



STATE OF MINNESOTA

COMPARISON OF BUDGET AND ACTUAL REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

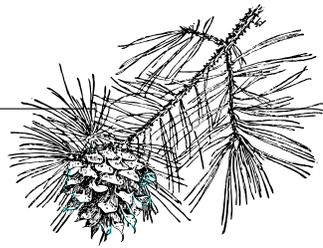
**LEGAL LEVEL OF
BUDGETARY CONTROL
ALL BUDGETED FUNDS**



**SUPPLEMENT TO THE
COMPREHENSIVE ANNUAL
FINANCIAL REPORT**



FOR THE YEAR ENDED JUNE 30, 2009



On the cover

MINNESOTA SEASONS

From snow laden branches to lush vegetation, with bursts of color in between, the trees of Minnesota reflect the spectacular extremes of the state's seasons.

Cover, top to bottom: Lilac bush in winter, autumn maple leaf, wooded banks of Lake Pepin near Lake City, spring apple tree blossoms

Divider page image: Minnesota's state tree, the Norway or Red Pine, stays evergreen in all seasons.



STATE OF MINNESOTA

**Supplement to the
Comprehensive Annual
Financial Report**

**Legal Level of
Budgetary Control – All
Budgeted Funds**

**For the Year Ended
June 30, 2009**

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

Prepared by Minnesota Management and Budget
Tom J. Hanson, Commissioner
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155



Supplement
to the 2009
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 Management and Budget
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155-1489
651-201-8000

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:

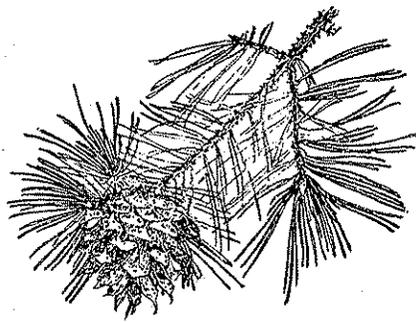
<http://www.mmb.state.mn.us/>



2009 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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2009 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 Minnesota Management and Budget. Minnesota Management and Budget 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. These schedules 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. The legal level of control for programs that an agency has the authority to transfer budgeted amounts between programs 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

Transit Assistance

Trunk Highway

Highway User Tax Distribution

State Airports

Petroleum Tank Cleanup

Natural Resources

Game and Fish

Environmental

Remediation

Special Compensation

Health Care Access

Workforce Development

The State Government and Transit Assistance funds are not reported as separate funds in the CAFR, but are included in the General Fund.

Basis

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances 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 schedules explains the basis for the budget amounts, budget adjustments, and actual amounts in the schedules. Other information common to all funds and necessary to an understanding of the reported schedules is also presented in the summary. The notes presented with each fund provide additional information unique to the fund.

This report closely follows other budget reports¹ prepared by Minnesota Management and Budget. However, because of its different purpose, timing, and level of detail, some differences between the schedules in this report and other Minnesota Management and Budget budgetary reports are necessary. These differences are explained in the notes to the schedules.

Audit

This report is prepared as a supplement to the state's Comprehensive Annual Financial Report. All funds rolling into the CAFR General Fund are included in the scope of the audit conducted by Office of the Legislative Auditor. Their opinion follows.

¹ Other budget reports prepared by Minnesota Management and Budget include:
General Fund - Fund Balance Analysis, dated June 24, 2008.
Consolidated Fund Statement, Budgetary Basis, dated June 24, 2008.
Consolidated Fund Statement, Budgetary Basis, dated July 17, 2009.



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

Mr. Tom Hanson, Commissioner, Minnesota Management and Budget

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2009, and have issued our report thereon dated December 11, 2009. 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 conducted 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 Summary of Reporting Policy), 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. Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has 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. The remaining information on pages 32 to 49, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

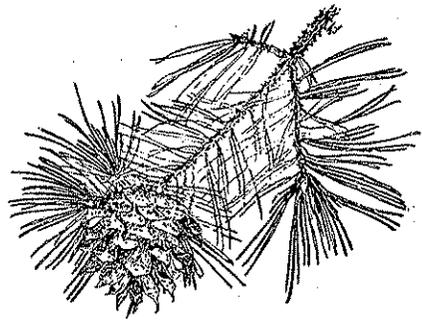
Handwritten signature of James R. Nobles in black ink.

James R. Nobles
Legislative Auditor

Handwritten signature of Cecile M. Ferkul in black ink.

Cecile M. Ferkul, CPA
Deputy Legislative Auditor

December 11, 2009





**2009 Comparison of Budget and Actual Revenues, Expenditures, and
Changes in Fund Balances
Summary of Reporting Policies**

The following notes provide general policies relevant to preparing this report.

Budget

Revenues

Original Budget

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 2008 Legislature and are from the Consolidated Fund Statement, Budgetary Basis, dated June 24, 2008, prepared by Minnesota Management and Budget.

Revenue categories in this report closely follow 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 even though such revenues are received. The special revenue funds include revenue budgets for federal revenues, as amounts are significant to those funds.

Budget

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 Consolidated Fund Statement, Budgetary Basis report, dated July 17, 2009, prepared by Minnesota Management and Budget.

For Dedicated Receipts, revenue received determines the spending limits. If these receipts are significant to the fund, the Budget is adjusted to reflect the final spending authority of revenues received.

Expenditures

Original Budget

The original budgets, with the exception of open appropriations, are comprised of the amounts specified in appropriation laws prior to the start of the fiscal year, actual appropriation amounts automatically carried over from previous years, transfers between programs, as authorized, and any other legally authorized legislative or executive changes before the beginning of the fiscal year. For open appropriations, the estimated expenditures were taken from the General Fund - Fund Balance Analysis, dated June 24, 2008, prepared by Minnesota Management and Budget.

Budget

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

Adjustments to Budgets

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustments include, but are not limited to, transfers between programs as authorized, and actual dedicated receipts available to fund expenditures, encumbrances, and transfers.

Actual

Actual revenues and transfers-in included are those attributable to fiscal year 2009. 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, through the close of the books in August, may be included, if related to fiscal year 2009.

Actual expenditures include disbursements and encumbrances for fiscal year 2009. Except for the Trunk Highway Fund, the only instance encumbrances are not included as expenditures is in ongoing appropriations. These encumbrances are not included since liquidation may occur over several years. In the Trunk Highway Fund encumbrances are included as expenditures in all appropriation types.

Actual transfers-out are transfers to other funds for 2009, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2009. These transfers are included as a part of expenditures.

Variances

Revenues and transfers-in variances represent the differences between the forecasted 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 the amount allowed in law and are explained in fund notes, if significant. Spending did not exceed authorized limits in fiscal year 2009.

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes	\$ 7,766,795	\$ 7,208,220	\$ 6,988,234	\$ (219,986)
Corporate Income Taxes	968,780	652,385	708,195	55,810
Sales Taxes	4,601,341	4,377,601	4,314,314	(63,287)
Property Taxes	739,125	743,211	729,373	(13,838)
Motor Vehicle Taxes	116,891	107,336	116,037	8,701
Cigarette & Tobacco Products Taxes	186,510	187,160	179,703	(7,457)
Motor Vehicle Registration Tax	710	620	608	(12)
Liquor, Wine & Beer Taxes	76,070	75,477	75,559	82
Insurance Gross Earnings Taxes	252,000	275,800	273,844	(1,956)
Deed & Mortgage Registration Taxes	156,800	158,600	160,855	2,255
Medical Assistance Surcharges	216,030	214,976	219,337	4,361
Inheritance, Estate & Gift Taxes	123,000	121,000	130,196	9,196
Income Taxes Reciprocity	74,374	75,880	75,880	-
Lawful Gambling Taxes	48,366	44,090	38,787	(5,303)
Tobacco Settlements	180,987	176,982	179,855	2,873
Departmental Services/Licenses & Fees	221,667	234,050	237,064	3,014
Investment Income	35,000	28,000	40,093	12,093
Lottery Revenue	52,105	53,573	55,996	2,423
DHS RTC Collections	72,040	40,460	40,291	(169)
Compliance Revenues	21,000	-	-	-
Other Revenues	244,778	271,662	328,098	56,436
Total Net Revenues	<u>\$ 16,154,369</u>	<u>\$ 15,047,083</u>	<u>\$ 14,892,319</u>	<u>\$ (154,764)</u>
Transfers from Other Funds				
Agency Fund	\$ 2,647	\$ 3,592	\$ 3,444	\$ (148)
Enterprise Activities Fund Unallotment	-	150	150	-
Federal Fund	827	802	112	(690)
Health Care Access Fund	98,000	98,000	100,157	2,157
Health Impact Fund	217,130	216,132	211,653	(4,479)
Medical Education & Research Fund	-	3,186	3,186	-
Medical Education & Research Unallotment	-	34,814	34,814	-
Miscellaneous Special Revenue Fund	46,280	10,606	12,292	1,686
Miscellaneous Special Revenue Unallotment	-	53,787	53,787	-
MN State Colleges & Univ Fund Unallotment	-	20,000	20,000	-
Permanent School Fund	1,800	4,122	4,122	-
Plant Management Fund	8,302	8,302	8,365	63
Workforce Development Fund	8,000	8,000	8,000	-
Other Transfers	12,683	8,629	8,691	62
Total Transfers from Other Funds	<u>\$ 395,669</u>	<u>\$ 470,122</u>	<u>\$ 468,773</u>	<u>\$ (1,349)</u>
Total Net Revenues and Transfers-In	<u>\$ 16,550,038</u>	<u>\$ 15,517,205</u>	<u>\$ 15,361,092</u>	<u>\$ (156,113)</u>

