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Jay Cooke State Park

Jay Cooke State Park is located in Northeastern Minnesota. The watereroded gorge, steep valleys, and massive rock formations can be seen throughout the park. The scenic splendor of the forests and vistas can be enjoyed during all seasons.



Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2006

State of Minnesota

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

Prepared by the Minnesota Department of Finance
Peggy Ingison, Commissioner
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Supplement to the 2006 Comprehensive Annual Financial Report



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.

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

State of Minnesota

State of Minnesota



2006 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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2006 Comparison of Budget and Actual Revenues, **Expenditures, and Changes in Fund Balances**

Introduction

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 Trunk Highway

Highway User Tax Distribution

State Airports

Minnesota Resources

Natural Resources

Environmental

Remediation

Special Compensation **Health Care Access**

Metro Area Transit

Greater Minnesota Transit

Game and Fish

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 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 schedules in this report and the June 12, 2006 Consolidated Fund Balance Analysis Report prepared by the Department of Finance. These differences are explained in the notes to the schedules.

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.



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, 2006, and have issued our report thereon dated December 14, 2006. 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

James R. Nohr

Cecile M. Ferkul, CPA, CISA Deputy Legislative Auditor

Cerilo M. Lentrul

December 14, 2006





2006 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Summary of Reporting Policies

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 2005 Legislature and are from the July 5, 2005, 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 12, 2006, Consolidated 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 2007, or appropriations for fiscal year 2005 that were available for, and used in, fiscal year 2006.
- 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 2006. 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 2006.

Actual expenditures include disbursements and encumbrances for fiscal year 2006. 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 2006, including any made after June 30, 2006, relating to fiscal year 2006. These transfer amounts are included as a part of expenditure amounts for each legal level of budgetary control.

<u>Variances</u>

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 2006.

	C	Priginal Budget		Budget	· -	Actual	_	Variance
Net Revenues and Transfers-In								
Net Revenues								
Individual Income Tax	\$	6,565,529	9			6,862,953	\$	258,783
Corporate Income Tax		767,515		955,940		1,061,626		105,686
Sales & Use Tax		4,394,489		4,468,362		4,463,835		(4,527)
Departmental Earnings		271,569		314,442		314,442		-
Motor Vehicle Registration Tax		900		900		706		(194)
Cigarette & Tobacco Products Tax		193,583		191,018		211,128		20,110
Contamination Tax		200		156		121		(35)
Controlled Substance Tax		20		10		-		(10)
Deed & Mortgage Registration Tax		241,500		294,700		310,587		15,887
Medical Assistance Surcharges		201,855		205,204		205,266		62
Income Tax Reciprocity		53,190		56,802		56,802		-
Inheritance, Estate & Gift Tax		86,000		210,000		215,933		5,933
Insurance Gross Earnings		289,990		287,700		274,728		(12,972)
Lawful Gambling Tax		59,760		52,446		55,794		3,348
Liquor, Wine, & Beer Tax		67,255		69,360		72,020		2,660
Motor Vehicle Excise Tax		259,786		249,750		249,640		(110)
Investment Income		15,000		40,000		54,809		14,809
Other Revenues		138,564		137,253		214,884		77,631
Taconite Occupation Tax		2,375		1,725		6,783		5,058
Tobacco Settlements		171,657		179,060		180,790		1,730
Lottery Revenue		50,002		50,002		55,631		5,629
Statewide Property Tax		634,683		629,977		631,279		1,302
DHS RTC Collections		52,420		47,134		54,696		7,562
Total Net Revenues	\$	14,517,842	9	\$ 15,046,111		15,554,453	\$	508,342
Transfers from Other Funds								
All Other Transfers	\$	7,285	9	\$ 8,872	\$	5,208	\$	(3,664)
Environmental Fund	*	600	,	100	•	134	•	34
Federal Fund		1,105		1,009		720		(289)
Health Care Access Fund		102,356		102,356		104,513		2,157
Health Impact Fund		209,285		209,285		210,471		1,186
Highway User Tax Distribution		716		716		716		-,
Medical Education & Research Fund		-		2,105		1,782		(323)
Minnesota Resources Fund		1,043		1,212		1,040		(172)
Miscellaneous Special Revenue Fund		39,966		39,621		43,623		4,002
Miscellaneous-Agency Fund		48		2,681		2,839		158
State Government Fund		2,985		3,527		2,639 7,527		4,000
State Government i unu		2,900		3,327		1,521		4,000

	0	riginal Budget	_	Budget		Actual		Variance
All Other Transfers		3,733		2,924		6,143		3,219
Total Transfers from Other Funds	\$	369,122	\$	374,408	\$	384,716	\$	10,308
Total Net Revenues and Transfers-In	<u>\$</u>	14,886,964	\$	15,420,519	<u>\$</u>	15,939,169	\$	518,650
Expenditures and Transfers-Out								
Administration								
Departmental Appropriations	\$	16,189	\$	16,218	\$	15,835	\$	383
State Land Sales		290		290		89		201
Veterans Home Board Asset Preservation		_		2,200		19	-	2,181
Total Administration	\$	16,479	\$	18,708	\$	15,943	\$	2,765
Agriculture								
Departmental Appropriations	\$	21,568	\$	21,777	\$	21,215	\$	562
Agriculture Water Quality Education		2		2		2		-
Ethanol Development	-	18,145		18,145		16,788	****	1,357
Total Agriculture	\$	39,715	\$	39,924	\$	38,005	\$	1,919
Commerce								
Departmental Appropriations	\$	20,676	\$	20,655	\$	18,703	\$	1,952
Corrections								
Departmental Appropriations	\$	406,346	\$	410,094	\$	403,102	\$	6,992
Environmental Assistance		4		10		10		-
Inmate Injuries	-	_		29		29		_
Total Corrections	\$	406,350	\$	410,133	\$	403,141	\$	6,992
Education								
Departmental Appropriations	\$	31,528	\$	31,954	\$	28,767	\$	3,187
Abatement Aid		903		909		909		-
Adult Basic Education		36,518		38,602		38,602		-
Adults With Disabilities Aid		710		750		750		-
Agricultural Homestead Market		5,388		5,588		5,588		-
Aid for Children With Disabilities		2,212		1,527		1,527		-
Alternative Facilities Bonding		19,287		20,387		20,387		-
American Indian Education		190		190		190		-
American Indian Scholarships		1,875		1,875		1,875		-
Basic Systems Support		8,570		9,058		9,058		-
Best Practices Seminars		1,260		1,132		682		450
Charter School Building Lease		25,465		25,331		25,331		-
Charter School Start-up Grants		1,393		1,291		1,291		-
Collaborative Urban Educator		528		528		522		6

