# *Special Revenue Funds*

**Special Revenue Funds** account for the proceeds of specific revenue sources, other than major capital projects or expendable trust funds, which 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 which provide financing to the public for emergencies, housing, and other programs.

**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, 1996**
(Amounts in thousands)

| | Federal | Transportation Construction | Transportation Safety | Business and Professions Regulatory and Licensing | Environmental and Natural Resources |
|---|---|---|---|---|---|
| **ASSETS:** | | | | | |
| Cash and pooled investments | $ 120,923 | $ 751,056 | $ 123,288 | $ 219,846 | $ 620,736 |
| Receivables (net) | 25,012 | 66,432 | 12,184 | 26,723 | 110,983 |
| Due from other funds | 150,881 | 1,052,259 | 173,647 | 135,793 | 252,346 |
| Due from other governments | 4,420,775 | 13,487 | 2,851 | 19 | 14,121 |
| Food stamps | 504,262 | — | — | — | — |
| Advances and loans receivable | 22,909 | 109,215 | — | 7,012 | 1,051,001 |
| Other assets | 224,418 | — | 2,744 | 1 | — |
| **Total Assets** | **$ 5,469,180** | **$ 1,992,449** | **$ 314,714** | **$ 389,394** | **$ 2,049,187** |
| **LIABILITIES:** | | | | | |
| Accounts payable | $ 507,138 | $ 108,616 | $ 34,870 | $ 31,851 | $ 43,960 |
| Due to other funds | 3,305,539 | 67,198 | 108,648 | 50,019 | 90,296 |
| Due to component units | 3,493 | 17,904 | 25,463 | 2,538 | 2,911 |
| Due to other governments | 1,095,307 | 11,248 | 4,064 | 4,824 | 37,071 |
| Deferred revenue | 504,262 | — | — | — | — |
| Advances from other funds | — | — | — | 5,557 | 25,711 |
| Tax overpayments | — | — | — | — | — |
| Deposits | — | 5,351 | — | — | 391 |
| Advance collections | 3,429 | 2,453 | 7,569 | 17,117 | 10,573 |
| Other liabilities | 113 | 36,196 | 5,187 | 2,184 | 1,073 |
| **Total Liabilities** | **5,419,281** | **248,966** | **185,801** | **114,090** | **211,986** |
| **FUND BALANCES:** | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 1,422 | 794,954 | 68,149 | 42,303 | 241,784 |
| Advances and loans | 22,909 | 109,215 | — | 7,012 | 1,051,001 |
| Continuing appropriations | — | 2,097,311 | 2,580 | 26,621 | 194,461 |
| **Total Reserved** | **24,331** | **3,001,480** | **70,729** | **75,936** | **1,487,246** |
| Unreserved: | | | | | |
| **Undesignated (Deficit)** | **25,568** | **(1,257,997)** | **58,184** | **199,368** | **349,955** |
| **Total Fund Balances** | **49,899** | **1,743,483** | **128,913** | **275,304** | **1,837,201** |
| **Total Liabilities and Fund Balances** | **$ 5,469,180** | **$ 1,992,449** | **$ 314,714** | **$ 389,394** | **$ 2,049,187** |

