

**MINNESOTA DEPARTMENT OF TRANSPORTATION**

**FINANCIAL REPORTS**

**MARCH 31, 2005**



228

**RECEIVED**

MAY 06 2005

LEGISLATIVE REFERENCE LIBRARY  
STATE OFFICE BUILDING  
ST. PAUL, MN 55155

**Trunk Highway Fund**

**Aeronautics Funds**

**Transportation Fund**

**Other Funds**

6

P1095



## TABLE OF CONTENTS

|   | PAGE  |
|---|-------|
| <b>TRUNK HIGHWAY FUND</b>   |       |
| Balance Sheet   | 1     |
| Comparative Statement of Revenue and Expenditures                           | 2     |
| Analysis of Changes in Fund Balance   | 3     |
| Account Detail Report   | 4,5   |
| <b>TRUNK HIGHWAY BOND FUND</b>  |       |
| Balance Sheet, Analysis of Changes in Fund Balance                          | 6     |
| <b>STATE AIRPORT FUNDS</b>  |       |
| Schedule of Transportation Revolving Fund                                   | 7     |
| Schedule of Hangar Revolving Fund   | 8     |
| Changes in Loans Receivable Account   | 8     |
| Balance Sheet   | 9     |
| Comparative Statement of Revenue and Expenditures                           | 10    |
| Analysis of Changes in Fund Balances  | 11    |
| Account Detail Report   | 12    |
| <b>TRANSPORTATION FUND</b>  |       |
| Balance Sheet   | 13    |
| Account Detail Report   | 14    |
| <b>OTHER FUNDS (Transit, Aeronautics, and Miscellaneous Appropriations)</b> |       |
| Account Detail Report   | 15-17 |

## HIGHLIGHTS

### TRUNK HIGHWAY FUND

**NOTE A:** The statements took on a different look this month as a result of separating the Trunk Highway (270) fund and the Trunk Highway Bond (272) fund. DOT together with the Department of Finance have decided that the Trunk Highway Bond fund is more accurately classified as a capital projects type of fund rather than a special revenue fund. That being the case they will have to be reported separately. The new balance sheet and changes in fund balance statement for the Trunk Highway Bond fund are located on page 6.

**NOTE B:** Due to interpretations of new accounting standards, in fiscal year 2003 we were not able to recognize nearly \$41 million of revenues as the federal share of advance construction (AC) project expenditures. In fiscal year 2004 that figure rose to approximately \$65 million. That was due to the long-term nature of these revenues. The estimate for unbilled AC at the end of this fiscal year is an additional \$27.2 million for a total of \$92 million. That amount was deducted from both the federal aid agreement figure and the unreserved fund balance so that we can report the projected year-end fund balance at the appropriate level.

**NOTE C:** The fund balance increased to a projected balance of \$21.7 million by the end of the year, primarily due to revenue over forecast for the month of \$12.3 million. Year to date revenue is \$32 million over forecast as detailed below:

|                                   | <u>Year to Date</u> |
|-----------------------------------|---------------------|
| <b>Motor Vehicle Registration</b> | <b>\$ 16.4</b>      |
| <b>Motor Fuel Tax Revenue</b>     | <b>\$ 9.3</b>       |
| <b>Other Income</b>               | <b>\$ 7.3</b>       |
| <b>Motor Vehicle Sales Tax</b>    | <b>\$ .7</b>        |
| <b>Investment Income</b>          | <b>\$ ( .3)</b>     |
| <b>Driver's License Fees</b>      | <b>\$ ( 1.4)</b>    |

NOTE: THESE STATEMENTS HAVE NOT BEEN AUDITED AND ARE FOR DEPARTMENTAL USE ONLY.

TRUNK HIGHWAY FUND  
BALANCE SHEET  
As of March, 2005

ASSETS AND RESOURCES

|   |    |                      |
|---|----|----------------------|
| Cash and Investments                                      | \$ | 245,345,072          |
| Accounts Receivable (Net of Allowance for Doubtful)       |    | 2,356,464            |
| Federal Aid Receivable                                    |    | 0                    |
| Federal Aid Agreements (1) (2)                            |    | 481,464,877          |
| Due From HUTD (3)   |    | 38,749,604           |
| Advances to Transportation Revolving Loan Fund (TRLF) (4) |    | 7,158,400            |
| <br>  |    |                      |
| Estimated Revenue - State Funds                           | \$ | 822,985,506          |
| Less: Revenue   |    | (636,578,268)        |
| Plus : Revenue Greater/(Less) than Forecast               |    | <u>31,957,320</u>    |
| Balance   |    | 218,364,558          |
| <br>  |    |                      |
| Bonds - Total Authorized                                  | \$ | 0                    |
| Less: Issued  |    | <u>0</u>             |
|   |    | 0                    |
| <br>  |    |                      |
| Federal Aid Programmed-Highway Improvement                | \$ | 355,400,000          |
| Less: Agreements Executed (1)                             |    | <u>(98,919,967)</u>  |
|   |    | 256,480,033          |
| <br>  |    |                      |
| Total Assets and Resources                                | \$ | <u>1,249,919,007</u> |

