



## INTRODUCTION

This report is prepared as a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR) prepared by the Department of Finance. The Department of Finance is responsible for the accuracy and completeness of the CAFR, as well as this report.

Generally accepted accounting principles require budgetary reporting at the legal level of control. As a supplement to the CAFR, this report provides the required level of detail in budgetary reporting.

The schedules included provide a more detailed version of the budget and actual statements included in the state's CAFR. The purpose is to demonstrate that spending by state agencies was within the authorized limits and in compliance with appropriation laws.

The detail provided is at the legal level of budgetary control, which is the level beyond which agency heads have no authority to further modify the budget. In many cases agencies have authority to modify budgets by spending dedicated receipts, moving amounts between fiscal years or moving budgeted amounts from one program to another. Where an agency has the authority to transfer budgeted amounts between programs, the legal level of control is defined to be the aggregate of the budgets for those programs.

## SCOPE

The scope of this report covers only those funds for which annual spending limits are established in law. The following funds are included:

### General Fund

### Special Revenue Funds:

State Government  
Trunk Highway  
Highway User Tax Distribution  
State Airports  
Health Care Access  
Special Compensation  
Greater Minnesota Transit

Minnesota Resources  
Natural Resources  
Game and Fish  
Environmental  
Solid Waste  
Metro Area Transit

The State Government, Metro Area Transit and Greater Minnesota Transit funds are not reported as separate funds in the CAFR but are split and reported as part of funds where other similar activity is reported.

## **BASIS**

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances at year-end are recognized as expenditures of the year appropriated. However, encumbrances associated with ongoing appropriations are not recognized as expenditures.

The summary of reporting policies preceding the statements explains the basis for the budget amounts, budget adjustments, and actual amounts in the statements. Other information common to all funds and necessary to an understanding of the reported statements is also presented in the summary. The notes presented with each fund provide additional information unique to that fund.

This report follows closely other budget reports prepared by the Department of Finance. However, because of its different purpose, timing, and level of detail, there are necessarily some differences between the General Fund statement and the June 2003 Fund Balance Analysis Report prepared by the Department of Finance. These differences are explained in the notes to the General Fund statement.

## **AUDIT**

This report is prepared as a part of the state's Comprehensive Annual Financial Report and as such is included in the scope of the audit of that report by the Office of the Legislative Auditor. Their opinion on this report is included.

**STATE OF MINNESOTA  
COMPARISON OF BUDGET AND ACTUAL REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
LEGAL LEVEL OF CONTROL - ALL BUDGET FUNDS  
YEAR ENDED JUNE 30, 2003**

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This document is available in alternative formats upon request.





## Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Pawlenty, Governor

Mr. Dan McElroy, Commissioner, Department of Finance

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2003, and have issued our report thereon dated December 5, 2003. Those basic financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and notes), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information in these schedules had been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, reading 'James R. Nobles'.

James R. Nobles  
Legislative Auditor

A handwritten signature in black ink, reading 'Claudia J. Gudvangen'.

Claudia J. Gudvangen, CPA  
Deputy Legislative Auditor

December 5, 2003

## SUMMARY OF REPORTING POLICIES

General policies followed in preparing this report are discussed below.

### BUDGET

#### *Revenues*

##### **Original budget amounts:**

Revenues and transfers-in budget amounts are the latest resource estimates used in determining allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2003 Legislature and are from the May 03, 2002 Fund Balance Analysis Report prepared by the Department of Finance.

Revenue categories included are those used in the Consolidated Fund Statement budgetary basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates of federal revenues or license fees even though such revenues are received. The special revenue funds do include revenue budgets for these revenue categories, as they are more significant to those funds.

##### **Budget amounts:**

Revenues and transfers-in budget amounts are the latest resource estimates used in determining allowable spending. The amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the June 6, 2003 Fund Balance Analysis Report prepared by the Department of Finance.

For Dedicated Receipts, amounts received as revenue determines the spending limit. Adjustments are made to initial revenue budgets to reflect the final spending authority of revenues received.

#### *Expenditures*

##### **Original budget amounts:**

The original expenditure budget amounts, except for open appropriations, represent the amount specified in appropriation laws, including actual appropriation amounts automatically carried over from previous years, subsequent appropriations for the same purpose and any other legally authorized legislative or executive changes before the

*beginning* of the fiscal year. For open appropriations, amounts actually spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

### **Budget amounts:**

The budget expenditure amounts, except for open appropriations, are made up of the amount specified in appropriation laws, including subsequent appropriations for the same purpose and any other legally authorized or executive changes made *during* the fiscal year. For open appropriations, amounts actually spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

### **Adjustments to expenditure budgets:**

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustment amounts are primarily for the following:

- 1) Appropriation amounts for the current year authorized to be carried forward to fiscal year 2004, or appropriations for fiscal year 2002 that were available for, and used in, fiscal year 2003.
- 2) Transfers between programs, as authorized.
- 3) Actual dedicated receipts available to fund expenditures, encumbrances and transfers.

## **ACTUAL**

Actual revenues and transfers-in are those attributable to fiscal year 2003. This primarily represents the amount received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year-end may be included if they relate to fiscal year 2003.

Actual expenditures include disbursements and encumbrances for fiscal year 2003. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund in ongoing appropriation accounts (appropriation type 2). These encumbrances were not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds or to component units for 2003, including any made after June 30, 2003, relating to fiscal year 2003. These transfer amounts are included as a part of expenditure amounts for each legal level of budgetary control.

## **VARIANCES**

*Revenues and transfers-in variances* represent the differences between the forecast of revenues to be received and what was actually received.

*Expenditure and transfer-out variances* are the primary focus of this report, especially negative variances. Such variances would represent spending in excess of that allowed in law and would be explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 2003.

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues:				
Individual Income Tax	\$ 6,049,400	\$ 5,500,400	\$ 5,380,324	\$ (120,076)
Corporate Income Tax	628,250	529,800	580,182	50,382
Sales & Use Tax	3,869,132	3,933,600	3,907,767	(25,833)
Motor Vehicle Registration Tax	1,100	1,000	1,045	45
Cigarette & Tobacco Products	175,830	178,298	172,878	(5,420)
Contamination Tax	156	156	66	(90)
Controlled Substance Tax	60	65	37	(28)
Deed & Mortgage Registration Tax	156,900	254,085	203,045	(51,040)
Medical Assistance Surcharges	138,422	178,900	175,909	(2,991)
Income Tax Reciprocity	54,845	49,010	49,010	-
Inheritance, Estate, & Gift	65,000	134,000	127,687	(6,313)
Insurance Gross Earn & Fire Marshall	221,100	204,100	232,912	28,812
Lawful Gambling Taxes	58,669	59,316	55,974	(3,342)
Liquor, Wine, & Beer	63,117	63,211	63,241	30
Motor Vehicle Excise	274,401	283,328	373,759	90,431
Investment Income	40,000	24,400	20,604	(3,796)
Other Revenues	392,457	414,791	590,185	175,394
Taconite Occupation	1,350	794	2,010	1,216
Tobacco Settlement	151,592	152,905	152,566	(339)
Lottery Revenue	28,887	33,681	30,897	(2,784)
Statewide Property Tax	594,851	583,975	585,416	1,441
Total Net Revenues:	<u>\$ 12,965,519</u>	<u>\$ 12,579,815</u>	<u>\$ 12,705,514</u>	<u>\$ 125,699</u>

## Transfers from Other Funds:

All Other Transfers	\$ 10,103	\$ 12,563	\$ 13,269	\$ 706
Central Mail	-	-	1	1
Central Stores	-	-	55	55
DEED Workforce Development Fund	-	1,858	1,397	(461)
DTED 21st Century Minerals	-	49,000	49,194	194
Federal Fund	-	-	43	43
Gift Fund	-	-	24	24
Health Care Access	-	2,537	2,537	-
Higher Education Services Office	-	-	30,000	30,000
HUTD Reimbursement	716	716	716	-
MERC Fund	9,420	13,398	12,253	(1,145)
Minnesota Resources	1,300	1,300	1,300	-
Miscellaneous Agency Fund	-	-	2,681	2,681