	Original Budget	Budget	Actual	Variance
Community Education Aid	1,918	2,043	2,043	_
Court-Placed Special Education	65	46	46	-
Debt Service Aid	25,654	27,206	27,206	-
Declining Pupil	10	10	10	_
Declining Pupil Aid	125	125	125	-
Disaster Credit	2	1	1	-
ECFE	14,356	15,105	15,105	_
Electronic Library for Minnesota	900	900	900	_
First Grade Preparedness	7,250	7,250	7,250	-
GED Tests	125	125	125	-
General Education Aid	5,136,578	5,819,153	5,819,153	<u>-</u>
Head Start Program	19,100	19,100	19,100	_
Health & Development Screening	3,076	3,000	3,000	-
Health & Safety Aid	802	823	823	-
Hearing-Impaired Adults	70	70	70	-
Home Based Services Travel	187	198	198	-
Homestead & Agricultural Credit	8,546	9,291	9,291	-
Integration Aid	57,801	59,404	59,404	-
Inter-District Desegregation	7,768	6,032	6,032	-
Magnet School Grants	750	750	750	-
Multi-Type Library	903	954	954	-
Nonpublic Pupil Aid	15,370	15,458	15,458	-
Nonpublic Pupil Transportation	21,451	21,371	21,371	-
One-Room Schoolhouse	50	50	50	-
Out-of-State Special Education	250	250	250	-
Real Property Credit	5	4	4	-
Regional Library Telecommunications	1,200	1,268	1,268	-
Residential Market Value Credit	62,194	65,478	65,478	-
School Age Care	17	17	17	-
School Breakfast	4,878	4,856	4,856	-
School Lunch Aid	8,998	9,760	9,760	-
School Readiness	9,020	9,528	9,528	-
Special Education Aid	528,896	559,485	559,485	-
Special Education Excess Cost	102,083	106,453	106,453	-
Special Program Equalization Aid	3,495	3,488	3,488	-
Statewide Testing Support	10,260	10,260	7,529	2,731
Student Organizations	729	729	710	19
Success for the Future	2,137	2,240	2,240	-
Summer Food Replacement Aid	150	150	150	-

	0	riginal Budget	_	Budget	_	Actual		Variance
Tax Reform Base Replacement		8,704		9,200		9,200		_
Teacher Training & Support		4,500		4,500		3,074		1,426
Transition Programs		8,788		9,300		9,300		-
Transportation Aid		55		55		55		-
Tribal Contract Schools		2,389		2,338		2,338		-
Tribal School Early Childhood		68		68		68		-
Youthworks		900		900		900		_
Total Education	\$	6,218,400	<u>\$</u>	6,947,914	\$	6,940,095	\$	7,819
Employee Relations								
Departmental Appropriations	\$	5,668	\$	5,673	\$	5,272	\$	401
Reinsurance Association		506		535		535		_
Total Employee Relations	\$	6,174	\$	6,208	\$	5,807	\$	401
Employment & Economic Development								
Departmental Appropriations	\$	55,580	\$	59,418	\$	56,577	\$	2,841
Job Opportunity Building Zones		255		257		249		8
Partnership Power		85	_	85	-	<u>85</u>		_
Total Employment & Economic Development	\$	55,920	<u>\$</u>	59,760	<u>\$</u>	56,911	\$	2,849
Finance								
Departmental Appropriations	\$	16,639	\$	16,639	\$	14,752	\$	1,887
Health								
Departmental Appropriations	\$	58,313	\$	63,043	\$	57,743	\$	5,300
Informational Consent		5,949	-	5,949		5,886		63
Total Health	\$	64,262	\$	68,992	\$	63,629	\$	5,363
Human Rights								
Departmental Appropriations	\$	3,490	\$	3,541	\$	3,355	\$	186
Human Services								
Departmental Appropriations	\$	3,851,929	\$	3,951,342	\$	3,850,406	\$	100,936
Children's Services Grants		14,246		15,080		13,764		1,316
Total Human Services	\$	3,866,175	\$	3,966,422	\$	3,864,170	\$	102,252
Labor and Industry								
Departmental Appropriations	\$	3,881	\$	3,915	\$	3,258	\$	657
Mediation Services				•				
Departmental Appropriations	\$	1,775	\$	1,776	\$	1,720	\$	56
Military Affairs		,		,	•	,		-
Departmental Appropriations	\$	17,795	\$	15,500	\$	14,672	\$	828
Camp Ripley Training Facility Maintenance	*	60	•	74	7	74	*	-
1 1 7 3		- -						

	Ori	ginal Budget		Budget		Actual		Variance
Emergency General Support				528		528		_
Total Military Affairs	\$	17,855	\$	16,102	\$	15,274	\$	828
Natural Resources								
Departmental Appropriations	\$	89,094	\$	86,140	\$	79,848	\$	6,292
1854 Indian Treaty Payments		7,931		7,897		7,897		-
Con Con Areas - Marshall County		72		72		72		=
Natural Disaster Assistance		69		3		3		-
Public Hunting Ground		41		94		94	-	-
Total Natural Resources	\$	97,207	\$	94,206	\$	87,914	\$	6,292
Public Safety								
Departmental Appropriations	\$	92,544	\$	91,495	\$	83,922	\$	7,573
1997 Flood		242		242		3		239
Capitol Security Contract		1,176		911		911		-
Crime Task Force		_		<u>177</u>		<u>173</u>	-	4
Total Public Safety	\$	93,962	\$	92,825	\$	85,009	\$	7,816
Revenue								
Departmental Appropriations	\$	99,975	\$	101,119	\$	93,590	\$	7,529
Taxpayer Assistance Services		124		124		124		-
Out-State Collection of Delinquent Taxes		900		394		394		-
Revenue Recording Fees		300		297		297		-
Seized Property Tax Law Change Administration		700 545		997 557		997 179		378
Total Revenue	<u> </u>	102,544		103,488		95,581	<u> </u>	
	<u>\$</u>	102,344	<u>\$</u>	103,400	<u>\$</u>	90,001	\$	7,907
Transportation Departmental Appropriations	¢	19,240	e	19,240	c	19,138	œ.	100
	\$	19,240	Ф	19,240	Ф	19,130	\$	102
Veterans Affairs	œ	4.002	œ.	E 044	œ.	4.050	œ.	4 400
Departmental Appropriations	\$	4,993	Þ	5,241	Þ	4,059	\$	1,182
Accountancy Board	•	407		205	_	400	_	222
Departmental Appropriations	\$	487	\$	635	\$	403	\$	232
Administrative Hearings								
Departmental Appropriations	\$	264	\$	264	\$	255	\$	9
Agriculture Utilization Research								
Departmental Appropriations	\$	1,600	\$	1,600	\$	1,600	\$	-
Amateur Sports Commission	•	000		20-		22-		
Departmental Appropriations	\$	306	\$	306	\$	287	\$	19
Target Center Lease		750		750	-	750		

