

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources other than expendable trusts or capital projects funds, that finance specified activities as required by law or administrative regulations.

Highway Fund

This fund is maintained to account for revenues and expenditures associated with highway construction and maintenance. Funding is provided from dedicated highway user taxes and fees, as well as various federal highway administration funds.

Consumer and Business Services Fund

This fund is used to account for revenues and expenditures that are designated for specific consumer and business services such as insurance, banking, and investments. The programs within this fund were established to protect consumers and promote fair competition in regulated markets. Revenue is generated through taxes, fees, and investment income.

Federal Grants and Programs Fund

This fund is used to account for federal grant monies that are designated for specific programs, excluding federal highway construction grants which are accounted for in the Highway Fund.

Other Grants and Programs Fund

This fund is used to account for grant monies and other dedicated revenues, other than those from the federal government, that are designated for specific programs. Funding is from taxes, charges for services, licenses and fees, and fines.

Education Fund

This fund is used to account for revenues and expenditures related to providing students the opportunity to develop their academic abilities to the fullest from early childhood into post-graduate research. Funding is from operating transfers and investment income.

Wildlife Fund

This fund accounts for activities to conserve, develop, and protect the State's wildlife and to promote outdoor recreational activities. Major funding is from licenses and fees, federal funds, and sales.

Human Services Fund

This fund accounts for public assistance programs that provide financial assistance, services, and training to individuals and families who do not have sufficient resources to meet their basic needs. Funding sources include operating transfers, licenses and fees, and charges for services.

Natural Resources Fund

This fund accounts for activities to conserve, develop, and maintain the State's natural resources. Major funding sources include federal funds, sales, licenses and fees, and taxes.

Residential Service Protection Fund

This fund is established to assure that adequate, affordable residential telecommunication service is available to Oregonians through programs monitored by the Public Utility Commission. Funding is from taxes and investment income.

Lottery Fund

This fund accounts for the expenditure of Oregon State Lottery proceeds that are being used in various state agencies for economic development and education programs, as determined by the Oregon Legislature.

State of Oregon

**COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1999
(In Thousands)**

| | <u>Highway</u> | <u>Consumer and Business Services</u> | <u>Federal Grants and Programs</u> | <u>Other Grants and Programs</u> |
|--|-------------------|---|--|--------------------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 113,936 | \$ 75,507 | \$ 21,492 | \$ 430,419 |
| Investments | 276 | 105,559 | 4,012 | 6,456 |
| Cash and Securities Held in Trust | 12,079 | - | - | 2,845 |
| Securities Lending Cash Collateral | 11,178 | 10,745 | 486 | 75,645 |
| Accounts and Interest Receivable | 58,727 | 36,260 | 322,590 | 35,514 |
| Taxes Receivable | 63,322 | - | - | 19,870 |
| Due from Other Funds | 2,764 | 4,348 | 23,904 | 49,102 |
| Due from Other Governments | - | - | - | 35 |
| Inventories | 26,229 | 2,473 | 6,102 | 11,609 |
| Prepaid Items | 41 | 23 | 406 | 21 |
| Net Contracts, Mortgages, and Notes Receivable | 87 | 13,945 | 2,030 | 134,953 |
| Advances to Other Funds | - | - | - | 60 |
| Loans Receivable | 7,501 | - | 299 | 138,101 |
| Total Assets | \$ 296,140 | \$ 248,860 | \$ 381,321 | \$ 904,630 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts and Interest Payable | \$ 80,889 | \$ 24,466 | \$ 129,923 | \$ 34,140 |
| Obligations Under Securities Lending | 11,178 | 10,745 | 486 | 75,645 |
| Due to Other Funds | 15,523 | 6,466 | 51,376 | 63,316 |
| Due to Other Governments | 51,007 | - | 6,995 | 55,125 |
| Trust Funds Payable | 21,675 | 30 | 2,400 | 7,448 |
| Advances from Other Funds | 240 | - | 95 | 51,929 |
| Deferred Revenue | 4,122 | 13,945 | 36,767 | 148,314 |
| Compensated Absences Payable | 3,941 | 827 | 4,166 | 2,520 |
| Total Liabilities | 188,575 | 56,479 | 232,208 | 438,437 |
| Fund Balances: | | | | |
| Reserved for Encumbrances | - | 626 | 36,023 | 8,216 |
| Reserved for Inventories | 26,229 | 2,473 | 6,102 | 11,609 |
| Reserved for Revolving Accounts | 41 | - | 25 | 455 |
| Reserved for Loans Receivable | 7,501 | - | 299 | 138,101 |
| Reserved for Advances to Other Funds | - | - | - | 60 |
| Reserved for Trust Fund Principal | - | 245 | - | 18 |
| Reserved for Claim Loss Liability | - | 122,376 | - | - |
| Reserved for Prepaid Items | 41 | 23 | 406 | 21 |
| Unreserved, Undesignated | 73,753 | 66,638 | 106,258 | 307,713 |
| Total Fund Balances | 107,565 | 192,381 | 149,113 | 466,193 |
| Total Liabilities and Fund Balances | \$ 296,140 | \$ 248,860 | \$ 381,321 | \$ 904,630 |