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Miscellaneous Special Revenue	-	-	1,475	1,475
MN Bookstore	-	-	202	202
Motor Vehicle Transfer Acct	1,200	1,029	1,094	65
Other Special Revenue Funds	4,397	6,323	7,085	762
Plant Management	6,952	7,057	7,108	51
POST Board	2,776	2,490	2,081	(409)
Repay Revolving Fund Loans	6,758	-	5,640	5,640
Solid Waste Fund	-	11,000	11,003	3
State Airports Fund Balance	-	15,000	15,000	-
State Employees Insurance	-	11,000	11,000	-
State Operated Services	-	4,700	3,200	(1,500)
Unobligate SOS Funds	35,158	16,108	17,650	1,542
Workers Compensation Fund	250,000	265,000	265,000	-
Total Transfers from Other Funds:	<u>\$ 328,780</u>	<u>\$ 421,079</u>	<u>\$ 461,008</u>	<u>\$ 39,929</u>
Total Net Revenues and Transfers-In	<u>\$ 13,294,299</u>	<u>\$ 13,000,894</u>	<u>\$ 13,166,522</u>	<u>\$ 165,628</u>
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	\$ 680	\$ 680	\$ 680	\$ -
Agriculture Utilization Research				
Departmental Appropriations	\$ 3,729	\$ 2,842	\$ 2,842	\$ -
Amateur Sports Commission				
Departmental Appropriations	\$ 617	\$ 515	\$ 515	\$ -
Target Center Lease	750	750	750	-
Total Amateur Sports Commission	<u>\$ 1,367</u>	<u>\$ 1,265</u>	<u>\$ 1,265</u>	<u>\$ -</u>
Animal Health Board				
Departmental Appropriations	\$ 2,913	\$ 2,864	\$ 2,818	\$ 46
Architecture Engineering Board				
Departmental Appropriations	\$ 924	\$ 788	\$ 788	\$ -
Arts Board				
Departmental Appropriations	\$ 12,691	\$ 12,293	\$ 12,293	\$ -
Asian-Pacific Council				
Departmental Appropriations	\$ 304	\$ 276	\$ 276	\$ -

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Attorney General				
Departmental Appropriations	\$ 33,123	\$ 34,750	\$ 34,750	\$ -
Stapelton Reimbursement	-	33	33	-
Total Attorney General	<u>\$ 33,123</u>	<u>\$ 34,783</u>	<u>\$ 34,783</u>	<u>\$ -</u>
Barbers Board				
Departmental Appropriations	\$ 159	\$ 153	\$ 153	\$ -
Black Minnesotans Council				
Departmental Appropriations	\$ 352	\$ 333	\$ 333	\$ -
Campaign Finance Board				
Departmental Appropriations	\$ 2,167	\$ 2,182	\$ 2,182	\$ -
Tax Checkoff	-	2,589	2,589	-
Total Campaign Finance Board	<u>\$ 2,167</u>	<u>\$ 4,771</u>	<u>\$ 4,771</u>	<u>\$ -</u>
Capitol Area Architect				
Departmental Appropriations	\$ 307	\$ 309	\$ 309	\$ -
Center for Arts Education				
Departmental Appropriations	\$ 7,482	\$ 6,946	\$ 6,946	\$ -
Chicano Latino Affairs Council				
Departmental Appropriations	\$ 344	\$ 281	\$ 281	\$ -
Court of Appeals				
Departmental Appropriations	\$ 8,027	\$ 8,128	\$ 8,128	\$ -
Department of Administration				
Departmental Appropriations	\$ 30,891	\$ 22,385	\$ 22,385	\$ -
Intertech Reimbursement	-	157	157	-
Total Department of Administration	<u>\$ 30,891</u>	<u>\$ 22,542</u>	<u>\$ 22,542</u>	<u>\$ -</u>
Department of Agriculture				
Departmental Appropriations	\$ 20,889	\$ 22,970	\$ 22,970	\$ -
Ethanol Development	35,456	15,347	15,347	-
Meat Inspection Program	-	52	52	-
Total Department of Agriculture	<u>\$ 56,345</u>	<u>\$ 38,369</u>	<u>\$ 38,369</u>	<u>\$ -</u>
Department of Commerce				
Departmental Appropriations	\$ 25,295	\$ 23,369	\$ 23,369	\$ -
Hydropower Facility Incentive	2,352	3,024	3,024	-

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
School Employee Insurance	670	255	255	-
Weatherization Services	4	468	402	66
Total Department of Commerce	\$ 28,321	\$ 27,116	\$ 27,050	\$ 66
Department of Corrections				
Departmental Appropriations	\$ 358,507	\$ 366,849	\$ 366,849	\$ -
Camp Ripley Juvenile Program	145	96	96	-
Total Department of Corrections	\$ 358,652	\$ 366,945	\$ 366,945	\$ -
Department of Economic Security				
Departmental Appropriations	\$ 30,030	\$ 27,793	\$ 27,788	\$ 5
MN Youth	-	400	400	-
Total Department of Economic Security	\$ 30,030	\$ 28,193	\$ 28,188	\$ 5
Department of Education				
Departmental Appropriations	\$ 95,589	\$ 95,398	\$ 95,398	\$ -
Abatement Aid	2,870	2,870	2,870	-
Abused Children Programs	945	976	945	31
Adult Basic Education	32,457	30,450	30,450	-
Adult Graduation Aid	2,327	1,938	1,938	-
Adults With Disabilities	661	661	661	-
After School Enrichment	5,510	1,987	1,682	305
Agricultural Homestead Market	3,198	3,200	3,200	-
Aid for Children w/Disability	2,363	2,074	2,074	-
Alternative Facilities	17,937	17,937	17,937	-
Alternative Teacher Compensati	3,700	3,700	3,700	-
American Indian Education	2,065	2,105	2,076	29
Angle Inlet School	35	35	35	-
Attached Machinery Aid	778	756	756	-
Basic Sliding Fee	48,499	48,595	48,595	-
Best Practices Seminars	2,180	814	809	5
Charter School Building Lease	14,394	13,850	13,850	-
Charter School Integration Aid	47	42	42	-
Charter School Startup Grants	1,456	1,229	1,229	-
Child Care Assistance	175	175	175	-
Child Care Service Grants	1,392	1,361	1,360	1
Children's Trust Fund	875	90	82	8
Collaborative Urban Educator	1,300	1,170	1,170	-
Community Education Aid	7,664	6,076	6,076	-
Consolidation & Transition Aid	225	230	230	-
Court-Placed Special Ed Rev	350	147	147	-
Debt Service Aid	29,941	30,059	30,059	-
Declining Pupil Aid	392	592	592	-
Disaster Credit	1	3	3	-