| Financing to Local Governments | Cigarette and Tobacco Tax | Local Revenue | Unemployment Programs | Financing to the Public | Other Special Revenue | Total |
|---|---|---|---|---|---|---|
| $ 299,591 | $ 341,439 | $ 57,500 | $ 169,778 | $ 124,779 | $ 492,857 | **$ 3,321,793** |
| 17 | 2,810 | 1,672 | 26,920 | 6,272 | 73,817 | **352,842** |
| 13,169 | 87,113 | 302,270 | 405,143 | 44,738 | 198,013 | **2,815,372** |
| 8,742 | — | — | 2,303 | — | 44,812 | **4,507,110** |
| — | — | — | — | — | — | **504,262** |
| 1,490 | — | — | — | 15,719 | 93,324 | **1,300,670** |
| — | — | — | — | — | 1 | **227,164** |
| **$ 323,009** | **$ 431,362** | **$ 361,442** | **$ 604,144** | **$ 191,508** | **$ 902,824** | **$ 13,029,213** |
| | | | | | | |
| $ 19,323 | $ 27,042 | $ — | $ 103,799 | $ 175 | $ 79,523 | **$ 956,297** |
| 5,455 | 122,163 | 27,934 | 36,267 | 1,129 | 346,773 | **4,161,421** |
| — | 27,966 | — | 5,371 | — | 309 | **85,955** |
| 17,291 | 20,301 | 325,233 | — | — | 6,318 | **1,521,657** |
| — | — | — | — | — | — | **504,262** |
| — | — | — | — | — | 11,396 | **42,664** |
| — | — | — | 5,818 | — | — | **5,818** |
| — | — | — | — | — | 7,616 | **13,358** |
| — | 312 | 5,074 | — | — | 40,194 | **86,721** |
| — | — | — | 907 | 21 | 192 | **45,873** |
| **42,069** | **197,784** | **358,241** | **152,162** | **1,325** | **492,321** | **7,424,026** |
| | | | | | | |
| 17,471 | 15,817 | — | 401,718 | 14 | 39,486 | **1,623,118** |
| 1,490 | — | — | — | 15,719 | 93,324 | **1,300,670** |
| 727,224 | 5,692 | — | 8,330 | 153,452 | 17,900 | **3,233,571** |
| **746,185** | **21,509** | **––** | **410,048** | **169,185** | **150,710** | **6,157,359** |
| | | | | | | |
| **(465,245)** | **212,069** | **3,201** | **41,934** | **20,998** | **259,793** | **(552,172)** |
| **280,940** | **233,578** | **3,201** | **451,982** | **190,183** | **410,503** | **5,605,187** |
| **$ 323,009** | **$ 431,362** | **$ 361,442** | **$ 604,144** | **$ 191,508** | **$ 902,824** | **$ 13,029,213** |

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

**Year Ended June 30, 1996**
(Amounts in thousands)

| | Federal | Transportation Construction | Transportation Safety | Business and Professions Regulatory Licensing | Environmental and Natural Resources |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Taxes | $ — | $ 1,856,595 | $ — | $ 42,716 | $ 98,242 |
| Intergovernmental | 24,335,580 | — | — | — | 2,182 |
| Licenses and permits | — | 615,263 | 1,111,526 | 99,361 | 112,665 |
| Natural resources | — | — | — | — | 53 |
| Charges for services | — | 1,894 | 65,779 | 2,719 | 83,007 |
| Fees | — | — | 15,059 | 396,000 | 652,191 |
| Penalties | 15,388 | — | 35,150 | 1,001 | 5,025 |
| Interest | 1 | 36,405 | 6,848 | 11,033 | 44,610 |
| Other | — | 76,275 | 3,140 | 15,406 | 44,019 |
| **Total Revenues** | **24,350,969** | **2,586,432** | **1,237,502** | **568,236** | **1,041,994** |
| **EXPENDITURES:** | | | | | |
| Current: | | | | | |
| General government | 628,507 | 11,239 | 20,298 | 280,970 | 9,904 |
| Education | 2,682,748 | — | 949 | 12,913 | 797 |
| Health and welfare | 17,296,552 | — | 1,665 | 13,481 | 27,770 |
| Resources | 119,887 | 201 | 104,916 | 162 | 1,010,897 |
| State and consumer services | 4,695 | 17 | 9,238 | 229,337 | 1,564 |
| Business and transportation | 2,179,259 | 1,995,803 | 1,010,825 | 89,454 | 216,283 |
| Correctional programs | 1,642 | — | — | — | — |
| Property tax relief | — | — | — | — | 3,000 |
| Capital outlay | — | 29,097 | — | — | 9,905 |
| Debt service: | | | | | |
| Principal retirement | — | — | — | — | 5,064 |
| Interest and fiscal charges | — | 1,506 | — | — | 24,913 |
| **Total Expenditures** | **22,913,290** | **2,037,863** | **1,147,891** | **626,317** | **1,310,097** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 1,437,679 | 548,569 | 89,611 | (58,081) | (268,103) |
| **OTHER FINANCING SOURCES (USES):** | | | | | |
| Proceeds from general obligation bonds and commercial paper | — | 78,000 | — | — | 213,513 |
| Proceeds from refunding bonds | — | — | — | — | — |
| Operating transfers in | — | 36,195 | 3,810 | 128,578 | 220,812 |
| Operating transfers out | (1,628,292) | (128,557) | (156,213) | (3,699) | (84,127) |
| Transfers out - component units | — | (956) | — | — | — |
| Payment to refunding bond escrow agent | — | — | — | — | — |
| **Net Other Financing Sources (Uses)** | **(1,628,292)** | **(15,318)** | **(152,403)** | **124,879** | **350,198** |
| **Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses** | **(190,613)** | **533,251** | **(62,792)** | **66,798** | **82,095** |
| **Fund Balances, July 1, 1995** | **240,512** | **1,210,232** | **191,705** | **208,506** | **1,755,106** |
| **Fund Balances, June 30, 1996** | **$ 49,899** | **$ 1,743,483** | **$ 128,913** | **$ 275,304** | **$ 1,837,201** |