LIABILITIES, APPROPRIATIONS, AND FUND BALANCES

|  |    |                      |                         |
|--|----|----------------------|-------------------------|
| Liabilities:                               |    |                      |                         |
| Vouchers Payable                           | \$ | 2,460,320            |                         |
| Deferred Revenue                           |    | 23,780               |                         |
| Engineering Liability for Subsequent Years |    | 50,166,309           |                         |
| Accounts Payables                          |    | <u>55,002</u>        |                         |
| Total Liabilities                          |    |                      | \$ 52,705,411           |
| <br>                                       |    |                      |                         |
| Appropriations:                            | \$ | 1,336,784,316        |                         |
| Less: Expenditures                         |    | (460,168,792)        |                         |
| Encumbrances                               |    | <u>(477,245,073)</u> |                         |
|  |    |                      | 399,370,451             |
| <br>                                       |    |                      |                         |
| Fund Balance:                              |    |                      |                         |
| Reserve for Encumbrances for Current Year  | \$ | 477,245,073          |                         |
| Reserve for Encumbrances for Previous Year |    | 291,736,729          |                         |
| Reserve for Appropriations Carried Forward |    | 0                    |                         |
| Reserve for Advances to TRLF (4)           |    | 7,158,400            |                         |
| Unreserved Fund Balance (2)                |    | <u>21,702,943</u>    |                         |
| Total Fund Balance                         |    |                      | 797,843,145             |
| <br>                                       |    |                      |                         |
| Total Liabilities and Fund Balance         |    |                      | \$ <u>1,249,919,007</u> |

- (1) Includes unprocessed agreements  
6,815,485
- (2) Reduced by \$92,000,000 estimated unbilled AC at the end of FY 2005
- (3) The "Due from HUTD" amount is the Motor Fuel accrual resulting from the implementation of GASB 22 which requires recognition of motor fuel taxes in the month earned.
- (4) This is the sum of the Residual Equity Transfers to the Transportation Loan Revolving Fund from the Highway Improvement Appropriation for FY 1999 (\$4,158,400) and FY 2000 (\$3,000,000).

MINNESOTA DEPARTMENT OF TRANSPORTATION  
TRUNK HIGHWAY FUND  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
MARCH 31, 2005