**STATE OF MINNESOTA****GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Disparity Reduction	8,572	7,874	7,874	-
District Litigation Cost	375	266	266	-
Earn & Learn Program Incentive	-	43	-	43
ECFE	19,184	17,895	17,895	-
Education Agriculture Credit	5,512	5,511	5,511	-
Emergency Service Grants	350	225	224	1
Enterprise Zone Credit	2	-	-	-
Examination Fees Teachers	625	1,204	1,118	86
Family Services Collaboratives	863	742	697	45
Family Visitation Centers	200	203	200	3
Fast Break to Learning	2,839	3,920	3,920	-
First Grade Preparedness	7,250	7,250	7,250	-
Food Shelf Programs	1,278	1,278	1,278	-
GED Testing	125	66	66	-
General Education Aid	4,616,467	4,623,036	4,623,036	-
HACA	1,720	1,723	1,723	-
Head Start Program	18,375	18,295	18,295	-
Health & Development Screening	2,475	2,475	2,475	-
Health & Safety Aid	9,214	7,541	7,541	-
Hearing-Impaired Adults	70	86	86	-
HIV/STI Education	24	21	21	-
Home Based Services Travel	134	182	182	-
Integration Aid	51,418	47,812	47,812	-
Interdistrict Desegregation	2,932	3,101	3,101	-
ISD 2190 Tornado Impact	117	117	117	-
ISD 482 Aid Adjustment	200	-	-	-
Lead Hazard Reduction	100	100	100	-
Magnet School Grants	750	1,064	1,064	-
Magnet School Startup	326	163	163	-
MFIP Child Care	68,182	76,345	76,344	1
MN Economic Opportunity	8,514	5,607	5,607	-
MN Electronic Library	400	400	400	-
MN Student Organization Founda	625	530	530	-
Multitype Library	840	840	840	-
Nonpublic Pupil Aid	14,259	13,261	13,261	-
Nonpublic Pupil Transportation	22,236	21,557	21,557	-
Out-of-State Special Education	250	250	250	-
Reading Competency Grants	100	100	100	-
Real Property Credit	16	19	19	-
Regional Library Telecommunica	1,400	1,459	1,459	-
Residential Market Value Credi	57,155	57,662	57,662	-
School Age Care	94	94	94	-

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
School Breakfast	680	780	780	-
School Evaluation Services	100	1,422	1,422	-
School Lunch Aid	8,500	8,500	8,500	-
School Readiness	9,667	8,876	8,876	-
Special Education Aid	495,032	492,123	492,123	-
Special Education Excess Cost	60,372	58,956	58,956	-
Statewide Testing	6,500	6,667	6,667	-
Success for the Future	1,987	1,947	1,947	-
Summer Food Replacement Aid	150	150	150	-
Tax Reform Base Replacement	7,027	6,929	6,929	-
Teacher Training and Support	375	104	104	-
Telecommunication Access	1,500	-	-	-
Transition Grants	-	116	-	116
Transition Program	8,328	8,302	8,302	-
Transitional Housing	1,988	1,991	1,982	9
Transportation Aid	80	45	45	-
Tribal Contract Schools	2,221	1,609	1,609	-
Tribal School Early Childhood	68	68	68	-
Violence Prevention	1,349	132	132	-
Way to Grow	475	238	238	-
Youthworks	1,788	1,792	1,633	159
Total Department of Education	\$ 5,813,081	\$ 5,799,584	\$ 5,798,742	\$ 842
Department of Employee Relations				
Departmental Appropriations	\$ 8,885	\$ 6,897	\$ 6,896	\$ 1
Reinsurance Association	365	319	319	-
Total Department of Employee Relations	\$ 9,250	\$ 7,216	\$ 7,215	\$ 1
Department of Finance				
Departmental Appropriations	\$ 15,165	\$ 14,932	\$ 14,781	\$ 151
HACA	100	100	95	5
Total Department of Finance	\$ 15,265	\$ 15,032	\$ 14,876	\$ 156
Department of Health				
Departmental Appropriations	\$ 71,490	\$ 57,186	\$ 57,186	\$ -
Department of Human Rights				
Departmental Appropriations	\$ 3,943	\$ 3,786	\$ 3,786	\$ -
Department of Human Services				
Departmental Appropriations	\$ 3,343,927	\$ 3,457,035	\$ 3,380,063	\$ 76,972

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Department of Labor and Industry				
Departmental Appropriations	\$ 2,954	\$ 2,794	\$ 2,794	\$ -
Department of Mediation Services				
Departmental Appropriations	\$ 2,277	\$ 1,852	\$ 1,852	\$ -
Department of Military Affairs				
Departmental Appropriations	\$ 11,627	\$ 11,383	\$ 11,383	\$ -
Camp Ripley Sup & Exp	-	25	25	-
Emergency General Support	-	497	497	-
Total Department of Military Affairs	<u>\$ 11,627</u>	<u>\$ 11,905</u>	<u>\$ 11,905</u>	<u>\$ -</u>
Department of Natural Resources				
Departmental Appropriations	\$ 108,705	\$ 105,641	\$ 105,641	\$ -
1854 Indian Treaty Payments	7,326	7,312	7,312	-
Art VIII Payments	-	-	-	-
Capital Improvements	3,640	3,520	3,520	-
Con Con Areas - Marshall Count	34	34	34	-
G Yeager WMA	-	7	7	-
Natural Disaster Assistance	163	52	28	24
Public Hunting Ground	118	104	104	-
Taconite Mining Grants	-	538	538	-
Total Department of Natural Resources	<u>\$ 119,986</u>	<u>\$ 117,208</u>	<u>\$ 117,184</u>	<u>\$ 24</u>
Department of Public Safety				
Departmental Appropriations	\$ 92,525	\$ 98,179	\$ 98,179	\$ -
1997 Flood	-	23	23	-
BCA Website	-	344	344	-
Bomb Disposal Squads	7,695	4,409	4,409	-
Capitol Security Contract	226	236	236	-
Chemical Assessment Teams	105	88	88	-
DNA Additional Specimen Testin	150	120	120	-
Driver's License Photo Equipme	-	25	25	-
Governor's Residence Reopen	175	142	142	-
Hazardous Materials Teams	240	239	239	-
Repeat DWI Offenders	-	4	-	4
Terrorism Response Training	3,805	1,675	1,675	-
Total Department of Public Safety	<u>\$ 104,921</u>	<u>\$ 105,484</u>	<u>\$ 105,480</u>	<u>\$ 4</u>
Department of Revenue				
Departmental Appropriations	\$ 94,632	\$ 89,830	\$ 89,830	\$ -
Outstate Collection Delinquenc	900	786	786	-
Revenue Recording Fees	300	181	181	-

**STATE OF MINNESOTA**
**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2003  
 (IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Seized Property	700	552	552	-
Total Department of Revenue	\$ 96,532	\$ 91,349	\$ 91,349	\$ -
Department of Transportation				
Departmental Appropriations	\$ 18,023	\$ 19,669	\$ 19,640	\$ 29
Sales Tax Transportation Purch	-	518	518	-
Trunk Highway Construction Bon	96,264	25,423	25,423	-
Total Department of Transportation	\$ 114,287	\$ 45,610	\$ 45,581	\$ 29
Department of Veterans Affairs				
Departmental Appropriations	\$ 4,484	\$ 4,001	\$ 3,891	\$ 110
Dept. of Trade and Economic Development				
Departmental Appropriations	\$ 37,753	\$ 28,106	\$ 28,106	\$ -
Mortgage Credit Certificate	-	245	245	-
Partnership Power	-	6	6	-
Total Dept. of Trade and Economic Developm	\$ 37,753	\$ 28,357	\$ 28,357	\$ -
Disability Council				
Departmental Appropriations	\$ 714	\$ 611	\$ 611	\$ -
Disabled American Vets				
Departmental Appropriations	\$ 13	\$ 13	\$ 13	\$ -
Emergency Medical Services Board				
Departmental Appropriations	\$ 3,258	\$ 3,098	\$ 3,098	\$ -
Ambulance Service Longevity Aw	1,047	118	118	-
Total Emergency Medical Services Board	\$ 4,305	\$ 3,216	\$ 3,216	\$ -
Environmental Assistance				
Departmental Appropriations	\$ 9,083	\$ 8,878	\$ 8,878	\$ -
Faribault Academies				
Departmental Appropriations	\$ 10,910	\$ 10,980	\$ 10,980	\$ -
Finance - Debt Service				
Departmental Appropriations	\$ 295,446	\$ 295,446	\$ 295,446	\$ -
Finance Higher Education				
Departmental Appropriations	\$ 1,579	\$ 1,579	\$ 1,490	\$ 89
Finance Intergovernmental Aids				
Mpls Employees Retirement Fund	\$ 4,510	\$ 4,510	\$ 4,510	\$ -

