

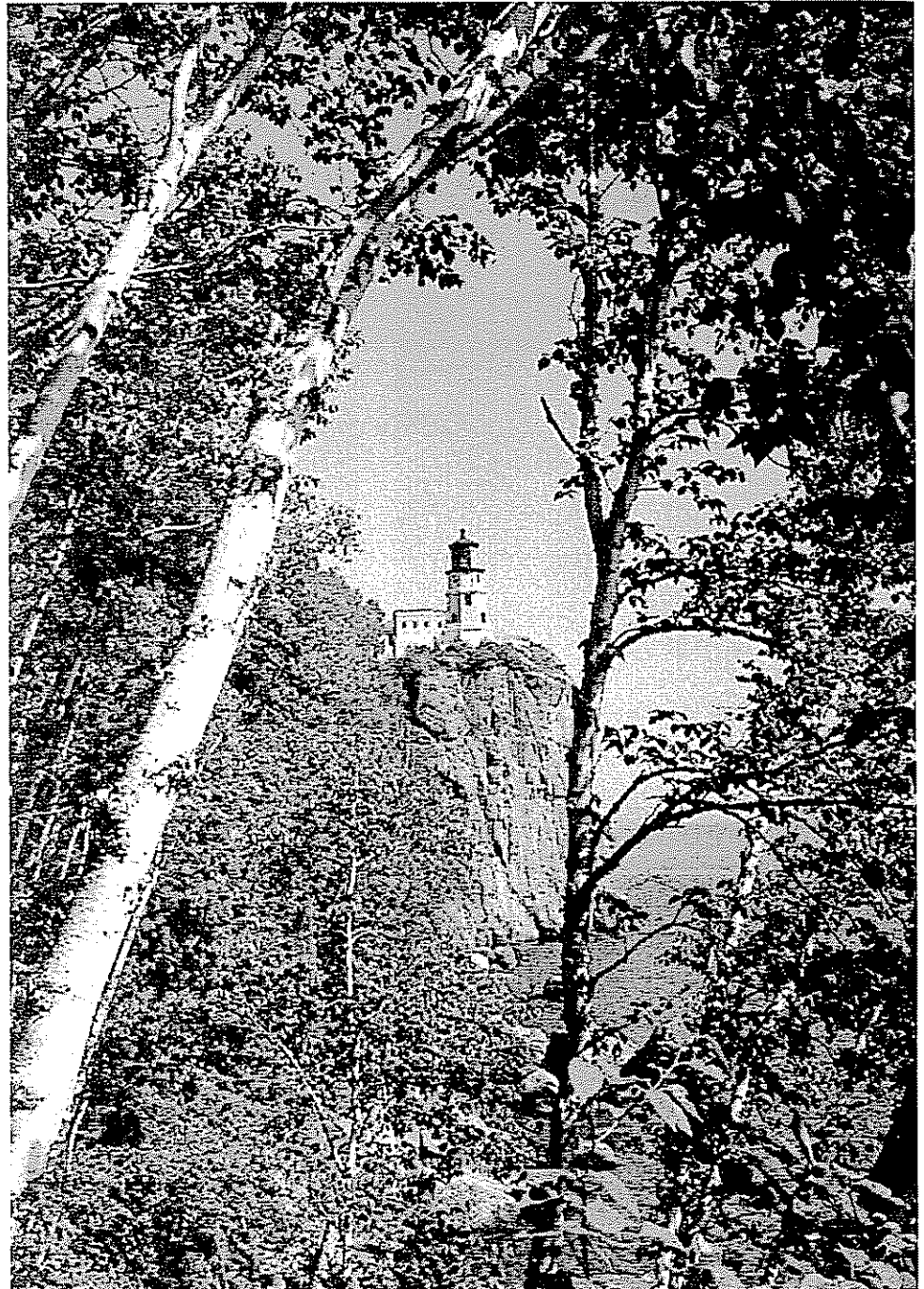
Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

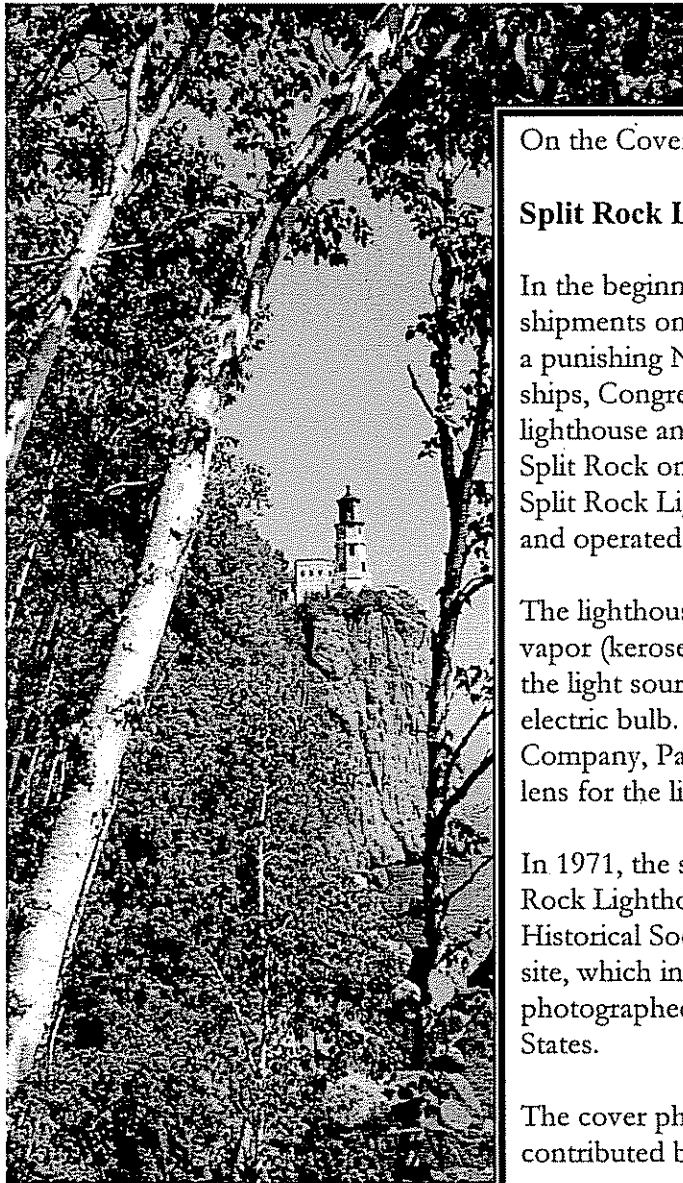
STATE OF
MINNESOTA

Supplement to the
Comprehensive
Annual Financial
Report

Legal Level of
Budgetary Control All
Budgeted Funds

For the Year Ended
June 30, 2004





On the Cover:

Split Rock Lighthouse

In the beginning of the 20th century, iron ore shipments on Lake Superior escalated. After a punishing November, 1905 gale damaged 29 ships, Congress appropriated \$75,000 for a lighthouse and fog signal in the vicinity of Split Rock on Lake Superior's North Shore. Split Rock Lighthouse was completed in 1910 and operated until 1969.

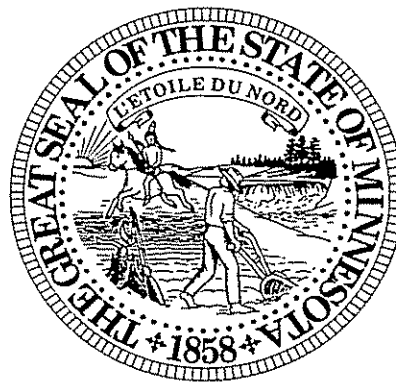
The lighthouse used an incandescent oil-vapor (kerosene) lamp from 1910-1939 when the light source was changed to a 1,000-watt electric bulb. Barbier, Bernard and Turenne Company, Paris, France manufactured the lens for the lighthouse.

In 1971, the site became part of the Split Rock Lighthouse State Park. The Minnesota Historical Society administers this historic site, which includes one of the most photographed lighthouses in the United States.

The cover photograph was taken and contributed by Shelby R. Richardson.

Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2004



Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control - All Budgeted Funds

Prepared by the Minnesota Department of Finance
Peggy Ingison, Commissioner
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155

The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances can be made available in alternative formats upon request, to ensure that it is accessible to people with disabilities. To obtain this document in an alternate format, contact:

Minnesota Department of Finance
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155-1489
651-297-1326

The Minnesota Relay service phone number is 1-800-627-3529.

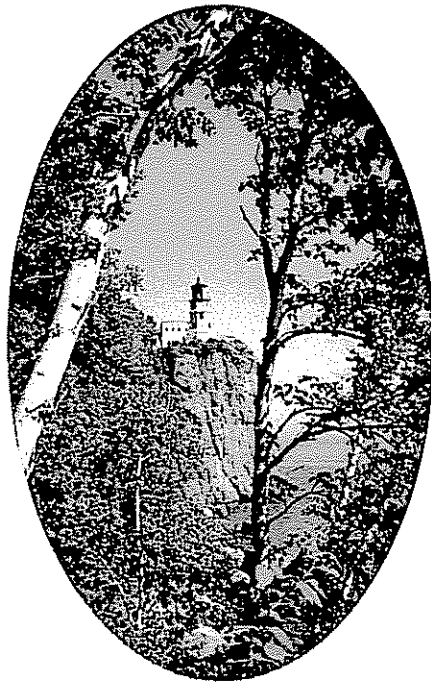
The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances is available at the following web site:

<http://www.finance.state.mn.us/>

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Introduction

2004 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Introduction

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

The detail in the schedules 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 as 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	Game and Fish
Trunk Highway	Environmental
Trunk Highway Bond	Remediation
Highway User Tax Distribution	Special Compensation
State Airports	Health Care Access
Solid Waste	Metro Area Transit
Minnesota Resources	Greater Minnesota Transit
Natural Resources	

The State Government, Metro Area Transit, Greater Minnesota Transit, and Trunk Highway Bond funds are not reported as separate funds in the CAFR but are split and reported as part of funds in which 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 2004 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.



OFFICE OF THE LEGISLATIVE AUDITOR

STATE OF MINNESOTA • James Nobles, Legislative Auditor

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Pawlenty, Governor

Ms. Peggy Ingison, 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, 2004, and have issued our report thereon dated November 19, 2004. 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.

James R. Nobles
Legislative Auditor

Claudia J. Gudvangen, CPA
Deputy Legislative Auditor

November 19, 2004

Summary of Reporting Policies

2004 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

General policies followed in preparing this report are discussed below.

Budget

Revenues

Original Budget Amounts

The budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2004 Legislature and are from the June 6, 2003, 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

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These 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 24, 2004, Fund Balance Analysis Report prepared by the Department of Finance.

For Dedicated Receipts, amounts received as revenue determine the spending limit. Initial revenue budgets are adjusted 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.
- 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 composed 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:

- Appropriation amounts for the current year authorized to be carried forward to fiscal year 2005, or appropriations for fiscal year 2003 that were available for, and used in, fiscal year 2004.
- Transfers between programs, as authorized.
- Actual dedicated receipts available to fund expenditures, encumbrances and transfers.

Actual

Actual revenues and transfers-in are those attributable to fiscal year 2004. These primarily represent the amounts 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 2004.

Actual expenditures include disbursements and encumbrances for fiscal year 2004. 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 are not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds or to component units for 2004, including any made after June 30, 2004, relating to fiscal year 2004. 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 the amount actually received.

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of that allowed in law and are explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 2004.

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues:				
Individual Income Tax	\$ 5,797,788	\$ 5,526,900	\$ 5,709,585	\$ 182,685
Corporate Income Tax	625,200	645,600	628,048	(17,552)
Sales & Use Tax	4,074,989	4,082,747	4,065,366	(17,381)
Motor Vehicle Registration Tax	1,000	1,000	799	(201)
Cigarette & Tobacco Products Tax	168,262	162,799	157,842	(4,957)
Contamination Tax	156	200	203	3
Controlled Substance Tax	65	30	11	(19)
Deed & Mortgage Registration Tax	214,179	330,500	351,612	21,112
Medical Assistance Surcharges	268,172	249,482	249,201	(281)
Income Tax Reciprocity	48,213	46,242	46,242	-
Inheritance, Estate, & Gift Tax	70,000	86,000	87,022	1,022
Insurance Gross Earn & Fire Marshall	216,800	248,155	249,115	960
Lawful Gambling Tax	59,896	60,037	56,044	(3,993)
Liquor, Wine, & Beer Tax	68,323	69,368	69,497	129
Motor Vehicle Excise Tax	285,770	281,246	273,684	(7,562)
Investment Income	17,300	17,300	15,453	(1,847)
Other Revenues	465,489	530,979	619,490	88,511
Taconite Occupation	2,175	1,569	1,479	(90)
Tobacco Settlement	189,041	168,467	168,467	-
Lottery Revenue	36,144	36,176	46,983	10,807
Statewide Property Tax	603,103	603,579	599,622	(3,957)
Total Net Revenues:	\$ 13,212,065	\$ 13,148,376	\$ 13,395,765	\$ 247,389
Transfers from Other Funds:				
All Other Transfers	\$ 9,209	\$ 6,319	\$ 6,299	\$ (20)
Commerce Dept Special Revenue Fund	3,000	3,000	7,182	4,182
DEED Special Revenue Fund	1,250	1,700	1,970	270
DEED Workforce Development Fund	-	550	550	-
DHS Special Revenue Fund	1,800	3,205	-	(3,205)
DNR Forestry Roads	1,806	1,806	2,753	947
DOA Facility Repair & Replacement Fund	5,350	5,350	5,262	(88)
Health Care Access	-	16,587	18,744	2,157
Highway User Tax Distribution	716	716	716	-
Medical Education & Research Fund	1,029,000	1,026,600	1,035,207	8,607
Metro Landfill Contingency	9,905	9,905	9,905	-
Misc Agencies - Special Revenue Fund	4,695	3,091	9,933	6,842
Miscellaneous Agency Fund	-	215	3,629	3,414

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Other Special Revenue Funds	3,642	4,794	5,601	807
Plant Management Fund	7,350	7,350	6,711	(639)
POST Board	3,110	3,110	2,803	(307)
Public Safety Alcohol Monitoring	10,991	10,991	9,540	(1,451)
Repay Revolving Fund Loans	306	306	6,334	6,028
Solid Waste Fund Balance	5,000	5,000	5,000	-
State Employees Insurance	23,000	-	-	-
State Govt Special Revenue Fund	11,500	11,500	11,500	-
Tobacco Prevention Fund	4,000	4,000	4,000	-
Transporation Revolving Fund	4,100	4,100	4,100	-
Total Transfers from Other Funds:	<u>\$ 1,139,730</u>	<u>\$ 1,130,195</u>	<u>\$ 1,157,739</u>	<u>\$ 27,544</u>
Total Net Revenues and Transfers-In	<u>\$ 14,351,795</u>	<u>\$ 14,278,571</u>	<u>\$ 14,553,504</u>	<u>\$ 274,933</u>
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	\$ 577	\$ 514	\$ 514	\$ -
Agriculture Utilization Research				
Departmental Appropriations	\$ 1,600	\$ 1,587	\$ 1,587	\$ -
Amateur Sports Commission				
Departmental Appropriations	\$ 525	\$ 374	\$ 374	\$ -
Target Center Lease	750	750	750	-
Total Amateur Sports Commission	<u>\$ 1,275</u>	<u>\$ 1,124</u>	<u>\$ 1,124</u>	<u>\$ -</u>
Animal Health Board				
Departmental Appropriations	\$ 2,803	\$ 2,536	\$ 2,536	\$ -
Architecture Engineering Board				
Departmental Appropriations	\$ 785	\$ 795	\$ 795	\$ -
Arts Board				
Departmental Appropriations	\$ 8,593	\$ 8,580	\$ 8,580	\$ -
Asian-Pacific Council				
Departmental Appropriations	\$ 243	\$ 249	\$ 249	\$ -

