

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, 2000

(Amounts in thousands)

	Federal	Transportation Construction	Transportation Safety	Business and Professions Regulatory and Licensing	Environmental and Natural Resources
ASSETS					
Cash and pooled investments	\$ 364,145	\$ 2,095,126	\$ 535,552	\$ 446,016	\$ 1,412,521
Investments	—	—	—	—	—
Receivables (net)	46,191	38,958	8,997	30,700	117,217
Due from other funds	947,722	1,106,289	110,051	87,769	205,133
Due from other governments	5,127,382	14,149	3,864	41	16,322
Food stamps	401,221	—	—	—	—
Advances and loans receivable	42,321	—	—	4,280	1,619,831
Other assets	—	—	1,737	1	34
Total Assets	\$ 6,928,982	\$ 3,254,522	\$ 660,201	\$ 568,807	\$ 3,371,058
LIABILITIES					
Accounts payable	\$ 540,772	\$ 76,134	\$ 45,755	\$ 38,637	\$ 82,321
Due to other funds	3,501,896	69,317	106,796	71,312	157,498
Due to component units	—	226	—	—	—
Due to other governments	2,311,991	41,288	1,632	11,510	51,062
Deferred revenue	401,221	—	—	—	—
Advances from other funds	—	—	—	—	51,520
Tax overpayments	—	—	—	—	—
Deposits	—	5,093	—	—	4,418
Advance collections	1,020	1,387	937	20,974	26,679
Other liabilities	5,751	67,762	58,255	14,275	5,695
Total Liabilities	6,762,651	261,207	213,375	156,708	379,193
FUND BALANCES					
Reserved for					
Encumbrances	104,624	1,964,761	84,503	38,915	401,164
Advances and loans	42,321	—	—	4,280	1,619,831
Continuing appropriations	—	2,373,339	15,482	14,989	456,025
Total Reserved	146,945	4,338,100	99,985	58,184	2,477,020
Unreserved					
Undesignated (Deficits)	19,386	(1,344,785)	346,841	353,915	514,845
Total Fund Balances (Deficits)	166,331	2,993,315	446,826	412,099	2,991,865
Total Liabilities and Fund Balances ...	\$ 6,928,982	\$ 3,254,522	\$ 660,201	\$ 568,807	\$ 3,371,058

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 9,289	581,792	\$ 284,969	\$ 269,206	\$ 122,630	\$ 139,737	\$ 704,070	\$ 6,965,053
—	—	—	—	—	181,064	—	181,064
232	61,578	—	48,017	7,468	—	48,316	407,674
39,010	209,439	244,225	595,343	2,363	85,013	140,168	3,772,525
9,603	2	—	2,305	—	48,116	15,234	5,237,018
—	—	—	—	—	—	—	401,221
—	—	—	—	28,767	8,063	—	1,703,262
—	—	—	10,885	—	2,494	2	15,153
\$ 58,134	\$ 852,811	\$ 529,194	\$ 925,756	\$ 161,228	\$ 464,487	\$ 907,790	\$ 18,682,970
\$ 62,391	\$ 97,977	\$ —	\$ 342,378	\$ 2,878	\$ 144,046	\$ 124,431	\$ 1,557,720
19,176	194,453	28,722	61,165	1,661	56,800	59,439	4,328,235
—	103,656	—	—	—	—	5,813	109,695
9,297	15,131	479,835	—	—	12,885	40,349	2,974,980
—	—	—	—	—	234	—	401,455
—	—	—	—	—	3	13,050	64,573
—	—	—	8,082	—	—	—	8,082
—	—	—	—	—	660	7,093	17,264
36	—	18	—	—	—	43,021	94,072
7	—	—	8,159	—	34,698	1,330	195,932
90,907	411,217	508,575	419,784	4,539	249,326	294,526	9,752,008
99,322	37,306	—	422,373	1	16,111	71,121	3,240,201
—	—	—	—	28,767	8,063	—	1,703,262
414,637	286,531	100	—	93,106	58,421	28,233	3,740,863
513,959	323,837	100	422,373	121,874	82,595	99,354	8,684,326
(546,732)	117,757	20,519	83,599	34,815	132,566	513,910	246,636
(32,773)	441,594	20,619	505,972	156,689	215,161	613,264	8,930,962
\$ 58,134	\$ 852,811	\$ 529,194	\$ 925,756	\$ 161,228	\$ 464,487	\$ 907,790	\$ 18,682,970

Special Revenue Funds

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

Year Ended June 30, 2000

(Amounts in thousands)