| Financing to Local Governments | Cigarette and Tobacco Tax | Local Revenue | Unemployment Programs | Financing to the Public | Other Special Revenue | Total |
|---|---|---|---|---|---|---|
| $ 17,203 | $ 455,575 | $ 1,606,511 | $ 62,519 | $ 155 | $ 7,686 | **$ 4,147,202** |
| — | — | — | — | — | — | **24,337,762** |
| 2,024 | — | 822,521 | — | — | 65,051 | **2,828,411** |
| — | — | — | — | — | — | **53** |
| 841 | — | — | — | — | 97,725 | **251,965** |
| — | — | — | — | — | 171,213 | **1,234,463** |
| 15 | — | — | 60,355 | — | 130,499 | **247,433** |
| 5,979 | 16,122 | 6,536 | 8,922 | 2,526 | 11,369 | **150,351** |
| 12,139 | 43 | — | 2,057 | 2,488 | 719,652 | **875,219** |
| **38,201** | **471,740** | **2,435,568** | **133,853** | **5,169** | **1,203,195** | **34,072,859** |
| | | | | | | |
| 1,201 | 359 | 398 | 3 | 398 | 636,490 | **1,589,767** |
| 328,286 | 16,807 | — | — | — | 36,746 | **3,079,246** |
| — | 279,913 | 2,443,856 | 1,169,017 | — | 684,170 | **21,916,424** |
| 46,168 | 21,002 | — | — | — | 11,352 | **1,314,585** |
| (795) | — | — | — | — | 86,065 | **330,121** |
| 375 | — | — | — | 6,341 | 60,986 | **5,559,326** |
| 63,327 | — | — | — | — | 10,758 | **75,727** |
| — | — | — | — | — | — | **3,000** |
| 5,931 | — | — | — | — | — | **44,933** |
| | | | | | | |
| — | — | — | — | — | — | **5,064** |
| 2,834 | — | — | — | — | | **29,253** |
| **447,327** | **318,081** | **2,444,254** | **1,169,020** | **6,739** | **1,526,567** | **33,947,446** |
| | | | | | | |
| (409,126) | 153,659 | (8,686) | (1,035,167) | (1,570) | (323,372) | **125,413** |
| | | | | | | |
| 64,001 | — | — | — | — | — | **355,514** |
| 113,585 | — | — | — | — | — | **113,585** |
| 16,689 | 80,222 | 1,796 | 1,093,297 | 14,980 | 316,725 | **1,913,104** |
| — | (148,179) | (1,806) | — | (36,804) | (52,165) | **(2,239,842)** |
| — | (18,180) | — | — | — | — | **(19,136)** |
| (113,585) | — | — | — | — | — | **(113,585)** |
| **80,690** | **(86,137)** | **(10)** | **1,093,297** | **(21,824)** | **264,560** | **9,640** |
| | | | | | | |
| **(328,436)** | **67,522** | **(8,696)** | **58,130** | **(23,394)** | **(58,812)** | **135,053** |
| **609,376** | **166,056** | **11,897** | **393,852** | **213,577** | **469,315** | **5,470,134** |
| **$ 280,940** | **$ 233,578** | **$ 3,201** | **$ 451,982** | **$ 190,183** | **$ 410,503** | **$ 5,605,187** |