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	\$ 595	\$ 595	\$ 431	\$ 164
Administration				
Administrative Management Services	\$ 4,790	\$ 4,535	\$ 4,514	\$ 21
Census 2010	230	230	214	16
DDC / Self-Advocacy Network	134	134	134	-
Developmental Disability Council	74	74	74	-
EQB Rulemaking Regarding DNR	57	57	57	-
Genetic Information Work Group	33	25	25	-
Hubert H Humphrey Memorial	114	141	31	110
Land Management Information Center	806	829	812	17
Land Sale Revolving Loan	148	148	28	120
Legislative in Lieu of Rent	7,888	7,888	7,888	-
LMIC-Township Acreage	60	60	60	-
MPR Equipment Grants	190	190	190	-
Office of Grants Management	50	49	49	-
Office of State Archaeologist	196	206	206	-
Public Education Radio Comm Service Grants	287	253	253	-
Public Education Radio Equipment Grants	100	64	64	-
Public TV Equipment Grants	200	167	167	-
Public TV Matching Grants	1,811	1,811	1,811	-
Real Property Portfolio Management	1,336	2,107	2,100	7
Small Agency Resource Team	339	319	258	61
State & Community Services	1,424	1,387	1,375	12
State Facilities Services	13,839	13,679	4,668	9,011
Targeted Group Disparity Study	500	500	500	-
Twin Cities Regional Cable Grants	17	17	17	-
Washington County Veterans Camp	5	5	5	-
WCRA Insurance	532	886	886	-
Workers Memorial	40	40	-	40
Total Administration	<u>\$ 35,200</u>	<u>\$ 35,801</u>	<u>\$ 26,386</u>	<u>\$ 9,415</u>
Administrative Hearings				
Departmental Appropriations	\$ 388	\$ 387	\$ 382	\$ 5
Agriculture				
Administration & Financial Assistance	\$ 4,406	\$ 4,404	\$ 4,378	\$ 26
Agricultural BMP Loan Program	678	413	300	113
Clean Water Legacy Assistance	193	193	91	102
Clean Water Legacy Research	1,097	1,097	872	225
Dairy Development Program	1,006	1,013	998	15
Electronic Inspection System	232	232	232	-
Emergency Planning	127	127	127	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Ethanol Development	14,858	14,858	14,858	-
Grants Ag Societies & Association	465	465	465	-
Horticulture Society Grants	18	18	18	-
Livestock Investment Grant Program	1,000	1,000	985	15
Livestock Premise	158	158	158	-
Livestock Siting	105	105	105	-
Mental Health Grants	100	100	100	-
Minnesota Ag Education Leadership Council	250	250	250	-
Minnesota Ag Fertilizer Research Education	23	25	23	2
Minnesota Grown Program	186	186	186	-
Minnesota Livestock Breeders Association	19	19	19	-
Nextgen Energy Board Projects	2,996	2,696	2,694	2
Northern Crops Institute	50	50	50	-
Organic Cost Share	104	104	102	2
Promotion & Marketing	5,167	4,780	4,764	16
Protection Service	13,187	13,190	13,179	11
Second Harvest Milk Grants	500	500	500	-
Sustainable Ag & IMP Demonstration Grants	160	142	119	23
Turf Grass Research Grants	65	65	65	-
Total Agriculture	\$ 47,150	\$ 46,190	\$ 45,638	\$ 552
Agriculture Utilization Research				
Departmental Appropriations	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
Ag Utilization Research Institute	700	700	700	-
Total Agriculture Utilization Research	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
Amateur Sports Commission				
Departmental Appropriations	\$ 307	\$ 307	\$ 304	\$ 3
Target Center Lease Agreement	750	750	750	-
Total Amateur Sports Commission	\$ 1,057	\$ 1,057	\$ 1,054	\$ 3
Animal Health Board				
Avian Pneumovirus Disease	\$ 80	\$ 80	\$ 80	\$ -
Bovine TB Eradication	2,625	2,625	2,617	8
BTB Buyout/ Fencing	3,350	3,350	3,350	-
Chronic Wasting Disease	410	409	409	-
Indemnity	84	84	12	72
Johne's Disease Control Program	223	223	221	2
Livestock & Poultry Health	2,473	2,455	2,436	19
North Central Grants	150	150	150	-
Total Animal Health Board	\$ 9,395	\$ 9,376	\$ 9,275	\$ 101
Architecture Engineering Board				
Departmental Appropriations	\$ 870	\$ 869	\$ 693	\$ 176
Arts Board				
Grant Programs	\$ 6,792	\$ 6,793	\$ 6,780	\$ 13

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Operations & Services	734	734	730	4
Region Arts Fiscal Agent	2,959	2,959	2,959	-
Total Arts Board	\$ 10,485	\$ 10,486	\$ 10,469	\$ 17
Asian-Pacific Council				
Departmental Appropriations	\$ 297	\$ 296	\$ 296	\$ -
Attorney General				
Departmental Appropriations	\$ 35,243	\$ 34,089	\$ 34,011	\$ 78
Copy Reimbursement	10	9	9	-
Medicare Fraud Income	28	29	29	-
Total Attorney General	\$ 35,281	\$ 34,127	\$ 34,049	\$ 78
Barber/Cosmetologist Examiners				
Departmental Appropriations	\$ 864	\$ 872	\$ 872	\$ -
Black Minnesotans Council				
Departmental Appropriations	\$ 345	\$ 347	\$ 347	\$ -
Campaign Finance Board				
Departmental Appropriations	\$ 2,062	\$ 4,455	\$ 4,441	\$ 14
Capitol Area Architect				
CAAPB Decennial Expenses	\$ 28	\$ 58	\$ 50	\$ 8
Capitol Area Architect Planning Board	406	406	349	57
Hubert H Humphrey Memorial	13	13	-	13
Total Capitol Area Architect	\$ 447	\$ 477	\$ 399	\$ 78
Center for Arts Education				
Departmental Appropriations	\$ 7,090	\$ 7,082	\$ 7,080	\$ 2
Chicano Latino Affairs Council				
Departmental Appropriations	\$ 331	\$ 331	\$ 331	\$ -
Combative Sports Commission				
Departmental Appropriations	\$ 80	\$ 80	\$ 80	\$ -
Commerce				
Administrative Services	\$ 5,284	\$ 5,144	\$ 4,745	\$ 399
Energy & Telecommunications	9,667	10,764	5,593	5,171
Financial Examinations	7,057	8,916	5,800	3,116
Market Assurance	6,440	6,330	5,708	622
Solar Rebate Program	200	200	87	113
Total Commerce	\$ 28,648	\$ 31,354	\$ 21,933	\$ 9,421
Corrections				
Claims	\$ 14	\$ 14	\$ 14	\$ -
Community Services	114,852	114,600	113,901	699
Correctional Institutions	338,694	339,356	338,247	1,109
Domestic Abuse Re-Entry Grants	200	200	200	-
Employment Services-Ex-Offenders	200	200	200	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
ISR Agents-Conditional Release Program	314	314	208	106
Mentoring Grants	375	375	375	-
Offender Re-Entry	1,360	1,360	1,357	3
Offender Re-Entry Grants	550	550	550	-
Operations Support	19,151	19,156	19,139	17
Probation - Caseload Reduction	2,348	2,352	2,082	270
Re-Entry Productive Day Grants	150	150	150	-
Sex Offender Civil Commit & Tracking	482	482	215	267
Total Corrections	\$ 478,690	\$ 479,109	\$ 476,638	\$ 2,471
Court of Appeals				
Departmental Appropriations	\$ 8,969	\$ 8,736	\$ 8,689	\$ 47
CCA Case Load Increase	1,903	1,907	1,901	6
Total Court of Appeals	\$ 10,872	\$ 10,643	\$ 10,590	\$ 53
Disability Council				
Departmental Appropriations	\$ 571	\$ 582	\$ 580	\$ 2
Assistive Tech Collaborative	27	27	27	-
Total Disability Council	\$ 598	\$ 609	\$ 607	\$ 2
Education				
Abatement Aid	\$ 1,629	\$ 1,407	\$ 1,407	\$ -
Academy of Science	41	41	41	-
Adult Basic Education Aid	41,712	41,749	41,737	12
Adults With Disabilities Program	710	709	709	-
Adv Place Intl Baccalaureate Conc Enroll	4,601	4,601	4,597	4
Advance Placement	3,754	3,762	3,756	6
After School Community Learning	2,600	2,600	2,567	33
Agriculture Market Value	5,777	5,776	5,776	-
Alternative Facilities Bonding	19,287	19,287	19,287	-
APIB Summer Workshops	543	543	414	129
Board of School Administrators	173	173	165	8
Board of Teaching	675	674	674	-
Border City Disparity	830	837	837	-
Career & Technology Rulemaking	7	7	4	3
Charter School Lease	37,527	36,605	36,605	-
Charter School Startup	1,987	1,982	1,982	-
Children With Disability Aid	2,282	1,556	1,556	-
College Level Examination Program	1,279	479	109	370
College Urban Education Concordia	212	216	216	-
College Urban Education Hamline	179	179	179	-
College Urban Education St Thomas	223	225	225	-
Community Education Aid	796	785	785	-
Compliance Revenue ISD 11	1,500	1,500	1,500	-
Compliance Revenue ISD 279	210	210	210	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Compliance Revenue ISD 281	160	160	153	7
Compliance Revenue ISD 286	75	75	75	-
Compliance Revenue ISD 535	165	165	165	-
Compliance Revenue ISD 833	65	65	65	-
Concurrent Enrollment Program	4,106	2,500	2,500	-
Consolidation Aid	339	21	18	3
Court-Placed Special Education Revenue	74	74	74	-
Debt Service Aid	9,109	9,109	9,109	-
Declining Pupil Aid Browns Valley	100	100	100	-
Declining Pupil Aid Red Lake	50	50	50	-
Deferred Maintenance Aid	2,268	2,349	2,349	-
Disaster Credit	448	459	459	-
Disparity Reduction	7,978	7,977	7,977	-
Duluth Children's Museum	50	50	50	-
Early Child Family Education	29,324	29,326	29,326	-
Early Childhood Literacy	679	679	679	-
Early Childhood Tribal School	68	68	68	-
Early Learn Hear Loss Int Coordination	67	47	39	8
ECL - Minnesota Reading Corp	1,000	1,373	1,373	-
Educate Parents Partnership	69	68	51	17
Education Achievement Task Force	50	-	-	-
Education Agency Operations	22,847	21,163	21,157	6
Education Planning & Assessment-EPAS	903	903	712	191
Electronic Library for Minnesota	900	900	900	-
Equity Telecommunication Access	8,743	8,743	7,587	1,156
First Grade Preparedness	7,250	7,250	7,250	-
Flood Aid ISD 239 Enroll Impact	118	118	118	-
Flood Aid ISD 239 Transportation Aid	40	40	40	-
GED Tests	148	148	148	-
General Education	5,649,098	5,644,263	5,644,263	-
Grad Rulemaking	7	7	7	-
Head Start	20,100	20,100	20,100	-
Health & Developmental Screening	3,592	3,552	3,552	-
Health & Safety Aid	103	119	119	-
Hearing Impaired Adults	70	70	70	-
Indian Teacher Preparedness Grants	194	204	204	-
Integration Aid	62,448	60,826	60,826	-
Inter-District Desegregation Transport	11,881	11,947	11,947	-
International Baccalaureate	1,170	1,170	1,168	2
Kindergarten Entrance Assessment	301	306	248	58
Lancaster Loss of Sparsity Revenue	100	100	100	-
Magnet School & Program Grants	759	826	749	77
Math Science Teacher Centers	2,743	2,743	2,739	4

