

# *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. Following are descriptions of major special revenue funds.

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

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

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

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

The **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.

The **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.

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

The **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.

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

The **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.

The **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 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, 2001**  
(amounts in thousands)

	Federal	Transportation Construction	Transportation Safety	Business and Professions Regulatory and Licensing	Environmental and Natural Resources
<b>ASSETS</b>					
Cash and pooled investments .....	\$ 280,488	\$ 1,877,697	\$ 572,620	\$ 453,298	\$ 2,003,243
Receivables (net) .....	110,587	8,107	65,722	53,871	187,625
Due from other funds .....	231,314	1,395,987	108,442	47,270	276,374
Due from other governments .....	6,800,459	14,089	4,602	422	20,927
Food stamps .....	347,506	—	—	—	—
Advances to other funds .....	—	—	—	4,201	—
Loans receivable .....	43,182	—	—	—	1,828,012
Other assets .....	—	—	1,530	15	16
<b>Total Assets .....</b>	<b>\$ 7,813,536</b>	<b>\$ 3,295,880</b>	<b>\$ 752,916</b>	<b>\$ 559,077</b>	<b>\$ 4,316,197</b>
<b>LIABILITIES</b>					
Accounts payable .....	\$ 1,019,796	\$ 84,503	\$ 35,083	\$ 39,194	\$ 97,703
Due to other funds .....	4,859,536	150,907	116,458	46,569	275,897
Due to component units .....	—	261	—	—	—
Due to other governments .....	1,516,248	46,336	3,217	9,658	40,001
Deferred revenue .....	347,506	—	—	—	—
Advances from other funds .....	—	—	—	—	—
Tax overpayments .....	—	—	—	—	—
Deposits .....	—	5,516	—	—	359
Advance collections .....	1,061	9,513	1,132	20,828	24,046
Other liabilities .....	5,347	66,487	79,898	10,746	5,166
<b>Total Liabilities .....</b>	<b>7,749,494</b>	<b>363,523</b>	<b>235,788</b>	<b>126,995</b>	<b>443,172</b>
<b>FUND BALANCES</b>					
Reserved for					
Encumbrances .....	—	2,313,442	99,889	59,286	1,238,187
Advances and loans .....	43,182	—	—	4,201	1,828,012
Continuing appropriations .....	—	1,382,190	26,360	19,576	1,037,430
<b>Total Reserved .....</b>	<b>43,182</b>	<b>3,695,632</b>	<b>126,249</b>	<b>83,063</b>	<b>4,103,629</b>
Unreserved					
Undesignated (deficits) .....	20,860	(763,275)	390,879	349,019	(230,604)
<b>Total Fund Balances .....</b>	<b>64,042</b>	<b>2,932,357</b>	<b>517,128</b>	<b>432,082</b>	<b>3,873,025</b>
<b>Total Liabilities and Fund Balances ...</b>	<b>\$ 7,813,536</b>	<b>\$ 3,295,880</b>	<b>\$ 752,916</b>	<b>\$ 559,077</b>	<b>\$ 4,316,197</b>

