

# **CASH BALANCES IN DEDICATED FUNDS**

FISCAL YEARS 2020 THROUGH 2024

ECONOMIC ADVISORY SERVICES

**Informational Brief**  
**November 12, 2024**

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November 12, 2024

The Honorable J. Cameron Henry, Jr.,  
President of the Senate  
The Honorable Phillip R. DeVillier,  
Speaker of the House of Representatives

Dear Senator Henry and Representative DeVillier:

This informational brief provides the results of our analysis of accounting system cash balances in the state's dedicated funds at the end of fiscal years 2020 through 2024. This brief is intended to provide timely information related to an area of interest to the legislature or based on a legislative request. I hope this brief will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Division of Administration, Office of Statewide Reporting and Accounting Policy and the Louisiana Department of Treasury for their assistance during this project.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/ch

CASH BALANCES INFORMATIONAL BRIEF 2024







# Informational Brief

## Cash Balances in Dedicated Funds

*Fiscal Years 2020 through 2024*

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

Audit Control# 42240008

Economic Advisory Services - November 2024

### Background

This informational brief provides information on the accounting system cash balances in the state's constitutionally- and statutorily-dedicated funds. This report updates the information contained in our February 2016 informational report on Constitutional and Statutory Dedications. The purpose of this report is to provide information on the amount of cash carried over from each fiscal year to the next in the state's accounting system.

### What We Found

We found that the year-end system cash balances in the state's dedicated funds rose from \$7.9 billion at the close of fiscal year (FY) 2020 to \$16.3 billion at the close of FY 2024, a 106% increase. This excludes the State General Fund Direct, as well as federal funds, self-generated, and interagency transfers in the state general fund. The five funds that grew the most are all partly or fully dedicated to infrastructure, while the five funds that shrank the most are dedicated to health care, infrastructure, wildlife and fisheries, and education. Exhibit 1 shows the five funds that grew the most, the five funds that shrank the most, and the overall change in fund balances for the past five years.

### Why We Compiled This Informational Brief

Because of legislative interest in the state's dedicated funds, we obtained information on the year-end system cash balances in each of the state's dedicated funds.

Informational briefs are intended to provide more timely information than standards-based performance audits. While these informational briefs do not follow all *Governmental Auditing Standards*, we conduct quality assurance activities to ensure the information presented is accurate.

<b>Exhibit 1</b>				
<b>Funds with Largest Increases and Decreases</b>				
<b>Year End System Cash Balances for FYs 2020 and 2024</b>				
<b>(Amounts in Millions)</b>				
<b>Fund Name</b>	<b>2020</b>	<b>2024</b>	<b>Growth (\$)</b>	<b>Growth (%)</b>
<b>Largest Increases</b>				
Z25 REVENUE STABILIZATION TRUST FD	\$31	\$3,484	\$3,453	11139%
V44 WATER SECTOR FUND	0	704	704	n.a.
TT5 CONSTRUCTION SUBFUND	3	652	649	21633%
TT6 MEGA PROJECTS LEVERAGE FUND	0	628	628	n.a.
TT1 TRANSPORTATION TRUST FUND	365	923	558	153%
<b>Largest Decreases</b>				
HW9 STATE HIGHWAY IMPROVEMENT FUND	89	62	-27	-30%
W01 CONSERVATION FUND	58	26	-32	-55%
H19 MEDICAID TRUST FD FOR ELDERLY	35	2	-33	-94%
H08 LA MEDICAL ASSISTANCE TRUST FD	259	190	-69	-27%
G01 LA LOTTERY PROCEEDS FUND	172	99	-73	-42%
All Other Funds	6,906	9,563	2,657	38%
<b>Total</b>	<b>\$7,918</b>	<b>\$16,333</b>	<b>\$8,415</b>	<b>106%</b>
<b>Source:</b> Prepared by legislative auditor's staff using unaudited information from the state's accounting system and the Louisiana Department of Treasury.				

Year-end accounting system cash balances (system cash balances) reflect the amount of cash in each fund at the end of the 45-day accrual period after the close of each fiscal year per the state's accounting system.<sup>1</sup> These represent the amounts carried forward into the next fiscal year. System cash balances may differ from the amount of cash reported in the Annual Comprehensive Financial Report (ACFR) or other reports that report balances as of June 30 because the system cash balances reflect transactions that occur after June 30 that are attributable to the previous fiscal year. For example, some agencies might receive cash from tax collections during July and August that is actually attributable to the previous fiscal year. In this scenario, the revenue received during the accrual period would be reported as a receivable as of June 30.

System cash balances also differ from fund balance, an accounting concept that describes the net position of governmental funds accounted for using the modified accrual basis of accounting, consistent with Generally Accepted Accounting Principles (GAAP). The fund balances reported in the state's ACFR reflect additional

<sup>1</sup> Year-end accounting system cash balances include system accruals, but does not include off-system year-end journal entries made by the Division of Administration, Office of Statewide Reporting and Accounting Policy, for ACFR presentation.

adjustments made by the Office of Statewide Reporting and Accounting Policy to ensure that the figures comport with GAAP. For example, although the Water Sector Fund's cash balance for the end of FY 2023 was \$797 million, its GAAP fund balance was only \$50 million because it contained \$747 million in unearned revenues, which are recognized as a liability and subtracted in the calculation of fund balance. The numbers in this report are unaudited. Although audited figures are available for FYs 2020 through 2023, unaudited year-end system cash balances are presented in this report to give an equivalent comparison to the FY 2024 figures. Exhibit 2 contains the system cash balances in the state's dedicated funds, along with the year each fund was established.

**Exhibit 2**  
**Unaudited Accounting System Cash Balances**  
**At End of 45-Day Accrual Period After Close for Each Fiscal Year**

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
<i>AGR AGRICULTURE</i>						
A01 FULLER-EDWARDS ARBORETUM TRUST	1992	\$172,381	\$169,216	\$168,452	\$161,653	\$161,319
A02 STRUCT PEST CONTROL COMM FD	1989	760,868	731,108	755,295	486,353	106,984
A07 LA AGRICULTURAL FINANCE AUT FD	1986	15,504	6,056	416	1,388	5,005,157
A09 PESTICIDE FUND	1993	0†	0†	0†	0†	0†
A11 FOREST PROTECTION FUND	1990	0	0	0	0	267,224
A13 AGRIC COMMODITY SELF INSURANCE	1987	595,693	636,123	678,898	714,647	752,066
A14 FORESTRY PRODUCTIVITY FUND	1999	7,347,733	5,158,905	4,682,235	3,973,102	3,131,893
A15 PETROLEUM PRODUCTS FUND	1999	131,400	101,666	693,677	768,606	1,009,230
A17 LIVESTOCK BRAND COMMISSION FD	2003	3,798	0	160	7,842	9,982
A18 AGRIC COMMODITY DLRS WAREHSE	2004	0	0	18,962	4	0
A21 SEED COMMISSION FUND	2004	19,751	0	43,804	698	57,031
A22 SWEETPOTATO PESTS & DISEASES FD	2004	0	0	0	210	0
A23 WEIGHTS & MEASURES FUND	2004	5,402	0	393,815	769,724	779,458
A27 GRAIN & COTTON INDEMNITY FUND	2009	0	0	0	0	0
A29 FEED AND FERTILIZER FUND	2012	711,047	419,799	275,305	17,301	14,324
A30 HORTICULTURE & QUARANTINE FUND	2012	273,833	311,555	56,211	14,381	1,400
A31 WILDFIRE SUPPRESSION SUBFUND	2021		591,994	567,739	89,398	234,910
<b>AGR AGRICULTURE Total</b>		<b>\$10,037,410</b>	<b>\$8,126,421</b>	<b>\$8,334,969</b>	<b>\$7,005,308</b>	<b>\$11,530,979</b>
<i>CCF CONSTITUTIONALLY CREATED</i>						
Z02 PARISH ROAD ROYALTY FUND	1975	1,277,981	2,791,776	6,201,859	4,094,360	2,360,421
Z03 GENERAL SEVERANCE TAX-PARISH	1975	-1,392,009	-459,495	-57,393	-103,844	-44,736
Z04 TIMBER SEVERANCE TAX-PARISH	1975	-21,405	-1,649	-746	-321	-24



Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
Z07 LA INVESTMENT FD FOR ENHANCE	1982	\$604	\$604	\$604	\$604	<i>abolished</i>
Z08 BUDGET STABILIZATION FUND	1992	568,236,934	545,929,580	721,221,076	974,722,733	1,057,505,245
Z09 MINERAL REVENUE AUDIT & SETTLE	1992	10,619,143	10,622,418	10,631,891	10,652,247	10,677,124
Z10 PERMANENT TRUST FD ACT 949 -85	1986	1,296,040,187	1,389,009,349	1,418,814,812	1,430,675,222	1,445,942,127
Z11 SUPPORT FUND ACT 949 OF 1985RS	1986	988,210	988,210	988,446	39,124,495	36,213,588
Z12 COASTAL PROTECTION & RESTORATI	1990	413,693,670	480,771,358	530,691,992	636,125,505	778,608,400
Z13 LOUISIANA FUND	2000	4,824,043	6,850,014	5,943,055	2,245,156	2,417,381
Z14 WETLANDS-MITIGATION ACCT	2000	2,917,351	1,970,557	1,974,952	2,744,700	2,753,981
Z17 HEALTH EXCELLENCE FUND	2001	468,074,639	480,063,185	471,249,072	476,098,785	470,181,075
Z18 EDUCATION EXCELLENCE FUND	2001	474,885,452	475,910,905	481,295,097	478,345,044	482,046,929
Z19 TOPS FUND	2001	477,476,736	478,523,035	496,748,355	503,046,357	529,844,879
Z25 REVENUE STABILIZATION TRUST FD*	2017	30,518,311	235,940,207	1,024,418,133	2,257,902,085	3,484,181,114
Z26 UNCLAIMED PROPERTY TRUST FUND	2022			48,526,743	127,435,986	277,846,592
<b>CCF CONSTITUTIONALLY CREATED Total</b>		<b>\$3,748,139,848</b>	<b>\$4,108,910,054</b>	<b>\$5,218,647,950</b>	<b>\$6,943,109,114</b>	<b>\$8,580,534,096</b>
<i>COR CORRECTIONS</i>						
CR1 CRIME VICTIMS REP FUND A250-82	1983	\$3,723,561	\$4,378,054	\$5,050,801	\$6,924,159	\$8,357,106
CR2 YOUTHFUL OFFENDER MGMT FD	1991	9,160	1,418	0	0	0
CR5 DNA TESTING POST-CONVICTION	2002	60,182	91,155	122,440	167,715	214,494
CR6 ADULT PROB & PAROLE OFF RETMT	2010	918,306	918,609	919,585	710,500	539,033
CR7 CORRECTIONAL FACILITY CAPITAL OUTLAY FUND	2023				0	21,477
<b>COR CORRECTIONS Total</b>		<b>\$4,711,209</b>	<b>\$5,389,236</b>	<b>\$6,092,826</b>	<b>\$7,802,374</b>	<b>\$9,132,109</b>
<i>CRT CULTURE RECREATION &amp; TOURISM</i>						
CT3 LA TOURISM PROMOTION DISTRICT	1991	\$11,478,583	\$12,652,697	\$21,199,526	\$16,776,671	\$11,228,554
CT4 LA STATE PARK IMPROVE & REPAIR	1990	12,074,522	11,929,065	8,544,060	1,765,822	7,088,036
CT5 ARCHAEOLOGICAL CURATION FUND	2000	361,419	301,902	227,330	227,762	<i>abolished</i>
CT9 POVERTY POINT RESERVOIR DEV FD	2006	46,475	0	3,634	4	42,728

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
CTB MAJOR EVENTS INCENTIVE FUND	2022			\$19,509,280	\$22,038,624	\$32,372,399
CTD EVENTS INCENTIVE FUND	2022			5,000,000	5,000,000	2,379
<b>CRT CULTURE RECREATION &amp; TOURISM Total</b>		<b>\$23,960,998</b>	<b>\$24,883,664</b>	<b>\$54,483,830</b>	<b>\$45,808,884</b>	<b>\$50,734,096</b>
<i>CUS CUSTODIAL</i>						
C01 DEPT AGRIC-SPEC ACCT-SWEET POT	1976	\$189,686	\$226,198	\$134,075	\$132,829	\$123,989
C02 DEPT AGRIC-SPEC ACCT-STRBRY AD	1975	17,646	27,980	23,652	28,253	35,182
C03 DEPT AGRIC-SPEC ACCT-EGG COMM	1976	81,080	129,652	76,513	59,867	28,234
C08 PRIVATE SECURITY EXAMINERS FD	1985	228	228	228	228	228
C11 LA RICE RESEARCH BOARD FUND	1992	60,083	0	21,524	37,329	0
Z22 EEF-NON STATE ENTITIES FD	2002	48,464,314	48,528,366	50,054,160	52,117,559	54,508,688
<b>CUS CUSTODIAL Total</b>		<b>\$48,813,038</b>	<b>\$48,912,424</b>	<b>\$50,310,152</b>	<b>\$52,376,066</b>	<b>\$54,696,322</b>
<i>DED DEPT OF ECONOMIC DEVELOPMENT</i>						
ED5 LA MEGA-PROJECT DEVELOPMENT FD	2007	\$4,692,359	\$1,630,830	\$2,054,761	\$2,413,356	\$21,868,862
ED6 LA ECONOMIC DEVELOPMENT FUND	1992	10,024,088	18,915,498	25,225,890	39,428,648	51,483,152
EDD MAJOR EVENTS INCENTIVE PROGRAM	2016	1,810,163	9,500,557	0	<i>abolished</i>	<i>abolished</i>
EDH LA ENTERTAINMENT DEVELOPMENT	2017	3,191,932	4,010,177	5,271,750	6,725,176	8,525,342
EDI SMALL BUSINESS INNOV RETENTION	2022			1,105,000	1,106,340	1,577,342
EDJ SMALL BUSINESS INNOV RCRUIMENT	2022			500,000	500,606	1,777
EDK SMALL BUSINESS INNOVATION FUND	2022			150,000	59,710	274
EDM MARKETING FUND	1999	102,560	1,006,208	2,007,335	1,689,544	633,396
EDR RAPID RESPONSE FUND	2006	33,590,671	41,314,527	43,129,406	53,093,807	59,228,490
<b>DED DEPT OF ECONOMIC DEVELOPMENT Total</b>		<b>\$53,411,774</b>	<b>\$76,377,796</b>	<b>\$79,444,142</b>	<b>\$105,017,186</b>	<b>\$143,318,634</b>
<i>DEQ DEPT OF ENVIRONMENTAL QUALITY</i>						
Q01 HAZARDOUS WASTE SITE CLEANUP F	1989	\$5,008,946	\$3,538,304	\$4,305,816	\$4,253,248	\$5,110,713
Q02 ENVIRONMENTAL TRUST FUND	1989	7,993,924	3,580,920	2,559,121	7,626,433	14,759,932
Q03 CLEAN WATER STATE REVOLVING FD	1986	213,689,081	199,396,594	214,404,908	233,173,414	243,449,660
Q05 MOTOR FUELS UNDERGROUND TANK	1989	123,647,199	130,100,089	133,957,475	134,887,239	137,343,392