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Minnesota Children's Museum	260	260	260	-
Minnesota Humanities Commission	275	275	275	-
Multicounty Multitype Library	1,300	1,300	1,300	-
Non-Public Pupil Aid	16,608	16,271	15,881	390
Non-Public Pupil Transport	21,007	20,739	20,739	-
One Room Schoolhouse	65	65	65	-
Out of State Tuition	250	250	250	-
Principals Leadership Institute	275	275	275	-
Prior Year Real Credit	15	14	14	-
Public Library Basic Grants	13,138	13,138	13,138	-
Regional Library Telecommunications	2,300	2,300	2,300	-
Residential Market Value	54,222	54,274	54,274	-
School Age Care Aid	1	1	1	-
School Breakfast	6,396	5,801	5,801	-
School Lunch Aid	12,394	12,298	12,298	-
School Readiness Program	10,095	10,095	10,090	5
School Technology	52,454	52,254	52,254	-
Special Education Aid	716,929	716,929	716,929	-
Special Education Excess Cost	110,826	110,826	110,826	-
Special Education Taskforce	20	19	19	-
St Croix River Education District	500	500	500	-
Statewide Testing	14,000	14,000	14,000	-
Stem Middle School	750	750	750	-
Stem Teacher Resource Center	750	750	750	-
Student Organizations	745	744	733	11
Success for the Future	2,137	2,137	2,109	28
Summer Food Service Replacement	150	150	150	-
Transport Enrollment Options	50	45	45	-
Travel Home Base	227	237	237	-
Tribal Contract Schools	2,392	1,844	1,844	-
Value Added Index Assessment	1,150	1,150	1,150	-
World Languages	268	298	255	43
Youth Works	900	900	900	-
Total Education	\$ 7,021,142	\$ 7,007,005	\$ 7,004,434	\$ 2,571
Emergency Medical Services Board				
Departmental Appropriations	\$ 2,156	\$ 2,155	\$ 2,155	\$ -
Longevity Awards	621	674	671	3
State-EMS Regional Grants	1,084	1,084	1,084	-
Total Emergency Medical Services Board	\$ 3,861	\$ 3,913	\$ 3,910	\$ 3
Employment & Economic Development				
Administration	\$ 3,297	\$ 3,062	\$ 3,012	\$ 50
Advocating Change Together	150	150	150	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Bio-Science Business Marketing Program	76	89	48	41
Blandin Foundation-Broadband	-	31	-	31
Business & Community Development	7,385	7,110	6,185	925
Entrepreneurs & Small Business Grants	147	264	190	74
Extended Employment	5,667	5,780	5,657	123
Extended Employment-Center for Deaf	150	150	150	-
Hugo Tornado Relief	-	350	-	350
Independent Living Services St. Paul	2,440	2,440	2,440	-
Le Sueur County - Tornado	31	31	-	31
Lifetrack	100	100	100	-
Mental Illness-Support Employment	2,129	1,829	1,603	226
Metro Economic Development Associate	155	155	155	-
Military Reservist Economic Injury	400	400	400	-
Minnesota Inventors Congress	85	85	85	-
Minnesota Investment Fund	1,000	300	178	122
Minnesota Investment Fund-Flood	-	200	200	-
Northern Connections	250	250	250	-
Office of Science & Technology	400	400	175	225
Pathways	26	26	26	-
Rehabilitant Services State	9,021	9,021	9,021	-
Rural Policy & Development Center Fund	250	250	250	-
Services for the Blind State	6,125	6,083	6,083	-
Small Business Innovation Research	100	100	100	-
Small Community Waste-Water	100	100	93	7
Twin Cities Rise	455	455	455	-
Women Venture	250	250	250	-
Workforce Development	8,319	10,483	6,065	4,418
Workforce Partnerships	421	404	402	2
Worthington - Bio-Science Training	300	300	300	-
Youth-Build	75	75	75	-
Total Employment & Economic Development	\$ 49,304	\$ 50,723	\$ 44,098	\$ 6,625
Explore Minnesota Tourism				
Departmental Appropriations	\$ 10,894	\$ 10,739	\$ 9,889	\$ 850
Minnesota Film Board	325	325	325	-
Minnesota Film Board Jobs Program	1,799	2,841	2,839	2
St Louis County Arts Center	101	101	-	101
Total Explore Minnesota Tourism	\$ 13,119	\$ 14,006	\$ 13,053	\$ 953
Faribault Academies				
Departmental Appropriations	\$ 12,504	\$ 12,493	\$ 12,493	\$ -
Governors Office				
Departmental Appropriations	\$ 3,801	\$ 3,601	\$ 3,454	\$ 147

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Health				
Departmental Appropriations	\$ 1,320	\$ 1,005	\$ 991	\$ 14
Administrative Support Service	9,326	9,290	9,290	-
Community & Family Health Promotion	40,671	39,992	39,828	164
Federal Qualified Health Center	649	649	649	-
Floods 2007	16	53	2	51
Health Protection	9,811	9,753	9,741	12
Hearing Aid Loan Bank	69	69	66	3
Lead Abatement Grants	381	381	381	-
Medical Education & Research Costs	4,250	4,250	4,250	-
Minority & Multicultural Health	4,943	4,932	4,932	-
Pandemic Influenza MDH	2	2	2	-
Pandemic Influenza Stockpile	20	49	49	-
PFC Water Treatment Study	40	40	35	5
Policy Quality & Compliance	7,047	6,943	6,850	93
Suicide Prevention	161	184	161	23
Total Health	\$ 78,706	\$ 77,592	\$ 77,227	\$ 365
Historical Society				
Departmental Appropriations	\$ 24,258	\$ 23,658	\$ 23,658	\$ -
FarmAmerica	128	128	128	-
Minnesota International Center	43	43	43	-
Minnesota Sesquicentennial-Comm 2008	575	575	575	-
Total Historical Society	\$ 25,004	\$ 24,404	\$ 24,404	\$ -
Housing Finance Agency				
Departmental Appropriations	\$ 45,234	\$ 47,934	\$ 47,934	\$ -
Human Rights				
Case Management System	\$ 1,394	\$ 1,219	\$ 1,007	\$ 212
Human Rights Enforcement	3,681	3,558	3,545	13
Total Human Rights	\$ 5,075	\$ 4,777	\$ 4,552	\$ 225
Human Services				
Departmental Appropriations	\$ 1,011,140	\$ 1,066,798	\$ 1,027,651	\$ 39,147
Adopt/Relative Custody Assistance Grants	44,298	38,298	35,160	3,138
Aging & Adult Services Grants	14,390	14,336	14,336	-
CD Non-Entitlement Grants	3,772	3,989	3,760	229
Child & Community Services Grants	67,863	67,863	67,863	-
Child Care Development Grants	6,018	6,018	5,401	617
Child Support Enforce Grants	5,252	5,252	5,252	-
Children Services Grants	31,589	30,124	28,302	1,822
Deaf & Hard of Hearing Grants	1,964	1,964	1,935	29
Medical Assistance Grants	3,510,145	3,085,522	3,022,989	62,533
Mental Health Grants	75,729	71,345	70,595	750
Minnesota Food Assistance Program Grants	505	505	386	119

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Other Child & Economic Assistance Grants	16,227	16,227	16,175	52
Other Continuing Care Grants	23,154	26,109	25,311	798
Other Health Care Grants	696	305	194	111
State Operated Services	80,632	80,680	80,582	98
Support Services Grants	8,715	8,715	8,693	22
Total Human Services	<u>\$ 4,902,089</u>	<u>\$ 4,524,050</u>	<u>\$ 4,414,585</u>	<u>\$ 109,465</u>
Humanities Commission				
Departmental Appropriations	\$ 250	\$ 250	\$ 250	\$ -
Indian Affairs Council				
Departmental Appropriations	\$ 577	\$ 592	\$ 515	\$ 77
Investment Board				
Departmental Appropriations	\$ 151	\$ 151	\$ 151	\$ -
Iron Range Resources & Rehab Agency				
IRRRB Taconite Production	\$ 8,576	\$ 5,838	\$ 5,838	\$ -
Supplemental Occupation Tax Environmental	581	581	581	-
Total Iron Range Resources & Rehab Agency	<u>\$ 9,157</u>	<u>\$ 6,419</u>	<u>\$ 6,419</u>	<u>\$ -</u>
Judicial Standards Board				
Departmental Appropriations	\$ 386	\$ 386	\$ 343	\$ 43
Judicial Standard Investigation & Hearing	170	170	123	47
Total Judicial Standards Board	<u>\$ 556</u>	<u>\$ 556</u>	<u>\$ 466</u>	<u>\$ 90</u>
Labor and Industry				
Labor Standards & Apprenticeship	\$ 737	\$ 737	\$ 693	\$ 44
Prevailing Wage Enforcement	466	386	313	73
Total Labor and Industry	<u>\$ 1,203</u>	<u>\$ 1,123</u>	<u>\$ 1,006</u>	<u>\$ 117</u>
Legislative Auditor				
Departmental Appropriations	\$ 6,283	\$ 6,289	\$ 6,289	\$ -
Legislature				
Capitol Facilitated Planning	\$ 590	\$ 29	\$ 1	\$ 28
House of Representatives	35,476	34,676	29,593	5,083
LCC - Electric Energy Task Force	16	16	16	-
LCC - Pension & Retirement Act	140	100	-	100
Legislative Coordinating Commission	4,229	3,267	2,764	503
Legislative Reference Library	1,269	1,435	1,435	-
Revisor of Statutes	6,221	6,497	5,711	786
Senate	26,326	25,525	23,424	2,101
Total Legislature	<u>\$ 74,267</u>	<u>\$ 71,545</u>	<u>\$ 62,944</u>	<u>\$ 8,601</u>
Mediation Services				
Departmental Appropriations	\$ 1,734	\$ 1,633	\$ 1,631	\$ 2
Cooperation Labor Management Grants	155	155	134	21
Total Mediation Services	<u>\$ 1,889</u>	<u>\$ 1,788</u>	<u>\$ 1,765</u>	<u>\$ 23</u>

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Metropolitan Council Transport				
Metro Rail Operations	\$ 5,293	\$ 5,293	\$ 5,293	\$ -
Metro Transit Assistance	73,324	72,724	72,724	-
St Paul Como Zoo	200	200	200	-
Transit Programs	3,750	3,750	3,750	-
Total Metropolitan Council Transport	\$ 82,567	\$ 81,967	\$ 81,967	\$ -
Military Affairs				
Employer Support Guard Reserve	\$ 75	\$ 75	\$ 20	\$ 55
Enlistment Incentives	12,823	12,823	11,961	862
General Support	2,409	6,234	6,088	146
Honor Guard Pay	60	60	-	60
Maintenance Training Facilities	7,952	7,952	6,864	1,088
Medics Bonus	135	135	40	95
Re-Integration Program	1,327	1,327	178	1,149
Starbase New Facility	150	150	73	77
Starbase Study	25	25	25	-
State Navigator	180	180	23	157
Total Military Affairs	\$ 25,136	\$ 28,961	\$ 25,272	\$ 3,689
Minnesota Conservation Corps				
Departmental Appropriations	\$ 475	\$ 475	\$ 475	\$ -
Minnesota Management & Budget (MMB)				
ARRA Monitoring & Finance Control	\$ -	\$ 700	\$ -	\$ 700
Bankruptcy Counsel	62	62	-	62
MAPS Planning	488	488	485	3
Statewide Services	20,420	20,166	20,124	42
Total Minnesota Management & Budget (MMB)	\$ 20,970	\$ 21,416	\$ 20,609	\$ 807
Minnesota State Retirement System				
Elective Officers Plan	\$ 449	\$ 441	\$ 441	\$ -
Legislators Plan	1,200	1,867	1,867	-
Total Minnesota State Retirement System	\$ 1,649	\$ 2,308	\$ 2,308	\$ -
MMB Debt Service				
Bond Sale	\$ 466,485	\$ 466,485	\$ 452,855	\$ 13,630
U of M Stadium Debt Services 2007	10,248	10,248	10,248	-
Total MMB Debt Service	\$ 476,733	\$ 476,733	\$ 463,103	\$ 13,630
MMB Higher Education				
Mayo Family & Residency	\$ 635	\$ 635	\$ 635	\$ -
Mayo Medical School	615	615	615	-
Total MMB Higher Education	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
MMB Intergovernmental Aids				
First Class Cities Teachers Aid	\$ 18,767	\$ 18,627	\$ 18,627	\$ -
Minneapolis Employee Retirement	9,000	8,873	8,873	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Defender Costs	500	500	495	5
Total MMB Intergovernmental Aids	\$ 28,267	\$ 28,000	\$ 27,995	\$ 5
MMB Non-Operating				
Departmental Appropriations	\$ 682,417	\$ 682,417	\$ 682,417	\$ -
Carryforward from Technology 2007	128	146	-	146
General Purposes Contingent	434	434	-	434
I-35W Bridge Administrative Expenses	681	681	681	-
I-35W Bridge Compensation Fund	24,000	24,000	24,000	-
I-35W Bridge Supplement Payments	12,640	12,640	12,640	-
I-35W Bridge Waite House Grants	305	305	305	-
PSA DNR Public Safety	5,446	5,446	1,199	4,247
Refund of Erroneous Deposits	-	1,251	1,251	-
Tort Claims	160	160	117	43
Total MMB Non-Operating	\$ 726,211	\$ 727,480	\$ 722,610	\$ 4,870
MMB Treasury Non-Operating				
Public Defender Co-Pay	\$ 504	\$ 518	\$ -	\$ 518
Re-Instated Public Defender Co-Pay	450	474	-	474
Total MMB Treasury Non-Operating	\$ 954	\$ 992	\$ -	\$ 992
Natural Resources				
Departmental Appropriations	\$ 210	\$ 210	\$ 210	\$ -
1837 Population Survey-Fish	131	130	127	3
1854 Indian Treaty Payments	5,254	5,254	5,254	-
Eco-Clean Water Act	1,268	1,033	985	48
Ecological Services	4,080	3,583	3,352	231
Eco-Prairie Seed Harvest	95	45	31	14
Eco-Project Wild	42	41	41	-
Eco-St Paul Steam Facility Study	440	440	282	158
Emergency Deterrent Assistance	33	-	-	-
Emergency Fire Fighting Account	7,419	7,488	7,391	97
Enforce Wetland Conservation-BWSR	371	371	365	6
Enforcement NR Laws & Rules	3,067	3,094	3,068	26
Fish & Wildlife Management	1,914	1,892	1,845	47
Fish & Wildlife-Let's Go Fishing Grants	175	175	175	-
Fish & Wildlife-Prairie Wetlands	695	547	524	23
Forest Inventory Format U of M	197	197	197	-
Forest Management	26,807	26,807	26,455	352
Forestry-Firewood Information Campaign	105	55	55	-
Forestry-Forist	350	350	350	-
Forestry-Land Asset Management	343	213	213	-
Forestry-NIPF Landowner Assistance	1,506	1,667	1,667	-
FRC-Fragmentation Forest Land	53	53	53	-
Harmful Invasive Species	2,443	2,345	2,029	316