# Special Revenue Funds
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Budgetary Basis - Budget and Actual

**Year Ended June 30, 1996**
(Amounts in thousands)

| | Federal | | |
|---|---|---|---|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| **REVENUES:** | | | |
| Taxes | — | $ — | — |
| Intergovernmental | — | 21,659,268 | — |
| Licenses and permits | — | — | — |
| Natural resources | — | — | — |
| Charges for services | — | — | — |
| Fees | — | — | — |
| Penalties | — | 15,994 | — |
| Interest | — | 1 | — |
| Other | — | — | — |
| **Total Revenues** | **—** | **21,675,263** | **—** |
| **EXPENDITURES:** | | | |
| Current: | | | |
| General government | $ 652,131 | 625,026 | $ 27,105 |
| Education | 2,593,640 | 2,543,686 | 49,954 |
| Health and welfare | 16,094,165 | 14,657,658 | 1,436,507 |
| Resources | 151,279 | 119,999 | 31,280 |
| State and consumer services | 4,695 | 4,695 | — |
| Business and transportation | 2,160,860 | 2,124,046 | 36,814 |
| Correctional programs | 3,097 | 1,642 | 1,455 |
| Property tax relief | — | — | — |
| Capital outlay | — | — | — |
| Debt service: | | | |
| Principal retirement | 9,751 | 9,751 | — |
| Interest and fiscal charges | — | — | — |
| **Total Expenditures** | **$ 21,669,618** | **20,086,503** | **$ 1,583,115** |
| **OTHER FINANCING SOURCES (USES):** | | | |
| Operating transfers in | — | 3,125,079 | — |
| Operating transfers out | — | (4,706,635) | — |
| Bonds authorized | — | — | — |
| **Net Other Financing Sources (Uses)** | **—** | **(1,581,556)** | **—** |
| **Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses** | | **7,204** | **—** |
| **Fund Balances, July 1, 1995** | **—** | **21,857** | **—** |
| **Fund Balances, June 30, 1996** | **—** | **$ 29,061** | **—** |

| Transportation Construction | | | Transportation Safety | | | Business and Professions Regulatory and Licensing | | |
|---|---|---|---|---|---|---|---|---|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| — | $ — | — | — | $ — | — | — | $ 22,120 | — |
| — | — | — | — | — | — | — | — | — |
| — | 615,263 | — | — | 1,111,526 | — | — | 99,361 | — |
| — | — | — | — | — | — | — | — | — |
| — | 1,894 | — | — | 65,779 | — | — | 2,719 | — |
| — | — | — | — | 15,059 | — | — | 396,000 | — |
| — | — | — | — | 35,150 | — | — | 1,001 | — |
| — | 36,405 | — | — | 6,848 | — | — | 11,033 | — |
| — | 39,575 | — | — | 3,686 | — | — | 15,406 | — |
| **—** | **693,137** | **—** | **—** | **1,238,048** | **—** | **—** | **547,640** | **—** |
| $ 11,239 | 11,239 | $ — | $ 20,403 | 20,298 | $ 105 | $ 292,543 | 281,121 | $ 11,422 |
| 956 | 956 | — | 944 | 949 | (5) | 13,235 | 12,900 | 335 |
| — | — | — | 2,315 | 1,635 | 680 | 14,399 | 13,481 | 918 |
| 201 | 201 | — | 102,631 | 104,798 | (2,167) | 174 | 162 | 12 |
| 18 | 17 | 1 | 9,184 | 9,238 | (54) | 265,802 | 229,306 | 36,496 |
| 2,668,988 | 2,082,310 | 586,678 | 1,078,079 | 1,045,975 | 32,104 | 106,565 | 89,358 | 17,207 |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 29,097 | 29,097 | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 500 | 312 | 188 | — | — | — | — | — | — |
| **$ 2,710,999** | **2,124,132** | **$ 586,867** | **$ 1,213,556** | **1,182,893** | **$ 30,663** | **$ 692,718** | **626,328** | **$ 66,390** |
| — | 1,923,720 | — | — | 41,576 | — | — | 127,845 | — |
| — | (161,969) | — | — | (159,487) | — | — | (10,399) | — |
| — | — | — | — | — | — | — | — | — |
| **—** | **1,761,751** | **—** | **—** | **(117,911)** | **—** | **—** | **117,446** | **—** |
| **—** | **330,756** | **—** | **—** | **(62,756)** | **—** | **—** | **38,758** | **—** |
| **—** | **1,465,488** | **—** | **—** | **217,132** | **—** | **—** | **211,056** | **—** |
| **—** | **$ 1,796,244** | **—** | **—** | **$ 154,376** | **—** | **—** | **$ 249,814** | **—** |

(Continued)