|   | CURRENT YEAR        |                      |                        | ACTUAL               | PRIOR YEAR           |                        | CURRENT YEAR           |                        |
|---|---------------------|----------------------|------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|
|   | ESTIMATED           | ACTUAL               | BUDGET                 |                      | YTD ACTUAL           | TOTAL YEAR ACTUAL      | YTD ACTUAL + REMAINING | TOTAL YEAR BUDGET      |
| <b>BEGINNING BALANCE</b>                      |                     |                      |                        |                      |                      |                        |                        |                        |
| Cash and Investments                          |                     | \$245,434,170        |                        | 283,275,702          |                      |                        |                        |                        |
| Accrued Investment Income                     |                     | 0                    |                        | 251,161              |                      |                        |                        |                        |
| Due From Other Funds                          |                     | 29,554,644           |                        | 36,429,000           |                      |                        |                        |                        |
| Accounts Receivable                           |                     | 1,052,083            |                        | 9,155,300            |                      |                        |                        |                        |
| Less Allowance                                |                     | (300,000)            |                        | (300,000)            |                      |                        |                        |                        |
| Federal Aid Receivable                        |                     | 0                    |                        | 0                    |                      |                        |                        |                        |
| Deferred Revenue                              |                     | (23,780)             |                        | (2,312,780)          |                      |                        |                        |                        |
| Accounts Payable                              |                     | (55,194)             |                        | (90,647,439)         |                      |                        |                        |                        |
| Vouchers Payable                              |                     | (2,711,737)          |                        | (6,804,007)          |                      |                        |                        |                        |
| <b>TOTAL BEGINNING BALANCES</b>               |                     | <u>\$272,950,186</u> |                        | <u>\$229,046,936</u> |                      |                        |                        |                        |
| <b>ADD REVENUE</b>                            |                     |                      |                        |                      |                      |                        |                        |                        |
| Highway User Tax                              |                     |                      |                        |                      |                      |                        |                        |                        |
| Motor Fuel                                    | \$23,294,265        | \$40,986,376         | \$283,119,378          | \$292,388,787        | \$287,533,181        | \$379,663,876          | \$386,883,672          | \$377,614,263          |
| Motor Vehicle Registration                    | 25,730,534          | 18,445,241           | 201,937,855            | 218,356,658          | 219,843,701          | 290,337,496            | 290,725,844            | 274,307,041            |
| Motor Vehicle Sales                           | 8,177,435           | 8,137,834            | 70,785,365             | 71,431,406           | 75,506,693           | 104,235,545            | 101,011,643            | 100,365,602            |
| Total Highway User Tax                        | \$57,202,234        | \$67,569,451         | \$555,842,598          | \$582,176,851        | \$582,883,575        | \$774,236,918          | \$778,621,159          | \$752,286,906          |
| Driver's Licenses                             | 2,102,600           | 1,940,641            | 17,586,100             | 16,189,291           | 16,391,410           | 22,113,403             | 24,642,191             | 26,039,000             |
| Investment Income                             | 298,820             | 396,651              | 2,631,110              | 2,373,056            | 5,081,937            | 2,279,752              | 4,241,946              | 4,500,000              |
| Other Income                                  | 2,734,960           | 4,712,544            | 28,561,140             | 35,839,070           | 34,101,329           | 53,007,146             | 47,437,530             | 40,159,600             |
| Total State Funds Revenue                     | \$62,338,614        | \$74,619,287         | \$604,620,948          | \$636,578,268        | \$638,458,250        | \$851,637,220          | \$854,942,826          | \$822,985,506          |
| Federal Aid Reimbursements                    | 29,363,400          | 2,936,176            | 358,741,200            | 284,703,693          | 286,834,303          | 339,624,379            | 368,662,493            | 442,700,000            |
| <b>TOTAL REVENUE</b>                          | <b>\$91,702,014</b> | <b>\$77,555,463</b>  | <b>\$963,362,148</b>   | <b>\$921,281,961</b> | <b>\$925,292,553</b> | <b>\$1,191,261,598</b> | <b>\$1,223,605,319</b> | <b>\$1,265,685,506</b> |
| <b>LESS EXPENDITURES &amp; TRANSFERS-OUT</b>  |                     |                      |                        |                      |                      |                        |                        |                        |
| Infrastructure Investment & Planning          | \$48,279,300        | \$36,454,265         | \$856,759,000          | \$586,568,544        | \$648,281,531        | \$850,238,460          | \$843,093,544          | \$1,113,284,000        |
| Infrastructure Operations & Maintenance       | 17,611,100          | 18,077,580           | 170,904,600            | 148,650,893          | 155,759,113          | 204,030,405            | 202,590,293            | 224,844,000            |
| Multimodal Systems                            | 580,800             | 584,785              | 5,547,200              | 4,467,723            | 4,217,000            | 5,761,353              | 6,258,131              | 7,337,608              |
| General Support & Systems                     | 3,921,300           | 2,616,781            | 34,678,800             | 28,113,567           | 31,086,326           | 41,754,145             | 38,771,767             | 45,337,000             |
| Other Departments                             | 9,850,400           | 8,343,551            | 93,096,300             | 63,580,723           | 65,464,010           | 88,589,714             | 93,861,423             | 123,377,000            |
| Capital Improvements & Buildings              | 834,000             | 516,650              | 12,141,800             | 12,806,170           | 8,388,509            | 11,510,405             | 15,153,370             | 14,489,000             |
| Reimbursements (from) to Other Funds          | (277,000)           | 0                    | (8,865,997)            | (4,978,360)          | (9,603,627)          | (9,926,630)            | (6,132,363)            | (10,020,000)           |
| Total Expenditures                            | \$80,799,900        | \$66,593,612         | \$1,164,261,703        | \$839,209,259        | \$903,592,862        | \$1,191,957,852        | \$1,193,596,164        | \$1,518,648,608        |
| Transfers-Out                                 |                     |                      |                        |                      |                      |                        |                        |                        |
| To Debt Service                               | \$0                 | \$0                  | 0                      | \$27,207,247         | \$16,288,508         | \$16,288,508           | 27,207,247             | \$0                    |
| Other Transfers Out                           | 0                   | 0                    | 0                      | 0                    | 0                    | 0                      | 0                      | 0                      |
| Fund Balance                                  | 0                   | 0                    | 0                      | 354                  | 63                   | (39)                   | 354                    | 0                      |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS-OUT</b> | <b>\$80,799,900</b> | <b>\$66,593,612</b>  | <b>\$1,004,146,503</b> | <b>\$866,416,861</b> | <b>\$919,881,433</b> | <b>\$1,208,246,321</b> | <b>\$1,220,803,412</b> | <b>\$1,518,648,608</b> |
| <b>ENDING BALANCES</b>                        |                     |                      |                        |                      |                      |                        |                        |                        |
| Cash and Investments                          |                     | \$245,345,072        |                        | \$245,345,072        |                      |                        |                        |                        |
| Due From HUDT                                 |                     | 38,749,604           |                        | 38,749,604           |                      |                        |                        |                        |
| Accounts Receivable                           |                     | 2,656,464            |                        | 2,656,464            |                      |                        |                        |                        |
| Less Allowance                                |                     | (300,000)            |                        | (300,000)            |                      |                        |                        |                        |
| Federal Aid Receivable                        |                     | 0                    |                        | 0                    |                      |                        |                        |                        |
| Deferred Revenue                              |                     | (23,780)             |                        | (23,780)             |                      |                        |                        |                        |
| Accounts Payable                              |                     | (55,002)             |                        | (55,002)             |                      |                        |                        |                        |
| Vouchers Payable                              |                     | (2,460,320)          |                        | (2,460,320)          |                      |                        |                        |                        |
| <b>TOTAL ENDING BALANCES</b>                  |                     | <u>\$283,912,037</u> |                        | <u>\$283,912,037</u> |                      |                        |                        |                        |