	Orig	inal Budget		Budget	_	Actual		Variance
Total Amateur Sports Commission	\$	1,056	\$	1,056	\$	1,037	<u>\$</u>	19
Animal Health Board								
Departmental Appropriations	\$	3,323	\$	3,600	\$	3,294	\$	306
Architecture Engineering Board								
Departmental Appropriations	\$	1,047	\$	1,047	\$	721	\$	326
Arts Board								
Departmental Appropriations	\$	8,596	\$	8,596	\$	8,547	\$	49
Asian-Pacific Council								
Departmental Appropriations	\$	243	\$	247	\$	243	\$	4
Attorney General								
Departmental Appropriations	\$	34,092	\$	34,519	\$	29,992	\$	4,527
Barber/Cosmetologist Examiners								
Departmental Appropriations	\$	999	\$	1,000	\$	513	\$	487
Black Minnesotans Council								
Departmental Appropriations	\$	280	\$	281	\$	261	\$	20
Campaign Finance Board								
Departmental Appropriations	\$	716	\$	721	\$	680	\$	41
Tax Check-Off		138		225		225	-	_
Total Campaign Finance Board	\$	854	\$	946	<u>\$</u>	905	<u>\$</u>	41
Capitol Area Architect								
Departmental Appropriations	\$	272	\$	272	\$	260	\$	12
Hubert H. Humphrey Memorial		144		19		19		
Total Capitol Area Architect	\$	416	\$	291	\$	279	\$	12
Center for Arts Education								
Departmental Appropriations	\$	6,647	\$	6,674	\$	6,217	\$	457
Chicano Latino Affairs Council								
Departmental Appropriations	\$	298	\$	298	\$	215	\$	83
Court of Appeals								
Departmental Appropriations	\$	8,189	\$	8,189	\$	8,052	\$	137
Disability Council								
Departmental Appropriations	\$	515	\$	518	\$	429	\$	89
Emergency Medical Services Board								
Departmental Appropriations	\$	2,592	\$	2,514	\$	2,339	\$	175
Ambulance Service Longevity Awards		498	-	419	-	401		18
Total Emergency Medical Services Board	\$	3,090	\$	2,933	\$	2,740	\$	193

	Ori	ginal Budget		Budget	 Actual	-	Variance
Environmental Assistance							
Departmental Appropriations	\$	19	\$	21	\$ 21	\$	-
Explore Minnesota Tourism							
Departmental Appropriations	\$	9,094	\$	8,427	\$ 7,840	\$	587
Great River Shakespeare Festival		60		60	60		-
Minnesota Film Board		250		250	250		-
Mississippi River Parkway Comm		50		50	50		-
Special Advertising Account		149		966	 750		216
Total Explore Minnesota Tourism	\$	9,603	\$	9,753	\$ 8,950	\$	803
Faribault Academies							
Departmental Appropriations	\$	11,909	\$	11,524	\$ 11,402	\$	122
Finance - Debt Service							
Bond Sale	\$	381,352	\$	352,447	\$ 352,447	\$	-
Finance Higher Education							
Family Practice & Residency	\$	531	\$	531	\$ 531	\$	_
Mayo Medical School		514		514	514		_
St Cloud Hospital-Mayo Family		346		346	346	-	
Total Finance Higher Education	\$	1,391	\$	1,391	\$ 1,391	\$	-
Finance Intergovernmental Aids							
Departmental Appropriations	\$	-	\$	500	\$ 500	\$	-
Mpls Employees Retirement Fund		8,064		8,065	8,065		_
Teachers Retirement State Aid	Georgia anno 1870 de Servicio	18,767	Elizabeth contraction of the con	18,739	 18,739	***************************************	-
Total Finance Intergovernmental Aids	\$	26,831	\$	27,304	\$ 27,304	\$	-
Finance Non-Operating							
Departmental Appropriations	\$	616,293	\$	587,879	\$ 587,403	\$	476
Firefighter's Relief Association		5,445		5,445	5,445		-
Tort Claims	Economica	161		161	 -		161
Total Finance Non-Operating	\$	621,899	\$	593,485	\$ 592,848	\$	637
Governors Office							
Departmental Appropriations	\$	3,869	\$	3,869	\$ 3,509	\$	360
Higher Education, Office of							
Departmental Appropriations	\$	4,785	\$	4,207	\$ 3,226	\$	981
Child Care Grants		4,934		4,934	4,926		8
Interstate Tuition Reciprocity		1,000		1,000	525		475
Learning Network of Minnesota		4,225		4,225	4,225		-
Minitex		4,381		4,381	4,381		-

