R
evenues and Expenditures in the program
budget and the summary schedules reflect
the activities of many separate funds. Summary
Schedule 10 provides a complete list of govern-
mental cost funds. The Index lists those funds for
which Fund Conditions are included in the budget
and references the page number. General Fund and
Special Fund expenditures represent the cost of
government and are included in the budget totals,
and along with selected Bond Funds, are included
in the overall expenditure totals.

**General Fund**—Used to account for all revenues
and activities financed therefrom which are not re-
quired by law to be accounted by any other fund.
Most state expenditures are financed from the Gen-
eral Fund. Normally, the only difference between
the General Fund and the other governmental costs
funds is the restriction placed on the use of the oth-
er governmental cost funds.

**Special Funds**—Consists of governmental cost
funds used to account for taxes and revenues
which are restricted by law for particular functions
or activities of government. The funds included in
these classifications are primarily for the regulation
of businesses, professions, and vocations; trans-
portation, law enforcement, and capital outlay.

**General Fund Special Accounts**—Legislatively
created accounts or dedicated revenues within the
General Fund. Moneys credited to such accounts
may be used only for the purposes specified in the
legislation. As a result of Chapter 942, Statutes of
1977, these special accounts are treated as special
funds, and revenues and expenditures are included
in the special funds totals in the summary sched-
ules of the budget. They are therefore excluded
from the General Fund unrestricted revenues, ex-
penditures and reserves.

**Other Funds**—Expenditures from funds which
do not represent a cost of government are not in-
cluded in the budget totals. They consist of moneys
which were derived from sources other than gen-
eral or special taxes, licenses, fees or other state
revenues. Included are receipts from the Federal
Government, funds created for accounting purpos-
es, receipts from the sale of lands, or moneys held
in trust. These funds are segregated into the follow-
ing classifications:

- **Working Capital and Revolving Funds**—
  Funds created to finance internal service activi-
ties rendered by a state agency to other state
  agencies or to local governments for which
  charges are made at cost. The charges are re-
  flected as expenditures in the budget of the
  agency receiving the commodity or service.

- **Public Service Enterprise Funds**—Self-sup-
  porting activities operated by the State for the
  benefit of the public. Funds are derived from the
  charges to those who use the service and no
  support is derived from taxes, licenses or other
  state revenues.

- **Bond Funds**—Used to account for the receipt
  and disbursement of proceeds from the sale
  of bonds and to finance projects for which the
  bonds were authorized. Expenditures are con-
  sidered a cost of government at the time inter-
  est payments are made and as the bonds are
  redeemed.

- **Retirement Funds**—Moneys held in trust by
  the State for retirement benefit payments.

- **Trust and Agency Funds**—Funds holding
  moneys in trust pending disbursements to trus-
tors, moneys received from the Federal Govern-
ment to be expended for specific purposes, and
other funds which do not derive their sources
from taxes or other state revenues, or are in the
nature of transitory funds created for the conve-
nience of accounting receipts or disbursements
which are not necessarily revenues or expendi-
tures.

- **Selected Bond Funds**—Selected bond funds
  are General Obligation Bond funds which are
  non self-liquidating. Included in the overall ex-
  penditure totals of Schedule 1 and 9 for budget
  purposes are expenditures from the selected
  bond funds. The following page provides a com-
  plete listing of all selected bond funds.
<table>
<thead>
<tr>
<th>Fund #</th>
<th>Fund Name</th>
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<td>Nonpoint Source Pollution Control Subaccount</td>
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<td>Prison Construction Fund of 1986</td>
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¹Account or subaccount of safe, Clean, Reliable, Water Supply Fund