# Special Revenue Funds
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Budgetary Basis - Budget and Actual

**Year Ended June 30, 1996**
(Amounts in thousands)

| | Environmental and Natural Resources | | |
|---|---|---|---|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| **REVENUES:** | | | |
| Taxes | — | $ 33,280 | — |
| Intergovernmental | — | — | — |
| Licenses and permits | — | 112,665 | — |
| Natural resources | — | 53 | — |
| Charges for services | — | 83,007 | — |
| Fees | — | 651,791 | — |
| Penalties | — | 5,025 | — |
| Interest | — | 44,578 | — |
| Other | — | 66,079 | — |
| **Total Revenues** | **––** | **996,478** | **––** |
| **EXPENDITURES:** | | | |
| Current: | | | |
| General government | $ 9,872 | 9,872 | $ — |
| Education | 800 | 797 | 3 |
| Health and welfare | 29,040 | 27,770 | 1,270 |
| Resources | 1,258,712 | 1,118,650 | 140,062 |
| State and consumer services | 1,748 | 1,564 | 184 |
| Business and transportation | 217,050 | 212,454 | 4,596 |
| Correctional programs | — | — | — |
| Property tax relief | 15,800 | 3,000 | 12,800 |
| Capital outlay | 14,833 | 9,905 | 4,928 |
| Debt service: | | | |
| Principal retirement | 158,781 | 158,781 | — |
| Interest and fiscal charges | — | — | — |
| **Total Expenditures** | **$ 1,706,636** | **1,542,793** | **$ 163,843** |
| **OTHER FINANCING SOURCES (USES):** | | | |
| Operating transfers in | — | 398,598 | — |
| Operating transfers out | — | (143,976) | — |
| Bonds authorized | — | — | — |
| **Net Other Financing Sources (Uses)** | **––** | **254,622** | **––** |
| **Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses** | **––** | **(291,693)** | **––** |
| **Fund Balances, July 1, 1995** | **––** | **2,396,533** | **––** |
| **Fund Balances, June 30, 1996** | **––** | **$ 2,104,840** | **––** |

| Financing to Local Governments | | | Cigarette and Tobacco Tax | | | Local Revenue | | |
|---|---|---|---|---|---|---|---|---|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| — | $ — | — | — | $ 34,043 | — | — | $ — | — |
| — | — | — | — | — | — | — | — | — |
| — | 2,024 | — | — | — | — | — | 822,521 | — |
| — | — | — | — | — | — | — | — | — |
| — | 841 | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| — | 15 | — | — | — | — | — | — | — |
| — | 5,979 | — | — | 16,122 | — | — | 6,536 | — |
| — | 2,214 | — | — | 43 | — | — | — | — |
| **—** | **11,073** | **—** | **—** | **50,208** | **—** | **—** | **829,057** | **—** |
| | | | | | | | | |
| $ 1,201 | 1,201 | $ — | $ 359 | 359 | $ — | $ 398 | 398 | $ — |
| 321,874 | 330,977 | (9,103) | 35,588 | 34,987 | 601 | — | — | — |
| — | — | — | 304,429 | 279,913 | 24,516 | 2,443,856 | 2,443,856 | — |
| 36,514 | 35,806 | 708 | 21,385 | 21,002 | 383 | — | — | — |
| 274 | (795) | 1,069 | — | — | — | — | — | — |
| 409 | 375 | 34 | — | — | — | — | — | — |
| 64,163 | 63,327 | 836 | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 8,039 | 5,931 | 2,108 | — | — | — | — | — | — |
| | | | | | | | | |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| **$ 432,474** | **436,822** | **$ (4,348)** | **$ 361,761** | **336,261** | **$ 25,500** | **$ 2,444,254** | **2,444,254** | **$ —** |
| | | | | | | | | |
| — | 48,882 | — | — | 501,754 | — | — | 5,862,444 | — |
| — | — | — | — | (148,179) | — | — | (4,240,123) | — |
| — | 2,025,000 | — | — | — | — | — | — | — |
| **—** | **2,073,882** | **—** | **—** | **353,575** | **—** | **—** | **1,622,321** | **—** |
| | | | | | | | | |
| **—** | **1,648,133** | **—** | **—** | **67,522** | **—** | **—** | **7,124** | **—** |
| **—** | **1,008,410** | **—** | **—** | **166,056** | **—** | **—** | **125** | **—** |
| **—** | **$ 2,656,543** | **—** | **—** | **$ 233,578** | **—** | **—** | **$ 7,249** | **—** |

(Continued)