State of Oregon

| <u>Education</u> | <u>Wildlife</u> | <u>Human Services</u> | <u>Natural Resources</u> | <u>Residential Service Protection</u> | <u>Lottery</u> | <u>Total</u> |
|------------------|-----------------|-----------------------|--------------------------|---------------------------------------|----------------|--------------|
| \$ 530 | \$ 4,537 | \$ (25,085) | \$ 152,214 | \$ 3,512 | \$ 19,199 | \$ 796,261 |
| - | 6 | - | - | - | - | 116,309 |
| - | - | - | - | - | - | 14,924 |
| - | - | - | 15,357 | - | 7,468 | 120,879 |
| - | 2,991 | 7,010 | 5,907 | 318 | - | 469,317 |
| - | - | - | - | - | - | 83,192 |
| - | 739 | 59,466 | 5,835 | - | 129,899 | 276,057 |
| - | - | - | - | - | - | 35 |
| - | 4,143 | - | 7,323 | 1 | - | 57,880 |
| - | - | - | 7 | - | - | 498 |
| - | - | 8,457 | 7,402 | - | - | 166,874 |
| - | - | - | - | - | - | 60 |
| - | - | 41 | 128,101 | - | - | 274,043 |
| \$ 530 | \$ 12,416 | \$ 49,889 | \$ 322,146 | \$ 3,831 | \$ 156,566 | \$ 2,376,329 |
| \$ - | \$ 4,340 | \$ 5,368 | \$ 5,508 | \$ 131 | \$ 2,270 | \$ 287,035 |
| - | - | - | 15,357 | - | 7,468 | 120,879 |
| - | 2,000 | 8,604 | 1,970 | 43 | 80,285 | 229,583 |
| - | - | - | 740 | - | 2,691 | 116,558 |
| - | 72 | 3,512 | 295 | - | - | 35,432 |
| - | 2,751 | - | - | - | - | 55,015 |
| - | 312 | 8,457 | 32,487 | - | - | 244,404 |
| - | 414 | 53 | 1,246 | 2 | 89 | 13,258 |
| - | 9,889 | 25,994 | 57,603 | 176 | 92,803 | 1,102,164 |
| - | 445 | 39 | 673 | 877 | 49 | 46,948 |
| - | 4,143 | - | 7,323 | 1 | - | 57,880 |
| - | 40 | 125 | 297 | - | - | 983 |
| - | - | 41 | 128,101 | - | - | 274,043 |
| - | - | - | - | - | - | 60 |
| - | - | - | - | - | - | 263 |
| - | - | - | - | - | - | 122,376 |
| - | - | - | 7 | - | - | 498 |
| 530 | (2,101) | 23,690 | 128,142 | 2,777 | 63,714 | 771,114 |
| 530 | 2,527 | 23,895 | 264,543 | 3,655 | 63,763 | 1,274,165 |
| \$ 530 | \$ 12,416 | \$ 49,889 | \$ 322,146 | \$ 3,831 | \$ 156,566 | \$ 2,376,329 |