**STATE OF MINNESOTA**
**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Public Defender Cost	480	480	480	-
Teachers Retirement State Aid	18,767	17,490	17,490	-
Total Finance Intergovernmental Aids	<u>\$ 23,757</u>	<u>\$ 22,480</u>	<u>\$ 22,480</u>	<u>\$ -</u>
Finance Non-Operating				
Departmental Appropriations	\$ -	\$ 11,331	\$ 10,467	\$ 864
Interest On Advance Federal	-	136	136	-
Total Finance Non-Operating	<u>\$ -</u>	<u>\$ 11,467</u>	<u>\$ 10,603</u>	<u>\$ 864</u>
Gambling Control Board				
Departmental Appropriations	\$ 2,522	\$ 2,283	\$ 2,279	\$ 4
Government Innovation & Cooperation Board				
Departmental Appropriations	\$ -	\$ 19	\$ 18	\$ 1
Governors Office				
Governor's Residence Reopen	\$ 4,047	\$ 3,740	\$ 3,740	\$ -
Higher Education Services Office				
Departmental Appropriations	\$ 133,439	\$ 134,999	\$ 134,999	\$ -
Earn & Learn Program Incentive	-	119	119	-
Interstate Tuition Reciprocity	1,250	128	128	-
Learning Network of MN	5,179	5,165	5,165	-
Minitex	5,131	5,156	5,156	-
MN College Savings Plan	620	321	321	-
MN Library Information Network	4,791	2,229	2,229	-
State Grants	1,448	1,221	1,221	-
Total Higher Education Services Office	<u>\$ 151,858</u>	<u>\$ 149,338</u>	<u>\$ 149,338</u>	<u>\$ -</u>
Historical Society				
Departmental Appropriations	\$ 26,995	\$ 25,929	\$ 25,929	\$ -
Horticulture Society				
Departmental Appropriations	\$ 66	\$ 66	\$ 66	\$ -
Housing Finance Agency				
Departmental Appropriations	\$ -	\$ 53,125	\$ 53,125	\$ -
Humanities Commission				
Departmental Appropriations	\$ 995	\$ 755	\$ 755	\$ -

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Indian Affairs Council				
Departmental Appropriations	\$ 602	\$ 525	\$ 525	\$ -
Investment Board				
Departmental Appropriations	\$ 2,408	\$ 2,281	\$ 2,281	\$ -
Iron Range Resources & Rehabilitation Board				
Departmental Appropriations	\$ -	\$ 520	\$ 520	\$ -
Iron Ore Tax	-	7,954	7,954	-
Total Iron Range Resources & Rehabilitation	<u>\$ -</u>	<u>\$ 8,474</u>	<u>\$ 8,474</u>	<u>\$ -</u>
Judicial Standards Board				
Departmental Appropriations	\$ 252	\$ 251	\$ 251	\$ -
Legislative Auditor				
Departmental Appropriations	\$ 5,736	\$ 5,744	\$ 5,744	\$ -
Legislature				
Departmental Appropriations	\$ 37,738	\$ 33,340	\$ 32,240	\$ 1,100
BAT Study	-	75	75	-
Governor's Mansion	28,408	25,589	25,589	-
Reliability Administrator	-	1	1	-
Total Legislature	<u>\$ 66,146</u>	<u>\$ 59,005</u>	<u>\$ 57,905</u>	<u>\$ 1,100</u>
Metropolitan Council Transport				
Departmental Appropriations	\$ 65,386	\$ 62,771	\$ 62,771	\$ -
Military Order of Purple Heart				
Departmental Appropriations	\$ 20	\$ 20	\$ 20	\$ -
Minnesota State Colleges & Universities				
MNSCU Operating Transfer	\$ 592,295	\$ 592,295	\$ 592,295	\$ -
Minnesota State Retirement System				
ESORF Benefits	\$ 376	\$ 370	\$ 370	\$ -
Legislative Benefits	7,230	6,308	6,308	-
Total Minnesota State Retirement System	<u>\$ 7,606</u>	<u>\$ 6,678</u>	<u>\$ 6,678</u>	<u>\$ -</u>
Minnesota Technology Inc.				
Departmental Appropriations	\$ -	\$ 4,284	\$ 4,284	\$ -

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Minnesota-Wisconsin Boundary Commission				
Departmental Appropriations	\$ 163	\$ -	\$ -	\$ -
Office of Strategic and Long Range Planning				
Departmental Appropriations	\$ 4,215	\$ 4,247	\$ 4,245	\$ 2
Ombudsman for Corrections				
Departmental Appropriations	\$ 168	\$ 193	\$ 190	\$ 3
Ombudsman for Mental Health and Retardation				
Departmental Appropriations	\$ 1,462	\$ 1,502	\$ 1,414	\$ 88
Agency Reorganization	362	420	335	85
Total Ombudsman for Mental Health and Reta	<u>\$ 1,824</u>	<u>\$ 1,922</u>	<u>\$ 1,749</u>	<u>\$ 173</u>
Ombudsperson for Families				
Departmental Appropriations	\$ 245	\$ 283	\$ 283	\$ -
Pollution Control Agency				
Departmental Appropriations	\$ 12,675	\$ 11,015	\$ 11,015	\$ -
Private Detectives Board				
Departmental Appropriations	\$ 148	\$ 131	\$ 131	\$ -
Public Defense Board				
Departmental Appropriations	\$ 54,016	\$ 53,513	\$ 52,830	\$ 683
Public Utilities Commission				
Departmental Appropriations	\$ 3,965	\$ 4,084	\$ 4,084	\$ -
Racing Commission				
Departmental Appropriations	\$ 405	\$ 391	\$ 377	\$ 14
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 43,769	\$ 45,012	\$ 44,968	\$ 44
Agricultural Homestead Market	14,231	14,354	14,354	-
Aid to Counties	588,397	588,397	588,397	-
Art VIII Payments	12,013	12,046	12,037	9
Attached Machinery Aid	2,382	2,382	2,382	-
Contamination Tax	156	-	-	-
County Criminal Justice Aid	31,490	31,516	31,516	-

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Disaster Credit	10	7	7	-
Enterprise Zone Credit	3	-	-	-
Fire State Aid	16,768	19,913	19,913	-
Firefighter Relief Association	615	481	481	-
HACA	219,412	220,145	220,145	-
Insurance Surcharge	1,400	1,382	1,382	-
Police State Aid	48,133	41,844	41,844	-
Refunds of Sharing Agreements	762	742	742	-
Renters Credit	85,300	87,573	87,573	-
Renters Property Tax Refund	127,410	130,849	130,849	-
Residential Market Value Credi	250,747	257,928	257,928	-
State Aid Amortization	13,770	10,266	10,266	-
Taconite Mining Relief	2,649	5,039	5,039	-
Washburn-Crosby Project	2,600	2,600	2,600	-
Total Revenue Intergovernmental Payments	\$ 1,462,017	\$ 1,472,476	\$ 1,472,423	\$ 53
Science Museum				
Departmental Appropriations	\$ 1,235	\$ 1,235	\$ 1,235	\$ -
Secretary of State				
Departmental Appropriations	\$ 7,270	\$ 6,852	\$ 6,852	\$ -
Redistricting Attorney Fees	-	369	368	1
Total Secretary of State	\$ 7,270	\$ 7,221	\$ 7,220	\$ 1
Sentencing Guidelines Commission				
Departmental Appropriations	\$ 495	\$ 421	\$ 421	\$ -
State Auditor				
Departmental Appropriations	\$ 9,757	\$ 9,683	\$ 9,683	\$ -
Tax Increment Financing	1,032	798	798	-
Total State Auditor	\$ 10,789	\$ 10,481	\$ 10,481	\$ -
State Treasurer				
Departmental Appropriations	\$ 7,112	\$ 2,078	\$ 2,078	\$ -
Supreme Court				
Departmental Appropriations	\$ 40,272	\$ 41,196	\$ 41,152	\$ 44
Tax Court				
Departmental Appropriations	\$ 751	\$ 788	\$ 788	\$ -
Trial Courts				
Departmental Appropriations	\$ 136,976	\$ 140,208	\$ 140,152	\$ 56