TRUNK HIGHWAY FUND  
ANALYSIS OF CHANGES IN FUND BALANCE  
March 31, 2005

|   |                         |                      |
|---|-------------------------|----------------------|
| Unreserved Fund Balance - July 1, 2004                      |                         | \$ (52,555,753)      |
| Estimated Revenue:  |                         |                      |
| State Funds   | \$ 822,985,506          |                      |
| Federal Aid Agreement Programmed                            | 355,400,000             |                      |
| Total Revenue   | <u>\$ 1,178,385,506</u> |                      |
| Appropriations and Other Financing Uses                     |                         |                      |
| Infrastructure Investment & Planning                        | \$ 933,639,886          |                      |
| Infrastructure Operations & Maintenance                     | 222,676,074             |                      |
| Multimodal Systems  | 6,937,003               |                      |
| General Support & Services                                  | 48,436,427              |                      |
| Other Departments   | 108,489,892             |                      |
| Buildings & Capital Improvements                            | 16,605,034              |                      |
| Total Appropriations  | <u>\$ 1,336,784,316</u> |                      |
| Reimbursements (from)/to Other Funds                        | 0                       |                      |
| Transfers-Out - Debt Service                                | 27,207,247              |                      |
| Transfers-Out   | <u>(4,978,360)</u>      |                      |
| Total Appropriations and Operating Transfers                | <u>\$ 1,359,013,203</u> |                      |
| Revenues more than Expenditures and Operating Transfers-out |                         | (180,627,697)        |
| Other Changes in Unreserved Fund Balances:                  |                         |                      |
| Revenue Greater/Less than Forecast                          | \$ 31,957,320           |                      |
| Reserve for Encumbrances for Prior Years Decreased          | 120,637,519             |                      |
| Change in Reserve for Appropriations Carried Forward        | 134,535,310             |                      |
| Prior Period Adjustment                                     | (353)                   |                      |
| Decrease in Engineering Liability                           | 5,431,790               |                      |
| Change in AC Agreements Unbilled                            | (27,228,299)            |                      |
| Prior Period Adjustment-Fed Aid Agreements Executed         | (1,887,565)             |                      |
| Federal Aid Releases  | <u>(8,559,329)</u>      |                      |
| Total Other Changes in Unreserved Fund Balances             |                         | <u>254,886,393</u>   |
| Unreserved Fund Balance - MARCH 31, 2005                    |                         | <u>\$ 21,702,943</u> |

MINNESOTA DEPARTMENT OF TRANSPORTATION  
TRUNK HIGHWAY FUND  
ACCOUNT DETAIL REPORT  
MARCH 31, 2005

|  | PRIOR YEARS             |                              |                          |                                | FISCAL YEAR 2005 |                              |                          |                         |                       |
|--|-------------------------|------------------------------|--------------------------|--------------------------------|------------------|------------------------------|--------------------------|-------------------------|-----------------------|
|  | 6/30/04<br>ENCUMBRANCES | YEAR TO DATE<br>EXPENDITURES | 03/31/05<br>ENCUMBRANCES | CREDIT(CHARGE)<br>TO FUND BAL. | APPROPRIATIONS   | YEAR TO DATE<br>EXPENDITURES | 03/31/05<br>ENCUMBRANCES | UNENCUMBERED<br>BALANCE | TOTAL<br>EXPENDITURES |
| <b>INFRA. INVESTMENT &amp; PLANNING</b>  |                         |                              |                          |                                |                  |                              |                          |                         |                       |
| Highway Improvement                      | \$776,154,225           | \$368,678,759                | \$289,212,617            | \$118,262,849                  | \$729,932,291    | \$99,098,166                 | \$283,141,150            | \$347,692,975           | \$467,776,925         |
| Road/Bridge Construction                 | 1,366,335               | 1,108,534                    | 257,800                  | 1                              | 23,671,713       | 1,091,400                    | 22,580,313               | 0                       | 2,199,934             |
| Prior Year Cert Encumb.                  | 307,479                 | (107,000)                    | 27,998                   | 386,481                        | 0                | 0                            | 0                        | 0                       | (107,000)             |
| Highway Program                          | 254,482                 | 65,105                       | 111,599                  | 77,778                         | 4,060,639        | 2,616,778                    | 1,078,091                | 365,770                 | 2,681,883             |
| General Research/Investment              | 1,078,049               | 563,769                      | 484,282                  | 29,998                         | 1,704,627        | 1,032,232                    | 403,006                  | 269,389                 | 1,596,001             |
| Transportation Data Analysis             | (6,956)                 | (6,956)                      | 0                        | 0                              | 2,728,125        | 1,813,148                    | 903,854                  | 11,123                  | 1,806,192             |
| Federal/State Safety                     | 0                       | 0                            | 0                        | 0                              | 77,088           | 0                            | 0                        | 77,088                  | 0                     |
| Debt Service                             | 186,723                 | 0                            | 186,723                  | 0                              | 10,000,000       | 8,170,000                    | 0                        | 1,830,000               | 8,170,000             |
| Central Engineer Services                | 2,191,007               | 1,171,500                    | 198,958                  | 820,549                        | 49,715,667       | 30,008,449                   | 18,167,047               | 1,540,171               | 31,179,949            |
| Construction Engineer                    | 2,620,094               | 2,385,278                    | 175,023                  | 59,793                         | 99,752,132       | 63,682,039                   | 31,880,733               | 4,189,360               | 66,067,317            |