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Iron Ore Cooperative Agreement	226	204	204	-
Lake Superior Zoo Grants	33	33	-	33
Land & Minerals Land Asset Management	549	549	516	33
Land & Minerals Land Record System	500	500	500	-
Land & Minerals Resource Management	5,590	4,959	4,681	278
Leech Lake Band Grants	5	5	5	-
Leech Lake Reservation Payments	2,446	2,523	2,523	-
Mineral Coop Environmental Research	135	121	107	14
Minnesota Forest Resources Council	857	864	857	7
Mississippi Headwaters Grants	65	65	65	-
MR Flood DR-1717 Lidar Project	621	621	621	-
OMB-Carbon Sequestration MGS	3	3	3	-
Operations Support	2,282	2,201	2,169	32
Parks & Recreation Management	31,804	20,433	20,418	15
Parks-Interpretive Services	257	256	256	-
Pine Grove Zoo Grants	33	33	33	-
Red River Flood Damage Grants	280	280	275	5
Re-Invest in Minnesota-Eco Service	557	445	355	90
SE Flood Disaster 1717 Match	55	55	55	-
Trails & Waterways Management	2,239	1,938	1,938	-
Trails & Waterways-Non-Motorized Trails	444	319	314	5
Trails & Waterways-Wild & Scenic Rivers	150	150	150	-
Water Resources Management	12,312	11,610	11,565	45
Waters DR-1717 Flood Buyouts	5,991	5,991	5,991	-
Waters-Clean Water Act	1,356	1,208	1,173	35
Waters-Water Supply	342	274	274	-
WI Health - Bovine TB	132	132	125	7
Total Natural Resources	<u>\$ 126,262</u>	<u>\$ 111,762</u>	<u>\$ 109,842</u>	<u>\$ 1,920</u>
Office of Enterprise Technology				
CCN-County Grants-Financial System ENHN	\$ 180	\$ 180	\$ 180	\$ -
Enterprise E-Licensing System	4,619	4,461	4,450	11
Enterprise IT Security	8,109	7,503	7,451	52
Enterprise Planning & Management	2,240	2,230	2,196	34
Small Agency Technology Projects	408	380	378	2
Total Office of Enterprise Technology	<u>\$ 15,556</u>	<u>\$ 14,754</u>	<u>\$ 14,655</u>	<u>\$ 99</u>
Office of Higher Education				
Achieve Scholarship Program	\$ 9,210	\$ 8,643	\$ 3,726	\$ 4,917
Agency Loan Administration	2,863	2,626	2,594	32
American Indian School Administration	85	85	85	-
College in Schools for MnSCU	200	200	200	-
Fiscal Policy & Research	90	90	90	-
Grants to Increase Service Learning	280	301	290	11

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Libraries & Technology	10,834	10,834	10,834	-
Minnesota GI Bill Program	4,089	704	704	-
Other Small Programs	318	319	319	-
Safety Officer Survivors	152	152	57	95
State Grant Re-Write	90	90	-	90
Student Financial Aid-Outreach	2,424	2,460	2,398	62
Student Information & Financial Aid	165,600	166,018	164,318	1,700
Teach Program	250	250	250	-
Unclaimed Settlement Escrow	4	4	-	4
United Family Practice	431	431	431	-
Total Office of Higher Education	\$ 196,920	\$ 193,207	\$ 186,296	\$ 6,911
Ombudsman for MH/MR				
Departmental Appropriations	\$ 1,744	\$ 1,744	\$ 1,635	\$ 109
Ombudsperson for Families				
Departmental Appropriations	\$ 265	\$ 265	\$ 265	\$ -
Pollution Control Agency				
Administrative Support	\$ 1,512	\$ 1,272	\$ 1,272	\$ -
Air Emissions Study	294	294	226	68
Clean Water Partnership Grants	2,909	2,729	2,688	41
Community Technical Assistance	347	349	349	-
County Feedlot Grant Program	2,324	2,199	2,199	-
CWLA TMDL Development	8,972	9,373	9,272	101
CWLA WQ Assessment	7,284	7,390	7,378	12
Endocrine Disruptors Report	34	33	33	-
Environmental Assistance Program	20	20	20	-
Environmental Health & Bio-Monitoring	176	176	69	107
Multimedia	2,156	1,860	1,860	-
Subsurface Sewage Treatment Systems Program	418	420	420	-
Water	2,238	1,959	1,959	-
Total Pollution Control Agency	\$ 28,684	\$ 28,074	\$ 27,745	\$ 329
Private Detectives Board				
Departmental Appropriations	\$ 149	\$ 149	\$ 126	\$ 23
Public Defense Board				
Departmental Appropriations	\$ 68,820	\$ 68,906	\$ 68,473	\$ 433
Public Safety				
3304 EM Red River Flood 09 97.036	\$ -	\$ 66	\$ 66	\$ -
Administration & Related Services	410	410	400	10
Administration Theft Reimbursement	792	792	792	-
Auto Theft Emergency Grants	75	75	73	2
Body Armor Reimbursement	508	508	508	-
Capitol Security Contracts	1,416	1,416	1,416	-

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SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Child Advocacy Center Grants	50	50	50	-
Children at Risk Grants	252	251	251	-
Cops Grants	1,009	1,009	1,001	8
Crime Victim Reparation Increase	252	252	252	-
Crime Victim Services Increase	1,711	1,711	1,711	-
Crime Victim Support Grants	100	100	100	-
Criminal Apprehension	42,259	42,547	42,456	91
Criminal Justice Data Network	1,449	1,448	1,448	-
Crimnet Justice Information	3,070	3,070	3,062	8
Defibrillator Grants	50	50	50	-
Defibrillators - Patrol	1	1	-	1
DR 1175 - Flooding 1997	239	239	-	239
DR 1569 Hazard Mitigation Match	14	14	5	9
DR 1717 Hazard Mitigation State Match	-	17	6	11
DR 1717 Individual Assistance	9	9	3	6
DR 1717 State Match	1,815	1,821	109	1,712
DR 1830 IFG State Match	-	26	-	26
DR 1830 PA State Match	-	5,188	18	5,170
Emergency 3278 I-35W Bridge Match	907	907	8	899
Emergency Assistance Grants	100	99	99	-
Emergency Management	2,748	3,848	3,685	163
Equipment Sales	14	14	14	-
Forensic Scientists	1,411	1,411	1,411	-
Gambling Enforcement	1,734	1,745	1,706	39
Gambling Enforcement Backgrounds	14	14	14	-
Gambling-Sales Proceeds	8	8	8	-
Gang & Drug Task Force Grants	1,900	1,900	1,884	16
Ham Lake Fire 2007	500	500	500	-
Homeless Outreach Grants	154	154	154	-
IT Security & Disaster Recovery	2,091	2,091	2,056	35
Legal Advocacy for Trafficking	151	151	147	4
Office of Justice Programs	34,120	34,121	34,116	5
Pandemic Influenza Preparation	83	83	83	-
Parenting Time Center Grants	200	200	200	-
Peace Officer Benefit Account	1,985	1,985	1,790	195
Security Coordinator-RNC	34	34	-	34
Squad Car Camera Grants	449	449	445	4
State Patrol	3,359	3,358	3,358	-
Victim Notification System	503	503	503	-
Youth Intervention Program Grants	750	750	747	3
Total Public Safety	\$ 108,696	\$ 115,395	\$ 106,705	\$ 8,690

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Utilities Commission				
Departmental Appropriations	\$ 6,078	\$ 6,078	\$ 5,679	\$ 399
Revenue				
2009 Tax Compliance Initiative	\$ 7,000	\$ 6,925	\$ 6,800	\$ 125
Accounts Receivable Initiative	3,111	3,111	3,109	2
Accounts Receivable Management	19,287	19,328	19,282	46
Assessment Assistance 976	100	100	96	4
Bank Match	360	360	313	47
Integrated Tax System	2,228	5,729	5,729	-
Outstate Collection Delinquent Tax	900	576	576	-
Property Tax Exemption 977	15	15	15	-
Property Tax Refund Assistance 105	100	100	86	14
Revenue Administration	90,591	88,588	88,227	361
Revenue Recording Fee	300	257	257	-
Seized Property	700	2	2	-
Taxpayer Assistance Services	75	75	75	-
TSM Initiative	9,032	8,842	8,751	91
VOSS Tax Database	200	199	199	-
Total Revenue	<u>\$ 133,999</u>	<u>\$ 134,207</u>	<u>\$ 133,517</u>	<u>\$ 690</u>
Revenue Intergovernmental Payments				
Additional Amortization Aid	\$ 1,600	\$ 1,600	\$ 1,152	\$ 448
Agricultural Market Value Credits	19,275	19,273	19,273	-
Amortization State Aid	1,640	1,890	1,888	2
Beltrami County Out of Home Aid	500	500	500	-
Border City Reimbursement	5	13	13	-
Browns Valley Flood Aid	100	100	100	-
County Program Aid	204,919	160,970	160,970	-
Crookston Flood Aid	200	200	200	-
Disaster Credit	566	676	676	-
Disparity Reduction Aid	10,974	10,974	10,116	858
Disparity Reduction Credit	4,711	4,711	4,466	245
DNR - PILT Payments	21,026	21,026	21,017	9
Fire State Aid	25,555	25,555	24,401	1,154
Firefighter Relief Association	563	609	609	-
Forest Land Tax Credit	4,850	6,118	6,095	23
Indian Casino Aid	644	720	669	51
Insurance Surcharge	2,100	2,250	2,250	-
Iron Ore Production Replacement Aid	-	2,738	2,689	49
Local Government Aids	484,149	430,639	430,557	82
Local Option Disaster Abatement	650	116	116	-
Mahnomen Property Tax Reimbursement	600	600	600	-
PERA Rate Increase Aid	14,534	14,534	14,520	14