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Attorney General				
Departmental Appropriations	\$ 24,022	\$ 29,587	\$ 29,587	\$ -
Barbers Board				
Departmental Appropriations	\$ 127	\$ 126	\$ 126	\$ -
Black Minnesotans Council				
Departmental Appropriations	\$ 282	\$ 291	\$ 291	\$ -
Campaign Finance Board				
Departmental Appropriations	\$ 712	\$ 684	\$ 684	\$ -
Tax Checkoff	-	172	172	-
Total Campaign Finance Board	<u>\$ 712</u>	<u>\$ 856</u>	<u>\$ 856</u>	<u>\$ -</u>
Capitol Area Architect				
Departmental Appropriations	\$ 262	\$ 262	\$ 262	\$ -
Center for Arts Education				
Departmental Appropriations	\$ 6,864	\$ 6,870	\$ 6,870	\$ -
Chicano Latino Affairs Council				
Departmental Appropriations	\$ 275	\$ 285	\$ 285	\$ -
Court of Appeals				
Departmental Appropriations	\$ 7,898	\$ 7,897	\$ 7,897	\$ -
Department of Administration				
Departmental Appropriations	\$ 24,236	\$ 23,522	\$ 23,522	\$ -
State Building Lease	7,350	6,711	-	6,711
State Land Sales	180	124	124	-
Total Department of Administration	<u>\$ 31,766</u>	<u>\$ 30,357</u>	<u>\$ 23,646</u>	<u>\$ 6,711</u>
Department of Agriculture				
Departmental Appropriations	\$ 18,917	\$ 17,662	\$ 17,662	\$ -
Ethanol Development	22,962	22,339	22,339	-
Meat Inspection Program	-	11	11	-
Total Department of Agriculture	<u>\$ 41,879</u>	<u>\$ 40,012</u>	<u>\$ 40,012</u>	<u>\$ -</u>
Department of Commerce				
Departmental Appropriations	\$ 23,479	\$ 23,527	\$ 23,527	\$ -
Hydropower Facility Incentive	4,778	4,272	4,272	-
School Employee Insurance	670	727	293	434

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Total Department of Commerce	\$ 28,927	\$ 28,526	\$ 28,092	\$ 434
Department of Corrections				
Departmental Appropriations	\$ 358,600	\$ 350,748	\$ 350,364	\$ 384
Camp Ripley Juvenile Program	46	49	49	-
Claims Against the State	41	41	21	20
Environmental Assistance	-	3	3	-
Independent Medical Exams	3	3	-	3
Inmate Injuries	10	10	10	-
Total Department of Corrections	\$ 358,700	\$ 350,854	\$ 350,447	\$ 407
Department of Education				
Departmental Appropriations	\$ 23,087	\$ 22,018	\$ 22,018	\$ -
Abatement Aid	2,681	2,436	2,436	-
Adult Basic Education	34,114	34,121	34,121	-
Adult Basic Education Transition Aid	1,744	1,698	1,698	-
Agricultural Homestead Market	4,705	4,950	4,950	-
Aid for Children w/Disability	2,312	2,311	2,311	-
Alternative Facilities	18,709	18,708	18,708	-
Alternative Teacher Compensation	3,700	3,700	3,700	-
American Indian Education	2,065	2,046	2,046	-
Angle Inlet School	50	50	50	-
Attached Machinery Aid	787	138	138	-
Basic Systems Support	8,312	8,312	8,312	-
Best Practices Seminars	1,000	813	813	-
Charter School Building Lease	17,161	16,773	16,773	-
Charter School Integration Aid	8	7	7	-
Charter School Startup Grants	844	824	824	-
Collaborative Urban Educator	528	528	528	-
Community Education Aid	5,513	5,351	5,351	-
Consolidation Transition Aid	207	35	35	-
Court-Placed Special Education	153	36	36	-
Debt Service Aid	35,598	34,541	34,541	-
Debt Service Equalization Aid Sta	5,575	1,089	1,089	-
Declining Pupil Aid	405	405	405	-
Disaster Credit	17	16	16	-
Disparity Reduction	8,579	8,639	8,639	-
Distance Education	1,390	1,000	1,000	-
District Litigation Cost	346	201	201	-
ECFE	19,676	19,079	19,079	-
Fast Break to Learning	797	747	747	-
First Grade Preparedness	7,250	7,250	7,250	-
GED Testing	125	114	114	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
General Education Aid	4,773,330	4,731,969	4,731,969	-
Head Start Program	16,475	16,406	16,406	-
Health & Development Screening	3,778	2,581	2,581	-
Health & Safety Aid	7,839	5,356	5,356	-
Hearing-Impaired Adults	70	70	70	-
HIV/STI Education	18	-	-	-
Home Based Services Travel	319	173	173	-
Integration Aid	55,912	55,808	55,808	-
Interdistrict Desegregation	7,392	5,796	5,796	-
ISD 2190 Tornado Impact	78	78	78	-
Lead Hazard Reduction	100	100	100	-
Magnet School Grants	750	487	487	-
Magnet School Startup	37	37	37	-
MN Electronic Library	400	400	400	-
MN Student Organization Foundation	625	613	613	-
Multitype Library	876	876	876	-
Nonpublic Pupil Aid	15,124	13,807	13,807	-
Nonpublic Pupil Transportation	21,477	20,471	20,471	-
Out-of-State Special Education	250	250	250	-
Real Property Credit	4	115	115	-
Regional Library Telecommunications	960	960	960	-
Residential Market Value Credits	66,803	67,412	67,412	-
School Age Care	42	40	40	-
School Breakfast	5,574	4,382	4,382	-
School Evaluation Services	89	-	-	-
School Lunch Aid	7,711	7,650	7,650	-
School Readiness	9,537	9,536	9,536	-
Special Ed Cross-Subsidy Reduction	5,000	5,000	5,000	-
Special Education Aid	515,126	513,469	513,469	-
Special Education Excess Costs	92,650	92,605	92,605	-
Statewide Testing	9,000	8,989	8,989	-
Success for the Future	2,073	2,061	2,061	-
Summer Food Replacement Aid	150	150	150	-
Tax Reform Base Replacement	8,345	8,096	8,096	-
Teacher Training And Support	778	462	462	-
Transition Programs	8,648	8,570	8,570	-
Transportation Aid	62	50	50	-
Tribal Contract Schools	3,467	1,617	1,617	-
Tribal School Early Childhood	68	68	68	-
Youthworks	900	900	900	-
Total Department of Education	\$ 5,849,275	\$ 5,785,346	\$ 5,785,346	\$ -

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Department of Employee Relations				
Departmental Appropriations	\$ 6,188	\$ 6,093	\$ 6,093	\$ -
Reinsurance Association	365	362	362	-
Total Department of Employee Relations	<u>\$ 6,553</u>	<u>\$ 6,455</u>	<u>\$ 6,455</u>	<u>\$ -</u>
Department of Finance				
Departmental Appropriations	\$ 15,216	\$ 15,178	\$ 15,178	\$ -
HACA	200	200	200	-
Total Department of Finance	<u>\$ 15,416</u>	<u>\$ 15,378</u>	<u>\$ 15,378</u>	<u>\$ -</u>
Department of Health				
Departmental Appropriations	\$ 59,842	\$ 59,100	\$ 59,100	\$ -
Informational Consent	274	204	204	-
Total Department of Health	<u>\$ 60,116</u>	<u>\$ 59,304</u>	<u>\$ 59,304</u>	<u>\$ -</u>
Department of Human Rights				
Departmental Appropriations	\$ 3,520	\$ 3,461	\$ 3,461	\$ -
Department of Human Services				
Departmental Appropriations	\$ 3,636,034	\$ 3,502,065	\$ 3,498,026	\$ 4,039
Department of Labor and Industry				
Departmental Appropriations	\$ 2,905	\$ 2,565	\$ 2,565	\$ -
Department of Mediation Services				
Departmental Appropriations	\$ 1,773	\$ 1,865	\$ 1,865	\$ -
Department of Military Affairs				
Departmental Appropriations	\$ 12,279	\$ 12,250	\$ 12,250	\$ -
Camp Ripley Sup & Exp	60	62	62	-
Emergency General Support	-	144	144	-
Total Department of Military Affairs	<u>\$ 12,339</u>	<u>\$ 12,456</u>	<u>\$ 12,456</u>	<u>\$ -</u>
Department of Natural Resources				
Departmental Appropriations	\$ 100,810	\$ 98,595	\$ 98,590	\$ 5
1854 Indian Treaty Payments	7,485	7,609	7,609	-
Con Con Areas - Marshall Count	49	49	49	-
G Yeager WMA	250	2	2	-
Natural Disaster Assistance	-	4	-	4
Public Hunting Ground	83	88	88	-
Settlement on Log Raising	34	34	34	-
Total Department of Natural Resources	<u>\$ 108,711</u>	<u>\$ 106,381</u>	<u>\$ 106,372</u>	<u>\$ 9</u>