| Engineer Service                         | 780,153                 | 525,030                      | 216,449                  | 38,674                         | 11,997,604       | 4,672,313                    | 4,222,711                | 3,102,580               | 5,197,343             |
| Total Infrastructure Invest. & Plng      | \$784,931,591           | \$374,384,019                | \$290,871,449            | \$119,676,123                  | \$933,639,886    | \$212,184,525                | \$362,376,905            | \$359,078,456           | \$586,568,544         |
| <b>INFRASTRUCTURE OPER. &amp; MAINT.</b> |                         |                              |                          |                                |                  |                              |                          |                         |                       |
| Gifts and Grants                         | \$0                     | \$0                          | \$0                      | \$0                            | \$0              | \$0                          | \$0                      | \$0                     | \$0                   |
| Electronic Communications                | 387,256                 | 345,511                      | 41,014                   | 731                            | 6,415,712        | 4,195,540                    | 1,960,808                | 259,364                 | 4,541,051             |
| Field Operations Admin                   | 1,325,675               | 814,773                      | 210,880                  | 300,022                        | 24,267,045       | 12,765,921                   | 5,661,697                | 5,839,427               | 13,580,694            |
| Maintenance/Surplus Materials            | 4,750,253               | 4,357,929                    | 63,869                   | 328,455                        | 173,364,527      | 113,961,501                  | 50,282,792               | 9,120,234               | 118,319,430           |
| Road Equipment                           | 2,161,487               | 1,932,379                    | 227,298                  | 1,810                          | 18,628,790       | 10,277,339                   | 6,909,303                | 1,442,148               | 12,209,718            |
| Total Infra. Oper. & Maintenance         | \$8,624,671             | \$7,450,592                  | \$543,061                | \$631,018                      | \$222,676,074    | \$141,200,301                | \$64,814,600             | \$16,661,173            | \$148,650,893         |
| <b>MULTIMODAL SYSTEMS</b>                |                         |                              |                          |                                |                  |                              |                          |                         |                       |
| Rail Service Plan. & Prog.               | \$8,894                 | \$5,286                      | \$1,888                  | \$1,720                        | 1,845,809        | \$1,242,634                  | \$564,512                | \$38,663                | \$1,247,920           |
| Transit Planning and Evaluation          | 10,182                  | 5,277                        | 0                        | 4,905                          | 946,734          | 508,308                      | 373,081                  | 65,345                  | 513,585               |
| Common Carrier Rate Regulation           | 25,594                  | 21,714                       | 0                        | 3,880                          | 3,277,826        | 2,183,106                    | 1,066,217                | 28,503                  | 2,204,820             |
| Aeronautics Management                   | 24,510                  | 24,510                       | 0                        | 0                              | 866,634          | 476,888                      | 219,518                  | 170,228                 | 501,398               |
| Total Multimodal Systems                 | \$69,180                | \$56,787                     | \$1,888                  | \$10,505                       | \$6,937,003      | \$4,410,936                  | \$2,223,328              | \$302,739               | \$4,467,723           |
| <b>GENERAL SUPPORT &amp; SERVICES</b>    |                         |                              |                          |                                |                  |                              |                          |                         |                       |
| Administration                           | \$621,922               | \$502,432                    | \$25,401                 | \$94,089                       | 33,732,223       | \$20,130,331                 | \$9,444,983              | \$4,156,909             | \$20,632,763          |
| Tort Claims                              | 0                       | 0                            | 0                        | 0                              | 947,811          | 54,000                       | 0                        | 893,811                 | 54,000                |
| Statewide Indirect Cost                  | 0                       | 0                            | 0                        | 0                              | 5,288,697        | 3,966,523                    | 1,322,174                | 0                       | 3,966,523             |
| General Services                         | 97,942                  | 93,370                       | 92                       | 4,480                          | 4,842,004        | 1,689,559                    | 817,233                  | 2,335,212               | 1,782,929             |
| Contracts Management                     | 1,525                   | 745                          | 780                      | 0                              | 214,362          | 154,896                      | 51,278                   | 8,188                   | 155,641               |
| EDP Development                          | 126,490                 | 14,843                       | 24,368                   | 87,279                         | 853,400          | 421,001                      | 374,722                  | 57,677                  | 435,844               |
| Legal Services                           | 7,267                   | 0                            | 0                        | 7,267                          | 2,557,930        | 1,085,867                    | 1,170,198                | 301,865                 | 1,085,867             |
| Total General Support & Services         | \$855,146               | \$611,390                    | \$50,641                 | \$193,115                      | \$48,436,427     | \$27,502,177                 | \$13,180,588             | \$7,753,662             | \$28,113,567          |