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Police State Aid	63,755	58,309	55,380	2,929
Political Contribution Refund	6,500	6,500	5,715	785
Prior Year Credit (Real & Mfg)	422	422	36	386
Prior Year Market Value Credits	893	929	862	67
Property Tax Refunds	238,900	252,250	252,191	59
Property Tax Targeting Refund	7,600	8,789	7,581	1,208
Renters Property Tax Refund	158,400	171,860	171,799	61
Residential Market Value Credits (MH)	1,900	1,900	1,847	53
Residential Market Value Credits (Real)	208,000	196,496	196,496	-
Senior Citizen Deferral	471	504	504	-
Supplemental Amortization State Aid	573	572	572	-
Supplemental TAC Homestead Credit	5,795	5,795	5,772	23
Tax Refund Interest	17,000	17,000	8,026	8,974
TIF Market Value Credit	3,900	3,900	3,585	315
Wetland Credits	10	10	8	2
Total Revenue Intergovernmental Payments	\$ 1,513,280	\$ 1,431,048	\$ 1,413,251	\$ 17,797
Science Museum				
Departmental Appropriations	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
Secretary of State				
Departmental Appropriations	\$ 6,717	\$ 6,506	\$ 6,506	\$ -
Sentencing Guidelines Commission				
Departmental Appropriations	\$ 672	\$ 672	\$ 596	\$ 76
State Auditor				
Departmental Appropriations	\$ 10,216	\$ 10,015	\$ 8,623	\$ 1,392
Special Investigation Stimulus	-	384	-	384
Tax Increment Financing	3,161	3,263	648	2,615
Total State Auditor	\$ 13,377	\$ 13,662	\$ 9,271	\$ 4,391
Supreme Court				
Civil Legal Services	\$ 12,467	\$ 12,346	\$ 12,346	\$ -
Family Law Legal Services	877	877	877	-
Supreme Court Contingency	8	8	3	5
Supreme Court Operations	34,109	33,305	32,786	519
Total Supreme Court	\$ 47,461	\$ 46,536	\$ 46,012	\$ 524
Tax Court				
Departmental Appropriations	\$ 849	\$ 849	\$ 805	\$ 44
Transportation				
Departmental Appropriations	\$ 20,927	\$ 23,150	\$ 23,139	\$ 11
Northstar Rail Extension Planning	250	250	250	-
Port Development Assistance	500	500	500	-
Town Road Sign Replacement	2,289	2,289	2,289	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
UPA Technology, Telecommunications, Outreach	3,500	3,200	1,626	1,574
Total Transportation	\$ 27,466	\$ 29,389	\$ 27,804	\$ 1,585
Trial Courts				
Departmental Appropriations	\$ 227,127	\$ 228,477	\$ 226,748	\$ 1,729
Mandated Costs	25,161	23,926	22,761	1,165
New Judge Units	3,475	3,477	3,140	337
Specialty Courts	2,413	2,413	1,980	433
Trial Courts	9	8	8	-
Total Trial Courts	\$ 258,185	\$ 258,301	\$ 254,637	\$ 3,664
Uniform Laws Commission				
Departmental Appropriations	\$ 55	\$ 55	\$ 55	\$ -
University of Minnesota				
Bovine TB Research	\$ 80	\$ 80	\$ 80	\$ -
College in the Schools	200	200	200	-
Maintenance & Operations	694,716	674,716	674,716	-
Mesothelioma Study	4,900	4,900	2,500	2,400
Scholarship Matching	2,000	2,000	2,000	-
St Cloud Hospital Residency	346	346	346	-
Total University of Minnesota	\$ 702,242	\$ 682,242	\$ 679,842	\$ 2,400
Veterans Affairs				
Departmental Appropriations	\$ 44,906	\$ 44,906	\$ 44,906	\$ -
Administration Services	1,859	1,860	1,838	22
Case Workers-Statewide	500	500	461	39
Claims & Outreach	1,331	1,332	1,300	32
CVSO Grants	1,606	1,613	1,493	120
Depleted Uranium Testing	200	199	199	-
Higher Education Assistance	1,176	1,179	1,177	2
Honor Guard Reimbursement	127	127	117	10
Information Technology Services	100	100	100	-
Marketing Outreach	200	204	194	10
Minnesota Assistance Council for Veterans	1,000	1,000	1,000	-
Minnesota State Veterans Cemetery	316	318	318	-
Outreach Program	302	299	283	16
Peer to Peer Counseling	25	25	25	-
Spousal Education Benefits	52	52	-	52
State Soldiers Assistance Program	6,083	6,092	6,079	13
Strategic Planning	200	200	190	10
Tribal Service Office	1,150	1,152	1,051	101
Veteran Counseling Hotline	233	243	216	27
Veteran Counseling Study	16	16	-	16
Veterans Service Organizations	353	353	353	-
Total Veterans Affairs	\$ 61,735	\$ 61,770	\$ 61,300	\$ 470

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Water & Soil Resources Board				
Departmental Appropriations	\$ 2,020	\$ 2,020	\$ 1,316	\$ 704
BWSR/Administration	4,412	4,404	4,404	-
Cost Share County Weed Management	300	100	100	-
Cost Share Flood	1,320	1,320	975	345
Cost Share Vegetation Buffers	1,200	1,168	1,031	137
Cost Share Work	2,391	2,652	2,342	310
County Feedlot Program	2,383	2,383	2,383	-
CWL - Administration	439	439	431	8
CWL - Cost-Share Feedlots	1,864	1,794	1,783	11
CWL - ISTS	602	602	600	2
CWL - Local Non-Point	11	11	-	11
CWL - Non-Point Rest	2,043	1,843	1,081	762
CWL - Non-Point Technology	1,160	1,253	967	286
CWL - Non-Point Technology Inventory	225	225	190	35
CWL - Reporting	190	189	189	-
Drainage Assess-Advisory Team	300	231	231	-
Drainage Assess-Cost Share	500	500	500	-
Drainage Assess-Guidelines	92	92	92	-
Flood Plain Management	140	140	140	-
Minnesota River JPB	100	100	100	-
Natural Resources Block Grants	4,272	4,279	4,239	40
Red River Basin Board	100	100	100	-
RIM Bio-Energy Development	-	13	13	-
RIM Bio-Energy Grants Minnesota Forestry	13	-	-	-
Star Lakes Board	100	100	100	-
SWCD Services Grants	3,566	3,566	3,558	8
WCA DNR Violations	20	20	20	-
WCA Monitoring	120	120	120	-
WCA Oversight	720	720	716	4
WCA Rulemaking	60	29	29	-
WCA Violations	250	250	250	-
Total Water & Soil Resources Board	\$ 30,913	\$ 30,663	\$ 28,000	\$ 2,663
Zoological Board				
Departmental Appropriations	\$ 7,193	\$ 7,193	\$ 7,193	\$ -
Total Expenditures and Transfers-Out	\$ 17,650,797	\$ 17,151,113	\$ 16,922,089	\$ 229,024
Less: Indirect Cost Reimbursement	54,696	54,696	54,696	-
Total Net Expenditures and Transfers-Out	\$ 17,596,101	\$ 17,096,417	\$ 16,867,393	\$ 229,024
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,046,063)	\$ (1,579,212)	\$ (1,506,301)	\$ 72,911

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

Fund Balance, Beginning, as Reported	\$ 1,963,197	\$ 1,963,197	\$ 1,963,197	\$ -
Prior Period Adjustments	-	-	31,353	31,353
Fund Balance, Beginning, as Restated	\$ 1,963,197	\$ 1,963,197	\$ 1,994,550	\$ 31,353
Fund Balance, Ending	\$ 917,134	\$ 383,985	\$ 488,249	\$ 104,264
Less: Appropriation Carryover	-	-	44,758	(44,758)
Less: Reserved for Long-Term Receivables	-	-	41,330	(41,330)
Less: Budgetary Reserve	-	-	350,000	(350,000)
Undesignated Fund Balance, Ending	\$ 917,134	\$ 383,985	\$ 52,161	\$ (331,824)

NOTES

1. Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:
 - a. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend up to 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
2. In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of two 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) a \$ 4.3 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	\$ 52,161
State Government Fund	8,686
Transit Assistance Fund	185
General Fund in CAFR	\$ 61,032

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

3. Under the provisions of Minnesota Statutes, Section 16A.152, in December 2008, the Commissioner of Minnesota Management and Budget acted to balance the budget by reducing fiscal year 2009 state spending through unallotments. Fiscal Year 2009 unallotments are as follows (in thousands):

Fiscal Year 2009 Unallotments	
General Fund	\$ 248,932
Other Funds *	22,123
Total Unalotments	<u>\$ 271,055</u>

* Unallotments from other funds were transferred to the General Fund.

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees	\$ 56,471	\$ 56,471	\$ 56,471	\$ -
Other Revenues	4,649	5,391	2,544	(2,847)
Total Net Revenues	<u>\$ 61,120</u>	<u>\$ 61,862</u>	<u>\$ 59,015</u>	<u>\$ (2,847)</u>
Transfers from Other Funds				
Miscellaneous Special Revenue Fund	\$ -	\$ 44	\$ 28	\$ (16)
Total Net Revenues and Transfers-In	<u>\$ 61,120</u>	<u>\$ 61,906</u>	<u>\$ 59,043</u>	<u>\$ (2,863)</u>
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	\$ 2,042	\$ 2,648	\$ 1,829	\$ 819
Behavioral Health & Therapy Board				
Departmental Appropriations	\$ 640	\$ 618	\$ 473	\$ 145
Chiropractic Examiners Board				
Departmental Appropriations	\$ 653	\$ 654	\$ 459	\$ 195
Dentistry Board				
Departmental Appropriations	\$ 1,135	\$ 1,135	\$ 1,122	\$ 13
Dietetics & Nutrition Practice				
Departmental Appropriations	\$ 196	\$ 196	\$ 92	\$ 104
Emergency Medical Services Board				
Departmental Appropriations	\$ 790	\$ 790	\$ 790	\$ -
Health				
Departmental Appropriations	\$ 3,625	\$ 3,371	\$ 3,364	\$ 7
Community & Family Health Promotion	1,466	1,466	1,306	160
County-Based Purchasing Plans	261	261	241	20
Disease Surveillance Modernization	1,889	1,889	1,780	109
Health Protection	29,407	29,502	27,124	2,378
Interpreter Services	32	32	15	17
Naturopathy Work Group	25	25	4	21
Oral Practitioner Work Group	82	82	82	-
Policy Quality & Compliance	15,966	16,807	13,708	3,099
Pool Safety	210	210	168	42
Total Health	<u>\$ 52,963</u>	<u>\$ 53,645</u>	<u>\$ 47,792</u>	<u>\$ 5,853</u>
Human Services				
Departmental Appropriations	\$ 617	\$ 728	\$ 378	\$ 350
Marriage and Family Therapy Board				
Departmental Appropriations	\$ 182	\$ 182	\$ 164	\$ 18