**STATE OF MINNESOTA**
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Uniform Laws Commission				
Departmental Appropriations	\$ 45	\$ 44	\$ 42	\$ 2
University of Minnesota				
Departmental Appropriations	\$ 628,510	\$ 603,510	\$ 603,510	\$ -
Clinical Medical Education	25,400	12,700	12,700	-
Taconite Mining Grants	-	460	460	-
Total University of Minnesota	<u>\$ 653,910</u>	<u>\$ 616,670</u>	<u>\$ 616,670</u>	<u>\$ -</u>
Veterans Home Board				
Departmental Appropriations	\$ -	\$ 30,930	\$ 30,930	\$ -
Veteran's of Foreign Wars				
Departmental Appropriations	\$ 55	\$ 55	\$ 55	\$ -
Water and Soil Resources Board				
Departmental Appropriations	\$ 20,439	\$ 13,045	\$ 13,045	\$ -
Zoological Board				
Departmental Appropriations	\$ 6,926	\$ 6,656	\$ 6,656	\$ -
Total Expenditures and Transfers-Out	<u>\$ 14,029,442</u>	<u>\$ 14,059,812</u>	<u>\$ 13,978,468</u>	<u>\$ 81,344</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (735,143)	\$ (1,058,918)	\$ (811,946)	\$ 246,972
Budgetary Fund Balance, Beginning, as Reported	1,134,785	1,134,785	1,134,785	-
Change in Fund Structure	-	-	-	-
Prior Period Adjustments	-	-	40,327	40,327
Budgetary Fund Balance, Beginning, as Restated	<u>\$ 1,134,785</u>	<u>\$ 1,134,785</u>	<u>\$ 1,175,112</u>	<u>\$ 40,327</u>
Budgetary Fund Balance, Ending	399,642	\$ 75,867	\$ 363,166	\$ 287,299
Less: Appropriation Carryover	-	-	85,426	(85,426)
Less: Budgetary Reserve	319,105	-	103,677	(103,677)
Undesignated Fund Balance, Ending	<u>\$ 80,537</u>	<u>\$ 75,867</u>	<u>\$ 174,063</u>	<u>\$ 98,196</u>

## STATE OF MINNESOTA

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### GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

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#### NOTES

1. Total budgeted revenues and expenditures on this report differ from those on the Fund Balance Analysis Report (FBA), which is also prepared by the Department of Finance. These differences are explained below:
  - a. Certain reimbursements from other funds are included in this Legal Level of Budgetary Control Report that are eliminated in the FBA. The reimbursements from the other funds for statewide indirect costs are eliminated from both revenues and expenditures on the FBA but included in this report. This inclusion permits recognition of total appropriation and expenditures for those staff and other agencies whose expenditures are being reimbursed. This difference has no effect on fund balance.
  - b. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend after fiscal closing, we include the amount actually needed for the program as the budget. This is the legal limit on spending for these programs.
  - c. Other estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
  - d. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, we have included, as authorized, adjustments to expenditure budgets, the actual dedicated revenues received. This is the legal limit on spending related to dedicated revenues.
  - e. On the FBA, appropriations are reported in the fiscal year stated in law. However, in certain cases the legislature has made annual appropriations available for either year of the biennium. In such instances, this report excludes any unused budgeted amounts for fiscal year 2003; forwarding the budget authority to fiscal year 2004.

**STATE OF MINNESOTA**

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**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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2. In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of the funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 174,063
Greater Minnesota Transit Fund	694
State Government Fund	<u>20,848</u>
General Fund in CAFR	<u>\$ 195,605</u>

**STATE OF MINNESOTA****STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues:				
Other Revenues	\$ 47,381	\$ 42,551	\$ 44,025	\$ 1,474
Total Net Revenues and Transfers-In	<u>\$ 47,381</u>	<u>\$ 42,551</u>	<u>\$ 44,025</u>	<u>\$ 1,474</u>
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	\$ 2,813	\$ 2,908	\$ 1,487	\$ 1,421
Chiropractors Board				
Departmental Appropriations	\$ 432	\$ 562	\$ 427	\$ 135
Dentistry Board				
Departmental Appropriations	\$ 882	\$ 1,085	\$ 1,010	\$ 75
Department of Administration				
Departmental Appropriations	\$ 485	\$ 669	\$ 619	\$ 50
Department of Education				
Family Visitation Centers	\$ 96	\$ 96	\$ 96	\$ -
Department of Health				
Departmental Appropriations	\$ 27,309	\$ 33,879	\$ 27,835	\$ 6,044
Department of Human Services				
Departmental Appropriations	\$ 534	\$ 572	\$ 496	\$ 76
Department of Public Safety				
Departmental Appropriations	\$ 103	\$ 108	\$ 105	\$ 3
Dietetics & Nutrition Practice				
Departmental Appropriations	\$ 113	\$ 142	\$ 74	\$ 68

**STATE OF MINNESOTA****STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Emergency Medical Services Board				
Departmental Appropriations	\$ 566	\$ 637	\$ 517	\$ 120
Finance Non-Operating				
Departmental Appropriations	\$ 400	\$ 730	\$ 70	\$ 660
Health Care Access	-	3,059	3,059	-
Total Finance Non-Operating	<u>\$ 400</u>	<u>\$ 3,789</u>	<u>\$ 3,129</u>	<u>\$ 660</u>
Marriage and Family Therapy Board				
Departmental Appropriations	\$ 128	\$ 135	\$ 124	\$ 11
Medical Practice Board				
Departmental Appropriations	\$ 2,595	\$ 4,555	\$ 4,046	\$ 509
Nursing Board				
Departmental Appropriations	\$ 2,462	\$ 2,785	\$ 2,479	\$ 306
Nursing Home Administrative Board				
Departmental Appropriations	\$ 209	\$ 242	\$ 168	\$ 74
Optometry Board				
Departmental Appropriations	\$ 104	\$ 119	\$ 90	\$ 29
Pharmacy Board				
Departmental Appropriations	\$ 1,455	\$ 1,570	\$ 1,469	\$ 101
Donated Dental Services	50	-	-	-
Total Pharmacy Board	<u>\$ 1,505</u>	<u>\$ 1,570</u>	<u>\$ 1,469</u>	<u>\$ 101</u>
Physical Therapy Board				
Departmental Appropriations	\$ 208	\$ 231	\$ 230	\$ 1
Podiatry Board				
Departmental Appropriations	\$ 51	\$ 57	\$ 54	\$ 3
Pollution Control Agency				
Departmental Appropriations	\$ 49	\$ 55	\$ 55	\$ -

**STATE OF MINNESOTA**
**STATE GOVERNMENT FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2003  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Psychology Board				
Departmental Appropriations	\$ 708	\$ 852	\$ 652	\$ 200
Social Work Board				
Departmental Appropriations	\$ 1,022	\$ 1,261	\$ 704	\$ 557
Veterinary Medicine Board				
Departmental Appropriations	\$ 198	\$ 203	\$ 200	\$ 3
Total Expenditures and Transfers-Out	<u>\$ 42,972</u>	<u>\$ 56,512</u>	<u>\$ 46,066</u>	<u>\$ 10,446</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 4,409	\$ (13,961)	\$ (2,041)	\$ 11,920
Budgetary Fund Balance, Beginning	22,686	22,686	22,686	-
Prior Year Adjustments	-	-	428	428
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 27,095</u>	<u>\$ 8,725</u>	<u>\$ 21,073</u>	<u>\$ 12,348</u>
Less: Appropriation Carryover	-	-	225	(225)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 27,095</u>	<u>\$ 8,725</u>	<u>\$ 20,848</u>	<u>\$ 12,123</u>
Add: Designated for Nonappropriated Fund Purposes	<u>-</u>	<u>-</u>	<u>14,772</u>	<u>-</u>
Total Unreserved Fund Balance, Ending	<u><u>\$ 27,095</u></u>	<u><u>\$ 8,725</u></u>	<u><u>\$ 35,620</u></u>	<u><u>\$ 12,123</u></u>

**NOTES**

1. The State Government Fund is not reported as a separate fund in the state's Comprehensive Annual Financial Report (CAFR). Only the portion of the fund which is specifically appropriated is included with the General Fund in the CAFR. The remainder is reported with other special revenue funds that do not require specific appropriation.