	Ori	ginal Budget		Budget		Actual		Variance
Minnesota College Savings Plan		1,020		1,020		287		733
MNLink		400		400		371		29
State Grants		136,426		136,394		124,252		12,142
State Work Study		12,444	-	12,444		12,412		32
Total Higher Education, Office of	\$	169,615	<u>\$</u>	169,005	<u>\$</u>	154,605	\$	14,400
Historical Society								
Departmental Appropriations	\$	910	\$	910	\$	910	\$	-
Education & Outreach		12,381		12,381		12,381		-
FarmAmerica		128		128		128		-
Minnesota Air National Guard Museum		16		16		16		-
Minnesota International Center		43		43		43		-
Minnesota Military Museum		67		67		67		-
Preservation & Access	******************************	9,772		9,772		9,772		-
Total Historical Society	\$	23,317	\$	23,317	\$	23,317	\$	-
Housing Finance Agency								
Departmental Appropriations	\$	35,235	\$	35,235	\$	35,235	\$	-
Indian Affairs Council								
Departmental Appropriations	\$	517	\$	541	\$	436	\$	105
Investment Board								
Departmental Appropriations	\$	210	\$	210	\$	-	\$	210
Iron Range Resources & Rehab Agency								
Departmental Appropriations	\$	566	\$	566	\$	566	\$	-
Iron Ore Tax		8,234		8,234		8,234		-
Total Iron Range Resources & Rehab	\$	8,800	<u>\$</u>	8,800	<u>\$</u>	8,800	\$	-
Judicial Standards Board								
Departmental Appropriations	\$	252	\$	252	\$	247	\$	5
Judicial Standards Hearing Judge		25		222		222	Martin Control Control	•
Total Judicial Standards Board	\$	277	\$	474	\$	469	\$	5
Legislative Auditor								
Departmental Appropriations	\$	4,610	\$	4,915	\$	4,885	\$	30
Legislature								
Departmental Appropriations	\$	58,752	\$	55,112	\$	54,099	\$	1,013
Energy Task Force	E	6		15		15		_
Total Legislature	\$	58,758	\$	55,127	\$	54,114	\$	1,013
Metropolitan Council Transport								
Departmental Appropriations	\$	80,803	\$	80,803	\$	80,803	\$	-

	Ori	ginal Budget		Budget	 Actual		Variance
Minn Conservation Corps							
Departmental Appropriations	\$	350	\$	350	\$ 350	\$	-
Minnesota State Retirement System							
ESORF Benefits	\$	393	\$	412	\$ 412	\$	-
Legislative Benefits		783	-	5,778	5,778	-	
Total Minnesota State Retirement System	\$	1,176	\$	6,190	\$ 6,190	\$	
Office Of Enterprise Technology							
Departmental Appropriations	\$	1,803	\$	1,815	\$ 1,556	\$	259
Ombudsman for MH/MR							
Departmental Appropriations	\$	1,467	\$	1,512	\$ 1,497	\$	15
Ombudsperson for Families							
Departmental Appropriations	\$	306	\$	306	\$ 247	\$	59
Pollution Control Agency							
Departmental Appropriations	\$	11,685	\$	11,704	\$ 10,549	\$	1,155
Private Detectives Board							
Departmental Appropriations	\$	153	\$	153	\$ 108	\$	45
Public Defense Board							
Departmental Appropriations	\$	61,218	\$	61,174	\$ 59,457	\$	1,717
Public Utilities Commission							
Departmental Appropriations	\$	4,345	\$	4,348	\$ 3,845	\$	503
Revenue Intergovernmental Payments							
Departmental Appropriations	\$	39,275	\$	31,824	\$ 31,824	\$	-
Agricultural Homestead Market		18,885		19,223	19,223		-
Aid to Counties		436,824		436,812	436,812		-
Annual Incentive Payments		1,987		2,237	2,237		-
Art VIII Payments		13,387		13,387	13,387		-
County Aid Program		209,959		206,185	206,185		-
Disaster Credit		78		5	5		-
Fire State Aid		31,147		30,436	30,436		-
Firefighter's Relief Association		523		486	486		-
HACA		15,703		14,840	14,840		-
Homestead Property Tax Relief		4,411		5,590	5,590		-
Insurance Surcharge		2,100		1,606	1,606		-
Market Value Tax Credits		355		457	457		-
Police State Aid		53,704		47,641	47,641		-
Refunds of Sharing Agreements		685		668	668		-

	0	riginal Budget	-	Budget		Actual	 Variance
Renters Credit		168,000		171,488		171,488	_
Renters Property Tax Refund		149,700		149,509		149,509	_
Residential Market Value Credit		237,875		224,348		224,348	_
State Aid Amortization		12,792		13,087		13,087	_
Temporary Court Administrative		3,202		3,202		3,202	_
Temporary Court Maint of Effort		1,506		1,506		1,506	-
Wetlands Preservation Credits		2		2		2	_
Total Revenue Intergovernmental Payments	\$	1,402,100	\$	1,374,539	\$	1,374,539	\$ _
Science Museum							
Departmental Appropriations	\$	750	\$	750	\$	750	\$ _
Secretary of State							
Departmental Appropriations	\$	5,945	\$	5,923	\$	5,450	\$ 473
Sentencing Guidelines Commission							
Departmental Appropriations	\$	509	\$	509	\$	402	\$ 107
State Auditor							
Departmental Appropriations	\$	8,547	\$	8,554	\$	8,034	\$ 520
Tax Increment Financing		1,983		2,015		625	<u>1,3</u> 90
Total State Auditor	\$	10,530	\$	10,569	\$	8,659	\$ 1,910
Supreme Court							
Departmental Appropriations	\$	42,642	\$	42,612	\$	40,810	\$ 1,802
Tax Court							
Departmental Appropriations	\$	729	\$	739	\$	738	\$ 1
Trial Courts							
Departmental Appropriations	\$	232,550	\$	231,176	\$	219,225	\$ 11,951
Uniform Laws Commission							
Departmental Appropriations	\$	51	\$	51	\$	51	\$ -
University of Minnesota							
Departmental Appropriations	\$	510,424	\$	510,424	\$	510,424	\$ -
Agriculture & Extension Service		50,625		50,625		50,625	-
Clinical Medical Education Program		17,400		17,400		17,400	-
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	\$	591,191	<u>\$</u>	591,191	<u>\$</u>	591,191	\$ -
Veterans Home Board							
Departmental Appropriations	\$	30,030	\$	32,478	\$	32,478	\$ -

Veterinary Medicine Board	•	7	•	7	•	7	•	
Departmental Appropriations	\$	/	\$	1	\$	/	\$	-
Water & Soil Resources Board								
Departmental Appropriations	\$	17,569	\$	17,635	\$	15,059	\$	2,576
Zoological Board								
Departmental Appropriations	\$	6,439	\$	6,439	<u>\$</u>	6,439	\$	
Total Expenditures and Transfers-Out	\$	14,990,293	\$	15,748,774	<u>\$</u>	15,542,300	<u>\$</u>	206,474
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(103,329)	\$	(328,255)	\$	396,869	\$	725,124
Budgetary Fund Balance, Beginning	\$	1,443,114	\$	1,443,114	\$	1,443,114	\$	-
Prior Period Adjustments				-	-	20,914		20,914
Budgetary Fund Balance, Ending	\$	1,339,785	\$	1,114,859	\$	1,860,897	\$	746,038
Less: Appropriation Carryover		-		-		182,150		(182,150)
Less: Reserved for Long-Term Receivables		-		-		47,751		(47,751)
Less: Budgetary Reserve		•		-		1,112,660		(1,112,660)
Undesignated Fund Balance, Ending	\$	1,339,785	\$	1,114,859	\$	518,336	\$	(596,523)

NOTES

- Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis Report (FBA), also prepared by the Department of Finance. These differences are explained below:
 - a. 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.
 - b. 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.
 - c. 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.