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
Q06 WASTE TIRE MANAGEMENT FUND	1993	\$1,876,869	\$3,402,856	\$4,059,641	\$5,514,460	\$7,653,869
Q07 LEAD HAZARD REDUCTION FUND	1994	147,233	197,260	311,825	427,175	575,930
Q08 OYSTER SANITATION FUND	1993	241,343	454,756	324,900	379,609	445,324
Q12 BROWNSFIELD CLEANUP REV LOAN	2005	0	0	1	4	3,928
Q13 MATCHING FUNDS FUND	2022			23,699,098	19,403,594	9,872,030
<b>DEQ DEPT OF ENVIRONMENTAL QUALITY Total</b>		<b>\$352,604,596</b>	<b>\$340,670,779</b>	<b>\$383,622,784</b>	<b>\$405,665,176</b>	<b>\$419,214,778</b>
<i>DHH DEPT OF HEALTH AND HOSPITALS</i>						
H08 LA MEDICAL ASSISTANCE TRUST FD	1992	\$259,084,653	\$368,739,124	\$152,010,790	\$388,469,528	\$190,155,339
H09 NURSING HOME RESIDENTS TRUST	1994	13,277,196	12,216,531	10,678,768	9,192,075	9,027,567
H10 COMPULSIVE & PROBLEM GAMING FD	1996	2,137,613	2,249,030	2,409,180	2,108,801	1,169,703
H12 HEALTH CARE FACILITY FUND	2009	36,497	61,846	177,272	1,736	17,650
H14 MED ASST PROG FRAUD DETECT FD	1998	3,786,937	4,319,928	1,495,302	1,311,890	3,252,790
H18 VITAL RECORDS CONVERSION FUND	2000	2,042,191	2,195,165	2,303,538	2,441,014	2,573,568
H19 MEDICAID TRUST FD FOR ELDERLY	2000	35,413,150	2,485,861	17,904,145	13,715,490	1,780,931
H22 DRINKING WATER REVOLVING LOAN	2003	111,590,164	168,145,406	200,297,312	209,403,142	218,309,974
H26 COMM & FAMILY SUPPORT SYSTEM F	2007	94,630	381,633	4,756,384	7,076,089	10,378,021
H28 HEALTH CARE REDESIGN FUND	2007	669	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>
H30 NEW OPPORTUNITIES WAIVER FUND	2008	18,872,130	61,940,449	88,987,359	107,063,565	111,031,786
H33 COMMUNITY HOSP STABILIZATION	2010	0	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>
H37 HOSPITAL STABILIZATION FUND	2015	12,904,270	6,584,487	9,412,015	32,208,828	0
H41 BEHAVIORAL HEALTH & WELNESS	2021		0	280,893	1,059,007	2,165,177
H42 IMPORTED SEAFOOD SAFETY FUND	2022			0	0	3,900
H43 LDH FACILITY SPRT FD #2	2019	0	0	0	0	1,559,975
H44 EARLY CHILDHOOD SPT AND SVC FD	2022			27,000,000	26,707,161	25,660,995
H45 RURAL PRIM CARE PHYS DEVELP FD	2022			8,020,902	7,905,728	7,218,570
H46 JUMP START YOUR HEART FUND	2023				1,500,000	607,208
H47 COMMUNITY OPTIONS WAIVER FUND	2024					42,389,469

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
S04 TRAUMATIC HEAD & SPINAL CORD	1993	\$622,422	\$10	\$75,066	\$1,700	\$189,626
<b>DHH DEPT OF HEALTH AND HOSPITALS Total</b>		<b>\$459,862,523</b>	<b>\$629,319,471</b>	<b>\$525,808,925</b>	<b>\$810,165,756</b>	<b>\$627,492,249</b>
<i>DNR DEPT OF NATURAL RESOURCES</i>						
N02 COASTAL RESOURCES TRUST FD	1990	\$10,285,221	\$11,082,657	\$10,572,553	\$8,731,614	\$8,099,542
N03 FEDERAL ENERGY SETTLEMENT FUND	1988	8,452,051	8,100,306	7,685,449	-6,137,244	-6,367,874
N04 FISHERMAN'S GEAR COMP FUND	1980	1,738,167	1,448,732	681,098	0	0
N05 OILFIELD SITE RESTORATION FUND	1994	24,629,589	26,687,630	33,618,050	40,898,868	40,567,354
N07 MINERAL AND ENERGY OPERATION	1998	5,378,259	6,511,272	9,589,670	16,064,656	26,909,968
N08 UNDERWATER OBSTRUCTION REMOVAL	1998	411,210	380,138	800,993	902,093	860,483
N09 OIL AND GAS REGULATORY FUND	1998	2,804,129	2,340,458	1,378,195	1,292,711	4,279,879
N10 NATURAL RES RESTORATION TR FD	2001	376,435,247	444,990,408	433,205,441	600,130,588	641,833,730
N14 CARBON DIOXIDE GEOL STOR TRUST	2010	0	0	0	0	1,090,000
<b>DNR DEPT OF NATURAL RESOURCES Total</b>		<b>\$430,133,873</b>	<b>\$501,541,601</b>	<b>\$497,531,449</b>	<b>\$661,883,286</b>	<b>\$717,273,083</b>
<i>DPS DEPT OF PUBLIC SAFETY</i>						
P01 LA FIRE MARSHALL FUND	1990	\$0+	\$2,164,397	\$2,903,683	\$4,725,511	\$15,594,886
P04 MOTORCYCLE SAFETY & TRAINING	1989	55,044	0+	0+	0+	0+
P05 P.S. DWI TEST MAINT & TRAINING	1991	126,662	210,402	216,212	211,041	228,543
P07 LA TOWING AND STORAGE FUND	1990	0+	0+	9,227	0+	0+
P09 DISABILITY AFFAIRS TRUST FUND	1996	49,981	66,494	219,674	150,726	170,091
P11 CONCEALED HANDGUN PERMIT FUND	1996	0	1,207,830	93,434	0	31,732
P12 RIGHT TO KNOW FUND	1998	107,289	162,470	249,651	329,832	401,694
P14 EMERGENCY MEDICAL TECHNICIAN	1998	75,329	81,814	87,198	101,946	116,726
P16 LPG RAINEY DAY FUND	1998	0	91,525	288,212	250,000	0
P19 HAZARDOUS MATERIALS EMER RESP	2000	0	147,718	218,564	350,000	350,000
P21 EXPLOSIVES TRUST FUND	2000	10,906	0	0	0	1,800
P24 OMV CUSTOMER SERV TECHNOLOGY	2000	329,398	160,058	126,553	119,175	126,390
P25 SEX OFFENDER REGISTRY TECH FD	2002	46,211	29,353	49,304	19,467	80,737

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
P28 CRIMINAL IDENTIF & INFORMATION	2002	\$44,498	\$15,080	\$1,055,324	\$2,655,039	\$4,149,181
P29 LA STATE POLICE SALARY FUND	2002	0	0	0	0	817,307
P31 DPS PEACE OFFICERS FUND	2007	500	500	96,748	41,421	0
P32 LA LIFE SAFETY PROPERTY PROT	2007	261,953	264,428	243,117	237,662	244,748
P34 UNIFIED CARRIER REG AGREEMENT	2009	8,628,363	11,169,201	13,286,028	15,416,899	17,557,959
P35 LA HIGHWAY SAFETY FUND	2010	11,073	11,135	11,143	11,164	11,190
P36 INDUSTRIALIZED BLDG PROGRAM FD	2010	84,339	47,718	52,394	178,869	445,580
P37 LA BIKE & PEDESTRIAN SAFETY FD	2011	31,858	33,263	34,358	39,582	46,448
P39 INSURANCE VERIFICATION SYST FD	2015	5,570,914	4,118,322	13,052,227	19,247,421	22,097,089
P41 DRIVERS LICENSE ESCROW FUND	2016	13,346,616	1,150,328	4,412,184	8,348,996	11,184,827
P42 HANDLING FEE ESCROW FUND	2016	6,032,904	0	2,575,192	5,220,400	8,301,740
P43 VOLUNTEER FIREFIGHTER TUITION	2014	250,000	250,056	250,278	250,757	251,342
P44 TRUCKING RESEARCH EDUC ACCOUNT	2020	3,405	66,397	136,420	205,655	242,983
P45 IDENTIFICATION CARD ACCOUNT	2022			0	1,423,754	2,065,734
P47 EMERGENCY TRAINING ACADEMY FILM LIBRARY	2023				0	50,074
<b>DPS DEPT OF PUBLIC SAFETY Total</b>		<b>\$35,067,242</b>	<b>\$21,448,488</b>	<b>\$39,667,126</b>	<b>\$59,535,317</b>	<b>\$84,568,800</b>
<i>DRT DEPT OF REVENUE AND TAXATION</i>						
RV4 TAX COMMISSION EXPENSE FUND	2002	\$1,459,706	\$1,662,202	\$2,113,869	\$2,276,328	\$2,115,977
RV9 TELEPHONE CO PROP ASSESS RELEF	2000	1,709,634	10,186,612	4,879,480	2,362,414	1,823,422
RVA SPORTS FACILITY ASSISTANCE FD	2002	1,107,040	3,506,410	4,411,179	4,278,995	1,269,818
RVC TOBACCO REGULATION ENFORCEMENT	2007	616,420	1,035,097	545,699	443,958	290,990
RVE UNFUNDED ACCRUED LIABILITY	2013	0	0	10,439,253	77,545	15,189
<b>DRT DEPT OF REVENUE AND TAXATION Total</b>		<b>\$4,892,801</b>	<b>\$16,390,321</b>	<b>\$22,389,481</b>	<b>\$9,439,241</b>	<b>\$5,515,395</b>
<i>DSF DEBT SERVICE</i>						
DS1 STATE HIGHWAY FUND # 2	1953	\$528,655	\$796,760	\$914,440	\$723,983	\$780,279
<b>DSF DEBT SERVICE Total</b>		<b>\$528,655</b>	<b>\$796,760</b>	<b>\$914,440</b>	<b>\$723,983</b>	<b>\$780,279</b>