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Medical Practice Board				
Departmental Appropriations	\$ 5,484	\$ 4,877	\$ 3,536	\$ 1,341
Naturopathic Operations	8	8	-	8
Total Medical Practice Board	\$ 5,492	\$ 4,885	\$ 3,536	\$ 1,349
MMB Non-Operating				
Departmental Appropriations	\$ 3,219	\$ 3,219	\$ 3,219	\$ -
State Gov't Special Revenue Contingent	750	750	-	750
Total MMB Non-Operating	\$ 3,969	\$ 3,969	\$ 3,219	\$ 750
Nursing Board				
Departmental Appropriations	\$ 4,767	\$ 4,767	\$ 4,486	\$ 281
Nursing Home Administrative Board				
Departmental Appropriations	\$ 647	\$ 647	\$ 292	\$ 355
Administrative Services Unit	452	452	440	12
Total Nursing Home Administrative Board	\$ 1,099	\$ 1,099	\$ 732	\$ 367
Optometry Board				
Departmental Appropriations	\$ 126	\$ 126	\$ 111	\$ 15
Pharmacy Board				
Departmental Appropriations	\$ 1,528	\$ 1,536	\$ 1,467	\$ 69
Physical Therapy Board				
Departmental Appropriations	\$ 355	\$ 355	\$ 350	\$ 5
Podiatric Medicine Board				
Departmental Appropriations	\$ 74	\$ 74	\$ 69	\$ 5
Pollution Control Agency				
Administrative Support	\$ 2	\$ 2	\$ 2	\$ -
Water	48	47	47	-
Total Pollution Control Agency	\$ 50	\$ 49	\$ 49	\$ -
Psychology Board				
Departmental Appropriations	\$ 1,023	\$ 1,030	\$ 823	\$ 207
Public Safety				
Family Visitation Centers	\$ 96	\$ 96	\$ 96	\$ -
Vulnerable Adults Report	14	14	-	14
Total Public Safety	\$ 110	\$ 110	\$ 96	\$ 14
Social Work Board				
Departmental Appropriations	\$ 1,463	\$ 1,464	\$ 992	\$ 472
Veterinary Medicine Board				
Departmental Appropriations	\$ 310	\$ 310	\$ 191	\$ 119
Total Expenditures and Transfers-Out	\$ 79,584	\$ 80,370	\$ 69,220	\$ 11,150
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (18,464)	\$ (18,464)	\$ (10,177)	\$ 8,287

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported	\$ 18,464	\$ 18,464	\$ 18,464	\$ -
Prior Period Adjustments	-	-	822	822
Fund Balance, Beginning, as Restated	<u>\$ 18,464</u>	<u>\$ 18,464</u>	<u>\$ 19,286</u>	<u>\$ 822</u>
Fund Balance, Ending	\$ -	\$ -	\$ 9,109	\$ 9,109
Less: Appropriation Carryover	-	-	423	(423)
Undesignated Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,686</u>	<u>\$ 8,686</u>

STATE OF MINNESOTA

TRANSIT ASSISTANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues				
Motor Vehicle Taxes	\$ 131,364	\$ 130,333	\$ 130,333	\$ -
Total Net Revenues and Transfers-In	<u>\$ 131,364</u>	<u>\$ 130,333</u>	<u>\$ 130,333</u>	<u>\$ -</u>
Expenditures and Transfers-Out				
Metropolitan Council Transport				
Metro Area Transit Account	\$ 124,000	\$ 122,602	\$ 122,602	\$ -
Transportation				
Greater Minnesota Transit Administration	\$ 416	\$ 415	\$ 415	\$ -
Greater Minnesota Transit Grants	6,922	6,918	6,918	-
Total Transportation	<u>\$ 7,338</u>	<u>\$ 7,333</u>	<u>\$ 7,333</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 131,338</u>	<u>\$ 129,935</u>	<u>\$ 129,935</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	<u>\$ 26</u>	<u>\$ 398</u>	<u>\$ 398</u>	<u>\$ -</u>
Fund Balance, Beginning, as Reported	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ -</u>
Fund Balance, Ending	<u>\$ 276</u>	<u>\$ 648</u>	<u>\$ 648</u>	<u>\$ -</u>
Less: Appropriation Carryover	<u>-</u>	<u>-</u>	<u>463</u>	<u>(463)</u>
Undesignated Fund Balance, Ending	<u><u>\$ 276</u></u>	<u><u>\$ 648</u></u>	<u><u>\$ 185</u></u>	<u><u>\$ (463)</u></u>

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Federal Revenue	\$ 813,186	\$ 583,370	\$ (229,816)
Departmental Services/Licenses & Fees	10,252	17,176	6,924
Investment Income	9,250	8,066	(1,184)
Other Revenues	80,758	53,256	(27,502)
Total Net Revenues	\$ 913,446	\$ 661,868	\$ (251,578)
Transfers from Other Funds			
County State Aid Highway Fund	\$ 15,330	\$ 15,330	\$ -
General Fund	3,924	792	(3,132)
Highway User Tax Distribution Fund	830,666	835,400	4,734
Miscellaneous Special Revenue Fund	2,175	660	(1,515)
Plant Management Fund	1,307	1,307	-
Total Transfers from Other Funds	\$ 853,402	\$ 853,489	\$ 87
Total Net Revenues and Transfers-In	\$ 1,766,848	\$ 1,515,357	\$ (251,491)
Expenditures and Transfers-Out			
MMB Non-Operating			
General Purposes Contingent	\$ 400	\$ -	\$ 400
Tort Claims	600	154	446
Total MMB Non-Operating	\$ 1,000	\$ 154	\$ 846
Public Safety			
Administration & Related Services	\$ 6,628	\$ 6,518	\$ 110
Criminal Apprehension	399	399	-
Driver & Vehicle Services	2	-	2
Fuel Costs-Patrolling Highways	1,137	1,137	-
Fuel Costs-Vehicle Enforcement	198	198	-
Office Pupil Transportation Safety	575	547	28
Patrol Photo Processing	2	2	-
Planning & Administration Matching Funds	215	102	113
Sale of Used Equipment	2	2	-
State Patrol	75,731	75,503	228
State Patrol New Troopers	3,653	3,653	-
Traffic Safety	382	252	130
Total Public Safety	\$ 88,924	\$ 88,313	\$ 611
Transportation			
Departmental Appropriations	\$ 721,853	\$ 679,889	\$ 41,964
Certified Req Highway IWP	52,829	52,782	47
Debt Service - Trunk Highway	71,007	63,732	7,275
Excess R/W Rent	132	132	-
Federal Aid - I-35W Bridge Local	525	525	-
Highway Improvement	623,947	623,602	345

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Highway Sign Revolving Account	1,807	1,807	-
Hubert H Humphrey Institute	200	200	-
Inspection Access Equipment	25	-	25
MPO Grants	266	266	-
Pavement Stripe Revenue Account	3,794	3,794	-
Rail Service Plan & Program	1,931	1,902	29
RDCS Grants	600	600	-
Sale of Surplus Material	249	248	1
Statewide Indirect Costs	5,126	5,126	-
Tower Leases	2,332	2,332	-
UPA Federal Grant Appropriation	43,541	43,541	-
UPA Federal Grant Program Delivery	864	864	-
Total Transportation	<u>\$ 1,531,028</u>	<u>\$ 1,481,342</u>	<u>\$ 49,686</u>
Total Expenditures and Transfers-Out	<u>\$ 1,620,952</u>	<u>\$ 1,569,809</u>	<u>\$ 51,143</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	<u>\$ 145,896</u>	<u>\$ (54,452)</u>	<u>\$ (200,348)</u>
Fund Balance, Beginning, as Reported	<u>\$ 143,518</u>	<u>\$ 143,518</u>	<u>\$ -</u>
Prior Period Adjustments	<u>-</u>	<u>1,289</u>	<u>1,289</u>
Fund Balance, Beginning, as Restated	<u>\$ 143,518</u>	<u>\$ 144,807</u>	<u>\$ 1,289</u>
Fund Balance, Ending	<u>\$ 289,414</u>	<u>\$ 90,355</u>	<u>\$ (199,059)</u>
Less: Appropriation Carryover	<u>-</u>	<u>50,290</u>	<u>(50,290)</u>
Undesignated Fund Balance, Ending	<u><u>\$ 289,414</u></u>	<u><u>\$ 40,065</u></u>	<u><u>\$ (249,349)</u></u>

NOTES

1. Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.

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, 2009

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Fuel Taxes	\$ 742,601	\$ 742,601	\$ -
Motor Vehicle Taxes	696,950	696,950	-
Investment Income	1,100	944	(156)
Other Revenues	1,039	884	(155)
Total Net Revenues	\$ 1,441,690	\$ 1,441,379	\$ (311)
Total Net Revenues and Transfers-In	\$ 1,441,690	\$ 1,441,379	\$ (311)
Expenditures and Transfers-Out			
MMB Non-Operating			
General Purposes Contingent	\$ 250	\$ -	\$ 250
Public Safety			
Administration & Related Services	\$ 65	\$ 50	\$ 15
Driver & Vehicle Services	8,177	8,177	-
General Fund Reimbursement	716	716	-
State Patrol	38	38	-
Trunk Highway Reimbursement	610	610	-
Total Public Safety	\$ 9,606	\$ 9,591	\$ 15
Revenue			
Departmental Appropriations	\$ 2,301	\$ 2,286	\$ 15
Revenue Intergovernmental Payments			
ATV Un-Refunded Gas Tax	\$ 820	\$ 820	\$ -
Forest Road Un-Refunded Gas Tax	768	768	-
Highway Fuel Refund Interest	1	1	-
Motorboat Un-Refunded Gas Tax	8,197	8,197	-
Off-Road Motorcycle	251	251	-
Off-Road Vehicle	896	896	-
Snowmobile Un-Refunded Gas Tax	5,465	5,465	-
Total Revenue Intergovernmental Payments	\$ 16,398	\$ 16,398	\$ -
Transportation			
Highway Tax Distribution	\$ 1,417,300	\$ 1,417,300	\$ -
Statewide Indirect Costs	194	194	-
Total Transportation	\$ 1,417,494	\$ 1,417,494	\$ -
Total Expenditures and Transfers-Out	\$ 1,446,049	\$ 1,445,769	\$ 280
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (4,359)	\$ (4,390)	\$ (31)
Fund Balance, Beginning, as Reported	\$ 4,612	\$ 4,612	\$ -
Prior Period Adjustments	-	59	59
Fund Balance, Beginning, as Restated	\$ 4,612	\$ 4,671	\$ 59
Fund Balance, Ending	\$ 253	\$ 281	\$ 28

STATE OF MINNESOTA

STATE AIRPORTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Fuel Taxes	\$ 3,100	\$ 3,172	\$ 72
Other Taxes	14,737	14,177	(560)
Departmental Services/Licenses & Fees	500	645	145
Investment Income	500	384	(116)
Other Revenues	103	40	(63)
Total Net Revenues	\$ 18,940	\$ 18,418	\$ (522)
Total Net Revenues and Transfers-In	\$ 18,940	\$ 18,418	\$ (522)
Expenditures and Transfers-Out			
Legislature			
Airport Funding Advisory Task Force	\$ 195	\$ 16	\$ 179
MMB Non-Operating			
General Purposes Contingent	\$ 100	\$ -	\$ 100
Transportation			
Departmental Appropriations	\$ 15,647	\$ 14,440	\$ 1,207
Air Transport Service	552	552	-
Statewide Indirect Costs	65	65	-
Total Transportation	\$ 16,264	\$ 15,057	\$ 1,207
Total Expenditures and Transfers-Out	\$ 16,559	\$ 15,073	\$ 1,486
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 2,381	\$ 3,345	\$ 964
Fund Balance, Beginning, as Reported	\$ 6,296	\$ 6,296	\$ -
Prior Period Adjustments	-	611	611
Fund Balance, Beginning, as Restated	\$ 6,296	\$ 6,907	\$ 611
Fund Balance, Ending	\$ 8,677	\$ 10,252	\$ 1,575
Less: Appropriation Carryover	-	2,667	(2,667)
Less: Reserved for Long-Term Receivables	-	2,124	(2,124)
Undesignated Fund Balance, Ending	\$ 8,677	\$ 5,461	\$ (3,216)