MINNESOTA DEPARTMENT OF TRANSPORTATION  
TRUNK HIGHWAY FUND  
ACCOUNT DETAIL REPORT  
MARCH 31, 2005

|   | PRIOR YEARS             |                              |                          |                                | FISCAL YEAR 2005       |                              |                          |                         |                       |
|---|-------------------------|------------------------------|--------------------------|--------------------------------|------------------------|------------------------------|--------------------------|-------------------------|-----------------------|
|   | 6/30/04<br>ENCUMBRANCES | YEAR TO DATE<br>EXPENDITURES | 03/31/05<br>ENCUMBRANCES | CREDIT(CHARGE)<br>TO FUND BAL. | APPROPRIATIONS         | YEAR TO DATE<br>EXPENDITURES | 03/31/05<br>ENCUMBRANCES | UNENCUMBERED<br>BALANCE | TOTAL<br>EXPENDITURES |
| <b>OTHER DEPARTMENTS</b>                    |                         |                              |                          |                                |                        |                              |                          |                         |                       |
| Mississippi River Pkwy Commission           | \$0                     | \$0                          | \$0                      | \$0                            | \$0                    | \$0                          | \$0                      | \$0                     | \$0                   |
| Minnesota Safety Council                    | 0                       | 0                            | 0                        | 0                              | 0                      | 0                            | 0                        | 0                       | 0                     |
| Travel Information Centers                  | 0                       | 0                            | 0                        | 0                              | 0                      | 0                            | 0                        | 0                       | 0                     |
| Dept. of Public Safety                      | 310,530                 | 289,814                      | 1,298                    | 19,418                         | 108,489,892            | 63,290,909                   | 31,177,755               | 14,021,228              | 63,580,723            |
| Dept. of Health-Emergency Med Svc           | 0                       | 0                            | 0                        | 0                              | 0                      | 0                            | 0                        | 0                       | 0                     |
| Dept. of Education                          | 0                       | 0                            | 0                        | 0                              | 0                      | 0                            | 0                        | 0                       | 0                     |
| Bond Sales - Finance                        | 0                       | 0                            | 0                        | 0                              | 0                      | 0                            | 0                        | 0                       | 0                     |
| Total, Other Departments                    | \$310,530               | \$289,814                    | \$1,298                  | \$19,418                       | \$108,489,892          | \$63,290,909                 | \$31,177,755             | \$14,021,228            | \$63,580,723          |
| <b>BUILDINGS &amp; CAPITAL IMPROVEMENTS</b> |                         |                              |                          |                                |                        |                              |                          |                         |                       |
| Buildings & Capital Imp - Continuing        | \$0                     | \$0                          | \$0                      | \$0                            | \$4,947,600            | \$4,155,922                  | \$374,706                | \$416,972               | \$4,155,922           |
| Buildings & Capital Improvements            | 1,601,958               | 1,226,226                    | 268,392                  | 107,340                        | 11,657,434             | 7,424,022                    | 3,097,191                | 1,136,221               | 8,650,248             |
| Total, Buildings & Capital Improvements     | \$1,601,958             | \$1,226,226                  | \$268,392                | \$107,340                      | \$16,605,034           | \$11,579,944                 | \$3,471,897              | \$1,553,193             | \$12,806,170          |
| <b>TOTAL</b>                                | <b>\$796,393,076</b>    | <b>\$384,018,828</b>         | <b>\$291,736,729</b>     | <b>\$120,637,519</b>           | <b>\$1,336,784,316</b> | <b>\$460,168,792</b>         | <b>\$477,245,073</b>     | <b>\$399,370,451</b>    | <b>\$844,187,620</b>  |
| <b>REIMBURSEMENTS FROM OTHER FUNDS</b>      |                         |                              |                          |                                |                        |                              |                          |                         |                       |
| From General Fund                           | \$0                     | \$0                          | \$0                      | \$0                            | \$0                    | \$0                          | \$0                      | \$0                     | \$0                   |
| From Highway Users Tax Fund                 | 0                       | 0                            | 0                        | 0                              | 0                      | 0                            | 0                        | 0                       | 0                     |
| From Other funds                            |                         |                              |                          |                                | (4,978,360)            | (4,978,360)                  | 0                        | 0                       | (4,978,360)           |
| Total Reimbursements                        | \$0                     | \$0                          | \$0                      | \$0                            | (\$4,978,360)          | (\$4,978,360)                | \$0                      | \$0                     | (\$4,978,360)         |
| <b>OPERATING TRANSFERS</b>                  |                         |                              |                          |                                |                        |                              |                          |                         |                       |
| To Debt Service Fund                        | \$0                     | \$0                          | \$0                      | \$0                            | \$27,207,247           | \$27,207,247                 | \$0                      | \$0                     | \$27,207,247          |
| Total Operating Transfers                   | \$0                     | \$0                          | \$0                      | \$0                            | \$27,207,247           | \$27,207,247                 | \$0                      | \$0                     | \$27,207,247          |
| <b>GRAND TOTAL</b>                          | <b>\$796,393,076</b>    | <b>\$384,018,828</b>         | <b>\$291,736,729</b>     | <b>\$120,637,519</b>           | <b>\$1,359,013,203</b> | <b>\$482,397,679</b>         | <b>\$477,245,073</b>     | <b>\$399,370,451</b>    | <b>\$866,416,507</b>  |

Trunk Highway Fund: Account Detail: Sheet 2 of 2

**MINNESOTA DEPARTMENT OF TRANSPORTATION  
TRUNK HIGHWAY BOND FUND  
BALANCE SHEET  
As of March 31, 2005**

| <u>ASSETS</u>            |                       | <u>LIABILITIES, APPROPRIATIONS, AND FUND BALANCES</u> |                       |
|--------------------------|-----------------------|---|-----------------------|
| Cash in Treasury         | \$ 73,772,491         | Liabilities:  |                       |
| Bonds - Total Authorized | \$ 377,825,000        | Vouchers Payable                                      | \$ 6,623              |
| Less: Issued             | <u>(120,100,000)</u>  | Accounts Payable                                      | -                     |
|                          | 257,725,000           | Due to Other Funds                                    | -                     |
|                          |                       | Total Liabilities                                     | <u>\$ 6,623</u>       |
| Total Assets             | <u>\$ 331,497,491</u> | Appropriations:                                       | \$ 356,615,926        |
|                          |                       | Less: Expenditures                                    | (31,146,455)          |
|                          |                       | Encumbrances  | <u>(38,895,732)</u>   |
|                          |                       |   | 286,573,739           |
|                          |                       | Fund Balances   |                       |
|                          |                       | Reserve for Encumbrances - Current Year               | \$ 38,895,732         |
|                          |                       | Reserve for Encumbrances - Prior Year                 | 7,963,171             |
|                          |                       | Unreserved Fund Balance                               | <u>(1,941,774)</u>    |
|                          |                       | Total Fund Balances                                   | <u>\$ 44,917,129</u>  |
|                          |                       | Total Liabilities, Appropriations and Fund Balances   | <u>\$ 331,497,491</u> |