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
<i>DSS DEPT OF SOCIAL SERVICES</i>						
S01 CHILDREN'S TRUST FUND	1994	\$1,815,334	\$2,135,901	\$1,841,769	\$911,940	\$92,101
S02 FRAUD DETECTION FUND	1991	3,677,387	3,832,648	3,870,111	3,551,608	3,025,645
S05 BLIND VENDORS TRUST FUND	1996	848,808	784,530	700,370	630,222	563,148
S06 REHABILITATION BLIND VIS IMP	1998	309,489	115,924	4	259,101	4
S07 LA MILITARY FAMILY ASST FD	2005	519,527	558,953	585,525	669,242	864,161
S12 SPECIALIZED PROVIDER LICENSING	2013	5,713	6,363	6,368	6,380	6,393
S14 EXPLOITED CHILDREN'S SPECIAL F	2013	0	0	0	3,614	10,349
S17 ACCM BRSTFEED LACTATION ROOM F	2021		0	45,000	45,000	45,000
S18 CONTINUUM OF CARE FUND	2022			3,000,000	3,003,635	3,010,650
<b>DSS DEPT OF SOCIAL SERVICES Total</b>		<b>\$7,176,258</b>	<b>\$7,434,319</b>	<b>\$10,049,147</b>	<b>\$9,080,741</b>	<b>\$7,617,451</b>
<i>EDU DEPT OF EDUCATION</i>						
E02 TELECOMMUNICATIONS FOR DEAF FD	1989	\$4,423,991	\$5,163,994	\$5,867,918	\$5,697,222	\$6,085,778
E04 PROPRIETARY SCH STUDENTS PROT	1990	1,233,773	1,230,783	1,239,239	1,244,810	1,189,732
E16 LA EDUCATION SAVINGS & TUITION	1995	789,368,122	877,645,610	964,491,189	1,006,883,828	1,060,004,097
E17 SAVINGS ENHANCEMENT FUND	1995	22,507,943	24,441,205	26,225,337	27,737,677	29,730,089
E18 HIGHER EDUCATION INITIATIVES	1997	362,226	4,417,422	7,188,250	23,486,680	4,358,446
E23 LA CHARTER SCH STARTUP LOAN FD	1997	497,304	297,455	297,720	431,699	499,358
E29 ST LANDRY PAR EXCELLENCE FUND	1998	0	201,240	445,943	220,161	160,158
E30 CALCASIEU PARISH FUND	2000	862,240	901,650	901,851	1,115,555	1,910,001
E32 TOBACCO TAX HEALTH CARE FD	2003	295,797	20,182,766	945,260	196,433	245,458
E33 BOSSIER PAR TRUANCY PROG FD	2004	218,982	252,803	261,380	188,065	207,416
E34 ORLEANS PARISH EXCELLENCE FUND	2004	14,885	109,281	232,237	54,040	73,270
E36 VARIABLE EARNINGS TRANSACTION	2006	892,326	900,524	958,164	1,083,969	1,215,052
E38 WORKFORCE TRAINING RAPID RSPNS	2009	3,863	290	25,000,118	23,042,784	71,329
E41 MEDICAL ALLIED HLTH PRO ED SCH	2011	4,408	4,433	4,458	4,462	4,471
E49 STEM EDUCATION FUND	2017	238	7,738	12,747	12,772	37,338

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
E50 ACHIEVING BETTER LIFE EXP LA	2018	\$1,200,664	\$2,595,763	\$4,639,867	\$6,156,989	\$8,057,372
E51 EARLY CHILDHOOD EDUCATION FD	2018	155,446	613,144	45,934,926	53,418,805	44,135,884
E54 K-12 LA EDU SAVINGS & TUITION	2018	3,812,764	6,972,868	13,399,684	17,328,571	20,236,869
E55 LA CYBERSECURITY TALENT INTIAT	2021		0	810	2,224	4,237
E56 HEALTH CARE EMP REINV OPP FD	2022			4,433,210	19,441,831	18,649,599
E57 POWER BASED FUND	2021		500,000	500,439	10,501,397	510,230
E58 MJ FOSTER PROMISE PROGRAM FD	2021		0	0	7,471,659	7,498,928
E59 GEAUX TEACH FUND	2022			5,000,000	9,193,196	8,020,872
E62 ATHLETIC TRAINER PROF DEV FD	2022			0	0	1,428,214
E63 LA POSTSECONDARY INCLUSIVE EDU	2022			0	1,000,000	1,612,216
E64 IMAGINATION LIBRARY OF LA FUND	2023				2,500,000	2,442,888
E65 READING ENRICHMENT & ACADEMIC DELIVERABLES	2023				2,500,000	1,579,693
E66 DYSLEXIA FUND	2024					1,000,000
<b>EDU DEPT OF EDUCATION Total</b>		<b>\$825,854,972</b>	<b>\$946,438,968</b>	<b>\$1,107,980,747</b>	<b>\$1,220,914,828</b>	<b>\$1,220,968,995</b>
<i>FSF FREE SCHOOL</i>						
FS1 FREE SCHOOL FUND INTEREST	1949	\$18,283,702	\$18,559,142	\$18,692,351	\$19,117,127	\$19,802,783
FS2 FREE SCHOOL FUND INVESTMENTS	1949	11,902,484	11,984,488	11,943,392	11,990,144	11,982,350
FS3 FREE SCHOOL FD VAC ESTATES-NO	1949	1,532,869	1,532,869	1,532,869	1,532,869	1,532,869
<b>FSF FREE SCHOOL Total</b>		<b>\$31,719,055</b>	<b>\$32,076,499</b>	<b>\$32,168,612</b>	<b>\$32,640,140</b>	<b>\$33,318,002</b>
<i>GAM GAMING</i>						
G01 LA LOTTERY PROCEEDS FUND	1991	\$172,007,271	\$227,244,964	\$94,519,518	\$98,847,302	\$98,687,249
G03 VIDEO DRAW POKER DEVICE FUND	1992	0†	0†	7,477,807‡	0†	0†
G04 RIVERBOAT GAMING ENFORCEMENT	1992	592,763	21,466,424	16,219,014	315,939	9,345,475
G05 VIDEO POKER PURSE SUPPLEMT FD	1995	206,304	1,120,804	2,293,874	2,102,646	1,760,201
G07 AVOYELLES PAR LOCAL GOV GAM MI	1995	0	175,410	0	9	0
G09 PARI MUTUEL LIVE RAC GAM CNTRL	1998	0†	0†	0†	0†	0†