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 1,705,072	651,230	\$ 368,749	\$ 279,959	\$ 312,315	\$ 322,700	\$ 2,169,791	\$ 10,997,162
999	57,795	1,142	41,320	7,512	—	46,512	581,192
40,716	202,281	245,653	760,904	4,324	170,972	166,703	3,650,940
10,486	—	—	1,001	—	—	33,103	6,885,089
—	—	—	—	—	—	—	347,506
—	—	—	—	—	—	—	4,201
—	—	—	—	24,154	8,986	12,358	1,916,692
—	—	—	10,400	—	3,969	2	15,932
<b>\$ 1,757,273</b>	<b>\$ 911,306</b>	<b>\$ 615,544</b>	<b>\$ 1,093,584</b>	<b>\$ 348,305</b>	<b>\$ 506,627</b>	<b>\$ 2,428,469</b>	<b>\$ 24,398,714</b>
\$ 107,134	\$ 55,034	\$ —	\$ 341,305	\$ 81,016	\$ 116,542	\$ 334,942	\$ 2,312,252
21,873	230,254	49,797	74,698	4,089	6,934	75,339	5,912,351
—	95,839	—	—	—	—	2,686	98,786
3,038	6,536	540,427	—	—	50,181	8,016	2,223,658
—	—	—	—	—	926	—	348,432
—	—	—	—	—	—	13,585	13,585
—	—	—	9,319	—	—	—	9,319
—	—	—	—	—	1,258	6,555	13,688
16	—	—	—	—	—	43,453	100,049
835	—	—	8,493	—	13,732	948	191,652
<b>132,896</b>	<b>387,663</b>	<b>590,224</b>	<b>433,815</b>	<b>85,105</b>	<b>189,573</b>	<b>485,524</b>	<b>11,223,772</b>
389,232	86,512	—	584,623	197	24,422	103,944	4,899,734
—	—	—	—	24,154	8,986	12,358	1,920,893
548,038	332,641	—	—	122,298	49,321	121,019	3,638,873
<b>937,270</b>	<b>419,153</b>	<b>—</b>	<b>584,623</b>	<b>146,649</b>	<b>82,729</b>	<b>237,321</b>	<b>10,459,500</b>
687,107	104,490	25,320	75,146	116,551	234,325	1,705,624	2,715,442
<b>1,624,377</b>	<b>523,643</b>	<b>25,320</b>	<b>659,769</b>	<b>263,200</b>	<b>317,054</b>	<b>1,942,945</b>	<b>13,174,942</b>
<b>\$ 1,757,273</b>	<b>\$ 911,306</b>	<b>\$ 615,544</b>	<b>\$ 1,093,584</b>	<b>\$ 348,305</b>	<b>\$ 506,627</b>	<b>\$ 2,428,469</b>	<b>\$ 24,398,714</b>

# Special Revenue Funds

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

Year Ended June 30, 2001

(amounts in thousands)

	Federal	Transportation Construction	Transportation Safety	Business and Professions Regulatory and Licensing	Environmental and Natural Resources
<b>REVENUES</b>					
Taxes .....	\$ —	\$ 2,200,570	\$ —	\$ 46,469	\$ 249,152
Intergovernmental .....	32,744,933	—	—	—	—
Licenses and permits .....	—	760,524	1,318,764	125,400	139,267
Natural resources .....	—	—	—	—	126,582
Charges for services .....	—	131,524	316,046	5,176	59,020
Fees and penalties .....	5,696	—	56,893	445,450	1,063,521
Investment and interest .....	—	149,037	28,816	24,208	99,654
Other .....	—	105,734	7,632	19,676	112,386
<b>Total Revenues .....</b>	<b>32,750,629</b>	<b>3,347,389</b>	<b>1,728,151</b>	<b>666,379</b>	<b>1,849,582</b>
<b>EXPENDITURES</b>					
Current					
General government .....	927,387	5,258	29,909	311,206	31,113
Education .....	4,076,679	—	1,052	14,576	460
Health and human services .....	22,948,128	—	2,125	24,947	32,290
Resources .....	144,435	12	84,543	1,837	1,387,065
State and consumer services .....	17,522	—	80,618	177,046	34,545
Business and transportation .....	2,394,822	3,438,090	1,443,386	121,902	118,767
Correctional programs .....	236,088	—	—	—	—
Property tax relief .....	—	—	—	—	—
Capital outlay .....	—	121,781	—	—	137,756
Debt service					
Principal retirement .....	45	—	—	—	5,144
Interest and fiscal charges .....	—	2,460	—	—	32,511
<b>Total Expenditures .....</b>	<b>30,745,106</b>	<b>3,567,601</b>	<b>1,641,633</b>	<b>651,514</b>	<b>1,779,651</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures .....</b>	<b>2,005,523</b>	<b>(220,212)</b>	<b>86,518</b>	<b>14,865</b>	<b>69,931</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from general obligation bonds, commercial paper, and capital leases .....					
	—	160,605	—	—	380,053
Proceeds from refunding long-term debt .....	—	264,710	—	—	528,355
Operating transfers in .....	38,362	269,740	34,217	8,025	621,866
Operating transfers out .....	(2,146,174)	(270,135)	(50,433)	(2,907)	(190,690)
Transfers out – component units .....	—	(956)	—	—	—
Payment to refunding escrow agent .....	—	(82,710)	—	—	(86,355)
Payment to refund commercial paper .....	—	(182,000)	—	—	(442,000)
<b>Net Other Financing Sources (Uses) .....</b>	<b>(2,107,812)</b>	<b>159,254</b>	<b>(16,216)</b>	<b>5,118</b>	<b>811,229</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)</b>					
<b>Expenditures and Other Financing Uses .....</b>	<b>(102,289)</b>	<b>(60,958)</b>	<b>70,302</b>	<b>19,983</b>	<b>881,160</b>
<b>Fund Balances, (Deficit) July 1, 2000 .....</b>	<b>166,331</b>	<b>2,993,315</b>	<b>446,826</b>	<b>412,099</b>	<b>2,991,865</b>
<b>Fund Balances, June 30, 2001 .....</b>	<b>\$ 64,042</b>	<b>\$ 2,932,357</b>	<b>\$ 517,128</b>	<b>\$ 432,082</b>	<b>\$ 3,873,025</b>