## Legal Level of Budgetary Control Report

General Fund	\$ 20,848
Designated for Nonappropriated Fund Purpose from CAFR:	
Miscellaneous Special Revenue Fund	7,529
Federal Fund	7,243
Total Unreserved Fund Balance	<u><u>\$ 35,620</u></u>

**STATE OF MINNESOTA**
**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Bond Proceeds	\$ -	\$ 13,000	\$ 13,000
Departmental Services	34,383	32,380	(2,003)
Federal Revenues	636,000	597,261	(38,739)
Investment Income	10,000	6,899	(3,101)
Other Revenues	63,373	42,027	(21,346)
Total Net Revenues:	<u>\$ 743,756</u>	<u>\$ 691,567</u>	<u>\$ (52,189)</u>
Transfers from Other Funds:			
General Fund Reimbursement	\$ 4,640	\$ 4,526	\$ (114)
HUTD Reimbursement	610	610	-
Hwy User Tax Distribution Fund	777,520	767,672	(9,848)
Plant Management Fund	1,070	1,070	-
Total Transfers from Other Funds:	<u>\$ 783,840</u>	<u>\$ 773,878</u>	<u>\$ (9,962)</u>
Total Net Revenues and Transfers-In	<u>\$ 1,527,596</u>	<u>\$ 1,465,445</u>	<u>\$ (62,151)</u>
Expenditures and Transfers-Out			
Department of Administration			
Departmental Appropriations	\$ 538	\$ 538	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 97,795	\$ 94,495	\$ 3,300
Motor Carrier Registration	-	-	-
Total Department of Public Safety	<u>\$ 97,795</u>	<u>\$ 94,495</u>	<u>\$ 3,300</u>
Department of Transportation			
Departmental Appropriations	\$ 1,604,875	\$ 1,510,454	\$ 94,421
Federal/State Safety	77	-	77
Public Safety Radio Communicat	54	25	29
Trunk Highway Construction Bon	39,890	39,890	-
Trunk Highway Project Loans	14,381	14,381	-
Total Department of Transportation	<u>\$ 1,659,277</u>	<u>\$ 1,564,750</u>	<u>\$ 94,527</u>
Finance Non-Operating			
Departmental Appropriations	\$ 4,729	\$ 184	\$ 4,545
Total Expenditures and Transfers-Out	<u>\$ 1,762,339</u>	<u>\$ 1,659,967</u>	<u>\$ 102,372</u>

**STATE OF MINNESOTA**

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**TRUNK HIGHWAY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2003**  
**(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (234,743)	\$ (194,522)	\$ 40,221
Budgetary Fund Balance, Beginning	277,568	277,568	-
Prior Year Adjustments	-	(69,611)	(69,611)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	\$ 42,825	\$ 13,435	\$ (29,390)
Less: Appropriation Carryover	-	11,287	(11,287)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 42,825</u>	<u>\$ 2,148</u>	<u>\$ (40,677)</u>

NOTES

1. Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.
2. The Prior Period Adjustment includes cancelled encumbrances previously reported as expenditures, Pre-encumbrances from fiscal year 2002 that were obligations of the state at the close of fiscal year 2002, and an adjustment for other items determined by the Department of Transportation to be adjusted for fiscal years 2000 through 2002.

**STATE OF MINNESOTA****HIGHWAY USER TAX DISTRIBUTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Motor Vehicle Registration Tax	\$ 487,143	\$ 491,714	\$ 4,571
Motor Vehicle Sales Tax	196,032	193,780	(2,252)
Fuel Taxes	637,572	638,547	975
Departmental Services	8,554	9,639	1,085
Investment Income	1,380	1,457	77
Other Revenues	1,015	865	(150)
Total Net Revenues:	<u>\$ 1,331,696</u>	<u>\$ 1,336,002</u>	<u>\$ 4,306</u>
Total Net Revenues and Transfers-In	<u>\$ 1,331,696</u>	<u>\$ 1,336,002</u>	<u>\$ 4,306</u>
Expenditures and Transfers-Out			
Department of Public Safety			
Departmental Appropriations	\$ 20,177	\$ 19,889	\$ 288
Department of Revenue			
Departmental Appropriations	\$ 2,570	\$ 2,569	\$ 1
Department of Transportation			
Highway Tax Distribution	\$ 1,303,349	\$ 1,303,349	\$ -
Departmental Appropriations	498	498	-
Total Department of Transportation	<u>\$ 1,303,847</u>	<u>\$ 1,303,847</u>	<u>\$ -</u>
Finance Non-Operating			
Departmental Appropriations	\$ 250	\$ -	\$ 250
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 8,043	\$ 8,043	\$ -
All Terrain Vehicle Gas Tax	780	780	-
Off-Road Vehicle Gas Tax	853	853	-
Snowmobile Gas Tax	5,203	5,203	-
TIF Grants	728	728	-
Total Revenue Intergovernmental Payments	<u>\$ 15,607</u>	<u>\$ 15,607</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 1,342,451</u>	<u>\$ 1,341,912</u>	<u>\$ 539</u>

**STATE OF MINNESOTA**

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**HIGHWAY USER TAX DISTRIBUTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (10,755)	\$ (5,910)	\$ 4,845
Budgetary Fund Balance, Beginning	32,461	32,461	-
Prior Year Adjustments	-	(5,623)	(5,623)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 21,706</u>	<u>\$ 20,928</u>	<u>\$ (778)</u>
Less: Appropriation Carryover	-	41	(41)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 21,706</u></u>	<u><u>\$ 20,887</u></u>	<u><u>\$ (819)</u></u>

**STATE OF MINNESOTA****STATE AIRPORTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 103	\$ 331	\$ 228
Fuel Taxes	3,100	3,254	154
Investment Income	1,008	800	(208)
Motor Vehicle Taxes	14,800	14,982	182
Other Revenues	1,590	220	(1,370)
Total Net Revenues:	<u>\$ 20,601</u>	<u>\$ 19,587</u>	<u>\$ (1,014)</u>
Transfers from Other Funds:			
Trunk Highway Fund	\$ 11	\$ 11	\$ -
Total Net Revenues and Transfers-In	<u>\$ 20,612</u>	<u>\$ 19,598</u>	<u>\$ (1,014)</u>
Expenditures and Transfers-Out			
Department of Transportation			
Departmental Appropriations	\$ 26,294	\$ 23,895	\$ 2,399
Air Transport Services	345	345	-
Total Department of Transportation	<u>\$ 26,639</u>	<u>\$ 24,240</u>	<u>\$ 2,399</u>
Pollution Control Agency			
Departmental Appropriations	\$ 15,000	\$ 15,000	\$ -
Total Expenditures and Transfers-Out	<u>\$ 41,639</u>	<u>\$ 39,240</u>	<u>\$ 2,399</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (21,027)	\$ (19,642)	\$ 1,385
Budgetary Fund Balance, Beginning	27,159	27,159	-
Prior Year Adjustments	-	1,217	1,217
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 6,132</u>	<u>\$ 8,734</u>	<u>\$ 2,602</u>
Less: Appropriation Carryover	-	417	(417)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 6,132</u></u>	<u><u>\$ 8,317</u></u>	<u><u>\$ 2,185</u></u>