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
G10 SUPPORT EDUC IN LA FIRST FUND	2001	\$17,461,108	\$12,239,580	\$6,369,751	\$179,163	\$3,836,439
G12 SOUTHERN UNIV AG CENTR PROG FD	2004	48,667	48,667	48,667	48,667	48,667
G13 BEAUTIFICATION/IMPR NO CITY PK	2004	222,486	558,798	1,393,754	363,597	4,985
G14 GREATR NEW ORL SPRTS FOUNDN FD	2006	2,472	152,197	38	20,327	80
G15 ALGIERS ECON DEV FOUNDATION FD	2006	23,514	2,437	2,471	89,569	89,846
G16 NO URBAN TOUR HOSP ECON DEV FD	2006	9,887	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>
G17 BEAUT PROJ NO NEIGHBORHOODS FD	2006	3,502	3,526	3,586	3,685	103,850
G18 FRIENDS OF NORD FUND	2006	27,968	2,980	3,025	3,112	28,235
G19 NO SPORTS FRANCHIS ASST FD	2006	70,405	0	182,441	1,008,204	1,611,172
G21 GENTILLY DEVELOPMENT DIS FUND	2021		9,896	9,932	10,014	60,164
G22 SPORTS WAGERING LOCAL ALLOC FD	2021		0	1,404,036	5,290,030	400,199
G23 SPORTS WAGERING PURSE SUPPL FD	2021		0	351,116	1,323,758	904,510
G24 SPORTS WAGERING ENFORCEMENT FD	2022			17,021,749	16,063,321	14,930,868
<b>GAM GAMING Total</b>		<b>\$190,676,346</b>	<b>\$263,025,683</b>	<b>\$147,300,779</b>	<b>\$125,669,343</b>	<b>\$131,811,940</b>
<i>GOV OFFICE OF THE GOVERNOR</i>						
V01 OIL SPILL CONTINGENCY FUND	1991	\$11,978,343	\$11,831,334	\$11,361,371	\$11,526,269	\$11,421,983
V02 DRUG ABUSE EDUC & TREATMENT FD	1990	347,807	355,487	416,533	355,005	317,885
V13 BATTERED WOMEN SHELTER FUND	1996	12,746	12,814	18,964	11,754	41,175
V19 FUTURE MEDICAL CARE FUND	2001	2,667,694	2,668,422	2,670,351	2,674,716	2,680,071
V20 LA MANUFACTURED HOUSING COMM	2002	8,725	2,020	0	59,862	25,738
V21 INACT-LA ANIMAL WELFARE FUND	2002	0	64	<i>inactive</i>	<i>inactive</i>	<i>inactive</i>
V25 OVERCOLLECTIONS FUND	2005	2,205,577	2,205,577	2,205,577	185,577	40,190,877
V29 STATE EMERGENCY RESPONSE FD	2006	1,215,863	17,572,678	7,396,617	56,456,891	55,586,765
V31 LA PUBLIC DEFENDER FUND	2008	703,252	710,197	127,334	320,680	648,085
V32 COMMUNITY WATER ENRICHMENT FD	2008	1,221	1,221	1,222	1,223	1,223
V33 LA STAD&EXP DIST LIC PLATE FD	2011	1,750	1,750	1,200	1,000	1,200
V38 STATE LND OFC REFORESTATION FD	2020	0	0	31,303	31,361	31,435



Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
V39 CORONAVIRUS LOCAL RECOVERY FD	2020	\$452,922,811	\$0	\$0	\$0	\$0
V42 CAPITAL OUTLAY SAVINGS FUND	2021		78,716,784	176,686,867	161,309,789	273,719,703
V43 LA RESCUE PLAN FUND	2021		1,906,136,887	850,165,894	343,254,070	239,017,296
V44 WATER SECTOR FUND	2021		300,000,000	750,038,866	796,672,820	704,131,444
V45 GRANTING UNSERVED MUNICIPALITY	2021		0	0	0	124
V46 CAPITAL OUTLAY REIEF FUND	2021		35,000,000	11,066,074	4,338,757	2,948,580
V47 LA PORT RELIEF FUND	2021		50,000,000	0	0	0
V48 LA TOURISM REVIVIAL FUND	2021		77,500,000	684,005	152,336	152,737
V50 LOUISIANA SUPERDOME FUND	2021		0	2,948	2,952	2,962
V51 BLUE TARP FUND	2021		500,000	1,500,439	3,154	3,285
V54 HURRICANE&STORM RISK REDU	2021		0	0	126,153	126,446
V56 ENGINEERING FEE SUBFUND	2022			5,000,000	4,766,196	3,561,888
V57 LOUISIANA TOURISM REVIVAL	2023				10,031	10,055
V58 SP EDUCAT CLASSROOM MONITOR FD	2022			8,000,000	817	817
V59 EMER COMM INTEROPERABILITY FD	2022			6,867,514	4,243,537	3,153,481
V60 POLT SUB FED GRNT ASST FUND	2022			25,000,000	23,530,052	22,708,145
V61 DISABILITY-FOC DISA PREP RESP FD	2022			0	777,660	1,883,173
V62 HAZARD MITIG REV LOAN FD	2023				1,500,000	1,503,379
V63 LOUISIANA TRANSPARENCY FUND	2023				0	1,771
<b>GOV OFFICE OF THE GOVERNOR Total</b>		<b>\$472,065,789</b>	<b>\$2,483,215,235</b>	<b>\$1,859,243,079</b>	<b>\$1,412,312,663</b>	<b>\$1,363,871,723</b>
<i>HWY DEPT OF HIGHWAYS</i>						
HW3 RIGHT OF WAY PERMIT PROCESS FD	1994	\$299,305	\$511,224	\$863,871	\$1,171,635	\$1,523,843
HW9 STATE HIGHWAY IMPROVEMENT FUND	2007	88,968,885	101,561,434	92,827,897	89,944,499	62,220,090
HWA LTRC TRANSP TRNG & EDUC CTR FD	2008	387,264	80,417	195,049	501,200	684,281
HWE CRES CITY CONNECTION TRANS FD	2013	5,597,095	5,396,055	5,400,870	5,411,214	3,703,911
HWF NEW ORLEANS FERRY FUND	2014	1,201,726	738,065	941,148	1,271,540	1,323,424
HWH REGIONAL MAINT IMP FUND	2020	1,946,616	3,125,203	4,771,144	6,109,687	7,857,861

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
<b>HWY DEPT OF HIGHWAYS Total</b>		\$98,400,892	\$111,412,398	\$104,999,980	\$104,409,775	\$77,313,410
<i>INS DEPT OF INSURANCE</i>						
I02 1/4 OF 1% FIRE INSURANCE - LSU	1992	\$0	\$0	\$57,382	\$57,382	\$57,382
I03 2 PERCENT FIRE INSURANCE FUND	1990	8,839,875	14,489,779	4,866,530	3,536,153	1,433,279
I05 RETIREMENT SYS-INSURANCE PROCD	1992	0†	0†	0†	0†	0†
I06 MUN FIRE POL CIVIL SERV OPER	1993	226,731	0	316,463	919,245	3,183,708
I08 ADMINISTRATIVE FD-DEPT INSRNCE	1998	209,372	163,324	83,461	135,022	56,698
I09 INSURANCE FRAUD INVESTIGATION	2000	841,127	1,170,801	2,453,790	1,384,303	1,613,110
I12 LA AUTO THEFT&INS FRAUD PREVEN	2005	194,074	206,396	191,930	209,305	219,950
I14 LA FORTIFY HOMES FUND	2023				20,000,000	19,709,165
I15 INSURE LOUISIANA INCENTIVE FUND	2023				10,650,000	6,005,340
<b>INS DEPT OF INSURANCE Total</b>		\$10,311,179	\$16,030,300	\$7,969,557	\$36,891,410	\$32,278,633
<i>JUD JUDICIARY</i>						
JU1 TRIAL COURT CASE MGMT INFO FD	1994	\$301,557	\$0	\$6	\$132	\$162
JU2 JUDGES' SUPPLEMENTAL COMP FUND	1986	380	0	0	0	0
JU5 INNOCENCE COMPENSATION FUND	2006	14,332	14,362	14,381	294,932	336,256
JU6 COURT MODERNIZATION & TECHNOLOGY FUND	2023				5,000,000	5,429
<b>JUD JUDICIARY Total</b>		\$316,269	\$14,362	\$14,387	\$5,295,064	\$341,847
<i>JUS DEPT OF JUSTICE</i>						
JS5 DEPT JUSTICE LEGAL SUPPORT FD	2004	\$8,871,732	\$9,505,870	\$11,099,175	\$37,863,004	\$10,000,000
JS6 TOBACCO CONTROL SPECIAL FUND	2004	143,378	215,994	297,271	372,176	375,991
JS7 DEPT JUSTICE DEBT COLLECTIN FD	2006	11,442,787	12,715,892	15,803,157	14,074,743	15,629,225
JS9 TOBACCO SETTLEMENT ENFORCEMENT	2007	123,181	134,181	149,984	160,984	171,984
JSA DOJ OCCUPATIONAL LICENSING REV	2022			184,549	132,460	661,500
<b>JUS DEPT OF JUSTICE Total</b>		\$20,581,078	\$22,571,937	\$27,534,136	\$52,603,367	\$26,838,699
<i>LAB DEPT OF LABOR</i>						