\*Restated

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 522,067	\$ 1,024,718	\$ 2,279,216	\$ 95,915	\$ —	\$ —	\$ 257	\$ 6,418,364
—	—	—	—	—	691,160	696,294	34,132,387
3,536	—	824,504	—	—	514	59,873	3,232,382
—	—	—	—	—	—	—	126,582
1,499	—	—	—	210	11,249	174,743	699,467
2,201	—	—	95,182	30,511	48,862	438,522	2,186,838
72,578	38,720	26,587	15,058	7,594	17,250	33,121	512,623
1,330	15	—	3,144	3,999	43,936	71,820	369,672
<b>603,211</b>	<b>1,063,453</b>	<b>3,130,307</b>	<b>209,299</b>	<b>42,314</b>	<b>812,971</b>	<b>1,474,630</b>	<b>47,678,315</b>
1,248	1,965	402	—	2,153	1,783,923	583,455	3,678,019
2,541,652	33,372	—	—	—	—	45,560	6,713,351
—	778,017	3,573,068	1,229,263	24	—	943,207	29,531,069
36,431	18,436	—	—	—	—	30,447	1,703,206
621	—	—	—	7,615	167	139,975	458,109
496,512	—	—	1,006	103,918	—	10,711	8,129,114
587	—	—	—	—	—	17,518	254,193
—	—	—	—	—	—	887,000	887,000
412,388	—	—	—	—	10,763	—	682,688
—	—	—	—	—	5,800	—	10,989
39,537	—	—	—	—	418	—	74,926
<b>3,528,976</b>	<b>831,790</b>	<b>3,573,470</b>	<b>1,230,269</b>	<b>113,710</b>	<b>1,801,071</b>	<b>2,657,873</b>	<b>52,122,664</b>
<b>(2,925,765)</b>	<b>231,663</b>	<b>(443,163)</b>	<b>(1,020,970)</b>	<b>(71,396)</b>	<b>(988,100)</b>	<b>(1,183,243)</b>	<b>(4,444,349)</b>
2,953,514	—	—	—	—	—	—	3,494,172
3,376,200	—	—	—	—	—	—	4,169,265
1,630,817	681,992	447,864	1,197,949	181,101	1,141,003	2,523,102	8,776,038
(1,416)	(792,273)	—	(23,182)	(3,194)	(676)	(9,678)	(3,490,758)
—	(39,333)	—	—	—	—	(500)	(40,789)
(356,840)	—	—	—	—	—	—	(525,905)
(3,019,360)	—	—	—	—	—	—	(3,643,360)
<b>4,582,915</b>	<b>(149,614)</b>	<b>447,864</b>	<b>1,174,767</b>	<b>177,907</b>	<b>1,140,327</b>	<b>2,512,924</b>	<b>8,738,663</b>
1,657,150	82,049	4,701	153,797	106,511	152,227	1,329,681	4,294,314
(32,773)	441,594	20,619	505,972	156,689	164,827 *	613,264	8,880,628
<b>\$ 1,624,377</b>	<b>\$ 523,643</b>	<b>\$ 25,320</b>	<b>\$ 659,769</b>	<b>\$ 263,200</b>	<b>\$ 317,054</b>	<b>\$ 1,942,945</b>	<b>\$ 13,174,942</b>