STATE OF MINNESOTA

PETROLEUM TANK CLEANUP FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees	\$ 26,756	\$ 22,890	\$ (3,866)
Investment Income	900	697	(203)
Other Revenues	73	52	(21)
Total Net Revenues	\$ 27,729	\$ 23,639	\$ (4,090)
Transfers from Other Funds			
Remediation Fund	\$ 1,511	\$ 1,511	\$ -
Total Net Revenues and Transfers-In	\$ 29,240	\$ 25,150	\$ (4,090)
Expenditures and Transfers-Out			
Commerce			
Departmental Appropriations	\$ 3,616	\$ 3,616	\$ -
Petroleum Tank Cleanup	15,463	14,812	651
Total Commerce	\$ 19,079	\$ 18,428	\$ 651
Employment & Economic Development			
Business & Community Development	\$ 158	\$ 158	\$ -
Contaminated Grants	4,557	4,557	-
Total Employment & Economic Development	\$ 4,715	\$ 4,715	\$ -
Pollution Control Agency			
Petroleum Flood 2007	\$ 1,000	\$ -	\$ 1,000
Total Expenditures and Transfers-Out	\$ 24,794	\$ 23,143	\$ 1,651
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 4,446	\$ 2,007	\$ (2,439)
Fund Balance, Beginning, as Reported	\$ 20,221	\$ 20,221	\$ -
Prior Period Adjustments	-	170	170
Fund Balance, Beginning, as Restated	\$ 20,221	\$ 20,391	\$ 170
Fund Balance, Ending	\$ 24,667	\$ 22,398	\$ (2,269)
Less: Appropriation Carryover	-	2,313	(2,313)
Less: Reserved for Long-Term Receivables	-	6	(6)
Undesignated Fund Balance, Ending	\$ 24,667	\$ 20,079	\$ (4,588)

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	\$ 11,369	\$ 11,400	\$ 31
Federal Revenue	416	401	(15)
Departmental Services/Licenses & Fees	42,511	42,189	(322)
Investment Income	586	519	(67)
Other Revenues	1,719	1,705	(14)
Total Net Revenues	\$ 56,601	\$ 56,214	\$ (387)
Transfers from Other Funds			
Agency Fund	\$ 40	\$ 40	\$ -
Game & Fish Fund	585	620	35
General Fund	309	309	-
Highway User Tax Distribution Fund	16,043	15,629	(414)
Miscellaneous Special Revenue Fund	2,743	1,875	(868)
Permanent School Fund	5,181	5,181	-
Total Transfers from Other Funds	\$ 24,901	\$ 23,654	\$ (1,247)
Total Net Revenues and Transfers-In	\$ 81,502	\$ 79,868	\$ (1,634)
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Departmental Appropriations	\$ 5,550	\$ 4,870	\$ 680
Minnesota Conservation Corps			
Departmental Appropriations	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations	\$ 3,331	\$ 3,037	\$ 294
Canoe Routes Marking-WRA	99	39	60
Eco-Invasive Species	2,712	1,961	751
Ecological Services	2,547	2,347	200
Ecological Services-ATV	226	135	91
Eco-Project Wild-NGWL	38	34	4
Enforce CHV Grants-ATV	498	498	-
Enforce OHV Grants-OHM	10	10	-
Enforce OHV Grants-ORV	1	1	-
Enforce-ATV Safety Grants	250	118	132
Enforcement NR Laws & Rules	4,352	4,156	196
Enforcement WRA Grants	1,082	1,079	3
Expand OHV Recreation Facility-ATV	3	3	-
Expand OHV Recreation Facility-OHM	4	-	4
Expand OHV Recreation Facility-ORV	2	-	2
Fish & Wildlife Management	1,928	1,029	899
Forest Management	692	527	165
Forest Management Invest-Timber Sale	15,010	14,328	682

STATE OF MINNESOTA

NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Forest Resource Assess Prod & Serv	1,444	1,444	-
Forestry-FMIA Eco-Class System	1,096	201	895
Forestry-FMIA Enhance Timber Sales	1,093	450	643
Forestry-FMIA Forest Improvements	1,424	401	1,023
Forestry-FMIA Forest Road Maintenance	1,447	285	1,162
Forestry-FMIA Invasive Species	613	101	512
Forestry-FMIA Re-Inventory for Lands	686	162	524
Forestry-FMIA Relief Payments Timber	649	-	649
Iron Range OHV Recreation Area	556	-	556
Iron Range OHV Recreation Area-ATV	52	-	52
Iron Range OHV Recreation Area-Virginia ATV	400	-	400
Iron Range OHV Recreation Area-Virginia OHM	75	-	75
Iron Range OHV Recreation Area-Virginia ORV	125	-	125
Iron Range OHV Recreation Area-Virginia Snow	100	-	100
Land & Minerals Land Record System-FMIA	688	-	688
Land & Minerals Land Record System-Snow	22	22	-
Land & Minerals Land Record System-WRA	40	40	-
Land & Minerals Resource Management	178	118	60
Land & Minerals-Iron Ore Co-op Resource-MMA	400	298	102
Land ACQ Fisheries	6	6	-
Licensing - WRA	788	506	282
Local Trail Grant LIL-ILST - 2005	35	5	30
Local Trail Grant LIL-ILST - 2007	833	690	143
Minerals Management Account	3,190	3,162	28
Mining Administration Ferrous Permits	200	200	-
Mississippi Whitewater Park	569	569	-
Moose Trail Grants	100	100	-
New ATV Trail Maintenance	300	300	-
Non-Game Wildlife Program	1,207	1,147	60
Operations Support	251	239	12
Park-Maint, Resource Mgmt, Consv Education	750	750	-
Parks & Recreation Management	10,127	10,113	14
Public Waters Structure Rules	100	89	11
Safe Harbor Lake Superior	272	264	8
Snow Trail Connect-Hermantown	271	3	268
Snowmobile Enforcement Grants	315	315	-
Snowmobile Grants in Aid Snow	8,694	8,299	395
State Park Operations-Lottery	3,902	3,856	46
State Trails-Lottery ILST	894	796	98
Trails & Waterways Management	14,699	13,993	706
Trails & Waterways-ATV Training & Education	291	75	216
Trails & Waterways-ATV/OHM 70 Mile Trail	250	-	250
Trails & Waterways-Canoe Routes Marking 2007	118	35	83
Trails Off-Highway Vehicle GIA-ATV	1,176	671	505
Trails Off-Highway Vehicle GIA-OHM	250	55	195

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Trails Off-Highway Vehicle GIA-ORV	296	5	291
Transfer - School / University	3,870	3,870	-
Water Resources Management	330	327	3
Zoo Grants-Lottery ILST	270	270	-
Total Natural Resources	\$ 98,227	\$ 83,534	\$ 14,693
Zoological Board			
Departmental Appropriations	\$ 138	\$ 138	\$ -
Total Expenditures and Transfers-Out	\$ 104,405	\$ 89,032	\$ 15,373
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (22,903)	\$ (9,164)	\$ 13,739
Fund Balance, Beginning, as Reported	\$ 34,221	\$ 34,221	\$ -
Prior Period Adjustments	-	1,343	1,343
Fund Balance, Beginning, as Restated	\$ 34,221	\$ 35,564	\$ 1,343
Fund Balance, Ending	\$ 11,318	\$ 26,400	\$ 15,082
Less: Appropriation Carryover	-	7,987	(7,987)
Undesignated Fund Balance, Ending	\$ 11,318	\$ 18,413	\$ 7,095

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, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	\$ 11,370	\$ 11,400	\$ 30
Departmental Services/Licenses & Fees	56,277	58,455	2,178
Federal Revenue	25,243	25,262	19
Investment Income	954	790	(164)
Other Revenues	303	391	88
Total Net Revenues	\$ 94,147	\$ 96,298	\$ 2,151
Transfers from Other Funds			
General Fund	\$ 886	\$ 886	\$ -
Total Net Revenues and Transfers-In	\$ 95,033	\$ 97,184	\$ 2,151
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations	\$ 4,920	\$ 4,920	\$ -
1837 Population Survey-Fish	289	253	36
Aquaculture Best Management Practice	102	70	32
Deer Bear Management	652	586	66
Deer Habitat Improvement	1,429	1,361	68
Ecological Services	4,434	3,940	494
Eco-Project Wild-G&F	41	41	-
Enforce Advanced Hunter Education	85	54	31
Enforcement NR Laws & Rules	18,804	18,345	459
Fish & Wildlife Management	54,586	54,185	401
Fish & Wildlife-Budget Oversight-Fish	45	45	-
Fish & Wildlife-Budget Oversight-Wildlife	45	45	-
Fish & Wildlife-Fishing Contest Permits	134	2	132
Fish & Wildlife-Prairie Wetlands-Heritage	1,756	1,744	12
Fish & Wildlife-Roadsides for Habitat	185	185	-
Fish Master Angler Program	10	-	10
Fish Trout & Salmon Management	913	907	6
Heritage - ECS Forest Landscape	291	284	7
Heritage Enhance-Enforcement	1,167	1,126	41
Heritage Enhance-Wildlife	2,833	2,716	117
Improve, Enhance F&W Resources	300	300	-
Land & Minerals Land Record System-G&F	652	5	647
Land & Minerals Resource Management	1,168	1,168	-
License Surcharge-Invasive Species	620	620	-
License Surcharge-Venison Program	306	306	-
Licensing - Computerized License	296	10	286
Operations Support	1,194	1,078	116
Operations Support-Wild Rice Study	35	-	35
Pheasant Habitat Improvement	994	989	5

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, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Shooting Facility 7 County Metro	300	5	295
Trails & Waterways Management	205	203	2
Walleye Stocking	128	128	-
Water Access G&F	2,889	2,883	6
Waterfowl Habitat Improvement	829	770	59
Wild Turkey Management	228	165	63
Wildlife Land Acquisition Surcharge 2007	2,022	1,379	643
Total Natural Resources	<u>\$ 104,887</u>	<u>\$ 100,818</u>	<u>\$ 4,069</u>
Total Expenditures and Transfers-Out	<u>\$ 104,887</u>	<u>\$ 100,818</u>	<u>\$ 4,069</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	<u>\$ (9,854)</u>	<u>\$ (3,634)</u>	<u>\$ 6,220</u>
Fund Balance, Beginning, as Reported	<u>\$ 31,355</u>	<u>\$ 31,355</u>	<u>\$ -</u>
Prior Period Adjustments	<u>-</u>	<u>870</u>	<u>870</u>
Fund Balance, Beginning, as Restated	<u>\$ 31,355</u>	<u>\$ 32,225</u>	<u>\$ 870</u>
Fund Balance, Ending	<u>\$ 21,501</u>	<u>\$ 28,591</u>	<u>\$ 7,090</u>
Less: Appropriation Carryover	<u>-</u>	<u>3,969</u>	<u>(3,969)</u>
Undesignated Fund Balance, Ending	<u><u>\$ 21,501</u></u>	<u><u>\$ 24,622</u></u>	<u><u>\$ 3,121</u></u>