- 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.
 - A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:

General Fund	\$	518,336
Greater Minnesota Transit Fund		94
State Government Fund	-	15,174
General Fund in CAFR	\$	533,604

	Oriç	Original Budget Budget		Actual		Variance		
Net Revenues and Transfers-In								
Net Revenues								
Revenues	\$	103,022	\$	114,300	\$	50,225	<u>\$</u> _	(64,075)
Total Net Revenues and Transfers-In	\$	103,022	\$	114,300	<u>\$</u>	50,225	\$_	(64,075)
Expenditures and Transfers-Out								
Health Departmental Appropriations	\$	33,404	\$	37,494	\$	34,853	\$	2,641
Human Services Departmental Appropriations	\$	614	\$	534	\$	519	\$	15
Public Safety Departmental Appropriations	\$	103	\$	103	\$	97	\$	6
Attorney General Departmental Appropriations	\$	2,607	\$	2,880	\$	2,380	\$	500
Behavioral Health & Therapy Board Departmental Appropriations	\$	691	\$	691	\$	324	\$	367
Chiropractic Examiners Board Departmental Appropriations	\$	424	\$	429	\$	413	\$	16
Dentistry Board Departmental Appropriations	\$	909	\$	1,059	\$	984	\$	75
Dietetics & Nutrition Practice Departmental Appropriations	\$	103	\$	103	\$	79	\$	24
Emergency Medical Services Board Departmental Appropriations	\$	552	\$	552	\$	523	\$	29
Marriage and Family Therapy Board Departmental Appropriations	\$	135	\$	135	\$	131	\$	4
Medical Practice Board Departmental Appropriations	\$	2,734	\$	2,961	\$	2,481	\$	480
Nursing Board Departmental Appropriations	\$	2,599	\$	2,599	\$	2,571	\$	28
Nursing Home Administrative Board Departmental Appropriations	\$	691	\$	676	\$	615	\$	61
Optometry Board Departmental Appropriations	\$	101	\$	101	\$	95	\$	6

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	Oriç	jinal Budget	_	Budget	-	Actual	-	Variance
Pharmacy Board Departmental Appropriation	\$	1,207	\$	1,407	\$	1,323	\$	84
Physical Therapy Board Departmental Appropriations	\$	206	\$	215	\$	204	\$	11
Podiatric Medicine Board Departmental Appropriations	\$	57	\$	57	\$	56	\$	1
Pollution Control Agency Departmental Appropriations	\$	49	\$	49	\$	28	\$	21
Psychology Board Departmental Appropriations	\$	690	\$	690	\$	589	\$	101
Social Work Board Departmental Appropriations	\$	996	\$	996	\$	807	\$	189
Veterinary Medicine Board Departmental Appropriations	<u>\$</u>	179	\$	179	<u>\$</u>	166	<u>\$</u>	13
Total Expenditures and Transfers-Out	\$	49,051	\$	53,910	<u>\$</u>	49,238	<u>\$</u>	4,672
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	53,971	\$	60,390	\$	987	\$	(59,403)
Budgetary Fund Balance, Beginning Prior Year Adjustments	\$	21,708 	\$	21,708 	\$	21,708 423	\$	- 423
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	75,679 	\$	82,098 	\$	23,118 7,944	\$	(58,980) (7,944)
Total Unreserved Fund Balance, Ending	<u>\$</u>	75,679	\$	82,098	\$	15,174	\$	(66,924)

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 \$ 15,174

Designated for Nonappropriated Fund Purpose from CAFR:

Miscellaneous Special Revenue Fund 12,711
Federal Fund 6,703

Total Unreserved Fund Balance \$ 34,588

		Budget		Actual		Variance
Net Revenues and Transfers-In	-		-			
Net Revenues						
	· •	4.006	æ	4.006	e	
Departmental Services Federal Revenues	\$	4,996	\$	4,996	\$	-
		361,175		361,175		•
Licenses and Fees		9,169		9,169		•
Investment/Interest Income		8,262		8,262		•
Other Revenues		111,441		111,441		•
Other Taxes	***************************************	110		110	B etrumonomo	-
Total Net Revenues	\$	495,153	_\$_	495,153	\$	
Transfers from Other Funds						
General Fund	\$	4,009	\$	5,081	\$	1,072
Highway User Tax Distribution		745,342		750,279		4,937
HUTD Reimbursement		610		610		-
Plant Management Fund		1,298		1,298		-
Special Revenue Fund		4,883		533		(4,350)
County State Aid Highway		10,390		10,390		
Total Transfers from Other Funds	\$	766,532	\$	768,191	\$	1,659
Total Net Revenues and Transfers-In	\$	1,261,685	\$	1,263,344	\$	1,659
Expenditures and Transfers-Out						
Public Safety						
Departmental Appropriations	\$	74,049	\$	68,717	\$	5,332
Transportation						
Departmental Appropriations	\$	575,160	\$	537,966	\$	37,194
Gifts & Grants		1		1		-
Proceeds from Leased Property		129		129		-
Public Safety Radio Communication		108		108		-
State Road Construction		600,281		577,655		22,626
Trunk Highway Project Loans		9,686		9,686		-
Total Transportation	\$	1,185,365	\$	1,125,545	\$	59,820
Finance Non-Operating						
Tort Claims	\$	350	\$	350	\$	-
Total Expenditures and Transfers-Out	<u>\$</u>	1,259,764	\$	1,194,612	\$	65,152
Excess of Revenues and Transfers-In Over	2	4.004	•	00.700	•	00.044
(Under) Expenditures and Transfers-Out	\$	1,921	\$	68,732	\$	66,811
Budgetary Fund Balance, Beginning	\$	59,986	\$	59,986	\$	-

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

		Budget	 Actual	 Variance
Prior Year Adjustments			(22,777)	(22,777)
Budgetary Fund Balance, Ending	\$	61,907	\$ 105,941	\$ 44,034
Less: Appropriation Carryover	•		 68,465	 (68,465)
Undesignated Fund Balance, Ending	\$	61,907	\$ 37,476	\$ (24,431)

NOTES

- 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 other routine adjustments identified by the Department of Transportation. This year also includes a negative \$32 million adjustment to account for a change in the estimate of federal reimbursements expected to be realizable from existing construction contracts reported as revenue in previous years.