STATE OF MINNESOTA
**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Department of Public Safety				
Departmental Appropriations	\$ 77,829	\$ 72,968	\$ 72,666	\$ 302
1997 Flood	-	17	17	-
800 MHz Exec Team Report	-	5	-	5
Bomb Disposal Squads	-	212	208	4
Capital Security	-	153	153	-
Capitol Security Contract	233	776	776	-
Chemical Assessment Teams	-	17	-	17
DNA Additional Specimen Testing	-	25	16	9
Driver's License Photo Equipment	-	18	18	-
Education & Compliance Account	5	-	-	-
Hazardous Materials Team	-	1	-	1
Terrorism Response Training	-	1,296	774	522
Total Department of Public Safety	\$ 78,067	\$ 75,488	\$ 74,628	\$ 860
Department of Revenue				
Departmental Appropriations	\$ 89,316	\$ 85,104	\$ 85,104	\$ -
BAT Study	100	97	97	-
Outstate Collection Delinquent Taxes	900	987	987	-
Revenue Recording Fees	300	258	258	-
Seized Property	700	611	611	-
Tax Law Change Administration	200	17	17	-
Tax Provisions of Job Opportunity	53	52	52	-
Total Department of Revenue	\$ 91,569	\$ 87,126	\$ 87,126	\$ -
Department of Transportation				
Departmental Appropriations	\$ 16,220	\$ 15,258	\$ 15,258	\$ -
Department of Veterans Affairs				
Departmental Appropriations	\$ 4,188	\$ 3,818	\$ 3,808	\$ 10
Dept. of Trade and Economic Development				
Departmental Appropriations	\$ 49,057	\$ 54,232	\$ 54,232	\$ -
Gifts	-	26	26	-
Job Opportunity Building Zones	100	100	100	-
Job Skills	1	142	142	-
Office Of Tourism	8,066	7,681	7,681	-
Partnership Power	-	361	-	361
Total Dept. of Trade and Economic Developm	\$ 57,224	\$ 62,542	\$ 62,181	\$ 361
Disability Council				
Departmental Appropriations	\$ 500	\$ 477	\$ 477	\$ -

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Disabled American Vets				
Departmental Appropriations	\$ 13	\$ 13	\$ 13	\$ -
Emergency Medical Services Board				
Departmental Appropriations	\$ 2,481	\$ 2,452	\$ 2,452	\$ -
Ambulance Service Longevity Awards	116	267	267	-
Life Support Education	-	1	1	-
Total Emergency Medical Services Board	\$ 2,597	\$ 2,720	\$ 2,720	\$ -
Environmental Assistance				
Departmental Appropriations	\$ 11,760	\$ 11,599	\$ 11,599	\$ -
Faribault Academies				
Departmental Appropriations	\$ 11,500	\$ 10,715	\$ 10,715	\$ -
Finance - Debt Service				
Bond Sale	\$ 265,706	\$ 265,706	\$ 265,706	\$ -
Finance Higher Education				
Mayo Family Practice	\$ 531	\$ 472	\$ 472	\$ -
Mayo Medical School	514	514	514	-
St Cloud Hospital-Mayo Family	346	346	346	-
Total Finance Higher Education	\$ 1,391	\$ 1,332	\$ 1,332	\$ -
Finance Intergovernmental Aids				
Departmental Appropriations	\$ 492	\$ 492	\$ 464	\$ 28
Mpls Employees Retirement Fund	6,632	6,632	6,632	-
Teachers Retirement State Aid	18,767	18,752	18,752	-
Total Finance Intergovernmental Aids	\$ 25,891	\$ 25,876	\$ 25,848	\$ 28
Finance Non-Operating				
Departmental Appropriations	\$ 570,057	\$ 569,057	\$ 569,057	\$ -
Firefighter's Relief Association	-	4,715	4,715	-
Revolving fund Billing	590	5,300	5,300	-
Tort Claims	161	-	-	-
Total Finance Non-Operating	\$ 570,808	\$ 579,072	\$ 579,072	\$ -
Gambling Control Board				
Departmental Appropriations	\$ 202	\$ 202	\$ -	\$ 202
Governors Office				
Departmental Appropriations	\$ 3,586	\$ 3,409	\$ 3,409	\$ -

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Higher Education Services Office				
Departmental Appropriations	\$ 3,315	\$ 2,703	\$ 2,703	\$ -
Child Care Grants	4,743	4,623	4,623	-
Interstate Tuition Reciprocity	3,600	-	-	-
Learning Network of Minnesota	4,829	4,775	4,775	-
Minitex	4,381	4,381	4,381	-
MN College Savings Plan	1,120	382	382	-
MN Library Information Network	2,350	863	863	-
MNLink	450	425	425	-
State Grants	140,634	114,217	114,217	-
State Work Study	12,444	12,387	12,387	-
Total Higher Education Services Office	<u>\$ 177,866</u>	<u>\$ 144,756</u>	<u>\$ 144,756</u>	<u>\$ -</u>
Historical Society				
Education & Outreach	\$ 12,381	\$ 12,381	\$ 12,381	\$ -
FarmAmerica	128	128	128	-
MN Air National Guard Museum	16	16	16	-
MN International Center	43	43	43	-
MN Military Museum	67	67	67	-
Preservation & Access	9,772	9,772	9,772	-
Total Historical Society	<u>\$ 22,407</u>	<u>\$ 22,407</u>	<u>\$ 22,407</u>	<u>\$ -</u>
Housing Finance Agency				
Departmental Appropriations	\$ -	\$ 35,069	\$ 35,069	\$ -
Indian Affairs Council				
Departmental Appropriations	\$ 501	\$ 446	\$ 446	\$ -
Investment Board				
Departmental Appropriations	\$ 2,167	\$ 2,097	\$ 2,097	\$ -
Iron Range Resources & Rehabilitation Board				
Departmental Appropriations	\$ -	\$ 468	\$ 468	\$ -
Iron Ore Tax	-	7,589	7,589	-
Total Iron Range Resources & Rehabilitation	<u>\$ -</u>	<u>\$ 8,057</u>	<u>\$ 8,057</u>	<u>\$ -</u>
Judicial Standards Board				
Departmental Appropriations	\$ 252	\$ 231	\$ 231	\$ -
Judicial Standards Hearing Judge	35	31	31	-
Total Judicial Standards Board	<u>\$ 287</u>	<u>\$ 262</u>	<u>\$ 262</u>	<u>\$ -</u>
Legislative Auditor				
Departmental Appropriations	\$ 4,868	\$ 5,128	\$ 5,128	\$ -

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Legislature				
Departmental Appropriations	\$ 53,332	\$ 52,514	\$ 52,514	\$ -
Energy Task Force	-	25	25	-
Total Legislature	<u>\$ 53,332</u>	<u>\$ 52,539</u>	<u>\$ 52,539</u>	<u>\$ -</u>
Metropolitan Council Transport				
Departmental Appropriations	\$ 56,810	\$ 55,893	\$ 55,893	\$ -
Military Order of Purple Heart				
Departmental Appropriations	\$ 20	\$ 20	\$ 20	\$ -
Minn Conservation Corps				
Departmental Appropriations	\$ 350	\$ 350	\$ 350	\$ -
Minnesota State Retirement System				
ESORF Benefits	\$ 368	\$ 382	\$ 382	\$ -
Legislative Benefits	2,150	585	585	-
Total Minnesota State Retirement System	<u>\$ 2,518</u>	<u>\$ 967</u>	<u>\$ 967</u>	<u>\$ -</u>
Minnesota Technology Inc.				
Departmental Appropriations	\$ -	\$ 3,000	\$ 3,000	\$ -
Ombudsman for Corrections				
Departmental Appropriations	\$ -	\$ 6	\$ 6	\$ -
Ombudsman for Mental Health and Retardation				
Departmental Appropriations	\$ 1,462	\$ 1,340	\$ 1,340	\$ -
Ombudsperson for Families				
Departmental Appropriations	\$ 245	\$ 243	\$ 243	\$ -
Pollution Control Agency				
Departmental Appropriations	\$ 15,268	\$ 13,357	\$ 13,357	\$ -
Private Detectives Board				
Departmental Appropriations	\$ 126	\$ 116	\$ 116	\$ -
Public Defense Board				
Departmental Appropriations	\$ 54,286	\$ 52,895	\$ 52,895	\$ -

