

# SPECIAL REVENUE FUNDS

*Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.*

**The General Government Fund** accounts for general government services provided to other State agencies or to the general public.

**The Health and Welfare Fund** accounts for health and welfare services provided to the general public.

**The Inspection and Regulation Fund** accounts for inspection and regulatory services provided to the general public.

**The Education Fund** accounts for educational services provided to the general public.

**The Protection and Safety Fund** accounts for law enforcement, military, custody and related services provided to the general public.

**The Transportation Fund** accounts for transportation services provided to the general public by the Arizona Department of Transportation.

**The Natural Resources Fund** accounts for services that are provided with regard to the natural resources of the State.

STATE OF ARIZONA  
**COMBINING BALANCE SHEET**  
SPECIAL REVENUE FUNDS  
JUNE 30, 1999  
(Expressed in Thousands)

	GENERAL GOVERNMENT	HEALTH & WELFARE	INSPECTION & REGULATION	EDUCATION	PROTECTION & SAFETY
<b>ASSETS</b>					
Cash and investments	\$ 81,499	\$ 391,624	\$ 70,814	\$ 1,692	\$ 17,548
Receivables, net of allowances:					
Taxes	849	10,731	-	-	-
Interest	228	1,591	68	2	8
Other	8,942	9,260	177	3	158
Due from U.S. Government	-	2	-	-	-
Due from local governments	-	2,600	47	-	-
Due from other Funds	8,701	10,233	4,132	-	1,945
Inventories, at cost	-	-	-	-	1,846
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 100,219</u>	<u>\$ 426,041</u>	<u>\$ 75,238</u>	<u>\$ 1,697</u>	<u>\$ 21,505</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 4,256	\$ 39,452	\$ 2,806	\$ 13	\$ 2,936
Accrued liabilities	840	784	995	5	164
Due to local governments	-	111	-	-	-
Due to others	-	103	-	-	-
Due to other Funds	6,479	660	386	-	-
Deferred revenue	-	2,095	-	-	-
Current portion of insurance losses	-	7	-	-	-
Other	1	764	50	1	110
Total Liabilities	<u>11,576</u>	<u>43,976</u>	<u>4,237</u>	<u>19</u>	<u>3,210</u>
Fund Balances:					
Reserved	13,148	6,225	1,069	6	1,426
Unreserved	75,495	375,840	69,932	1,672	16,869
Total Fund Balances	<u>88,643</u>	<u>382,065</u>	<u>71,001</u>	<u>1,678</u>	<u>18,295</u>
Total Liabilities and Fund Balances	<u>\$ 100,219</u>	<u>\$ 426,041</u>	<u>\$ 75,238</u>	<u>\$ 1,697</u>	<u>\$ 21,505</u>

TRANSPORTATION	NATURAL RESOURCES	TOTAL
\$ 485,982	\$ 126,021	\$ 1,175,180
165,884	-	177,464
3,972	511	6,380
29,900	96	48,536
45,976	-	45,978
19,887	-	22,534
1,677	10,249	36,937
3,781	-	5,627
<u>\$ 757,059</u>	<u>\$ 136,877</u>	<u>\$ 1,518,636</u>

\$ 96,925	\$ 3,184	\$ 149,572
8,529	607	11,924
135,923	-	136,034
-	-	103
21,191	617	29,333
-	-	2,095
-	-	7
5,159	21	6,106
<u>267,727</u>	<u>4,429</u>	<u>335,174</u>

620,257	1,927	644,058
(130,925)	130,521	539,404
<u>489,332</u>	<u>132,448</u>	<u>1,183,462</u>
<u>\$ 757,059</u>	<u>\$ 136,877</u>	<u>\$ 1,518,636</u>

