

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.

Trial Courts Fund accounts for various fees collected by the courts and remitted to the State and for 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, 1998

(Amounts in thousands)

	Federal	Transportation Construction	Transportation Safety	Business and Professions Regulatory and Licensing	Environmental and Natural Resources
ASSETS					
Cash and pooled investments.....	\$ 416,489	\$ 1,531,645	\$ 317,647	\$ 346,888	\$ 1,072,673
Receivables (net).....	57,170	6,440	6,445	22,457	119,746
Due from other funds.....	7,347	1,213,885	76,736	134,615	143,479
Due from other governments.....	4,766,493	13,500	4,732	240	16,354
Food stamps.....	591,952	—	—	—	—
Advances and loans receivable.....	37,902	119,242	—	1,434	1,207,391
Other assets.....	—	—	1,054	4	101
Total Assets.....	\$ 5,877,353	\$ 2,884,712	\$ 406,614	\$ 505,638	\$ 2,559,744
LIABILITIES					
Accounts payable.....	\$ 492,083	\$ 149,242	\$ 57,762	\$ 23,613	\$ 60,689
Due to other funds.....	3,656,546	198,232	126,959	50,684	82,018
Due to component units.....	—	12	—	—	—
Due to other governments.....	1,009,146	46,061	753	9,685	32,108
Deferred revenue.....	591,952	—	—	—	—
Advances from other funds.....	—	—	—	—	41,995
Tax overpayments.....	—	—	—	—	—
Deposits.....	—	3,543	—	—	2,513
Advance collections.....	780	11,383	10,216	17,999	24,650
Other liabilities.....	4,947	74,025	33,982	16,409	4,859
Total Liabilities.....	5,755,454	482,498	229,672	118,390	248,832
FUND BALANCES					
Reserved for					
Encumbrances.....	51,948	1,418,495	83,503	36,062	318,978
Advances and loans.....	37,902	119,242	—	1,434	1,207,391
Continuing appropriations.....	—	1,901,912	3,856	13,236	122,468
Total Reserved.....	89,850	3,439,649	87,359	50,732	1,648,837
Unreserved					
Undesignated (Deficit).....	32,049	(1,037,435)	89,583	336,516	662,075
Total Fund Balances.....	121,899	2,402,214	176,942	387,248	2,310,912
Total Liabilities and Fund Balances....	\$ 5,877,353	\$ 2,884,712	\$ 406,614	\$ 505,638	\$ 2,559,744

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 134,887	\$ 384,442	\$ 255,210	\$ 232,724	\$ 88,078	\$ 42,237	\$ 715,545	\$ 5,538,465
68	3,653	—	32,161	7,438	—	53,791	309,369
19,602	92,082	194,072	624,297	590	51,765	47,968	2,606,438
12,219	4	—	2,378	—	107,001	29,357	4,952,278
—	—	—	—	—	—	—	591,952
—	—	—	—	37,625	—	4,207	1,407,801
—	—	—	21,256	—	—	30	22,445
\$ 166,776	\$ 480,181	\$ 449,282	\$ 912,816	\$ 133,731	\$ 201,003	\$ 850,898	\$ 15,428,748
\$ 16,434	\$ 47,503	\$ —	\$ 349,738	\$ 4,088	\$ —	\$ 80,117	\$ 1,281,269
6,382	89,588	28,378	43,709	4,107	110,027	52,103	4,448,733
—	97,357	—	—	—	—	1,500	98,869
2,269	38,759	390,039	—	1	86,500	6,881	1,622,202
—	—	—	—	—	—	—	591,952
—	—	—	—	—	—	11,569	53,564
—	—	—	7,642	—	—	—	7,642
—	—	—	—	—	—	6,749	12,805
16	48	—	—	—	—	219,168	284,260
20	—	—	7,472	—	—	41,308	183,022
25,121	273,255	418,417	408,561	8,196	196,527	419,395	8,584,318
14,515	58,301	—	437,705	—	—	55,672	2,475,179
—	—	—	—	37,625	—	4,207	1,407,801
33,332	23,030	100	—	53,222	110	58,485	2,209,751
47,847	81,331	100	437,705	90,847	110	118,364	6,092,731
93,808	125,595	30,765	66,550	34,688	4,366	313,139	751,699
141,655	206,926	30,865	504,255	125,535	4,476	431,503	6,844,430
\$ 166,776	\$ 480,181	\$ 449,282	\$ 912,816	\$ 133,731	\$ 201,003	\$ 850,898	\$ 15,428,748

Special Revenue Funds

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

Year Ended June 30, 1998

(Amounts in thousands)