	Federal	Transportation Construction	Transportation Safety	Business and Professions Regulatory and Licensing	Environmental and Natural Resources
REVENUES					
Taxes	\$ —	\$ 2,097,958	\$ —	\$ 46,330	\$ 226,626
Intergovernmental	30,008,527	—	—	—	—
Licenses and permits	—	754,094	1,304,701	96,624	152,096
Natural resources	—	—	—	—	79,407
Charges for services	—	123,228	313,214	5,337	60,842
Fees and penalties	2,078	—	58,110	429,843	873,791
Investment and interest	2,419	146,149	21,471	20,940	76,098
Other	—	110,954	4,819	21,057	137,863
Total Revenues	30,013,024	3,232,383	1,702,315	620,131	1,606,723
EXPENDITURES					
Current					
General government	989,910	4,887	14,808	300,941	20,126
Education	4,013,612	—	1,069	12,796	782
Health and human services	21,075,243	—	2,206	24,505	28,567
Resources	137,703	11	70,827	1,922	1,303,189
State and consumer services	5,227	—	81,130	170,081	8,017
Business and transportation	2,036,272	2,893,471	1,373,132	103,222	122,841
Correctional programs	206,186	—	—	—	—
Capital outlay	—	184,190	—	—	10,543
Debt service					
Principal retirement	—	—	—	—	13,198
Interest and fiscal charges	—	17,696	—	—	21,126
Total Expenditures	28,464,153	3,100,255	1,543,172	613,467	1,528,389
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	1,548,871	132,128	159,143	6,664	78,334
OTHER FINANCING SOURCES (USES)					
Proceeds from general obligation bonds, commercial paper, and capital leases					
Operating transfers in	4,003	252,905	132,281	33,529	152,445
Operating transfers out	(1,630,784)	(398,612)	(217,007)	(7,032)	(143,633)
Transfers out — component units	—	(956)	—	—	—
Payment to refund commercial paper	—	(200,500)	—	—	(119,500)
Net Other Financing Sources (Uses)	(1,626,781)	81,022	(84,726)	26,497	190,385
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)					
Expenditures and Other Financing Uses ...	(77,910)	213,150	74,417	33,161	268,719
Fund Balances, July 1, 1999	244,241	2,780,165	372,409	378,938	2,723,146
Fund Balances (Deficits), June 30, 2000	\$ 166,331	\$ 2,993,315	\$ 446,826	\$ 412,099	\$ 2,991,865

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 19,936	\$ 1,087,458	\$ 2,132,533	\$ 91,809	\$ —	\$ 643	\$ 145	\$ 5,703,438
—	—	—	—	—	908,593	621,696	31,538,816
3,231	—	829,028	—	—	270	60,271	3,200,315
—	—	—	—	—	—	—	79,407
1,258	—	—	—	—	10,991	160,464	675,334
38	—	—	99,833	—	20,766	444,827	1,929,286
52,433	35,120	17,662	14,424	4,628	15,458	28,418	435,220
2,010	146	—	4,075	4,810	107,632	57,802	451,168
78,906	1,122,724	2,979,223	210,141	9,438	1,064,353	1,373,623	44,012,984
757	2,805	415	(7)	1,217	1,950,318	460,328	3,746,505
2,043,590	38,351	—	—	—	—	41,864	6,152,064
—	1,047,384	2,972,749	1,351,835	12	—	860,892	27,363,393
24,321	19,644	—	—	—	—	38,132	1,595,749
615	—	—	—	2,056	284	128,666	396,076
492	—	—	1,271	5,768	—	17,811	6,554,280
3,096	—	—	—	—	—	16,178	225,460
118,418	—	—	—	—	8,395	—	321,546
—	—	—	—	—	9,622	—	22,820
42,459	—	—	—	—	1,218	—	82,499
2,233,748	1,108,184	2,973,164	1,353,099	9,053	1,969,837	1,563,871	46,460,392
(2,154,842)	14,540	6,059	(1,142,958)	385	(905,484)	(190,248)	(2,447,408)
4,282,518	—	—	—	—	—	—	5,011,776
15,971	723,492	501	1,244,301	40,000	927,379	307,441	3,834,248
(2,634)	(818,652)	16,498	(68,016)	(2,010)	(482)	(48,900)	(3,321,264)
(55,998)	(53,432)	—	—	—	—	—	(110,386)
(2,078,380)	—	—	—	—	—	—	(2,398,380)
2,161,477	(148,592)	16,999	1,176,285	37,990	926,897	258,541	3,015,994
6,635	(134,052)	23,058	33,327	38,375	21,413	68,293	568,586
(39,408)	575,646	(2,439)	472,645	118,314	193,748	544,971	8,362,376
\$ (32,773)	\$ 441,594	\$ 20,619	\$ 505,972	\$ 156,689	\$ 215,161	\$ 613,264	\$ 8,930,962