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Public Utilities Commission				
Departmental Appropriations	\$ 4,163	\$ 4,019	\$ 4,019	\$ -
Racing Commission				
Departmental Appropriations	\$ 104	\$ -	\$ -	\$ -
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 56,029	\$ 53,762	\$ 53,762	\$ -
Agricultural Homestead Market	18,089	18,427	18,427	-
Aid to Counties	488,719	488,826	488,826	-
Annual Incentive Payments	3,813	1,583	1,583	-
Art VIII Payments	12,703	12,703	12,703	-
Attached Machinery Aid	412	403	403	-
Contamination Tax	156	-	-	-
County Criminal Justice Aid	32,693	32,201	32,201	-
Disaster Credit	75	54	54	-
Enterprise Zone Credit	3	-	-	-
Fire State Aid	20,790	24,341	24,341	-
Firefighter Relief Association	615	534	534	-
HACA	149,023	150,497	150,497	-
Insurance Surcharge	1,500	1,365	1,365	-
Iron Ore Tax Aid	6,868	-	-	-
Market Value Tax Credits	378	-	-	-
Police State Aid	50,532	44,162	44,162	-
Refunds of Sharing Agreements	703	675	675	-
Renters Credit	117,055	129,799	129,799	-
Renters Property Tax Refund	134,941	143,381	143,381	-
Residential Market Value Credits	254,400	229,145	229,145	-
State Aid Amortization	13,770	12,418	12,418	-
Taconite Mining Relief	5,421	4,896	4,896	-
Total Revenue Intergovernmental Payments	\$ 1,368,688	\$ 1,349,172	\$ 1,349,172	\$ -
Science Museum				
Departmental Appropriations	\$ 750	\$ 750	\$ 750	\$ -
Secretary of State				
Departmental Appropriations	\$ 5,914	\$ 4,961	\$ 4,961	\$ -
Sentencing Guidelines Commission				
Departmental Appropriations	\$ 436	\$ 466	\$ 466	\$ -

STATE OF MINNESOTA**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
State Auditor				
Departmental Appropriations	\$ 8,306	\$ 7,929	\$ 7,929	\$ -
Tax Increment Financing	1,099	704	704	-
Total State Auditor	<u>\$ 9,405</u>	<u>\$ 8,633</u>	<u>\$ 8,633</u>	<u>\$ -</u>
Supreme Court				
Departmental Appropriations	\$ 39,006	\$ 35,724	\$ 35,702	\$ 22
Tax Court				
Departmental Appropriations	\$ 726	\$ 701	\$ 701	\$ -
Trial Courts				
Departmental Appropriations	\$ 175,154	\$ 165,964	\$ 165,964	\$ -
Uniform Laws Commission				
Departmental Appropriations	\$ 38	\$ 40	\$ 40	\$ -
University of Minnesota				
Departmental Appropriations	\$ 466,517	\$ 466,517	\$ 466,517	\$ -
Agric & Extension Service	50,625	50,625	50,625	-
Health Sciences	4,929	4,929	4,929	-
Institute of Technology	1,387	1,387	1,387	-
System Specials	6,426	6,426	6,426	-
Total University of Minnesota	<u>\$ 529,884</u>	<u>\$ 529,884</u>	<u>\$ 529,884</u>	<u>\$ -</u>
Veterans Home Board				
Departmental Appropriations	\$ -	\$ 29,901	\$ 29,901	\$ -
Veteran's of Foreign Wars				
Departmental Appropriations	\$ 55	\$ 55	\$ 55	\$ -
Water and Soil Resources Board				
Departmental Appropriations	\$ 15,440	\$ 14,271	\$ 14,271	\$ -
Zoological Board				
Departmental Appropriations	\$ 6,557	\$ 6,557	\$ 6,557	\$ -
Total Expenditures and Transfers-Out	<u>\$ 13,904,287</u>	<u>\$ 13,701,983</u>	<u>\$ 13,688,900</u>	<u>\$ 13,083</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 447,508	\$ 576,588	\$ 864,604	\$ 288,016

STATE OF MINNESOTA**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Budgetary Fund Balance, Beginning, as Reported	363,166	363,166	363,166	-
Prior Period Adjustments	-	-	40,684	40,684
Budgetary Fund Balance, Beginning, as Restated	\$ 363,166	\$ 363,166	\$ 403,850	\$ 40,684
Budgetary Fund Balance, Ending	810,674	\$ 939,754	\$ 1,268,454	\$ 328,700
Less: Appropriation Carryover	-	-	183,613	(183,613)
Less: Budgetary Reserve	300,000	409,677	403,677	6,000
Undesignated Fund Balance, Ending	\$ 510,674	\$ 530,077	\$ 681,164	\$ 151,087

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.

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

- 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 2004; forwarding the budget authority to fiscal year 2005.
- 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. In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) an \$11.5 million transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above.
 - b. A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:	
General Fund	\$ 681,164
Greater Minnesota Transit Fund	1,040
State Government Fund	<u>9,320</u>
General Fund in CAFR	<u>\$ 691,524</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, 2004
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues:				
Other Revenues	\$ 47,340	\$ 46,358	\$ 47,439	\$ 1,081
Transfers from Other Funds:				
Miscellaneous Special Revenue	\$ -	\$ -	\$ 1,137	\$ 1,137
Total Net Revenues and Transfers-In	<u>\$ 47,340</u>	<u>\$ 46,358</u>	<u>\$ 48,576</u>	<u>\$ 2,218</u>
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	\$ 2,437	\$ 1,898	\$ 2,526	\$ (628)
Chiropractors Board				
Departmental Appropriations	\$ 390	\$ 354	\$ 354	\$ -
Dentistry Board				
Departmental Appropriations	\$ 864	\$ 831	\$ 831	\$ -
Department of Health				
Departmental Appropriations	\$ 31,390	\$ 25,612	\$ 25,612	\$ -
Department of Human Services				
Departmental Appropriations	\$ 534	\$ 486	\$ 486	\$ -
Department of Public Safety				
Departmental Appropriations	\$ 103	\$ 97	\$ 97	\$ -
Dietetics & Nutrition Practice				
Departmental Appropriations	\$ 101	\$ 65	\$ 65	\$ -
Emergency Medical Services Board				
Departmental Appropriations	\$ 555	\$ 506	\$ 506	\$ -

STATE OF MINNESOTA**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Finance Non-Operating Departmental Appropriations	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
Marriage and Family Therapy Board Departmental Appropriations	\$ 120	\$ 108	\$ 108	\$ -
Medical Practice Board Departmental Appropriations	\$ 2,721	\$ 3,511	\$ 2,459	\$ 1,052
Nursing Board Departmental Appropriations	\$ 2,440	\$ 2,318	\$ 2,318	\$ -
Nursing Home Administrative Board Departmental Appropriations	\$ 198	\$ 157	\$ 157	\$ -
Optometry Board Departmental Appropriations	\$ 98	\$ 82	\$ 82	\$ -
Pharmacy Board Departmental Appropriations	\$ 1,409	\$ 1,357	\$ 1,357	\$ -
Donated Dental Services	-	17	17	-
Total Pharmacy Board	<u>\$ 1,409</u>	<u>\$ 1,374</u>	<u>\$ 1,374</u>	<u>\$ -</u>
Physical Therapy Board Departmental Appropriations	\$ 205	\$ 192	\$ 192	\$ -
Podiatry Board Departmental Appropriations	\$ 45	\$ 43	\$ 43	\$ -
Pollution Control Agency Departmental Appropriations	\$ 48	\$ 45	\$ 45	\$ -
Psychology Board Departmental Appropriations	\$ 688	\$ 536	\$ 536	\$ -
Social Work Board Departmental Appropriations	\$ 1,090	\$ 755	\$ 755	\$ -