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

	GENERAL GOVERNMENT	HEALTH & WELFARE	INSPECTION & REGULATION	EDUCATION	PROTECTION & SAFETY
<b>REVENUES</b>					
Taxes:					
Sales	\$ 79	\$ 7,036	\$ -	\$ -	\$ -
Motor vehicle and fuel	4,000	27,366	-	-	-
Property	-	-	-	-	-
Other	6,876	115,561	19,919	-	13,319
Intergovernmental	14,040	16,536	1,204	1,511	4,105
Licenses, fees and permits	5,448	20,480	55,463	170	6,649
Earnings on investments	2,640	5,637	825	86	313
Sales and charges for services	14,720	157	1,137	152	19,939
Fines, forfeitures and penalties	26,054	11,490	585	-	24,623
Other	11,989	16,504	172	723	3,674
Total Revenues	<u>85,846</u>	<u>220,767</u>	<u>79,305</u>	<u>2,642</u>	<u>72,622</u>
<b>EXPENDITURES</b>					
Current:					
General government	67,960	-	-	-	-
Health and welfare	-	168,982	-	-	-
Inspection and regulation	-	-	63,067	-	-
Education	-	-	-	2,348	-
Protection and safety	-	-	-	-	54,322
Transportation	-	-	-	-	-
Natural resources	-	-	-	-	-
Capital outlay	283	440	2,445	-	1,090
Debt service:					
Principal	2,027	88	45	1	14
Interest	31	40	2	-	3
Total Expenditures	<u>70,301</u>	<u>169,550</u>	<u>65,559</u>	<u>2,349</u>	<u>55,429</u>
Revenues Over (Under) Expenditures	<u>15,545</u>	<u>51,217</u>	<u>13,746</u>	<u>293</u>	<u>17,193</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	23,060	19,047	848	20	2,133
Operating transfers out	(11,320)	(42,144)	(7,520)	(19)	(17,430)
Capital lease and installment purchase contracts	-	-	277	-	34
Total Other Financing Sources (Uses)	<u>11,740</u>	<u>(23,097)</u>	<u>(6,395)</u>	<u>1</u>	<u>(15,263)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	27,285	28,120	7,351	294	1,930
Beginning Fund Balances, as restated	63,333	356,145	63,650	11,256	20,665
Residual Equity Transfers	<u>(1,975)</u>	<u>(2,200)</u>	<u>-</u>	<u>(9,872)</u>	<u>(4,300)</u>
Ending Fund Balances	<u>\$ 88,643</u>	<u>\$ 382,065</u>	<u>\$ 71,001</u>	<u>\$ 1,678</u>	<u>\$ 18,295</u>

TRANSPORTATION	NATURAL RESOURCES	TOTAL
\$ 229,470	\$ -	\$ 236,585
1,299,562	2,233	1,333,161
-	1,593	1,593
7,490	-	163,165
435,009	11,871	484,276
8,030	29,474	125,714
19,942	6,395	35,838
-	267	36,372
-	201	62,953
20,655	730	54,447
2,020,158	52,764	2,534,104
-	-	67,960
-	-	168,982
-	-	63,067
-	-	2,348
-	-	54,322
1,747,312	-	1,747,312
-	57,052	57,052
11,771	15,413	31,442
-	51	2,226
-	-	76
1,759,083	72,516	2,194,787
261,075	(19,752)	339,317
3,679	28,057	76,844
(271,310)	(2,977)	(352,720)
282	-	593
(267,349)	25,080	(275,283)
(6,274)	5,328	64,034
495,606	128,408	1,139,063
-	(1,288)	(19,635)
\$ 489,332	\$ 132,448	\$ 1,183,462

STATE OF ARIZONA  
**COMBINING STATEMENT OF REVENUES AND EXPENDITURES**  
**APPROPRIATION (BUDGET) TO ACTUAL - BUDGETARY BASIS**  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999  
(Expressed in Thousands)

	GENERAL GOVERNMENT		
	APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY
<b>REVENUES</b>			
Taxes:			
Sales	\$ -	\$ -	\$ -
Property	-	-	-
Luxury	-	6,876	-
Insurance premium	-	-	-
Motor vehicle and fuel	-	4,000	-
Other	-	-	-
Non-Tax Revenues:			
Intergovernmental	-	14,040	-
Licenses, fees and permits	-	5,448	-
Earnings on investments	-	2,628	-
Sales and charges for services	-	14,720	-
Fines, forfeitures and penalties	-	27,884	-
Other	-	5,428	-
Total Revenues	-	81,024	-
<b>EXPENDITURES</b>			
Current:			
General government	48,971	37,574	11,397
Health and welfare	-	-	-
Inspection and regulation	-	-	-
Education	-	-	-
Protection and safety	-	-	-
Transportation	-	-	-
Natural resources	-	-	-
Total Appropriated Expenditures	48,971	37,574	11,397
Non-appropriated expenditures and appropriation transfers	-	52,991	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	40,849	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	-	40,849	-
Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	31,308	-
Beginning Fund Balances, as restated	-	62,404	-
Residual Equity Transfers	-	(1,975)	-
Ending Fund Balances	\$ -	\$ 91,737	\$ -

HEALTH & WELFARE			INSPECTION & REGULATION		
APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY	APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY
\$ -	\$ 7,066	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	112,735	-	-	-	-
-	-	-	-	12,666	-
-	26,318	-	-	-	-
-	1,958	-	-	7,243	-
-	44,235	-	-	1,204	-
-	22,166	-	-	55,200	-
-	18,905	-	-	810	-
-	157	-	-	1,137	-
-	12,665	-	-	570	-
-	1,773	-	-	188	-
-	247,978	-	-	79,018	-
-	-	-	-	-	-
46,193	32,959	13,234	-	-	-
-	-	-	57,712	53,898	3,814
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46,193	32,959	13,234	57,712	53,898	3,814
-	239,343	-	-	17,516	-
-	84,301	-	-	840	-
-	-	-	-	(1,013)	-
-	84,301	-	-	(173)	-
-	59,977	-	-	7,431	-
-	373,660	-	-	63,620	-
-	(2,200)	-	-	-	-
\$ -	\$ 431,437	\$ -	\$ -	\$ 71,051	\$ -