**TRUNK HIGHWAY BOND FUND  
ANALYSIS OF CHANGES IN FUND BALANCE  
March 31, 2005**

|  |                       |
|--|-----------------------|
| Unreserved Fund Balance - July 1, 2004       | \$ (33,242,835)       |
| Estimated Revenue:                           |                       |
| Bond Sale                                    | 377,825,000           |
| Appropriations and Other Financing Uses      | 356,615,926           |
| Road/Bridge Construction                     |                       |
| Other Changes                                |                       |
| Prior Year Encumbrance Decreases (Increases) | <u>10,091,987</u>     |
| Unreserved Fund Balance March 31, 2005       | <u>\$ (1,941,774)</u> |

MINNESOTA DEPARTMENT OF TRANSPORTATION  
STATE AIRPORTS FUND 222  
SCHEDULE OF AIR TRANSPORTATION REVOLVING FUND  
MARCH 31, 2005

| ASSETS and RESOURCES                |                  |                   |
|-------------------------------------|------------------|-------------------|
| Accounts Receivable                 |                  | \$ 5,629          |
| Cash and Investments                |                  | 137,535           |
| Estimated Revenue                   | \$ 503,000       |                   |
| Less: Revenues                      | <u>(313,020)</u> |                   |
| Balance                             |                  | 189,980           |
| Total Assets and Resources          |                  | <u>\$ 333,144</u> |
| ENCUMBRANCES AND FUND BALANCE       |                  |                   |
| Requisitions                        |                  | \$ 63,279         |
| Encumbrances                        |                  | 43,940            |
| Due to other Funds                  |                  | 883               |
| Unencumbered Balance                |                  | 225,042           |
| Total Encumbrances and Fund Balance |                  | <u>\$ 333,144</u> |

CHANGES IN ACCOUNTS RECEIVABLE ACCOUNT  
As of March 31, 2005

|                                    |                  |                 |
|------------------------------------|------------------|-----------------|
| Accounts Receivable - July 1, 2004 |                  | \$ 8,322        |
| Add New Billings                   | \$ 313,020       |                 |
| Less Payments                      | <u>(315,714)</u> |                 |
| Net Change in Accounts Receivable  |                  | (2,693)         |
| Receivable - March 31, 2005        |                  | <u>\$ 5,629</u> |

MINNESOTA DEPARTMENT OF TRANSPORTATION  
STATE AIRPORTS FUND  
SCHEDULE OF HANGAR REVOLVING ACCOUNT  
MARCH 31, 2005

|                      |                  |                     |
|----------------------|------------------|---------------------|
| ASSETS               |                  |                     |
| Loans Receivable     |                  | \$ 3,079,482        |
| Cash and Investments |                  | 1,324,105           |
| Estimated Receipts   | \$ 700,000       |                     |
| Less: Receipts       | <u>(467,880)</u> |                     |
| Balance              |                  | <u>232,120</u>      |
| Total Assets         |                  | <u>\$ 4,635,707</u> |

|   |  |                     |
|---|--|---------------------|
| ENCUMBRANCES, LOANS, AND ACCOUNT BALANCE        |  |                     |
| Encumbrances                                    |  | \$ 162,400          |
| Loans   |  | 3,079,482           |
| Due to other Funds                              |  | 3,587               |
| Unencumbered Balance                            |  | <u>1,390,239</u>    |
| Total Encumbrances, Loans, and Account Balances |  | <u>\$ 4,635,707</u> |

CHANGES IN LOANS RECEIVABLE ACCOUNT  
As of March 31, 2005

|                                 |                  |                     |
|---------------------------------|------------------|---------------------|
| Loans Receivable - July 1, 2004 |                  | \$ 3,547,361        |
| Add New Loans                   | \$ -             |                     |
| Less Repayments                 | <u>(467,880)</u> |                     |
| Net Change in Loans Receivable  |                  | <u>(467,880)</u>    |
| Receivable - March 31, 2005     |                  | <u>\$ 3,079,482</u> |

MINNESOTA DEPARTMENT OF TRANSPORTATION  
STATE AIRPORTS FUNDS  
BALANCE SHEET  
As of March 31, 2005

ASSETS AND RESOURCES

|                                   |                  |                             |
|-----------------------------------|------------------|-----------------------------|
| Cash & Investments                |                  | \$ 19,223,792               |
| Loans Receivable                  |                  | 3,079,482                   |
| Accounts Receivable               |                  | 5,628                       |
| Estimated Revenue                 | \$ 18,255,000    |                             |
| Less: Revenue                     | \$ (14,853,464)  |                             |
| Revenue more (less) than Forecast | <u>1,334,982</u> | <u>(13,518,482)</u>         |
| Balance                           |                  | 4,736,518                   |
| Total Assets and Resources        |                  | <u><u>\$ 27,045,420</u></u> |

LIABILITIES, APPROPRIATIONS, AND FUND BALANCES

Liabilities:

|  |                    |                             |
|--|--------------------|-----------------------------|
| Vouchers Payable                                     |                    | \$ 3,073                    |
| Appropriations                                       | \$ 25,548,695      |                             |
| Less: Expenditures                                   | \$ (8,766,516)     |                             |
| Encumbrances   | <u>(9,927,534)</u> | <u>(18,694,050)</u>         |
| Unencumbered Balances                                |                    | 6,854,645                   |
| Fund Balances  |                    |                             |
| Reserve for Encumbrances for Current Year            | \$ 9,927,534       |                             |
| Reserve for Encumbrances for Prior Years             | 2,496,527          |                             |
| Reserve for Hangar Revolving                         | 4,400,000          |                             |
| Unreserved Fund Balances                             | <u>3,363,641</u>   | <u>20,187,702</u>           |
| Total Fund Balances                                  |                    | 20,187,702                  |
| Total Liabilities, Appropriations, and Fund Balances |                    | <u><u>\$ 27,045,420</u></u> |