**STATE OF MINNESOTA****HEALTH CARE ACCESS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 26,467	\$ 26,970	\$ 503
Investment Income	4,913	4,889	(24)
Other Taxes	204,666	201,081	(3,585)
Total Net Revenues:	<u>\$ 236,046</u>	<u>\$ 232,940</u>	<u>\$ (3,106)</u>
Total Net Revenues and Transfers-In	<u>\$ 236,046</u>	<u>\$ 232,940</u>	<u>\$ (3,106)</u>
Expenditures and Transfers-Out			
Dentistry Board			
Terrorism Response Equipment	\$ 75	\$ 70	\$ 5
Department of Health			
Health Care Access	\$ 9,512	\$ 8,997	\$ 515
Rural Physicians Loan Account	705	705	-
Total Department of Health	<u>\$ 10,217</u>	<u>\$ 9,702</u>	<u>\$ 515</u>
Department of Human Services			
Departmental Appropriations	\$ 25,770	\$ 21,311	\$ 4,459
Minnesota Care	281,264	273,772	7,492
Total Department of Human Services	<u>\$ 307,034</u>	<u>\$ 295,083</u>	<u>\$ 11,951</u>
Department of Revenue			
Minnesota Care	\$ 2,152	\$ 2,151	\$ 1
Legislature			
Health Care Access	\$ 150	\$ 150	\$ -
Revenue Intergovernmental Payments			
Minnesota Care	\$ 534	\$ 534	\$ -
University of Minnesota			
Minnesota Care	\$ 2,537	\$ 2,537	\$ -
Total Expenditures and Transfers-Out	<u>\$ 322,699</u>	<u>\$ 310,227</u>	<u>\$ 12,472</u>

**STATE OF MINNESOTA**

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**HEALTH CARE ACCESS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (86,653)	\$ (77,287)	\$ 9,366
Budgetary Fund Balance, Beginning	254,209	254,209	-
Prior Year Adjustments	-	490	490
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 167,556</u>	<u>\$ 177,412</u>	<u>\$ 9,856</u>
Less: Appropriation Carryover	-	3,050	(3,050)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 167,556</u></u>	<u><u>\$ 174,362</u></u>	<u><u>\$ 6,806</u></u>

**STATE OF MINNESOTA**

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**MINNESOTA RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ 225	\$ 169	\$ (56)
Other Revenues	1,026	923	(103)
Other Taxes	6,963	6,775	(188)
Total Net Revenues:	<u>\$ 8,214</u>	<u>\$ 7,867</u>	<u>\$ (347)</u>
Total Net Revenues and Transfers-In	<u>\$ 8,214</u>	<u>\$ 7,867</u>	<u>\$ (347)</u>
Expenditures and Transfers-Out			
Department of Agriculture			
Departmental Appropriations	\$ 138	\$ 18	\$ 120
Department of Natural Resources			
Departmental Appropriations	\$ 5,441	\$ 4,885	\$ 556
Finance Non-Operating			
Departmental Appropriations	\$ 1,300	\$ 1,300	\$ -
Historical Society			
Departmental Appropriations	\$ 90	\$ 90	\$ -
Minnesota Resources Legislative Commission			
Departmental Appropriations	\$ 224	\$ 175	\$ 49
Zoological Board			
Departmental Appropriations	\$ 17	\$ 17	\$ -
Total Expenditures and Transfers-Out	<u>\$ 7,210</u>	<u>\$ 6,485</u>	<u>\$ 725</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 1,004	\$ 1,382	\$ 378

**STATE OF MINNESOTA**

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**MINNESOTA RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Budgetary Fund Balance, Beginning	1,045	1,045	-
Prior Year Adjustments	-	1,435	1,435
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 2,049</u>	<u>\$ 3,862</u>	<u>\$ 1,813</u>
Less: Appropriation Carryover	-	2,781	(2,781)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 2,049</u></u>	<u><u>\$ 1,081</u></u>	<u><u>\$ (968)</u></u>

**STATE OF MINNESOTA****NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Sales Taxes	\$ 655	\$ 312	\$ (343)
License Fees	20,066	18,772	(1,294)
Investment Income	319	246	(73)
Other Revenues	1,192	1,297	105
Total Net Revenues:	<u>\$ 22,232</u>	<u>\$ 20,627</u>	<u>\$ (1,605)</u>
Transfers from Other Funds:			
General Fund	\$ 75	\$ 75	\$ -
Hwy User Tax Distribution Fund	14,932	14,880	(52)
Lottery Sales	9,948	9,948	-
Total Transfers from Other Funds:	<u>\$ 24,955</u>	<u>\$ 24,903</u>	<u>\$ (52)</u>
Total Net Revenues and Transfers-In	<u>\$ 47,187</u>	<u>\$ 45,530</u>	<u>\$ (1,657)</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 49,363	\$ 46,588	\$ 2,775
Electronic Licensing System	567	474	93
Land Acquisition - Fisheries	10	10	-
Land Acquisition - Forest	66	66	-
Land Acquisition - SNA	41	41	-
Land Acquisition - Trails	74	74	-
Land Acquisition - Wildlife	15	15	-
Off-Highway Vehicle Recreation	2,694	1,046	1,648
Police State Aid	75	-	75
Total Department of Natural Resources	<u>\$ 52,905</u>	<u>\$ 48,314</u>	<u>\$ 4,591</u>
Minnesota-Wisconsin Boundary Commission			
Departmental Appropriations	\$ 36	\$ -	\$ 36
Zoological Board			
Departmental Appropriations	\$ 142	\$ 133	\$ 9
Total Expenditures and Transfers-Out	<u>\$ 53,083</u>	<u>\$ 48,447</u>	<u>\$ 4,636</u>

**STATE OF MINNESOTA**

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**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (5,896)	\$ (2,917)	\$ 2,979
Budgetary Fund Balance, Beginning	20,382	20,382	-
Prior Year Adjustments	-	1,619	1,619
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 14,486</u>	<u>\$ 19,084</u>	<u>\$ 4,598</u>
Less: Appropriation Carryover	-	3,780	(3,780)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 14,486</u></u>	<u><u>\$ 15,304</u></u>	<u><u>\$ 818</u></u>

**STATE OF MINNESOTA****GAME AND FISH FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ 1,007	\$ 683	\$ (324)
License Fees	68,776	69,803	1,027
Other Revenues	266	177	(89)
Total Net Revenues:	<u>\$ 70,049</u>	<u>\$ 70,663</u>	<u>\$ 614</u>
Transfers from Other Funds:			
General Fund	\$ 748	\$ 913	\$ 165
Lottery Sales	10,603	9,948	(655)
Total Transfers from Other Funds:	<u>\$ 11,351</u>	<u>\$ 10,861</u>	<u>\$ (490)</u>
Total Net Revenues and Transfers-In	<u>\$ 81,400</u>	<u>\$ 81,524</u>	<u>\$ 124</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 92,563	\$ 88,478	\$ 4,085
Emergency Deer Feeding Program	2,228	1,027	1,201
Police State Aid	913	-	913
Resource Population Surveys	217	217	-
Total Department of Natural Resources	<u>\$ 95,921</u>	<u>\$ 89,722</u>	<u>\$ 6,199</u>
Total Expenditures and Transfers-Out	<u>\$ 95,921</u>	<u>\$ 89,722</u>	<u>\$ 6,199</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (14,521)	\$ (8,198)	\$ 6,323
Budgetary Fund Balance, Beginning	26,796	26,796	-
Prior Year Adjustments	-	361	361
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 12,275</u>	<u>\$ 18,959</u>	<u>\$ 6,684</u>
Less: Appropriation Carryover	-	1,541	(1,541)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 12,275</u></u>	<u><u>\$ 17,418</u></u>	<u><u>\$ 5,143</u></u>