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STATE OF ARIZONA  
**COMBINING STATEMENT OF REVENUES AND EXPENDITURES**  
**APPROPRIATION (BUDGET) TO ACTUAL - BUDGETARY BASIS**  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999  
(Expressed in Thousands)

	EDUCATION		
	APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY
<b>REVENUES</b>			
Taxes:			
Sales	\$ -	\$ -	\$ -
Property	-	-	-
Luxury	-	-	-
Insurance premium	-	-	-
Motor vehicle and fuel	-	-	-
Other	-	-	-
Non-Tax Revenues:			
Intergovernmental	-	1,511	-
Licenses, fees and permits	-	170	-
Earnings on investments	-	42	-
Sales and charges for services	-	77	-
Fines, forfeitures and penalties	-	-	-
Other	-	292	-
Total Revenues	-	2,092	-
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Health and welfare	-	-	-
Inspection and regulation	-	-	-
Education	2,970	1,981	989
Protection and safety	-	-	-
Transportation	-	-	-
Natural resources	-	-	-
Total Appropriated Expenditures	2,970	1,981	989
Non-appropriated expenditures and appropriation transfers	-	36	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	75	-
Beginning Fund Balances, as restated	-	10,208	-
Residual Equity Transfers	-	(9,872)	-
Ending Fund Balances	\$ -	\$ 411	\$ -



PROTECTION & SAFETY			TRANSPORTATION		
APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY	APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY
\$ -	\$ -	\$ -	\$ -	\$ 229,470	\$ -
-	-	-	-	9,886	-
-	2,583	-	-	-	-
-	10,735	-	-	-	-
-	-	-	-	854,862	-
-	-	-	-	-	-
-	4,106	-	-	420,558	-
-	6,649	-	-	190,242	-
-	304	-	-	24,347	-
-	213	-	-	136,376	-
-	24,624	-	-	1,134	-
-	5,286	-	-	9,487	-
-	54,500	-	-	1,876,362	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,523	23,468	2,055	-	-	-
-	-	-	920,810	518,556	402,254
-	-	-	-	-	-
25,523	23,468	2,055	920,810	518,556	402,254
-	31,034	-	-	1,417,647	-
-	2,362	-	-	66,740	-
-	-	-	-	-	-
-	2,362	-	-	66,740	-
-	2,360	-	-	6,899	-
-	17,719	-	-	424,763	-
-	(4,300)	-	-	-	-
\$ -	\$ 15,779	\$ -	\$ -	\$ 431,662	\$ -

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STATE OF ARIZONA  
**COMBINING STATEMENT OF REVENUES AND EXPENDITURES**  
**APPROPRIATION (BUDGET) TO ACTUAL - BUDGETARY BASIS**  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999  
(Expressed in Thousands)

	NATURAL RESOURCES		
	APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY
<b>REVENUES</b>			
Taxes:			
Sales	\$ -	\$ -	\$ -
Property	-	1,593	-
Luxury	-	-	-
Insurance premium	-	-	-
Motor vehicle and fuel	-	2,232	-
Other	-	-	-
Non-Tax Revenues:			
Intergovernmental	-	10,944	-
Licenses, fees and permits	-	29,473	-
Earnings on investments	-	6,437	-
Sales and charges for services	-	268	-
Fines, forfeitures and penalties	-	201	-
Other	-	2,416	-
Total Revenues	-	53,564	-
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Health and welfare	-	-	-
Inspection and regulation	-	-	-
Education	-	-	-
Protection and safety	-	-	-
Transportation	-	-	-
Natural resources	25,639	21,067	4,572
Total Appropriated Expenditures	25,639	21,067	4,572
Non-appropriated expenditures and appropriation transfers	-	58,116	-
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in	-	31,378	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	-	31,378	-
Revenues and Other Financing Sources Over			
Expenditures and Other Financing Uses	-	5,759	-
Beginning Fund Balances, as restated	-	127,996	-
Residual Equity Transfers	-	(1,288)	-
Ending Fund Balances	\$ -	\$ 132,467	\$ -

TOTAL		
APPROPRIATION (BUDGET)	ACTUAL	UNDER/(OVER) SPENDING AUTHORITY
\$ -	\$ 236,536	\$ -
-	11,479	-
-	122,194	-
-	23,401	-
-	887,412	-
-	9,201	-
-	496,598	-
-	309,348	-
-	53,473	-
-	152,948	-
-	67,078	-
-	24,870	-
-	2,394,538	-
48,971	37,574	11,397
46,193	32,959	13,234
57,712	53,898	3,814
2,970	1,981	989
25,523	23,468	2,055
920,810	518,556	402,254
25,639	21,067	4,572
1,127,818	689,503	438,315
-	1,816,683	-
-	226,470	-
-	(1,013)	-
-	225,457	-
-	113,809	-
-	1,080,370	-
-	(19,635)	-
\$ -	\$ 1,174,544	\$ -