STATE OF MINNESOTA

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	\$ 49,777	\$ 48,551	\$ (1,226)
Departmental Services/Licenses & Fees	33,315	32,206	(1,109)
Investment Income	807	647	(160)
Other Revenues	930	685	(245)
Total Net Revenues	\$ 84,829	\$ 82,089	\$ (2,740)
Total Net Revenues and Transfers-In	\$ 84,829	\$ 82,089	\$ (2,740)
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 278	\$ 3	\$ 275
Pollution Control Agency			
Departmental Appropriations	\$ 25,009	\$ 25,009	\$ -
Administrative Support	288	288	-
Air	10,035	10,030	5
Air Monitoring	200	200	-
Air Monitoring - Metro	126	126	-
Electronic Waste	241	241	-
Environmental Assistance Program	7,076	7,053	23
Environmental Loans & Grants	139	139	-
Ethanol, Mining, Economic Development	2,151	2,151	-
Ethanol, Mining, Economic Development Water	1,244	1,244	-
Green Fleets, Fuels, Energy	1,200	1,200	-
Land	7,112	7,108	4
Metro Landfill Administration	286	286	-
Metro Landfill Grants ITC	1,815	1,815	-
Metro Landfill IDC	5	5	-
Multimedia	2,118	2,112	6
Score Grants	14,000	14,000	-
Subsurface Sewage Treatment Systems Program	483	480	3
Water	18,669	18,669	-
Total Pollution Control Agency	\$ 92,197	\$ 92,156	\$ 41
Public Safety			
Emergency Management-Environment	\$ 69	\$ 69	\$ -
Revenue			
Departmental Appropriations	\$ 339	\$ 332	\$ 7
Total Expenditures and Transfers-Out	\$ 92,883	\$ 92,560	\$ 323
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (8,054)	\$ (10,471)	\$ (2,417)

STATE OF MINNESOTA

ENVIRONMENTAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported	\$ 21,212	\$ 21,212	\$ -
Prior Period Adjustments	-	283	283
Fund Balance, Beginning, as Restated	<u>\$ 21,212</u>	<u>\$ 21,495</u>	<u>\$ 283</u>
Fund Balance, Ending	\$ 13,158	\$ 11,024	\$ (2,134)
Less: Appropriation Carryover	-	2,882	(2,882)
Less: Reserved for Long-Term Receivables	-	1,136	(1,136)
Undesignated Fund Balance, Ending	<u>\$ 13,158</u>	<u>\$ 7,006</u>	<u>\$ (6,152)</u>

STATE OF MINNESOTA

REMEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	\$ 712	\$ 682	\$ (30)
Departmental Services/Licenses & Fees	742	683	(59)
Investment Income	576	299	(277)
Other Revenues	7,521	14,210	6,689
Total Net Revenues	\$ 9,551	\$ 15,874	\$ 6,323
Transfers from Other Funds			
Environmental Fund	\$ 26,516	\$ 25,009	\$ (1,507)
General Fund	-	4	4
Petroleum Tank Cleanup Fund	9,416	8,763	(653)
Total Transfers from Other Funds	\$ 35,932	\$ 33,776	\$ (2,156)
Total Net Revenues and Transfers-In	\$ 45,483	\$ 49,650	\$ 4,167
Expenditures and Transfers-Out			
Agriculture			
MERLA Administration	\$ 397	\$ 397	\$ -
Protection Service	1,126	1,126	-
Total Agriculture	\$ 1,523	\$ 1,523	\$ -
Attorney General			
Departmental Appropriations	\$ 372	\$ 134	\$ 238
Employment & Economic Development			
Departmental Appropriations	\$ 2,111	\$ 2,111	\$ -
Health			
Health Protection	\$ 281	\$ 281	\$ -
Natural Resources			
Departmental Appropriations	\$ 34	\$ 34	\$ -
Enforcement Field Citation	101	53	48
Total Natural Resources	\$ 135	\$ 87	\$ 48
Pollution Control Agency			
Departmental Appropriations	\$ 2,008	\$ 2,008	\$ -
Administrative Support	142	142	-
Land	38,081	36,907	1,174
Petroleum Remediation Administration	3,650	3,650	-
Total Pollution Control Agency	\$ 43,881	\$ 42,707	\$ 1,174
Total Expenditures and Transfers-Out	\$ 48,303	\$ 46,843	\$ 1,460
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (2,820)	\$ 2,807	\$ 5,627

STATE OF MINNESOTA

REMEDIATION FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported	\$ 8,044	\$ 8,044	\$ -
Prior Period Adjustments	-	4,246	4,246
Fund Balance, Beginning, as Restated	<u>\$ 8,044</u>	<u>\$ 12,290</u>	<u>\$ 4,246</u>
Fund Balance, Ending	\$ 5,224	\$ 15,097	\$ 9,873
Less: Appropriation Carryover	-	11,576	(11,576)
Undesignated Fund Balance, Ending	<u>\$ 5,224</u>	<u>\$ 3,521</u>	<u>\$ (1,703)</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, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	\$ 92,845	\$ 91,658	\$ (1,187)
Departmental Services/Licenses & Fees	846	3,964	3,118
Penalties & Fines	4,199	2,139	(2,060)
Investment Income	2,927	1,346	(1,581)
Other Revenues	1,050	1,821	771
Total Net Revenues	\$ 101,867	\$ 100,928	\$ (939)
Total Net Revenues and Transfers-In	\$ 101,867	\$ 100,928	\$ (939)
Expenditures and Transfers-Out			
Administrative Hearings			
Departmental Appropriations	\$ 7,926	\$ 7,358	\$ 568
Commerce			
Departmental Appropriations	\$ 842	\$ 739	\$ 103
Labor and Industry			
Departmental Appropriations	\$ 72,814	\$ 72,814	\$ -
General Support Division	6,380	5,863	517
Patient Safe Handling Grants	65	65	-
Safety Codes & Services	7,818	7,621	197
Vinland Grants	200	200	-
Workers Compensation Division	10,798	10,474	324
Total Labor and Industry	\$ 98,075	\$ 97,037	\$ 1,038
MMB Non-Operating			
Workers Compensation Contingent	\$ 200	\$ -	\$ 200
Workers Comp Court of Appeals			
Departmental Appropriations	\$ 1,807	\$ 1,634	\$ 173
Total Expenditures and Transfers-Out	\$ 108,850	\$ 106,768	\$ 2,082
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (6,983)	\$ (5,840)	\$ 1,143
Fund Balance, Beginning, as Reported	\$ 32,342	\$ 32,342	\$ -
Prior Period Adjustments	-	7	7
Fund Balance, Beginning, as Restated	\$ 32,342	\$ 32,349	\$ 7
Fund Balance, Ending	\$ 25,359	\$ 26,509	\$ 1,150
Less: Appropriation Carryover	-	3,099	(3,099)
Undesignated Fund Balance, Ending	\$ 25,359	\$ 23,410	\$ (1,949)

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, 2009 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	\$ 519,900	\$ 513,985	\$ (5,915)
Departmental Services/Licenses & Fees	16,963	15,510	(1,453)
Investment Income	5,718	6,552	834
Other Revenues	7,372	10,050	2,678
Total Net Revenues	\$ 549,953	\$ 546,097	\$ (3,856)
Transfers from Other Funds			
Miscellaneous Special Revenue Fund	\$ 365	\$ 365	\$ -
Total Net Revenues and Transfers-In	\$ 550,318	\$ 546,462	\$ (3,856)
Expenditures and Transfers-Out			
Health			
Departmental Appropriations	\$ 346	\$ 346	\$ -
Administrative Uniformity Committee	153	150	3
Community & Family Health Promotion	1,188	788	400
Community Benefit Standards	77	77	-
E-Health Matching Grants	3,500	3,500	-
E-Health Revolving Loans	6,300	6,300	-
E-Health Technology Support	382	382	-
Federally Qualified Health Centers	1,824	1,824	-
Health Care Transformation Task	15	15	-
Health Savings & Measurement	152	152	-
Loan Forgiveness	710	710	-
Open Door Health Center	350	350	-
Pediatric Medical Home Project	596	554	42
Policy Quality & Compliance	6,855	6,772	83
Total Health	\$ 22,448	\$ 21,920	\$ 528
Human Services			
Departmental Appropriations	\$ 401,118	\$ 390,735	\$ 10,383
Mental Health Grants	750	750	-
Total Human Services	\$ 401,868	\$ 391,485	\$ 10,383
Legislature			
Departmental Appropriations	\$ 178	\$ 178	\$ -
MMB Non-Operating			
Departmental Appropriations	\$ 98,000	\$ 98,000	\$ -
Revenue			
Departmental Appropriations	\$ 1,809	\$ 1,739	\$ 70
Revenue Intergovernmental Payments			
MNcare Interest on Refunds	\$ 566	\$ 566	\$ -

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, 2009 (IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
University of Minnesota			
Departmental Appropriations	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out	<u>\$ 527,026</u>	<u>\$ 516,045</u>	<u>\$ 10,981</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 23,292	\$ 30,417	\$ 7,125
Fund Balance, Beginning, as Reported	\$ 261,211	\$ 261,211	\$ -
Prior Period Adjustments	<u>-</u>	<u>268</u>	<u>268</u>
Fund Balance, Beginning, as Restated	<u>\$ 261,211</u>	<u>\$ 261,479</u>	<u>\$ 268</u>
Fund Balance, Ending	\$ 284,503	\$ 291,896	\$ 7,393
Less: Appropriation Carryover	<u>-</u>	<u>5,182</u>	<u>(5,182)</u>
Undesignated Fund Balance, Ending	<u><u>\$ 284,503</u></u>	<u><u>\$ 286,714</u></u>	<u><u>\$ 2,211</u></u>

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2009

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	\$ 43,357	\$ 41,394	\$ (1,963)
Investment Income	1,000	756	(244)
Total Net Revenues	\$ 44,357	\$ 42,150	\$ (2,207)
Transfers from Other Funds			
Miscellaneous Special Revenue Fund	\$ 1,450	\$ 1,450	\$ -
Total Net Revenues and Transfers-In	\$ 45,807	\$ 43,600	\$ (2,207)
Expenditures and Transfers-Out			
Employment & Economic Development			
Boys/Girls Club-WDF	\$ 1,000	\$ 1,000	\$ -
Deaf/Hard Hearing-WDF	175	175	-
Extended Employment-WDF	7,263	7,061	202
Interpreters Program-WDF	350	350	-
Lifetrack-WDF	250	250	-
Minnesota Youth Program - MPLS-Learn to Earn	1,402	1,376	26
Minnesota Youth-WDF	3,500	3,500	-
OIC-WDF	1,375	1,375	-
St Paul Summer Youth-WDF	599	599	-
Workforce Development Fund/ITC	45,764	45,764	-
Youth-Build-WDF	999	999	-
Total Employment & Economic Development	\$ 62,677	\$ 62,449	\$ 228
Labor and Industry			
Labor Standards & Apprenticeship	\$ 670	\$ 670	\$ -
Leap Grants	100	100	-
Total Labor and Industry	\$ 770	\$ 770	\$ -
Total Expenditures and Transfers-Out	\$ 63,447	\$ 63,219	\$ 228
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (17,640)	\$ (19,619)	\$ (1,979)
Fund Balance, Beginning, as Reported	\$ 17,730	\$ 17,730	\$ -
Prior Period Adjustments	-	2,566	2,566
Fund Balance, Beginning, as Restated	\$ 17,730	\$ 20,296	\$ 2,566
Fund Balance, Ending	\$ 90	\$ 677	\$ 587
Less: Appropriation Carryover	-	566	(566)
Undesignated Fund Balance, Ending	\$ 90	\$ 111	\$ 21