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Veterinary Medicine Board				
Departmental Appropriations	\$ 165	\$ 146	\$ 146	\$ -
Total Expenditures and Transfers-Out	<u>\$ 57,101</u>	<u>\$ 50,616</u>	<u>\$ 50,192</u>	<u>\$ 424</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (9,761)	\$ (4,258)	\$ (1,616)	\$ 2,642
Budgetary Fund Balance, Beginning	21,073	21,073	21,073	-
Prior Year Adjustments	-	-	172	172
Budgetary Fund Balance, Ending	<u>\$ 11,312</u>	<u>\$ 16,815</u>	<u>\$ 19,629</u>	<u>\$ 2,814</u>
Less: Appropriation Carryover	-	-	10,309	(10,309)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 11,312</u>	<u>\$ 16,815</u>	<u>\$ 9,320</u>	<u>\$ (7,495)</u>
Add: Designated for Nonappropriated Fund Purposes	-	-	18,242	-
Total Unreserved Fund Balance, Ending	<u>\$ 11,312</u>	<u>\$ 16,815</u>	<u>\$ 27,562</u>	<u>\$ (7,495)</u>

NOTES

- 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	\$ 9,320
Designated for Nonappropriated Fund Purpose from CAFR:	
Miscellaneous Special Revenue Fund	11,149
Federal Fund	7,093
Total Unreserved Fund Balance	<u>\$ 27,562</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, 2004
(IN THOUSANDS)**

2. As a result of combining activity in the preparation of the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) an \$11.5 million transfer from the State Government Fund to the General Fund was eliminated as in intrafund transfer.

STATE OF MINNESOTA

**TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 35,195	\$ 33,031	\$ (2,164)
Federal Revenues	348,600	300,580	(48,020)
Investment Income	3,400	2,531	(869)
Other Revenues	44,374	44,317	(57)
Total Net Revenues:	<u>\$ 431,569</u>	<u>\$ 380,459</u>	<u>\$ (51,110)</u>
Transfers from Other Funds:			
General Fund	\$ 4,640	\$ 4,444	\$ (196)
Highway User Tax Dist Reimbursement	610	610	-
Highway User Tax Distribution	771,596	774,427	2,831
Plant Management Fund	1,070	1,292	222
Special Revenue Fund	3,500	350	(3,150)
Total Transfers from Other Funds:	<u>\$ 781,416</u>	<u>\$ 781,123</u>	<u>\$ (293)</u>
Total Net Revenues and Transfers-In	<u>\$ 1,212,985</u>	<u>\$ 1,161,582</u>	<u>\$ (51,403)</u>
Expenditures and Transfers-Out			
Arts Board			
Building Design	\$ 36	\$ 36	\$ -
Department of Administration			
Building Design	\$ 10	\$ 10	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 91,697	\$ 91,696	\$ 1
Department of Transportation			
Departmental Appropriations	\$ 1,026,334	\$ 1,022,565	\$ 3,769
Highway Improvements	847	847	-
Proceeds from Leased Property	220	220	-
Public Safety Radio Communication	40	40	-
State Road Construction	10,689	10,689	-
Total Department of Transportation	<u>\$ 1,038,130</u>	<u>\$ 1,034,361</u>	<u>\$ 3,769</u>
Finance Non-Operating			
Tort Claims	\$ 252	\$ 252	\$ -
Total Expenditures and Transfers-Out	<u>\$ 1,130,125</u>	<u>\$ 1,126,355</u>	<u>\$ 3,770</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, 2004 (IN THOUSANDS)

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 82,860	\$ 35,227	\$ (47,633)
Budgetary Fund Balance, Beginning, As Reported	13,435	13,435	-
Change in Fund Structure	53,446	53,446	-
Budgetary Fund Balance, Beginning, As Restated	66,881	66,881	-
Prior Year Adjustments	-	(50,598)	(50,598)
Budgetary Fund Balance, Ending	\$ 149,741	\$ 51,510	\$ (98,231)
Less: Appropriation Carryover	-	111,810	(111,810)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	\$ 149,741	\$ (60,300)	\$ (210,041)

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, and an adjustment for other items determined by the Department of Transportation to be adjusted for fiscal year 2003.
3. The negative year-end balance in the trunk highway fund is primarily attributable to lower than expected federal funds received and a delay in seeking federal reimbursement for eligible construction costs. The agency will delay some construction projects and reduce spending below authorized levels to ensure the fund ends fiscal year 2005 with a positive balance.
4. In the Comprehensive Annual Financial Report (CAFR), the Trunk Highway 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:

Trunk Highway Fund	\$ (60,300)
Trunk Highway Bond Fund	(31,471)
Trunk Highway Fund in CAFR	\$ (91,771)

STATE OF MINNESOTA

TRUNK HIGHWAY BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Bond Proceeds	\$ 510,510	\$ 142,500	\$ (368,010)
Total Net Revenues and Transfers-In	<u>\$ 510,510</u>	<u>\$ 142,500</u>	<u>\$ (368,010)</u>
Expenditures and Transfers-Out			
Department of Transportation			
Departmental Appropriations	\$ 47,564	\$ 47,564	\$ -
Trunk Highway Bonding	72,961	72,961	-
Total Department of Transportation	<u>\$ 120,525</u>	<u>\$ 120,525</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 120,525</u>	<u>\$ 120,525</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 389,985	\$ 21,975	\$ (368,010)
Budgetary Fund Balance, Beginning, As Reported	-	-	-
Change in Fund Structure	(53,446)	(53,446)	-
Budgetary Fund Balance, Beginning, As Restated	<u>(53,446)</u>	<u>(53,446)</u>	<u>-</u>
Budgetary Fund Balance, Ending	\$ 336,539	\$ (31,471)	\$ (368,010)
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 336,539</u>	<u>\$ (31,471)</u>	<u>\$ (368,010)</u>

NOTE

1. The negative balance in the trunk highway bond fund is the result a timing difference. This occurs because bonds are sold only as cash is needed to pay project costs but the full cost of the construction contract is obligated against the fund when the contract is awarded.

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, 2004 (IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Motor Vehicle Registration Tax	\$ 488,454	\$ 532,410	\$ 43,956
Motor Vehicle Sales Tax	182,430	178,147	(4,283)
Fuel Taxes	647,898	619,671	(28,227)
Departmental Services	10,322	1,381	(8,941)
Investment Income	950	705	(245)
Other Revenues	1,015	128	(887)
Total Net Revenues:	<u>\$ 1,331,069</u>	<u>\$ 1,332,442</u>	<u>\$ 1,373</u>
Total Net Revenues and Transfers-In	<u>\$ 1,331,069</u>	<u>\$ 1,332,442</u>	<u>\$ 1,373</u>
Expenditures and Transfers-Out			
Department of Public Safety			
Departmental Appropriations	\$ 11,796	\$ 11,796	\$ -
License Plate Processing	7,051	7,051	-
Total Department of Public Safety	<u>\$ 18,847</u>	<u>\$ 18,847</u>	<u>\$ -</u>
Department of Revenue			
Departmental Appropriations	\$ 1,999	\$ 1,999	\$ -
Department of Transportation			
Departmental Appropriations	\$ 472	\$ 472	\$ -
Highway Tax Distribution	1,314,817	1,314,817	-
Total Department of Transportation	<u>\$ 1,315,289</u>	<u>\$ 1,315,289</u>	<u>\$ -</u>
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 8,173	\$ 8,173	\$ -
All Terrain Vehicle Gas Tax	793	793	-
Off-Road Vehicle Gas Tax	867	867	-
Snowmobile Gas Tax	5,286	5,286	-
TIF Grants	743	743	-
Total Revenue Intergovernmental Payments	<u>\$ 15,862</u>	<u>\$ 15,862</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 1,351,997</u>	<u>\$ 1,351,997</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (20,928)	\$ (19,555)	\$ 1,373