State of Oregon

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1999
(In Thousands)**

| | <u>Highway</u> | <u>Consumer and Business Services</u> | <u>Federal Grants and Programs</u> | <u>Other Grants and Programs</u> |
|--|-------------------|---|--|--------------------------------------|
| Revenues: | | | | |
| Taxes | \$ 632,185 | \$ 149,029 | \$ - | \$ 378,136 |
| Licenses and Fees | 116,063 | 31,043 | - | 70,970 |
| Federal | 298,459 | 6,536 | 2,561,818 | 89,980 |
| Charges for Services | 47,755 | 2,645 | 1,409 | 152,952 |
| Fines and Forfeitures | 1,605 | 3,002 | 117 | 62,883 |
| Rents and Royalties | 1,743 | - | 331 | 4,174 |
| Investment Income | 6,739 | 10,631 | 1,047 | 26,122 |
| Sales | 8,997 | 18 | 279 | 10,928 |
| Other | 8,357 | 1,416 | 27,057 | 190,869 |
| Total Revenues | 1,121,903 | 204,320 | 2,592,058 | 987,014 |
| Expenditures: | | | | |
| Current: | | | | |
| Education | - | - | 273,917 | 40,995 |
| Human Resources | - | - | 1,976,614 | 326,098 |
| Public Safety | - | - | 76,178 | 96,155 |
| Economic and Community Development | - | - | 147,194 | 36,835 |
| Natural Resources | - | - | 57,897 | 45,204 |
| Transportation | 1,089,397 | - | 11,538 | 17,031 |
| Consumer and Business Services | - | 198,685 | 2,739 | 24,468 |
| Administration | - | - | 1,190 | 439,646 |
| Legislative | - | - | - | 1,642 |
| Judicial | - | - | 260 | 22,498 |
| Debt Service: | | | | |
| Principal | - | - | - | 993 |
| Interest | - | - | 3 | 1 |
| Total Expenditures | 1,089,397 | 198,685 | 2,547,530 | 1,051,566 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 32,506 | 5,635 | 44,528 | (64,552) |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | 42,289 | 27,388 | 57,351 | 415,446 |
| Operating Transfers Out | (83,091) | (32,329) | (93,747) | (380,893) |
| Operating Transfers Out to Component Units | - | - | (1,909) | (133) |
| Debt Proceeds | 46 | - | - | - |
| Leases Incurred | - | - | - | 951 |
| Total Other Financing Sources (Uses) | (40,756) | (4,941) | (38,305) | 35,371 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (8,250) | 694 | 6,223 | (29,181) |
| Fund Balances: | | | | |
| Fund Balances - Beginning | 110,811 | 191,385 | 142,585 | 496,060 |
| Prior Period Adjustments | 5,964 | - | 112 | (72) |
| Fund Balances - Beginning - As Restated | 116,775 | 191,385 | 142,697 | 495,988 |
| Change in Reserve for Inventories | (960) | 302 | 193 | (631) |
| Residual Equity Transfers In | - | - | - | 17 |
| Residual Equity Transfers Out | - | - | - | - |
| Fund Balances - Ending | \$ 107,565 | \$ 192,381 | \$ 149,113 | \$ 466,193 |

State of Oregon

| <u>Education</u> | <u>Wildlife</u> | <u>Human Services</u> | <u>Natural Resources</u> | <u>Residential Service Protection</u> | <u>Lottery</u> | <u>Total</u> |
|------------------|-----------------|---------------------------|------------------------------|---|----------------|--------------|
| \$ - | \$ - | \$ - | \$ 9,164 | \$ 3,208 | \$ - | \$ 1,171,722 |
| - | 29,749 | 702 | 44,102 | - | - | 292,629 |
| - | 6,835 | - | 50,066 | - | - | 3,013,694 |
| - | 14 | 10,533 | 5,198 | - | 65 | 220,571 |
| - | 546 | - | - | - | - | 68,153 |
| - | 416 | - | 221 | - | - | 6,885 |
| 20 | 148 | 516 | 8,542 | 192 | 4,662 | 58,619 |
| - | 776 | 39 | 44,701 | - | - | 65,738 |
| - | 4,318 | 24,893 | 7,698 | - | 25 | 264,633 |
| 20 | 42,802 | 36,683 | 169,692 | 3,400 | 4,752 | 5,162,644 |
| 303 | - | - | - | - | 224,984 | 540,199 |
| - | - | 68,775 | - | - | - | 2,371,487 |
| - | - | - | - | - | - | 172,333 |
| - | - | - | - | - | 26,648 | 210,677 |
| - | 36,421 | - | 153,931 | - | 838 | 294,291 |
| - | - | - | - | 3,453 | - | 1,121,419 |
| - | - | - | - | - | - | 225,892 |
| - | - | - | - | - | 12,039 | 452,875 |
| - | - | - | - | - | - | 1,642 |
| - | - | - | - | - | - | 22,758 |
| - | - | - | - | - | - | 993 |
| - | 225 | - | 73 | - | - | 302 |
| 303 | 36,646 | 68,775 | 154,004 | 3,453 | 264,509 | 5,414,868 |
| (283) | 6,156 | (32,092) | 15,688 | (53) | (259,757) | (252,224) |
| 400 | 3,356 | 52,383 | 49,264 | - | 524,966 | 1,172,843 |
| - | (9,554) | (21,645) | (16,462) | (370) | (319,740) | (957,831) |
| - | - | - | - | - | - | (2,042) |
| - | - | - | 5,838 | - | - | 5,884 |
| - | - | - | - | - | - | 951 |
| 400 | (6,198) | 30,738 | 38,640 | (370) | 205,226 | 219,805 |
| 117 | (42) | (1,354) | 54,328 | (423) | (54,531) | (32,419) |
| 413 | 2,267 | 25,249 | 208,599 | 4,078 | 118,296 | 1,299,743 |
| - | 209 | - | - | - | - | 6,213 |
| 413 | 2,476 | 25,249 | 208,599 | 4,078 | 118,296 | 1,305,956 |
| - | 93 | - | 2,143 | - | - | 1,140 |
| - | - | - | - | - | 5,155 | 5,172 |
| - | - | - | (527) | - | (5,157) | (5,684) |
| \$ 530 | \$ 2,527 | \$ 23,895 | \$ 264,543 | \$ 3,655 | \$ 63,763 | \$ 1,274,165 |