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
LB1 WORKERS' COMP 2ND INJURY FUND	1975	\$30,158,010	\$29,597,654	\$25,997,534	\$23,580,648	\$35,431,635
LB4 OFFICE OF WORKER'S COMP ADM FD	1990	7,516,057	6,969,400	4,634,521	3,723,562	5,086,790
LB5 INCUMBENT WORKER TRAINING ACCT	2000	22,893,062	9,251,032	22,840,610	14,320,452	18,783,690
LB6 EMPLOYMENT SECURITY ADMIN ACCT	2000	1,481,202	749,264	964,896	1,632,762	4,767,512
LB7 LABOR-PENALTY & INTEREST ACCT	2000	5,454,027	6,617,014	6,441,411	6,527,132	8,683,998
<b>LAB DEPT OF LABOR Total</b>		<b>\$67,502,358</b>	<b>\$53,184,364</b>	<b>\$60,878,971</b>	<b>\$49,784,556</b>	<b>\$72,753,624</b>
<i>PAM PARISH &amp; MUNICIPAL</i>						
T01 ACADIA PAR VISITOR ENTERPRISE	1996	\$33,152	\$134,185	\$191,233	\$193,745	\$180,796
T02 ALLEN PAR CAPITAL IMPROVEMENTS	1998	0	101,969	182,470	155,408	87,825
T03 ASCENSION PAR VISITOR ENTERPRS	1996	119,138	63,440	674,687	959,493	1,371,693
T05 AVOYELLES PARISH ENTERPRISE FD	1994	0	209	17,844	673	1,032
T06 BEAUREGARD PAR COMMUNITY IMPRV	1996	113,019	192,309	263,150	355,404	436,067
T07 BIENVILLE PAR TOUR & ECON DEV	2002	0	0	1,721	5,114	10,792
T08 BOSSIER CITY CIVIC CENTER FUND	1993	3,667,129	3,733,422	4,511,161	5,317,464	6,019,342
T09 SHREVE RIV CONV CTR INDEP STAD	1993	1,556,494	1,368,715	2,169,122	2,699,124	2,629,469
T10 WEST CALCASIEU COMM CENTER FD	1994	189,047	298,302	492,953	364,903	192,780
T11 CALDWELL PARISH ECONOMIC DEV F	1998	783	928	1,177	1,534	1,867
T12 CAMERON PAR TOURISM DEVELOP FD	1996	127,137	208,902	310,635	390,467	791,595
T14 TOWN OF HOMER ECONOMIC DEV FD	1998	28,689	33,218	38,872	45,745	53,079
T15 CONCORDIA PAR ECON DEV FD	2003	93,162	157,450	370,169	571,222	774,054
T16 DESOTO PARISH VISITOR ENTERPRS	1998	183,785	225,492	325,321	471,615	568,077
T17 EBR PAR RIVERSIDE CENTROPLEX	1992	0	0	377,175	581,420	853,464
T18 EAST CARROLL PAR VIS ENT FD	1998	0	0	903	7,603	17,072
T19 EAST FELICIANA TOURIST COMM FD	1998	31,984	29,291	33,359	40,109	45,267
T20 EVANGELINE VISITOR ENT FD	2000	203,823	220,619	233,401	249,585	281,165
T21 FRANKLIN VISITOR ENT FD	1998	93,156	96,461	105,774	110,556	154,242
T23 IBERIA PARISH TOURIST COMM FD	1994	1	0	31,527	78,671	72,037

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
T24 IBERVILLE ENTERPRISE FUND	1996	\$135,851	\$105,380	\$119,453	\$111,486	\$128,331
T25 JACKSON PAR ECONOMIC DEV FD	1998	296,964	317,413	350,237	398,023	446,227
T26 JEFFERSON PARISH CONVENTION FD	1990	0	12,536	953,482	1,383,279	2,061,699
T27 JEFFERSON DAVIS PAR VIS ENT FD	1998	51,328	139,721	155,530	228,928	163,054
T28 LAFAYETTE PARISH VISITOR ENTPR	1994	0	458,292	1,056,362	1,607,267	2,267,475
T29 LAFOURCHE PARISH ENTERPRISE FD	1996	206,751	232,664	323,739	298,624	269,242
T30 LASALLE ECONOMIC DEVELOPMENT F	1998	0	10,480	19,824	19,886	25,877
T31 LINCOLN PARISH ENTERPRISE FUND	1994	0	0	136,535	73,852	160,143
T32 LIVINGSTON PAR TOUR ECON DEV	1998	2,252	88,329	373,614	660,206	832,689
T34 MOREHOUSE PARISH ENTERPRISE FD	1994	0	157	0	0	1,794
T36 NEW ORL METRO CONV VISIT BUREU	1996	0	0	0	1,436,017	2,132,922
T37 OUACHITA PARISH VISITOR ENTPSE	1994	857,029	869,683	1,806,528	2,193,041	2,441,353
T38 PLAQUEMINES PAR VISITOR ENT FD	1998	523,013	503,936	510,574	631,337	796,997
T39 POINTE COUPEE PAR VISITOR ENT	1996	283,387	325,369	405,428	473,919	526,614
T40 ALEXANDRIA/PINEVILLE EXHB HALL	1992	856,560	933,385	1,009,464	1,042,432	1,084,823
T41 RED RIVER VISITR ENTERPRISE FD	2000	69,851	64,050	73,563	89,713	79,782
T42 RICHLAND VISITOR ENTERPRISE FD	1998	711,331	704,207	737,187	783,816	804,989
T43 SABINE PAR TOURISM DEVELOPMENT	1998	16,761	56,668	122,673	242,795	313,643
T44 ST BERNARD PARISH ENTERPRISE	1997	325,429	385,616	689,781	923,078	1,132,455
T45 ST CHARLES PAR ENTERPRISE FUND	1994	1,516,415	1,585,810	1,735,877	1,694,582	1,300,530
T47 ST JAMES PARISH ENTERPRISE FD	1997	130,548	150,473	134,029	139,782	149,337
T48 ST JOHN BAPTIST CONVENTION FAC	1993	1,539,387	1,546,629	1,480,543	1,436,280	1,424,167
T49 ST LANDRY PAR HISTORICAL DEV	1996	96,361	247,694	611,927	738,831	897,736
T50 ST MARTIN PARISH ENTERPRISE FD	1996	43,273	82,419	207,132	458,476	750,013
T51 ST. MARY PARISH VISITOR ENTERP	1998	101,567	229,332	904,365	1,253,434	1,863,529
T52 ST TAMMANY PARISH FUND	1996	373,711	311,738	1,874,875	902,587	702,424
T53 TANGIPAHOA PAR TOURIST COMM FD	1996	301,609	459,658	989,484	1,382,051	1,724,018