**STATE OF MINNESOTA****ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 21,939	\$ 21,710	\$ (229)
Investment Income	280	640	360
Other Revenues	2,538	2,098	(440)
Other Taxes	4,300	5,159	859
Total Net Revenues:	<u>\$ 29,057</u>	<u>\$ 29,607</u>	<u>\$ 550</u>
Transfers from Other Funds:			
Solid Waste Fund	\$ 1,671	\$ 2,377	\$ 706
Total Net Revenues and Transfers-In	<u>\$ 30,728</u>	<u>\$ 31,984</u>	<u>\$ 1,256</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 239	\$ 89	\$ 150
Department of Agriculture			
Departmental Appropriations	\$ 353	\$ 350	\$ 3
MERLA	246	246	-
Total Department of Agriculture	<u>\$ 599</u>	<u>\$ 596</u>	<u>\$ 3</u>
Department of Natural Resources			
MERLA	\$ 47	\$ 47	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 53	\$ 51	\$ 2
Department of Revenue			
Departmental Appropriations	\$ 147	\$ 147	\$ -
Hazardous Waste Tax	113	113	-
Total Department of Revenue	<u>\$ 260</u>	<u>\$ 260</u>	<u>\$ -</u>
Dept. of Trade and Economic Development			
Departmental Appropriations	\$ 739	\$ 739	\$ -

**STATE OF MINNESOTA****ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Environmental Assistance			
Departmental Appropriations	\$ 3,993	\$ 3,993	\$ -
Used Motor Oil Collection	6	6	-
Total Environmental Assistance	<u>\$ 3,999</u>	<u>\$ 3,999</u>	<u>\$ -</u>
Pollution Control Agency			
Departmental Appropriations	\$ 32,754	\$ 30,540	\$ 2,214
MERLA	6,976	104	6,872
Total Pollution Control Agency	<u>\$ 39,730</u>	<u>\$ 30,644</u>	<u>\$ 9,086</u>
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ -	\$ -	\$ -
Hazardous Waste Tax	6	6	-
Total Revenue Intergovernmental Payments	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 45,672</u>	<u>\$ 36,431</u>	<u>\$ 9,241</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (14,944)	\$ (4,447)	\$ 10,497
Budgetary Fund Balance, Beginning	28,310	28,310	-
Prior Year Adjustments	-	2,030	2,030
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 13,366</u>	<u>\$ 25,893</u>	<u>\$ 12,527</u>
Less: Appropriation Carryover	-	6,941	(6,941)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 13,366</u></u>	<u><u>\$ 18,952</u></u>	<u><u>\$ 5,586</u></u>

**STATE OF MINNESOTA****SOLID WASTE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ 1,540	\$ 1,774	\$ 234
Other Revenues	21,009	22,250	1,241
Other Taxes	28,690	28,817	127
Total Net Revenues:	<u>\$ 51,239</u>	<u>\$ 52,841</u>	<u>\$ 1,602</u>
Total Net Revenues and Transfers-In	<u>\$ 51,239</u>	<u>\$ 52,841</u>	<u>\$ 1,602</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 796	\$ 149	\$ 647
Department of Health			
Departmental Appropriations	\$ 242	\$ 203	\$ 39
Department of Natural Resources			
Departmental Appropriations	\$ 100	\$ 100	\$ -
Department of Revenue			
Departmental Appropriations	\$ 228	\$ 228	\$ -
Environmental Assistance			
Departmental Appropriations	\$ 16,500	\$ 16,391	\$ 109
Pollution Control Agency			
Departmental Appropriations	\$ 45,916	\$ 45,785	\$ 131
MERLA	1,142	1,142	-
Total Pollution Control Agency	<u>\$ 47,058</u>	<u>\$ 46,927</u>	<u>\$ 131</u>
Total Expenditures and Transfers-Out	<u>\$ 64,924</u>	<u>\$ 63,998</u>	<u>\$ 926</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (13,685)	\$ (11,157)	\$ 2,528

**STATE OF MINNESOTA**

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**SOLID WASTE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Budgetary Fund Balance, Beginning	75,767	75,767	-
Prior Year Adjustments	-	4,046	4,046
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 62,082</u>	<u>\$ 68,656</u>	<u>\$ 6,574</u>
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 62,082</u></u>	<u><u>\$ 68,656</u></u>	<u><u>\$ 6,574</u></u>

**STATE OF MINNESOTA****SPECIAL COMPENSATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ 7,475	\$ 6,861	\$ (614)
Other Revenues	5,343	3,252	(2,091)
Other Taxes	123,143	121,945	(1,198)
Total Net Revenues:	<u>\$ 135,961</u>	<u>\$ 132,058</u>	<u>\$ (3,903)</u>
Total Net Revenues and Transfers-In	<u>\$ 135,961</u>	<u>\$ 132,058</u>	<u>\$ (3,903)</u>
Expenditures and Transfers-Out			
Administrative Hearings			
Departmental Appropriations	\$ 8,309	\$ 7,941	\$ 368
Department of Commerce			
Departmental Appropriations	\$ 636	\$ 633	\$ 3
Department of Labor and Industry			
Departmental Appropriations	\$ 92,433	\$ 89,386	\$ 3,047
Assigned Risk	2,170	2,170	-
Worker's Compensation Excess S	290,408	290,408	-
Total Department of Labor and Industry	<u>\$ 385,011</u>	<u>\$ 381,964</u>	<u>\$ 3,047</u>
Finance Non-Operating			
Departmental Appropriations	\$ 200	\$ -	\$ 200
Workers Comp Court of Appeals			
Departmental Appropriations	\$ 1,793	\$ 1,471	\$ 322
Total Expenditures and Transfers-Out	<u>\$ 395,949</u>	<u>\$ 392,009</u>	<u>\$ 3,940</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (259,988)	\$ (259,951)	\$ 37

**STATE OF MINNESOTA**

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**SPECIAL COMPENSATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Budgetary Fund Balance, Beginning	275,652	275,652	-
Prior Year Adjustments	-	384	384
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 15,664</u>	<u>\$ 16,085</u>	<u>\$ 421</u>
Less: Appropriation Carryover	-	5,860	(5,860)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 15,664</u></u>	<u><u>\$ 10,225</u></u>	<u><u>\$ (5,439)</u></u>

**STATE OF MINNESOTA****METRO AREA TRANSIT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues:				
Motor Vehicle Sales Tax	\$ 121,627	\$ 125,583	\$ 124,140	\$ (1,443)
Total Net Revenues and Transfers-In	<u>\$ 121,627</u>	<u>\$ 125,583</u>	<u>\$ 124,140</u>	<u>\$ (1,443)</u>
Expenditures and Transfers-Out				
Metropolitan Council Transport Departmental Appropriations	\$ 121,627	\$ 124,140	\$ 124,140	\$ -
Total Expenditures and Transfers-Out	<u>\$ 121,627</u>	<u>\$ 124,140</u>	<u>\$ 124,140</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ -	\$ 1,443	\$ -	\$ (1,443)
Budgetary Fund Balance, Beginning	-	-	-	-
Prior Year Adjustments	-	-	-	-
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, Ending	<u>\$ -</u>	<u>\$ 1,443</u>	<u>\$ -</u>	<u>\$ (1,443)</u>
Less: Appropriation Carryover	-	-	-	-
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ -</u></u>	<u><u>\$ 1,443</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,443)</u></u>

**STATE OF MINNESOTA****GREATER MINNESOTA TRANSIT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2003  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues:				
Motor Vehicle Sales Tax	\$ 7,416	\$ 7,658	\$ 7,569	\$ (89)
Total Net Revenues and Transfers-In	<u>\$ 7,416</u>	<u>\$ 7,658</u>	<u>\$ 7,569</u>	<u>\$ (89)</u>
Expenditures and Transfers-Out				
Department of Transportation				
Departmental Appropriations	\$ 6,875	\$ 6,875	\$ 6,875	\$ -
Total Expenditures and Transfers-Out	<u>\$ 6,875</u>	<u>\$ 6,875</u>	<u>\$ 6,875</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 541	\$ 783	\$ 694	\$ (89)
Budgetary Fund Balance, Beginning	-	-	-	-
Prior Year Adjustments	-	-	-	-
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 541</u>	<u>\$ 783</u>	<u>\$ 694</u>	<u>\$ (89)</u>
Less: Appropriation Carryover	-	-	-	-
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 541</u></u>	<u><u>\$ 783</u></u>	<u><u>\$ 694</u></u>	<u><u>\$ (89)</u></u>