

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources, other than major capital projects or expendable trust funds that are legally restricted to expenditures for specific purposes. A description of major special revenue funds follows:

Federal Fund accounts for the receipt and use of grants, entitlements, and shared revenues received from the federal government.

Transportation Construction Fund accounts for gasoline taxes, bond proceeds, and other revenues that are used for highway and passenger rail construction.

Transportation Safety Fund accounts for automobile registration fees and other revenues that are used for transportation safety programs.

Business and Professions Regulatory and Licensing Fund accounts for fees and other revenues charged for regulating and licensing specific industries, professions, and vocations.

Environmental and Natural Resources Fund accounts for fees, bond proceeds, and other revenues that are used for maintaining the state's natural resources and improving the environmental quality of the state's air, land, and water.

Financing to Local Governments Fund accounts for fees, bond proceeds, and other revenues that are used to finance the construction and maintenance of schools, parks, jails, and other local government assets.

Cigarette and Tobacco Tax Fund accounts for a surtax on cigarette and tobacco products that is used for various health programs.

Local Revenue Fund accounts for a 0.5% state sales tax that is dedicated to local governments for realigning costs from the State to local governments.

Unemployment Programs Fund accounts for transfers from the federal fund, appropriations from the State, penalties, and other revenues which are used to pay for the administration of the Unemployment Insurance Program and other related programs.

Financing to the Public Fund accounts for various fees, bond proceeds, appropriations from the State, and other revenues that provide financing to the public for emergencies, housing, and other programs.

Trial Courts Fund accounts for the various fees collected by the courts, maintenance of effort payments from the counties, transfers in from the General Fund, and the trial court operating costs.

Other Special Revenue Funds account for transactions related to resources obtained from all other specific revenue resources (other than for expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Special Revenue Funds Combining Balance Sheet

June 30, 1999

(Amounts in thousands)

	Federal	Transportation Construction	Transportation Safety	Business and Professions Regulatory and Licensing	Environmental and Natural Resources
ASSETS					
Cash and pooled investments.....	\$ 293,741	\$ 1,836,742	\$ 735,148	\$ 418,948	\$ 1,333,717
Investments.....	—	—	—	—	—
Receivables (net).....	42,030	4,861	14,808	19,721	116,210
Due from other funds.....	704,564	1,229,739	77,389	56,723	104,166
Due from other governments.....	4,884,235	12,233	3,270	206	16,972
Food stamps.....	422,387	—	—	—	—
Advances and loans receivable.....	41,354	6,160	—	1,434	1,429,732
Other assets.....	928	—	882	3	3
Total Assets.....	\$ 6,389,239	\$ 3,089,735	\$ 831,497	\$ 497,035	\$ 3,000,800
LIABILITIES					
Accounts payable.....	\$ 551,752	\$ 90,408	\$ 43,585	\$ 26,439	\$ 74,202
Due to other funds.....	3,800,311	104,358	371,498	46,061	81,796
Due to component units.....	—	121	—	—	—
Due to other governments.....	1,364,064	32,139	2,681	9,575	39,841
Deferred revenue.....	422,387	—	—	—	—
Advances from other funds.....	—	—	—	—	49,132
Tax overpayments.....	—	—	—	—	—
Deposits.....	—	7,377	—	—	3,417
Advance collections.....	983	11,012	6,073	20,010	24,399
Interest payable.....	—	—	—	—	—
Other liabilities.....	5,501	64,155	35,251	16,012	4,867
Total Liabilities.....	6,144,998	309,570	459,088	118,097	277,654
FUND BALANCES					
Reserved for					
Encumbrances.....	160,957	1,541,929	94,741	45,531	397,487
Advances and loans.....	41,354	6,160	—	1,434	1,429,732
Continuing appropriations.....	—	2,138,883	4,896	13,294	180,194
Total Reserved.....	202,311	3,686,972	99,637	60,259	2,007,413
Unreserved					
Undesignated (Deficits).....	41,930	(906,807)	272,772	318,679	715,733
Total Fund Balances (Deficits).....	244,241	2,780,165	372,409	378,938	2,723,146
Total Liabilities and Fund Balances....	\$ 6,389,239	\$ 3,089,735	\$ 831,497	\$ 497,035	\$ 3,000,800