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
T54 TENSAS VISITOR ENTERPRISE FUND	1998	\$6,189	\$11,526	\$17,878	\$26,503	\$35,825
T55 HOUMA/TERREBONNE TOURIST FUND	1996	0	119,741	455,655	529,266	601,501
T56 UNION PARISH VISITOR ENTERPRSE	1998	57,396	67,961	85,146	109,277	141,364
T57 VERMILION PARISH VISITOR ENT	1996	483	28,516	78,177	112,685	131,985
T60 WEBSTER PAR CONV VISITOR COMM	1996	0	18,617	56,941	104,208	278,303
T61 WEST BATON ROUGE PAR VIS ENT	1996	90,959	169,704	493,322	653,575	877,136
T62 WEST CARROLL VISITOR ENT FD	1998	1,744	9,318	14,803	23,459	27,950
T64 WINN PARISH TOURISM FUND	1995	122,667	126,748	119,161	111,890	102,734
TA0 CALCASIEU PAR HI EDUC IMPR FD	1995	630,729	582,509	1,043,487	442,497	0
TA1 SHREVEPORT-BOSSIER CITY VIS EN	1998	95,423	88,828	328,386	566,087	798,874
TA2 VERNON PAR LEGIS COMMUN IMPR	1996	1,947	0	12,012	0	29,837
TA3 ALEX/PINEVILLE AREA TOURISM FD	1997	74,239	118,674	172,744	192,686	222,936
TA4 RAPIDES PAR ECONOMIC DEV FUND	1997	1,320,309	1,427,329	1,550,406	1,616,602	1,699,977
TA5 NATCHITOCES PAR VISITOR ENT	1994	116,236	122,601	164,378	215,393	267,593
TA6 LINCOLN PAR MUNICIPALITIES FD	1998	0	0	30,721	72,745	157,742
TA7 EAST BATON RGE COMM IMPROVE FD	1997	0	0	777,703	1,198,848	1,759,784
TA8 EBR PAR ENHANCEMENT FUND	1998	10,699	0	288,852	499,425	779,893
TA9 WASHINGTON PAR TOURIST COMM FD	1996	8,685	18,125	56,461	82,621	98,346
TB0 GRAND ISLE TOURIST COMM ACCT	1998	340,944	419,314	443,079	499,596	575,662
TB1 GRETN A TOURIST COMMISSION ACCT	1998	58,150	34,594	75,695	120,099	154,695
TB2 LAKE CHARLES CIVIC CENTER FUND	1998	2,722,007	1,647,329	633,473	0	0
TB3 NEW ORLEANS TOUR & ECON DEVE	1998	566,523	566,694	567,195	568,282	569,606
TB4 RIVER PAR CONV TOUR & VIST BUR	1998	79,212	108,499	257,571	223,539	211,462
TB5 ST FRANCISVILLE ECON DEV FD	1998	282,926	289,009	316,313	367,832	385,576
TB6 TANGIPAOA PAR ECONOMIC DEV FD	1998	82,491	135,707	314,099	446,277	561,418
TB7 WASH PAR INFRASTRUCTURE & PARK	1993	0	0	0	50,000	50,000
TB8 PINEVILLE ECONOMIC DEVELOPMENT	1998	806,302	870,513	944,358	984,075	1,034,100

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
TB9 WASH PAR ECON DEV & TOUR FUND	1998	\$2,926	\$6,105	\$19,013	\$27,822	\$33,117
TC0 TERREBONNE PAR VISITOR ENTPRSE	1998	0	117,946	448,822	521,330	592,483
TC1 BASTROP MUNICIPAL CENTER FD	1998	69,800	68,155	66,041	61,778	63,246
TC2 RAPIDES PARISH COLISEUM FUND	1999	31,341	52,746	77,363	90,604	107,281
TC3 MADISON PAR VISITOR ENT FD	1998	16,099	34,699	37,772	26,849	12,984
TC4 NATCHITOCHE HIST DIST DEV FD	1999	588,313	674,153	865,166	1,083,617	1,358,573
TC5 BAKER ECONOMIC DEVELOPMENT FD	2000	0	0	13,297	0	0
TC6 CLAIBORNE PAR TOUR & ECON DEV	2002	1,335	818	301	0	0
TC9 LAFOURCHE PAR ARC TR & DEV FD	2003	0	25,525	115,234	90,497	61,555
TD0 VERNON PAR LEG IMPRVMNT FD #2	2009	140,555	208,223	268,295	335,118	397,710
TD1 GRANT PARISH ECONOMIC DEVELOP	2016	10,419	16,864	23,803	30,701	37,089
TD2 NEW ORLEANS QUALITY OF LIFE FD	2018	1,965,566	4,882,548	6,776,010	9,436,450	12,049,496
<b>PAM PARISH &amp; MUNICIPAL Total</b>		<b>\$25,182,487</b>	<b>\$29,756,186</b>	<b>\$45,123,991</b>	<b>\$54,725,805</b>	<b>\$65,291,411</b>
<i>PSC PUBLIC SERVICE COMMISSION</i>						
Y01 MOTOR CARRIER REGULATION FUND	1994	\$256,044	\$782,578	\$756,919	\$880,278	\$891,930
Y03 UTILITY & CARRIER INSP/SUPV FD	1994	4,706,668	9,841,167	12,208,614	15,827,982	17,395,049
Y04 TELEPHONIC SOLICITATION RELIEF	2005	83,263	758,040	778,393	805,593	852,216
<b>PSC PUBLIC SERVICE COMMISSION Total</b>		<b>\$5,045,974</b>	<b>\$11,381,785</b>	<b>\$13,743,926</b>	<b>\$17,513,853</b>	<b>\$19,139,196</b>
<i>RKF ROCKEFELLER</i>						
RK1 ROCKEFELLER FUND	1921	\$21,820,952	\$20,047,084	\$8,400,663	\$6,504,809	\$4,785,311
RK2 ROCKEFELLER TR-PROTECTION FUND	1973	63,746,768	74,130,829	74,095,722	74,775,479	75,829,895
<b>RKF ROCKEFELLER Total</b>		<b>\$85,567,720</b>	<b>\$94,177,913</b>	<b>\$82,496,385</b>	<b>\$81,280,288</b>	<b>\$80,615,206</b>
<i>RSF RUSSELL SAGE</i>						
RS1 MARSH ISLAND OPERATING FUND	1971	\$0	\$0	\$0	\$0	\$0
RS2 RUSSELL SAGE-MARSH ISLD REF FD	1971	17,696,603	18,391,401	18,572,721	19,003,436	19,727,876
RS3 RUSSELL SAGE/MARSH ISL CAP IMP	1988	1,220,473	1,670,897	1,672,388	1,675,589	1,679,502
RS4 RUSSELL SAGE SPECIAL FD # 2	1971	2,878,754	3,540,708	4,194,461	5,839,813	4,848,119

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
<b>RSF RUSSELL SAGE Total</b>		\$21,795,830	\$23,603,006	\$24,439,570	\$26,518,838	\$26,255,498
<i>SOS SECRETARY OF STATE</i>						
SS1 HELP LOUISIANA VOTE FUND	2003	\$17,597,609	\$12,710,468	\$13,728,192	\$14,760,221	\$15,794,693
SS2 VOTING TECHNOLOGY FUND	2017	8,345,626	6,453,499	6,468,536	36,494,182	46,577,856
<b>SOS SECRETARY OF STATE Total</b>		\$25,943,235	\$19,163,967	\$20,196,728	\$51,254,403	\$62,372,549
<i>STO STATE TREASURER'S OFFICE</i>						
ST4 UNCLAIMED PROPERTY LEVERAGE FD	2005	\$46,341,629	\$44,977,279	\$42,240,908	\$41,467,925	\$41,785,126
ST6 LEGIS CAPITOL TECH ENHANCE FD	2008	4,114	15,004,179	14,239,566	8,521,256	6,401,776
ST9 MAJOR EVENTS FUND	2013	0	10,000,000	10,000,000	10,000,000	0
STA GEAUX PASS TRANSITION FUND	2014	825	825	825	825	0
STF FISCAL ADMIN REVOLVING LOAN FD	2014	455,529	455,672	456,082	456,955	458,022
STI OIL-GAS ROYALTIES DISPUTE PMT	2019	129,055	0	0	0	0
STJ LA MAIN STREET RECOVERY FUND	2020	300,000,000	18,845	0	0	0
STK ST CORONAVIRUS RELIEF FUND	2020	0	1,544,889	19,820	21,458	111,117
STN LA MAIN STREET RECOVERY RESCUE	2021		14,500,000	8,485,183	6,189,661	6,204,235
STO SOUTHWEST HURRICANE RECOVERY	2021		30,000,000	17,034,813	2,223,684	269,422
STP SMALL BUSINESS & NONPROFIT	2021		10,000,000	39,426	340,250	0
STQ JEAN BOUDREAUX SETTLEMENT FUND	2021		15,000,000	65,013,235	61,281	61,424
STR HURRICANE IDA RECOVERY	2023				962,374	279,172
STT OSCAR JAMES DUNN MEMORIAL	2022			0	75,014	75,188
STU LAW ENFORCEMENT RECRUITMENT INCENTIVE FUND	2023				5,000,000	3,510,431
<b>STO STATE TREASURER'S OFFICE Total</b>		\$346,931,152	\$141,501,689	\$157,529,857	\$75,320,681	\$59,155,913
<i>TTF TRANSPORTATION TRUST</i>						
TT1 TRANSPORTATION TRUST FUND	1990	\$364,774,664	\$346,928,178	\$390,059,449	\$809,019,559	\$923,146,576
TT2 T T F-TIMED ACCOUNT	1990	0	2,701	12,897	598,186	1
TT3 TTF 4CENTS REVENUE	1990	17,903,521	21,183,956	21,129,677	20,813,297	20,149,225

Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
TT5 CONSTRUCTION SUBFUND	2018	\$3,000,000	\$622,793,785	\$726,331,857	\$745,762,900	\$652,462,307
TT6 MEGA PROJECTS LEVERAGE FUND	2022			500,000,000	500,000,000	627,558,230
<b>TTF TRANSPORTATION TRUST Total</b>		<b>\$385,678,184</b>	<b>\$990,908,620</b>	<b>\$1,637,533,881</b>	<b>\$2,076,193,942</b>	<b>\$2,223,316,339</b>
<i>WLF DEPT OF WILDLIFE &amp; FISHERIES</i>						
W01 CONSERVATION FUND	1976	\$58,387,045	\$56,187,699	\$55,721,173	\$37,526,305	\$25,673,990
W02 SEAFOOD PROMOTION AND MARKT FD	1984	148,736	102,859	50,264	31,329	8,670
W03 LA FUR PUBLIC EDUC & MARKETING	1987	404,113	411,880	431,201	450,258	464,996
W04 ARTIFICIAL REEF DEVELOPMENT FD	1986	15,994,348	20,565,939	20,207,314	22,476,338	24,369,358
W05 W/L HABITAT & NATRL HERITAGE	1989	6,351,643	6,318,303	6,037,512	5,244,336	5,311,184
W07 SCENIC RIVERS FUND	1989	34,369	40,604	47,731	52,746	2,976
W08 LA DUCK,LICENSE, STAMP & PRINT	1990	3,510,419	3,421,953	3,102,029	3,129,317	3,113,366
W09 CONSV-LA ALLIGATOR RESOURCE FD	1992	4,650,118	4,360,858	4,004,116	4,504,978	4,533,314
W10 CONSV-LIFETIME LICENSE ENDWMNT	1992	23,252,994	24,147,551	26,503,232	27,207,142	20,194,740
W11 CONSV-NATURL HERITAGE ACCOUNT	1993	181,317	179,885	228,441	210,207	13,131
W12 REPTILE & AMPHIBIAN RESEARCH	1994	13,084	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>
W15 CONSV-LA HELP OUR WILDLIFE FD	1996	29,598	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>
W16 CONSV-LA WILD TURKEY STAMP FD	1996	844,121	887,423	931,918	184,245	241,451
W18 SEAF PROM FD-OYSTER DEV FUND	1996	472,590	564,384	616,485	627,238	589,128
W20 CONSV-WATERFOWL ACCOUNT	1998	264,558	193,984	212,224	231,288	248,804
W21 CONSV-SALTWATER FISH ENFRC ACT	2000	1,337	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>
W22 SEAF PROM-SHRIMP MRKT & PROMO	2000	624,984	673,574	688,778	716,232	697,364
W23 CONSV-BLACK BEAR ACCOUNT	2000	460,210	489,787	513,437	529,574	556,937
W24 CONSV-QUAIL ACCOUNT	2000	58,023	55,962	52,463	45,386	41,787
W26 CONSV-WHITE TAIL DEER ACCT	2002	90,600	95,082	95,673	98,312	106,701
W27 AQUATIC PLANT CONTROL FUND	2003	371,189	662,381	3,777,019	6,401,265	5,000,000
W28 CONSV-PBLC OYSTER SEED GRD DEV	2004	3,598,154	3,673,049	<i>abolished</i>	<i>abolished</i>	<i>abolished</i>
W29 CONSV-ENFORCMNT EMERG RESPSE	2004	106,282	106,317	106,415	106,619	106,868



Fund Group / Fund	Fiscal Year Created	Fiscal Year				
		2020	2021	2022	2023	2024
W30 FISH & WILDLIFE VIOLATIONS RWD	2005	\$3,971	\$4,411	\$4,751	\$4,984	\$7,183
W32 CONSV-WHITE LAKE PROPERTY FUND	2005	3,136,703	3,555,429	3,919,379	4,087,303	4,384,926
W33 SEAF PROMO-CRAB PROM&MARKTNG	2006	301,879	309,372	514,497	449,558	359,152
W34 CONSV-DERELICT CRAB TRAP REMVL	2006	121,983	122,528	0	<i>abolished</i>	<i>abolished</i>
W35 CONSV-RARE & ENDANGERED SPECES	2011	53,432	64,807	77,258	88,123	100,370
W36 CONSV-LITTER ABATENEBT & EDUC	2012	521,688	192,041	457,984	834,405	1,354,224
W37 MC DAVIS CONSERVATION FUND	2012	301,241	301,335	301,604	302,183	302,890
W38 ATCHAFALAYA DELTA WMA MOORING	2013	285,861	314,099	337,386	206,194	216,936
W39 HUNTERS FOR HUNGRY ESCROW ACCT	2014	4,669	1	1	1	1
W40 SALTWATER FISH RESEARCH & CONS	2014	763,707	904,193	1,442,411	1,481,615	1,734,287
W41 DERELICT HOUSEBOAT FUND	2019	3,583	5,567	7,846	12,349	22,048
W42 CONSV-SHRIMP DEV & MGMT ACCT	2022			296,485	394,656	459,202
W43 CONSV-OYSTER RESOURCE MGMT ACC	2022			4,944,104	14,903,033	14,846,564
W44 CONSV-CHARTER BOAT FISHING FND	2022			82,103	743,123	679,708
W45 LOUISIANA OUTDOORS FOREVER FND	2022			10,000,000	10,012,154	8,735,451
<b>WLF DEPT OF WILDLIFE &amp; FISHERIES Total</b>		<b>\$125,348,548</b>	<b>\$128,913,256</b>	<b>\$145,713,232</b>	<b>\$143,292,796</b>	<b>\$124,477,706</b>
<b>Grand Total</b>		<b>\$7,918,261,293</b>	<b>\$11,157,577,500</b>	<b>\$12,372,165,037</b>	<b>\$14,684,234,184</b>	<b>\$16,332,528,961</b>

\* Revenue Stabilization Trust Fund balance for fiscal year 2024 is before the transfer out of \$717 million appropriated in Act 4 of the 2024 Regular Legislative Session, which occurred during FY 2025.

† Seven funds have system cash balances of zero because they revert their remaining cash balance to the State General Fund at year end. These funds were the Pesticide Fund (A09), Motorcycle Safety and Training Account (P04), Louisiana Towing and Storage Dedicated Fund Account (P07), Video Draw Poker Device Fund (G03), Pari-Mutuel Live Racing Facility Gaming Control Fund (G09), and Retirement System-Insurance Proceeds Fund (I05). The LA Fire Marshal Fund (P01) stopped reverting its unexpended and unencumbered balance to the State General Fund after the passage of Act 114 of 2021.

‡ The Video Draw Poker Device Fund (G03) had a system cash balance at the end of FY 2022 following the enactment of Act 658 of 2022, which provided for the retention of some funds. However, the fund did not have a system cash balance carried forward at the end of FY 2023 and 2024.

**Source:** Prepared by legislative auditor’s staff using unaudited information in ISIS and LaGov, and using fund creation years from the LA Department of Treasury and Louisiana Revised Statutes. Transportation Trust Fund balances for fiscal years 2020 through 2022 were from the LA Department of Treasury’s annual Act 1127 report to the Joint Legislative Committee on the Budget.