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, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Budgetary Fund Balance, Beginning	20,928	20,928	-
Prior Year Adjustments	-	21	21
Budgetary Fund Balance, Ending	\$ -	\$ 1,394	\$ 1,394
Less: Appropriation Carryover	-	679	(679)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ -</u>	<u>\$ 715</u>	<u>\$ 715</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, 2004 (IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 500	\$ 342	\$ (158)
Fuel Taxes	3,150	3,466	316
Investment Income	250	223	(27)
Motor Vehicle Taxes	15,305	13,122	(2,183)
Other Revenues	103	244	141
Total Net Revenues:	<u>\$ 19,308</u>	<u>\$ 17,397</u>	<u>\$ (1,911)</u>
Transfers from Other Funds:			
Trunk Highway Fund	\$ 11	\$ -	\$ (11)
Total Net Revenues and Transfers-In	<u>\$ 19,319</u>	<u>\$ 17,397</u>	<u>\$ (1,922)</u>
Expenditures and Transfers-Out			
Department of Transportation			
Departmental Appropriations	\$ 14,514	\$ 14,514	\$ -
Air Transport Services	630	630	-
Total Department of Transportation	<u>\$ 15,144</u>	<u>\$ 15,144</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 15,144</u>	<u>\$ 15,144</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 4,175	\$ 2,253	\$ (1,922)
Budgetary Fund Balance, Beginning	8,734	8,734	-
Prior Year Adjustments	-	593	593
Budgetary Fund Balance, Ending	<u>\$ 12,909</u>	<u>\$ 11,580</u>	<u>\$ (1,329)</u>
Less: Appropriation Carryover	-	5,144	(5,144)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 12,909</u>	<u>\$ 6,436</u>	<u>\$ (6,473)</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, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures and Transfers-Out			
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ -	\$ -	\$ -
Total Expenditures and Transfers-Out	\$ -	\$ -	\$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ -	\$ -	\$ -
Budgetary Fund Balance, Beginning, As Reported	68,656	68,656	-
Change in Fund Structure	(69,890)	(69,890)	-
Budgetary Fund Balance, Beginning, As Restated	(1,234)	(1,234)	-
Prior Year Adjustments	1,234	1,234	-
Budgetary Fund Balance, Ending	\$ -	\$ -	\$ -
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	\$ -	\$ -	\$ -

STATE OF MINNESOTA

MINNESOTA RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ -	\$ 71	\$ 71
Other Revenues	-	29	29
Total Net Revenues:	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>
Total Net Revenues and Transfers-In	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 1,958	\$ 1,925	\$ 33
Local Grants Initiative	323	304	19
Total Department of Natural Resources	<u>\$ 2,281</u>	<u>\$ 2,229</u>	<u>\$ 52</u>
Total Expenditures and Transfers-Out	<u>\$ 2,281</u>	<u>\$ 2,229</u>	<u>\$ 52</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (2,281)	\$ (2,129)	\$ 152
Budgetary Fund Balance, Beginning	3,862	3,862	-
Prior Year Adjustments	-	648	648
Budgetary Fund Balance, Ending	<u>\$ 1,581</u>	<u>\$ 2,381</u>	<u>\$ 800</u>
Less: Appropriation Carryover	-	1,407	(1,407)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 1,581</u>	<u>\$ 974</u>	<u>\$ (607)</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, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	\$ 23,656	\$ 23,155	\$ (501)
Investment Income	106	134	28
Other Revenues	5,443	3,119	(2,324)
Total Net Revenues:	<u>\$ 29,205</u>	<u>\$ 26,408</u>	<u>\$ (2,797)</u>
Transfers from Other Funds:			
General Fund	\$ 81	\$ 81	\$ -
Highway User Tax Distribution	15,039	15,119	80
Lottery Sales	8,304	9,107	803
Minnesota Resources	-	567	567
Total Transfers from Other Funds:	<u>\$ 23,424</u>	<u>\$ 24,874</u>	<u>\$ 1,450</u>
Total Net Revenues and Transfers-In	<u>\$ 52,629</u>	<u>\$ 51,282</u>	<u>\$ (1,347)</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 47,273	\$ 46,756	\$ 517
Land & Water Conserv-Local	976	976	-
Land & Water Conserv-State	616	616	-
Land Acquisition - Fisheries	161	161	-
Land Acquisition - Forest	39	39	-
Land Acquisition - SNA	17	17	-
Land Acquisition - Trails	6	6	-
Land Acquisition - Wildlife	21	21	-
Land Acquisition Account	-	-	-
Off-Highway Vehicle Damage	10	10	-
Off-Highway Vehicle Recreation	15	15	-
Total Department of Natural Resources	<u>\$ 49,134</u>	<u>\$ 48,617</u>	<u>\$ 517</u>
Minn Conservation Corps			
Departmental Appropriations	\$ 490	\$ 490	\$ -
Zoological Board			
Departmental Appropriations	\$ 121	\$ 121	\$ -
Total Expenditures and Transfers-Out	<u>\$ 49,745</u>	<u>\$ 49,228</u>	<u>\$ 517</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, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 2,884	\$ 2,054	\$ (830)
Budgetary Fund Balance, Beginning	19,084	19,084	-
Prior Year Adjustments	-	899	899
Budgetary Fund Balance, Ending	\$ 21,968	\$ 22,037	\$ 69
Less: Appropriation Carryover	-	11,740	(11,740)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 21,968</u>	<u>\$ 10,297</u>	<u>\$ (11,671)</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, 2004 (IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ 314	\$ 323	\$ 9
License Fees	73,115	72,876	(239)
Other Revenues	280	252	(28)
Total Net Revenues:	<u>\$ 73,709</u>	<u>\$ 73,451</u>	<u>\$ (258)</u>
Transfers from Other Funds:			
General Fund	\$ 982	\$ 982	\$ -
Lottery Sales	8,304	9,105	801
Total Transfers from Other Funds:	<u>\$ 9,286</u>	<u>\$ 10,087</u>	<u>\$ 801</u>
Total Net Revenues and Transfers-In	<u>\$ 82,995</u>	<u>\$ 83,538</u>	<u>\$ 543</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 76,371	\$ 76,371	\$ -
Emergency Deer Feeding Program	711	711	-
Firearms Safety Course	44	44	-
Hunter Education	10	10	-
Wild Rice Licenses	35	35	-
Total Department of Natural Resources	<u>\$ 77,171</u>	<u>\$ 77,171</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 77,171</u>	<u>\$ 77,171</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 5,824	\$ 6,367	\$ 543
Budgetary Fund Balance, Beginning	18,959	18,959	-
Prior Year Adjustments	-	191	191
Budgetary Fund Balance, Ending	<u>\$ 24,783</u>	<u>\$ 25,517</u>	<u>\$ 734</u>
Less: Appropriation Carryover	-	10,288	(10,288)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 24,783</u>	<u>\$ 15,229</u>	<u>\$ (9,554)</u>

STATE OF MINNESOTA**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 18,928	\$ 18,654	\$ (274)
Investment Income	500	379	(121)
Other Revenues	658	659	1
Other Taxes	33,423	32,532	(891)
Total Net Revenues:	<u>\$ 53,509</u>	<u>\$ 52,224</u>	<u>\$ (1,285)</u>
Total Net Revenues and Transfers-In	<u>\$ 53,509</u>	<u>\$ 52,224</u>	<u>\$ (1,285)</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 63	\$ 63	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 49	\$ 49	\$ -
Department of Revenue			
Departmental Appropriations	\$ 353	\$ 353	\$ -
Environmental Assistance			
Departmental Appropriations	\$ 11,259	\$ 11,259	\$ -
Used Motor Oil Collection	61	61	-
Total Environmental Assistance	<u>\$ 11,320</u>	<u>\$ 11,320</u>	<u>\$ -</u>
Pollution Control Agency			
Departmental Appropriations	\$ 29,534	\$ 29,534	\$ -
Total Expenditures and Transfers-Out	<u>\$ 41,319</u>	<u>\$ 41,319</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 12,190	\$ 10,905	\$ (1,285)

STATE OF MINNESOTA**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Budgetary Fund Balance, Beginning, As Reported	25,893	25,893	-
Change in Fund Structure	<u>1,611</u>	<u>1,611</u>	<u>-</u>
Budgetary Fund Balance, Beginning, As Restated	27,504	27,504	-
Prior Year Adjustments	-	701	701
Estimated Appropriation Cancel	<u>-</u>	<u>-</u>	<u>-</u>
Budgetary Fund Balance, Ending	\$ 39,694	\$ 39,110	\$ (584)
Less: Appropriation Carryover	-	5,816	(5,816)
Less: Budgetary Reserve	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated Fund Balance, Ending	<u>\$ 39,694</u>	<u>\$ 33,294</u>	<u>\$ (6,400)</u>