		Budget		Actual		Variance
Net Revenues and Transfers-In						
Net Revenues						
Motor Vehicle Taxes	\$	652,752	\$	652,752	\$	-
Fuel Taxes		646,836		646,836		-
Investment/Interest Income		1,581		1,581		-
Other Revenues		798		798	-	
Total Net Revenues	\$	1,301,967	\$	1,301,967	\$	_
Total Net Revenues and Transfers-In	\$	1,301,967	\$	1,301,967	\$	_
Expenditures and Transfers-Out						
Public Safety						
Departmental Appropriations	\$	7,685	\$	7,484	\$	201
Revenue						
Departmental Appropriations	\$	2,097	\$	2,028	\$	69
Transportation						
Departmental Appropriations	\$	1,274,555	\$	1,274,555	\$	-
Revenue Intergovernmental Payments						
Departmental Appropriations	\$	8,193	\$	8,193	\$	-
All Terrain Vehicle Gas Tax		795		795		-
Off-Road Vehicle Gas Tax		869		869		-
Snowmobile Gas Tax		5,300		5,300		-
TIF Grants	-	750		750	***********	
Total Revenue Intergovernmental Payments	\$	15,907	\$	15,907	\$	_
Total Expenditures and Transfers-Out	\$	1,300,244	\$	1,299,974	\$	270
Excess of Revenues and Transfers-In Over						
(Under) Expenditures and Transfers-Out	\$	1,723	\$	1,993	\$	270
Budgetary Fund Balance, Beginning	\$	1,680	\$	1,680	\$	-
Prior Year Adjustments			ansona nuovono e	2	Bender William (Landson)	2
Budgetary Fund Balance, Ending	\$	3,403	\$	3,675	\$	272
Less: Appropriation Carryover		-		1,153	****	(1,153)
Undesignated Fund Balance, Ending	\$	3,403	\$	2,522	\$	(881)

	************	Budget	Actual		Variance
Net Revenues and Transfers-In					
Net Revenues					
Fuel Taxes	\$	3,526	\$ 3,526	\$	_
Other Taxes		9,316	9,316		-
Licenses and Fees		500	401		(99)
Investment/Interest Income		374	649		275
Other Revenues	***************************************	148	148		_
Total Net Revenues	\$	13,864	\$ 14,040	\$	176
Total Net Revenues and Transfers-In	\$	13,864	\$ 14,040	\$	176
Expenditures and Transfers-Out					
Transportation					
Departmental Appropriations	\$	19,462	\$ 17,220	\$	2,242
Air Transport Services	BORROW	440	 440	4	_
Total Transportation	\$	19,902	\$ 17,660	\$	2,242
Total Expenditures and Transfers-Out	<u>\$</u>	19,902	\$ 17,660	\$	2,242
Excess of Revenues and Transfers-In Over					
(Under) Expenditures and Transfers-Out	\$	(6,038)	\$ (3,620)	\$	2,418
Budgetary Fund Balance, Beginning	\$	11,273	\$ 11,273	\$	_
Prior Year Adjustments		_	645	***************************************	645
Budgetary Fund Balance, Ending	\$	5,235	\$ 8,298	\$	3,063
Less: Appropriation Carryover		-	 3,237	***************************************	(3,237)
Undesignated Fund Balance, Ending	<u>\$</u>	5,235	\$ 5,061	\$	(174)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Investment/Interest Income	<u>\$ 118</u>	<u>\$ 118</u>	<u> </u>
Total Net Revenues and Transfers-In	<u>\$ 118</u>	<u>\$ 118</u>	<u>\$</u>
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations	\$ 1,076	\$ 1,076	\$ -
Finance Non-Operating			
Departmental Appropriations	<u>\$ 1,100</u>	<u>\$ 1,040</u>	\$ 60
Total Expenditures and Transfers-Out	<u>\$ 2,176</u>	<u>\$ 2,116</u>	\$ 60
Excess of Revenues and Transfers-In Over			
(Under) Expenditures and Transfers-Out	\$ (2,058)	\$ (1,998)	\$ 60
Budgetary Fund Balance, Beginning	\$ 2,146	\$ 2,146	\$ -
Prior Year Adjustments		257	257
Budgetary Fund Balance, Ending	\$ 88	\$ 405	\$ 317
Less: Appropriation Carryover		279	(279)
Undesignated Fund Balance, Ending	\$ 88	<u>\$ 126</u>	<u>\$ 38</u>

		Budget		Actual		Variance
Net Revenues and Transfers-In						
Net Revenues						
Other Taxes	\$	10,588	\$	10,588	\$	-
Federal Revenues		3,400		3,400		-
Licenses and Fees		18,973		18,973		-
Departmental Services		10,284		10,284		-
Investment/Interest Income		845		845		-
Other Revenues	***************************************	13,497		13,497	-	_
Total Net Revenues	\$	57,587	\$	57,587	\$	-
Transfers from Other Funds						
General Fund	\$	88	\$	88	\$	-
Highway User Tax Distribution		14,928		15,157		229
Special Revenue Fund		2,249		2,430		181
All Other Transfers	MARINA	4,450	Marin and the second	4,450	***************************************	_
Total Transfers from Other Funds	\$	21,715	\$	22,125	\$	410
Total Net Revenues and Transfers-In	\$	79,302	\$	79,712	\$	410
Expenditures and Transfers-Out						
Natural Resources						
Departmental Appropriations	\$	67,655	\$	60,597	\$	7,058
Electronic Licensing		1,167		1,167		-
Land & Water Conservation - Local		1,187		1,187		-
Land & Water Conservation - State		788		788		-
Land Acquisition - Forest		55		55		-
Land Acquisition - Parks		11		11		-
Land Acquisition - SNA		180		180		-
Land Acquisition - Trails		32		32		-
Land Acquisition - Wildlife		94		94		-
Off-Highway Vehicle Damage		51		51		-
Off-Highway Vehicle Recreation		45		45		-
Snowmobile Training Fees		<u>5</u>	64000000000000000000000000000000000000	5		-
Total Natural Resources	\$	71,270	\$	64,212	\$	7,058
Metropolitan Council Transport						
Departmental Appropriations	\$	4,570	\$	4,570	\$	-
Minn Conservation Corps						
Departmental Appropriations	\$	490	\$	490	\$	-