# Special Revenue Funds
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Budgetary Basis - Budget and Actual

**Year Ended June 30, 1996**
(Amounts in thousands)

| | Unemployment Programs | | |
|---|---|---|---|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| **REVENUES:** | | | |
| Taxes | — | $ 62,519 | — |
| Intergovernmental | — | — | — |
| Licenses and permits | — | — | — |
| Natural resources | — | — | — |
| Charges for services | — | — | — |
| Fees | — | — | — |
| Penalties | — | 60,355 | — |
| Interest | — | 8,922 | — |
| Other | — | 2,057 | — |
| **Total Revenues** | **––** | **133,853** | **––** |
| **EXPENDITURES:** | | | |
| Current: | | | |
| General government | $ 3 | 3 | $ — |
| Education | — | — | — |
| Health and welfare | 1,246,351 | 1,194,447 | 51,904 |
| Resources | — | — | — |
| State and consumer services | — | — | — |
| Business and transportation | — | — | — |
| Correctional programs | — | — | — |
| Property tax relief | — | — | — |
| Capital outlay | — | — | — |
| Debt service: | | | |
| Principal retirement | — | — | — |
| Interest and fiscal charges | — | — | — |
| **Total Expenditures** | **$ 1,246,354** | **1,194,450** | **$ 51,904** |
| **OTHER FINANCING SOURCES (USES):** | | | |
| Operating transfers in | — | 1,082,566 | — |
| Operating transfers out | — | — | — |
| Bonds Authorized | — | — | — |
| **Net Other Financing Sources (Uses)** | **––** | **1,082,566** | **––** |
| **Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses** | **––** | **21,969** | **––** |
| **Fund Balances, July 1, 1995** | **––** | **17,772** | **––** |
| **Fund Balances, June 30, 1996** | **––** | **$ 39,741** | **––** |

| Financing to the Public | | | Other Special Revenue | | | Total | | |
|---|---|---|---|---|---|---|---|---|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| — | $ — | — | — | $ 1,379 | — | — | $ 153,341 | — |
| — | — | — | — | — | — | — | 21,659,268 | — |
| — | — | — | — | 65,051 | — | — | 2,828,411 | — |
| — | — | — | — | — | — | — | 53 | — |
| — | — | — | — | 97,725 | — | — | 251,965 | — |
| — | — | — | — | 171,197 | — | — | 1,234,047 | — |
| — | — | — | — | 130,499 | — | — | 248,039 | — |
| — | 2,526 | — | — | 11,369 | — | — | 150,319 | — |
| — | 2,593 | — | — | 975,926 | — | — | 1,107,579 | — |
| **—** | **5,119** | **—** | **—** | **1,453,146** | **—** | **—** | **27,633,022** | **—** |
| $ 397 | 398 | $ (1) | $ 652,146 | 631,311 | $ 20,835 | $ 1,640,692 | 1,581,226 | $ 59,466 |
| — | — | — | 38,438 | 36,718 | 1,720 | 3,005,475 | 2,961,970 | 43,505 |
| — | — | — | 691,957 | 684,407 | 7,550 | 20,826,512 | 19,303,167 | 1,523,345 |
| — | — | — | 18,845 | 11,347 | 7,498 | 1,589,741 | 1,411,965 | 177,776 |
| — | — | — | 89,706 | 86,004 | 3,702 | 371,427 | 330,029 | 41,398 |
| 32,140 | 32,139 | 1 | 81,299 | 54,843 | 26,456 | 6,345,390 | 5,641,500 | 703,890 |
| — | — | — | 11,307 | 10,758 | 549 | 78,567 | 75,727 | 2,840 |
| — | — | — | — | — | — | 15,800 | 3,000 | 12,800 |
| — | — | — | — | — | — | 51,969 | 44,933 | 7,036 |
| — | — | — | (379) | (379) | — | 168,153 | 168,153 | — |
| — | — | — | 100,062 | 100,062 | — | 100,562 | 100,374 | 188 |
| **$ 32,537** | **32,537** | **$ —** | **$ 1,683,381** | **1,615,071** | **$ 68,310** | **$34,194,288** | **31,622,044** | **$ 2,572,244** |
| — | 10,619 | — | — | 354,834 | — | — | 13,477,917 | — |
| — | (12,149) | — | — | (82,250) | — | — | (9,665,167) | — |
| — | — | — | — | — | — | — | 2,025,000 | — |
| **—** | **(1,530)** | **—** | **—** | **272,584** | **—** | **—** | **5,837,750** | **—** |
| **—** | **(28,948)** | **—** | **—** | **110,659** | **—** | **—** | **1,848,728** | **—** |
| **—** | **203,412** | **—** | **—** | **521,723** | **—** | **—** | **6,229,564** | **—** |
| **—** | **$ 174,464** | **—** | **—** | **$ 632,382** | **—** | **—** | **$ 8,078,292** | **—** |

(Concluded)