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 84,565	\$ 593,073	\$ 259,880	\$ 291,898	\$ 97,803	\$ 191,275	\$ 799,443	\$ 6,936,233
—	—	—	—	—	9,142	—	9,142
6	58,048	—	36,333	7,697	82,211	52,774	434,699
116,506	257,794	193,908	569,774	550	91,596	106,046	3,508,755
6,570	—	—	2,426	—	38,088	17,312	4,981,312
—	—	—	—	—	—	—	422,387
—	—	—	—	33,810	9,015	1,732	1,523,237
—	—	—	28,810	—	2,993	14	33,633
\$ 207,647	\$ 908,915	\$ 453,788	\$ 929,241	\$ 139,860	\$ 424,320	\$ 977,321	\$ 17,849,398
\$ 54,146	\$ 19,601	\$ —	\$ 368,451	\$ 1,365	\$ 124,317	\$ 83,790	\$ 1,438,056
129,004	204,122	32,552	70,020	20,165	60,770	56,588	4,977,245
—	92,259	—	—	—	—	3,639	96,019
61,730	17,287	423,675	—	16	38,204	7,619	1,996,831
—	—	—	—	—	61	—	422,448
—	—	—	—	—	502	12,015	61,649
—	—	—	9,919	—	—	—	9,919
—	—	—	—	—	1,533	5,920	18,247
37	—	—	—	—	—	261,743	324,257
1,988	—	—	—	—	—	—	1,988
150	—	—	8,206	—	5,185	1,036	140,363
247,055	333,269	456,227	456,596	21,546	230,572	432,350	9,487,022
39,210	80,985	—	377,463	20	12,742	66,881	2,817,946
—	—	—	—	33,810	9,015	1,732	1,523,237
42,413	380,235	100	—	60,205	45,779	28,466	2,894,465
81,623	461,220	100	377,463	94,035	67,536	97,079	7,235,648
(121,031)	114,426	(2,539)	95,182	24,279	126,212	447,892	1,126,728
(39,408)	575,646	(2,439)	472,645	118,314	193,748	544,971	8,362,376
\$ 207,647	\$ 908,915	\$ 453,788	\$ 929,241	\$ 139,860	\$ 424,320	\$ 977,321	\$ 17,849,398

Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 1999 (Amounts in thousands)	Business and Environmental				
	Federal	Transportation Construction	Transportation Safety	Professions Regulatory and Licensing	and Natural Resources
REVENUES					
Taxes.....	\$ —	\$ 2,048,056	\$ —	\$ 40,389	\$ 206,200
Intergovernmental.....	28,080,918	—	—	—	—
Licenses and permits	—	723,518	1,252,597	95,110	193,301
Natural resources	—	—	—	—	6,156
Charges for services.....	—	118,342	306,832	4,653	75,297
Fees and penalties.....	2,637	—	59,953	364,986	799,150
Investment and interest	3,088	141,192	17,261	17,730	72,734
Other	—	41,807	6,881	19,108	56,232
Total Revenues.....	28,086,643	3,072,915	1,643,524	541,976	1,409,070
EXPENDITURES					
Current					
General government	905,371	4,507	19,723	275,367	22,827
Education	3,282,504	—	1,063	11,498	794
Health and welfare	20,039,590	—	2,030	18,925	28,125
Resources	121,641	22	60,110	2,231	1,133,118
State and consumer services	4,099	—	1,962	243,465	1,219
Business and transportation	1,854,722	2,875,082	1,275,629	95,980	140,495
Correctional programs	206,035	—	—	—	—
Capital outlay.....	—	248,580	—	—	32,250
Debt service					
Principal retirement	—	—	—	—	4,761
Interest and fiscal charges	—	40,122	—	—	22,897
Total Expenditures.....	26,413,962	3,168,313	1,360,517	647,466	1,386,486
Excess (Deficiency) of Revenues					
Over (Under) Expenditures.....	1,672,681	(95,398)	283,007	(105,490)	22,584
OTHER FINANCING SOURCES (USES)					
Proceeds from general obligation bonds, commercial paper, and capital leases.....	—	921,796	—	—	530,636
Proceeds from refunding long-term debt.....	—	50,880	—	—	64,465
Operating transfers in	724	342,586	163,470	118,148	251,318
Operating transfers out	(1,551,063)	(166,227)	(251,010)	(20,968)	(107,304)
Transfers out — component units.....	—	(956)	—	—	—
Payment to refunding escrow agent.....	—	(50,880)	—	—	(64,465)
Payment to refund commercial paper	—	(623,850)	—	—	(285,000)
Net Other Financing Sources (Uses).....	(1,550,339)	473,349	(87,540)	97,180	389,650
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)					
Expenditures and Other Financing Uses.....	122,342	377,951	195,467	(8,310)	412,234
Fund Balances, July 1, 1998.....	121,899	2,402,214	176,942	387,248	2,310,912
Fund Balances (Deficits), June 30, 1999.....	\$ 244,241	\$ 2,780,165	\$ 372,409	\$ 378,938	\$ 2,723,146

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 18,438	\$ 825,391	\$ 1,860,633	\$ 82,371	\$ —	\$ 32	\$ 6,726	\$ 5,088,236
—	—	—	—	—	1,040,385	542,216	29,663,519
9,648	—	944,875	—	—	202	57,997	3,277,248
—	—	—	—	—	—	—	6,156
1,188	—	—	—	—	41,866	151,566	699,744
20	—	—	83,331	—	31,513	429,496	1,771,086
26,892	23,081	13,388	12,335	1,440	6,260	14,740	350,141
2,719	5,339	—	5,544	3,349	115,897	35,921	292,797
58,905	853,811	2,818,896	183,581	4,789	1,236,155	1,238,662	41,148,927
1,340	2,171	372	27	11,066	1,788,615	434,282	3,465,668
794,939	30,547	—	—	—	—	39,074	4,160,419
—	311,613	2,973,206	1,252,635	8	—	704,471	25,330,603
31,697	24,561	—	—	—	—	35,161	1,408,541
3,787	—	—	—	7,500	141	117,728	379,901
742	—	—	1,049	8,944	—	25,055	6,277,698
4,195	—	—	—	—	—	16,196	226,426
16,862	—	—	—	—	7,733	—	305,425
—	—	—	—	—	4,016	—	8,777
22,478	—	—	—	—	1,051	—	86,548
876,040	368,892	2,973,578	1,253,711	27,518	1,801,556	1,371,967	41,650,006
(817,135)	484,919	(154,682)	(1,070,130)	(22,729)	(565,401)	(133,305)	(501,079)
1,346,964	—	—	—	—	—	—	2,799,396
163,615	—	—	—	—	—	—	278,960
11,697	419,464	121,378	1,090,405	22,000	701,762	299,731	3,542,683
(6,469)	(507,279)	—	(51,885)	(6,492)	(805)	(51,458)	(2,720,960)
—	(28,384)	—	—	—	—	(1,500)	(30,840)
(163,615)	—	—	—	—	—	—	(278,960)
(716,120)	—	—	—	—	—	—	(1,624,970)
636,072	(116,199)	121,378	1,038,520	15,508	700,957	246,773	1,965,309
(181,063)	368,720	(33,304)	(31,610)	(7,221)	135,556	113,468	1,464,230
141,655	206,926	30,865	504,255	125,535	58,192	431,503	6,898,146
\$ (39,408)	\$ 575,646	\$ (2,439)	\$ 472,645	\$ 118,314	\$ 193,748	\$ 544,971	\$ 8,362,376