	 Budget	 Actual	 Variance
Zoological Board			
Departmental Appropriations	\$ <u>135</u>	\$ 135	\$ _
Total Expenditures and Transfers-Out	\$ 76,465	\$ 69,407	\$ 7,058
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 2,837	\$ 10,305	\$ 7,468
Budgetary Fund Balance, Beginning Prior Year Adjustments	\$ 21,694 	\$ 21,694 609	\$ - 609
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$ 24,531 	\$ 32,608 9,895	\$ 8,077 (9,895)
Undesignated Fund Balance, Ending	\$ 24,531	\$ 22,713	\$ (1,818)

		Budget		Actual	 Variance
Net Revenues and Transfers-In					
Net Revenues					
Federal Revenues	\$	18,092	\$	18,092	\$ -
Other Taxes		10,585		10,585	_
Licenses and Fees		56,536		56,536	-
Investment/Interest Income		1,223		1,223	-
Other Revenues		1,063		1,063	 -
Total Net Revenues	<u>\$</u>	87,499	\$	87,499	\$ _
Transfers from Other Funds					
General Fund	\$	1,069	\$	1,069	\$ _
Total Net Revenues and Transfers-In	\$	88,568	\$	88,568	\$ -
Expenditures and Transfers-Out					
Natural Resources					
Departmental Appropriations	\$	70,830	\$	64,683	\$ 6,147
Electronic Licensing		2,869		2,869	-
Emergency Deer Feeding Program		89		89	-
Firearms Safety Course		345		345	-
Hunter Education		32		32	-
Wild Rice Licenses		35		35	-
Wild Turkey Management		142		123	19
Wildlife Management		16,791		15,947	 844
Total Natural Resources	\$	91,133	\$	84,123	\$ 7,010
Total Expenditures and Transfers-Out	\$	91,133	\$	84,123	\$ 7,010
Excess of Revenues and Transfers-In Over					
(Under) Expenditures and Transfers-Out	\$	(2,565)	\$	4,445	\$ 7,010
Budgetary Fund Balance, Beginning	\$	24,625	\$	24,625	\$ -
Prior Year Adjustments	Red delice delicated and a feet of	-	***************************************	102	 102
Budgetary Fund Balance, Ending	\$	22,060	\$	29,172	\$ 7,112
Less: Appropriation Carryover	Manager Mary Colores	-	***************************************	8,894	 (8,894)
Undesignated Fund Balance, Ending	\$	22,060	\$	20,278	\$ (1,782)

	_	Budget		Actual		Variance
Net Revenues and Transfers-In						
Net Revenues						
Other Taxes Licenses and Fees Investment/Interest Income Other Revenues	\$	45,504 22,131 1,646 <u>876</u>	\$	45,504 22,131 1,646 733	\$	- - - (143)
Total Net Revenues	\$	70,157	\$	70,014	\$	(143)
Transfers from Other Funds						
General Fund	\$	546	\$	546	\$	
Total Net Revenues and Transfers-In	\$	70,703	\$	70,560	\$	(143)
Expenditures and Transfers-Out						
Pollution Control Agency Statewide Indirect Costs	\$	41	\$	41	\$	-
Public Safety Departmental Appropriations	\$	49	\$	49	\$	-
Revenue Departmental Appropriations	\$	291	\$	211	\$	80
Attorney General Departmental Appropriations	\$	145	\$	17	\$	128
Pollution Control Agency Departmental Appropriations	\$	69,966	\$	65,531	\$	4,43 <u>5</u>
Total Expenditures and Transfers-Out	\$	70,492	\$	65,849	\$	4,643
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out Budgetary Fund Balance, Beginning	\$ \$	211 31,256	\$ \$	4,711 31,256	\$ \$	4,500 -
Prior Year Adjustments				16		16
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	31,467 	\$	35,983 7,183	\$	4,516 (7,183)
Undesignated Fund Balance, Ending	<u>\$</u>	31,467	<u>\$</u>	28,800	\$	(2,667)

		Budget		Actual	Variance		
Net Revenues and Transfers-In							
Net Revenues							
Other Taxes Licenses and Fees Departmental Services	\$	716 511 116	\$	716 568 116	\$	- 57 -	
Investment/Interest Income Other Revenues		1,208 11,041		1,278 11,041	***************************************	70 	
Total Net Revenues	\$	13,592	\$	13,719	\$	127	
Transfers from Other Funds							
Environmental Fund Petroleum Tank Release Cleanup	\$ 	22,019 9,609	\$	13,688 <u>9,341</u>	\$	(8,331) (268)	
Total Transfers from Other Funds	\$	31,628	\$	23,029	\$	(8,599)	
Total Net Revenues and Transfers-In	\$	45,220	\$	36,748	\$	(8,472)	
Expenditures and Transfers-Out							
Agriculture Departmental Appropriations	\$	388	\$	388	\$		
Remediation Actions		934	Ψ 	934	Ψ 		
Total Agriculture	\$	1,322	\$	1,322	\$	<u>-</u>	
Employment & Economic Development Departmental Appropriations	\$	700	\$	700	\$	-	
Health Departmental Appropriations	\$	200	\$	166	\$	34	
Natural Resources Departmental Appropriations Remediation Actions	\$	100 1,177	\$	76 1,177	\$	24 	
Total Natural Resources	\$	1,277	\$	1,253	\$	24	
Pollution Control Agency Contingencies & Reimbursement Dry Cleaner Environmental Resp Hazardous Waste Fees Statewide Indirect Costs	\$	62 178 20,162 129	\$	62 178 20,162 129	\$	- - -	
Total Pollution Control Agency	\$	20,531	\$	20,531	\$	MOTOR WALLES AND	