STATE OF MINNESOTA

REMEDATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 742	\$ 572	\$ (170)
Investment Income	796	651	(145)
Other Taxes	700	670	(30)
Other Revenues	4,023	11,392	7,369
Total Net Revenues:	<u>\$ 6,261</u>	<u>\$ 13,285</u>	<u>\$ 7,024</u>
Transfers from Other Funds:			
Petroleum Tank Cleanup	\$ 8,416	\$ 7,899	\$ (517)
Total Net Revenues and Transfers-In	<u>\$ 14,677</u>	<u>\$ 21,184</u>	<u>\$ 6,507</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 116	\$ 116	\$ -
Department of Agriculture			
Departmental Appropriations	\$ 351	\$ 351	\$ -
Remediation Actions	550	550	-
Total Department of Agriculture	<u>\$ 901</u>	<u>\$ 901</u>	<u>\$ -</u>
Department of Health			
Departmental Appropriations	\$ 179	\$ 179	\$ -
Department of Natural Resources			
Departmental Appropriations	\$ 59	\$ 59	\$ -
Remediation Actions	37	37	-
Total Department of Natural Resources	<u>\$ 96</u>	<u>\$ 96</u>	<u>\$ -</u>
Dept. of Trade and Economic Development			
Departmental Appropriations	\$ 700	\$ 700	\$ -
Pollution Control Agency			
Departmental Appropriations	\$ 20,326	\$ 20,326	\$ -
Contingencies and Reimbursemen	3,152	3,152	-
Dry Cleaner Environmental Resp	535	535	-
Hazardous Waste Fees	12,266	12,266	-

STATE OF MINNESOTA

**REMEDATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Solid Waste Fees	9,905	9,905	-
Statewide Indirect Costs	92	92	-
Total Pollution Control Agency	<u>\$ 46,276</u>	<u>\$ 46,276</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 48,268</u>	<u>\$ 48,268</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (33,591)	\$ (27,084)	\$ 6,507
Budgetary Fund Balance, Beginning, As Reported	-	-	-
Change in Fund Structure	67,708	57,657	10,051
Budgetary Fund Balance, Beginning, As Restated	67,708	57,657	10,051
Prior Year Adjustments	-	193	193
Budgetary Fund Balance, Ending	<u>\$ 34,117</u>	<u>\$ 30,766</u>	<u>\$ (3,351)</u>
Less: Appropriation Carryover	-	9,104	(9,104)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 34,117</u>	<u>\$ 21,662</u>	<u>\$ (12,455)</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, 2004
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ 485	\$ 580	\$ 95
Other Revenues	111,015	107,788	(3,227)
Other Taxes	5,552	5,312	(240)
Total Net Revenues:	<u>\$ 117,052</u>	<u>\$ 113,680</u>	<u>\$ (3,372)</u>
Total Net Revenues and Transfers-In	<u>\$ 117,052</u>	<u>\$ 113,680</u>	<u>\$ (3,372)</u>
Expenditures and Transfers-Out			
Administrative Hearings			
Departmental Appropriations	\$ 6,729	\$ 6,729	\$ -
Department of Commerce			
Departmental Appropriations	\$ 611	\$ 611	\$ -
Department of Labor and Industry			
Departmental Appropriations	\$ 96,942	\$ 96,942	\$ -
Assigned Risk	1,894	1,894	-
Worker's Compensation Excess Surplus	3,290	3,290	-
Total Department of Labor and Industry	<u>\$ 102,126</u>	<u>\$ 102,126</u>	<u>\$ -</u>
Workers Comp Court of Appeals			
Departmental Appropriations	\$ 1,437	\$ 1,437	\$ -
Total Expenditures and Transfers-Out	<u>\$ 110,903</u>	<u>\$ 110,903</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 6,149	\$ 2,777	\$ (3,372)
Budgetary Fund Balance, Beginning	16,085	16,085	-
Prior Year Adjustments	-	15	15
Budgetary Fund Balance, Ending	<u>\$ 22,234</u>	<u>\$ 18,877</u>	<u>\$ (3,357)</u>
Less: Appropriation Carryover	-	4,385	(4,385)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 22,234</u>	<u>\$ 14,492</u>	<u>\$ (7,742)</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, 2004 (IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 25,542	\$ 25,232	\$ (310)
Investment Income	1,972	1,666	(306)
Other Taxes	275,435	270,553	(4,882)
Total Net Revenues:	<u>\$ 302,949</u>	<u>\$ 297,451</u>	<u>\$ (5,498)</u>
Transfers from Other Funds:			
General Fund	\$ 4,600	\$ 4,600	\$ -
Total Net Revenues and Transfers-In	<u>\$ 307,549</u>	<u>\$ 302,051</u>	<u>\$ (5,498)</u>
Expenditures and Transfers-Out			
Dentistry Board			
Departmental Appropriations	\$ 43	\$ 43	\$ -
Department of Health			
Departmental Appropriations	\$ 4,941	\$ 4,941	\$ -
Rural Physicians Loan Account	683	683	-
Total Department of Health	<u>\$ 5,624</u>	<u>\$ 5,624</u>	<u>\$ -</u>
Department of Human Services			
Departmental Appropriations	\$ 316,512	\$ 316,512	\$ -
Department of Revenue			
Departmental Appropriations	\$ 1,470	\$ 1,470	\$ -
Overpayment of MinnesotaCare T	39	39	-
Total Department of Revenue	<u>\$ 1,509</u>	<u>\$ 1,509</u>	<u>\$ -</u>
Finance Non-Operating			
Departmental Appropriations	\$ 16,587	\$ 16,587	\$ -
Legislature			
Departmental Appropriations	\$ 128	\$ 128	\$ -
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 208	\$ 208	\$ -

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, 2004
(IN THOUSANDS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
University of Minnesota Health Care Access	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out	<u>\$ 342,768</u>	<u>\$ 342,768</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (35,219)	\$ (40,717)	\$ (5,498)
Budgetary Fund Balance, Beginning	177,412	177,412	-
Prior Year Adjustments	-	273	273
Budgetary Fund Balance, Ending	<u>\$ 142,193</u>	<u>\$ 136,968</u>	<u>\$ (5,225)</u>
Less: Appropriation Carryover	-	5,549	(5,549)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 142,193</u></u>	<u><u>\$ 131,419</u></u>	<u><u>\$ (10,774)</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, 2004
(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	\$ 132,849	\$ 130,742	\$ 127,672	\$ (3,070)
Total Net Revenues and Transfers-In	<u>\$ 132,849</u>	<u>\$ 130,742</u>	<u>\$ 127,672</u>	<u>\$ (3,070)</u>
Expenditures and Transfers-Out				
Metropolitan Council Transport Transit Programs	\$ 121,627	\$ 127,672	\$ 127,672	\$ -
Total Expenditures and Transfers-Out	<u>\$ 121,627</u>	<u>\$ 127,672</u>	<u>\$ 127,672</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 11,222	\$ 3,070	\$ -	\$ (3,070)
Budgetary Fund Balance, Beginning	-	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 11,222</u>	<u>\$ 3,070</u>	<u>\$ -</u>	<u>\$ (3,070)</u>
Less: Appropriation Carryover	-	-	-	-
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 11,222</u>	<u>\$ 3,070</u>	<u>\$ -</u>	<u>\$ (3,070)</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, 2004
(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	\$ 8,836	\$ 8,696	\$ 8,492	\$ (204)
Total Net Revenues and Transfers-In	<u>\$ 8,836</u>	<u>\$ 8,696</u>	<u>\$ 8,492</u>	<u>\$ (204)</u>
Expenditures and Transfers-Out				
Department of Transportation Transit Programs	\$ 9,067	\$ 9,067	\$ 8,146	\$ 921
Total Expenditures and Transfers-Out	<u>\$ 9,067</u>	<u>\$ 9,067</u>	<u>\$ 8,146</u>	<u>\$ 921</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (231)	\$ (371)	\$ 346	\$ 717
Budgetary Fund Balance, Beginning	694	694	694	-
Budgetary Fund Balance, Ending	<u>\$ 463</u>	<u>\$ 323</u>	<u>\$ 1,040</u>	<u>\$ 717</u>
Less: Appropriation Carryover	-	-	-	-
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 463</u>	<u>\$ 323</u>	<u>\$ 1,040</u>	<u>\$ 717</u>