	Federal	Transportation Construction	Transportation Safety	Business and Professions Regulatory and Licensing	Environmental and Natural Resources
REVENUES					
Taxes.....	\$ —	\$ 1,956,540	\$ —	\$ 43,176	\$ 66,557
Intergovernmental.....	25,437,810	—	—	—	—
Licenses and permits	—	651,330	1,182,948	107,161	109,875
Natural resources	—	—	—	—	29,911
Charges for services.....	—	1,030	278,274	5,258	55,365
Fees and penalties.....	10,131	56,841	43,528	402,161	755,495
Interest	—	120,003	7,022	14,688	64,926
Other	—	38,799	3,554	30,554	162,826
Total Revenues.....	25,447,941	2,824,543	1,515,326	602,998	1,244,955
EXPENDITURES					
Current					
General government	638,557	5,091	19,690	277,738	10,492
Education	3,148,955	—	938	13,268	800
Health and welfare	17,867,515	—	1,575	20,573	24,309
Resources	120,732	1	77,432	2,795	1,108,039
State and consumer services	4,580	1	2,536	247,118	1,241
Business and transportation	1,767,850	2,653,037	1,263,673	66,811	109,807
Correctional programs	240,555	—	—	—	—
Property tax relief.....	—	—	—	—	290
Capital outlay.....	—	228,328	—	—	16,528
Debt service					
Principal retirement	—	—	—	—	4,951
Interest and fiscal charges	—	33,146	—	—	24,763
Total Expenditures.....	23,788,744	2,919,604	1,365,844	628,303	1,301,220
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	1,659,197	(95,061)	149,482	(25,305)	(56,265)
OTHER FINANCING SOURCES (USES)					
Proceeds from general obligation bonds, commercial paper, and capital leases.....	—	776,116	—	—	282,099
Proceeds from refunding long-term debt.....	—	25,860	—	—	120,305
Operating transfers in	312	30,919	40,849	206,421	245,806
Operating transfers out	(1,651,331)	(66,776)	(131,365)	(23,322)	(79,196)
Transfers out - component units.....	—	(956)	—	—	—
Payment to refunding escrow agent.....	—	(25,860)	—	—	(120,305)
Payment to refund commercial paper	—	(300,000)	—	—	(127,000)
Net Other Financing Sources (Uses).....	(1,651,019)	439,303	(90,516)	183,099	321,709
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....					
Fund Balances (Deficit), July 1, 1997.....	113,721	2,057,972	117,976	229,454	2,045,468
Fund Balances, June 30, 1998.....	\$ 121,899	\$ 2,402,214	\$ 176,942	\$ 387,248	\$ 2,310,912

Financing to Local Governments	Cigarette and Tobacco Tax	Local Revenue	Unemployment Programs	Financing to the Public	Trial Courts	Other Special Revenue	Total
\$ 19,529	\$ 485,246	\$ 1,783,672	\$ 79,900	\$ —	\$ —	\$ 9,777	\$ 4,444,397
—	—	—	—	—	761,516	298,365	26,497,691
2,370	—	969,510	—	—	—	56,659	3,079,853
—	—	—	—	—	—	—	29,911
850	—	—	—	—	—	137,187	477,964
24	—	—	80,453	—	—	349,225	1,697,858
24,974	20,620	9,660	10,696	1,382	1,771	12,648	288,390
7,808	16	—	2,260	6,485	4,249	11,518	268,069
55,555	505,882	2,762,842	173,309	7,867	767,536	875,379	36,784,133
1,189	1,033	400	6	8,113	1,112,270	427,390	2,501,969
864,865	33,364	—	—	—	—	9,128	4,071,318
—	378,024	2,728,938	1,351,367	—	—	617,200	22,989,501
43,705	20,921	—	—	—	—	37,306	1,410,931
1,360	—	—	—	—	48	99,782	356,666
324	—	—	227	9,798	—	18,349	5,889,876
22,166	—	—	—	—	—	9,795	272,516
—	—	—	—	—	—	—	290
441	—	—	10,246	—	—	—	255,543
—	—	—	—	—	—	—	4,951
18,999	—	—	—	—	—	—	76,908
953,049	433,342	2,729,338	1,361,846	17,911	1,112,318	1,218,950	37,830,469
(897,494)	72,540	33,504	(1,188,537)	(10,044)	(344,782)	(343,571)	(1,046,336)
2,184,379	—	—	10,246	—	—	—	3,252,840
637,670	—	—	—	835	—	—	784,670
23,399	28,002	—	1,345,976	2,673	348,988	273,624	2,546,969
(1,315)	(116,691)	(19,419)	(33,296)	(8,930)	—	(21,005)	(2,152,646)
—	(49,597)	—	—	—	—	(1,500)	(52,053)
(637,670)	—	—	—	(835)	—	—	(784,670)
(1,150,100)	—	—	—	—	—	—	(1,577,100)
1,056,363	(138,286)	(19,419)	1,322,926	(6,257)	348,988	251,119	2,018,010
158,869	(65,746)	14,085	134,389	(16,301)	4,206	(92,452)	971,674
(17,214)	272,672	16,780	369,866	141,836	270	523,955	5,872,756
\$ 141,655	\$ 206,926	\$ 30,865	\$ 504,255	\$ 125,535	\$ 4,476	\$ 431,503	\$ 6,844,430