		Budget	Actual	Variance		
Attorney General	Φ.	404	•	400	•	250
Departmental Appropriations Pollution Control Agency	\$	484	\$	126	\$	358
Departmental Appropriations	\$	26,484	\$	25,791	\$	693
Total Expenditures and Transfers-Out	<u>\$</u>	50,998	\$	49,889	\$	1,109
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(5,778)	\$	(13,141)	\$	(7,363)
Budgetary Fund Balance, Beginning Prior Year Adjustments	\$	28,992 	\$	28,992 3,780	\$	- 3,780
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	23,214	\$	19,631 11,781	\$	(3,583) (11,781)
Undesignated Fund Balance, Ending	\$	23,214	\$	7,850	<u>\$</u>	(15,364)

		Budget		Actual		Variance
Net Revenues and Transfers-In						
Net Revenues:						
Licenses and Fees	\$	6,511	\$	6,511	\$	_
Departmental Services		268		268		-
Investment/Interest Income		2,304		2,304		-
Other Taxes		101,524	Made	101,524		_
Total Net Revenues:	\$	110,607	<u>\$</u>	110,607	\$	•
Total Net Revenues and Transfers-In	\$	110,607	\$	110,607	\$	***************************************
Expenditures and Transfers-Out						
Commerce						
Departmental Appropriations	\$	835	\$	767	\$	68
Labor And Industry						
Departmental Appropriations	\$	92,375	\$	90,895	\$	1,480
Assigned Risk	***************************************	1,497		1,497	M	_
Total Labor And Industry	\$	93,872	\$	92,392	\$	1,480
Administrative Hearings						
Departmental Appropriations	\$	7,452	\$	7,225	\$	227
Workers Comp Court of Appeals						
Departmental Appropriations	\$	1,618	\$	1,508	\$	110
Total Expenditures and Transfers-Out	\$	103,777	<u>\$</u>	101,892	\$	1,885
Excess of Revenues and Transfers-In Over						
(Under) Expenditures and Transfers-Out	\$	6,830	\$	8,715	\$	1,885
Budgetary Fund Balance, Beginning	\$	24,109	\$	24,109	\$	-
Prior Year Adjustments				<u>77</u>	Minkongelienskaanska	77
Budgetary Fund Balance, Ending	\$	30,939	\$	32,901	\$	1,962
Less: Appropriation Carryover			***************************************	3,867	~	(3,867)
Undesignated Fund Balance, Ending	<u>\$</u>	30,939	\$	29,034	<u>\$</u>	(1,905)

		Budget		Actual	Variance		
Net Revenues and Transfers-In							
Net Revenues							
Other Taxes Departmental Services	\$	440,980 20,670	\$	440,980 20,670	\$	-	
Investment/Interest Income Other Revenues	-	3,408 4,197	Recorded any annual state of	4,797 4,197	-	1,389 	
Total Net Revenues	\$	469,255	\$	470,644	\$	1,389	
Total Net Revenues and Transfers-In	\$	469,255	\$	470,644	\$	1,389	
Expenditures and Transfers-Out							
Health							
Departmental Appropriations	\$	5,542	\$	4,965	\$	577	
Rural Physicians Loan Account		739	-	739	-		
Total Health	\$	6,281	\$	5,704	\$	577	
Human Services Departmental Appropriations	\$	304,187	\$	296,711	\$	7,476	
Revenue Departmental Appropriations	\$	1,654	\$	1,534	\$	120	
Finance Non-Operating Departmental Appropriations	\$	102,356	\$	102,356	\$	-	
Legislature							
Departmental Appropriations	\$	128	\$	128	\$	-	
Revenue Intergovernmental Payments Departmental Appropriations	\$	496	\$	496	\$	-	
University of Minnesota Health Care Access	\$	2,157	\$	2,157	\$	_	
Total Expenditures and Transfers-Out	\$	417,259	\$	409,086	\$	8,173	
Excess of Revenues and Transfers-In Over							
(Under) Expenditures and Transfers-Out	\$	51,996	\$	61,558	\$	9,562	
Budgetary Fund Balance, Beginning	\$	54,132	\$	54,132	\$	-	
Prior Year Adjustments	- Company of the Comp	- "	Desired to the second	106		106	
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	106,128 	\$	115,796 8,200	\$	9,668 (8,200)	
Undesignated Fund Balance, Ending	\$	106,128	\$	107,596	\$	1,468	

	Original Budget		Budget		Actual			Variance
Net Revenues and Transfers-In								
Net Revenues								
Motor Vehicle Excise Tax	\$	120,766	\$	116,100	<u>\$</u>	115,631	<u>\$</u>	(469)
Total Net Revenues and Transfers-In	\$	120,766	\$	116,100	\$	115,631	\$	(469)
Expenditures and Transfers-Out								
Metropolitan Council Transport								
Transit Programs	\$	120,000	\$	115,631	\$	115,631	<u>\$</u>	-
Total Expenditures and Transfers-Out	\$	120,000	\$	115,631	<u>\$</u>	115,631	<u>\$</u>	_
Excess of Revenues and Transfers-In Over	\$	766	\$	469	\$		œ	(460)
(Under) Expenditures and Transfers-Out)	700	a a	409	Þ	-	\$	(469)
Budgetary Fund Balance, Beginning	\$	_	\$	-	\$	-	\$	-
Total Unreserved Fund Balance, Ending	\$	766	\$	469	<u>\$</u>	_	\$	(469)

	Original Budget		Budget		Actual		 Variance
Net Revenues and Transfers-In							
Net Revenues							
Motor Vehicle Excise Tax	\$	8,032	\$	7,722	\$	7,691	\$ (31)
Total Net Revenues and Transfers-In	\$	8,032	\$	7,722	\$	7,691	\$ (31)
Expenditures and Transfers-Out							
Transportation							
Transit Programs	\$	7,627	\$	7,627	\$	7,627	\$ -
Total Expenditures and Transfers-Out	\$	7,627	\$	7,627	\$	7,627	\$ <u>-</u>
Excess of Revenues and Transfers-In Over							
(Under) Expenditures and Transfers-Out	\$	405	\$	95	\$	64	\$ (31)
Budgetary Fund Balance, Beginning	\$	30	\$	30	\$	30	\$ -
Total Unreserved Fund Balance, Ending	\$	435	<u>\$</u>	125	\$	94	\$ (31)