STATE AIRPORTS FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
MARCH 31, 2005

|                                  | CURRENT YEAR        |                      |                      | PRIOR YEAR           |                      | CURRENT YEAR         |                      |                      |
|----------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                  | MARCH               |                      | YEAR TO DATE         |                      | YTD                  | TOTAL YEAR           | YTD ACTUAL           | TOTAL YEAR           |
|                                  | ESTIMATED           | ACTUAL               | BUDGET               | ACTUAL               | ACTUAL               | ACTUAL               | + REMAINING          | BUDGET               |
| <b>BEGINNING BALANCES</b>        |                     |                      |                      |                      |                      |                      |                      |                      |
| Cash and Investments             |                     | \$ 19,613,526        |                      |                      | \$ 18,640,771        |                      |                      |                      |
| Loans Receivable                 |                     | 3,137,052            |                      |                      | 3,547,362            |                      |                      |                      |
| Accounts Receivable              |                     |                      |                      |                      | 968,886              |                      |                      |                      |
| Accounts Payable                 |                     |                      |                      |                      | 17,077               |                      |                      |                      |
| Warrants Payable                 |                     | 0                    |                      |                      | (5,018,007)          |                      |                      |                      |
| <b>TOTAL BEGINNING BALANCES</b>  |                     | <b>\$ 22,750,578</b> |                      |                      | <b>\$ 18,156,089</b> |                      |                      |                      |
| <b>ADD REVENUE</b>               |                     |                      |                      |                      |                      |                      |                      |                      |
| Aviation Fuel Tax                | \$ 349,274          | \$ 303,094           | \$ 2,916,672         | \$ 2,061,604         | \$ 1,777,411         | \$ 2,590,202         | \$ 3,144,932         | \$ 4,000,000         |
| Airline Flight Property Tax      | 0                   | 0                    | 7,795,000            | 7,742,425            | 7,883,660            | 7,892,231            | 7,742,425            | 7,795,000            |
| Aircraft Registration            | 0                   | 25,085               | 2,241,400            | 3,965,393            | 2,957,803            | 5,217,262            | 7,326,993            | 5,603,000            |
| Investment Income                | 21,590              | 40,879               | 168,910              | 230,804              | 151,815              | 205,525              | 315,894              | 254,000              |
| Other Income                     | 5,000               | 525                  | 66,500               | 537,524              | 175,285              | 244,084              | 574,024              | 103,000              |
| Transportation Services (A/R)    | 50,000              | 76,353               | 330,000              | 315,715              | 250,518              | 334,312              | 485,715              | 500,000              |
| <b>TOTAL REVENUE</b>             | <b>\$ 425,864</b>   | <b>\$ 445,936</b>    | <b>\$ 13,518,482</b> | <b>\$ 14,853,464</b> | <b>\$ 13,196,493</b> | <b>\$ 16,483,617</b> | <b>\$ 19,589,983</b> | <b>\$ 18,255,000</b> |
| <b>LESS EXPENDITURES</b>         |                     |                      |                      |                      |                      |                      |                      |                      |
| Operations                       | \$ 501,362          | \$ 344,958           | \$ 4,382,673         | \$ 3,364,441         | \$ 3,267,108         | \$ 4,594,155         | \$ 5,070,118         | \$ 6,088,350         |
| Airport Development & Assistance | 918,000             | 436,177              | 15,072,100           | 6,947,231            | 10,136,924           | 12,449,644           | 10,229,369           | 18,354,238           |
| Air Transportation Services      | 65,000              | 115,177              | 460,450              | 397,680              | 365,407              | 677,570              | 652,677              | 715,447              |
| <b>TOTAL EXPENDITURES</b>        | <b>\$ 1,484,362</b> | <b>\$ 896,312</b>    | <b>\$ 19,915,223</b> | <b>\$ 10,709,352</b> | <b>\$ 13,769,440</b> | <b>\$ 17,721,369</b> | <b>\$ 15,952,164</b> | <b>\$ 25,158,035</b> |
| <br>                             |                     |                      |                      |                      |                      |                      |                      |                      |
| Cash and Investments             |                     | \$ 19,223,792        |                      |                      | \$ 19,223,792        |                      |                      |                      |
| Loans Receivable                 |                     | 3,079,482            |                      |                      | 3,079,482            |                      |                      |                      |
| Vouchers Payable                 |                     | (3,073)              |                      |                      | (3,073)              |                      |                      |                      |
| <b>TOTAL ENDING BALANCES</b>     |                     | <b>\$ 22,300,201</b> |                      |                      | <b>\$ 22,300,201</b> |                      |                      |                      |

STATE AIRPORTS FUND  
ANALYSIS OF CHANGES IN FUND BALANCES  
MARCH 31, 2005

|  |    |            |             |
|--|----|------------|-------------|
| Unreserved Fund Balances - July 1, 2004              |    | \$         | 3,689,927   |
| Estimated Revenue                                    |    |            |             |
| Aviation Fuel Tax                                    | \$ | 4,000,000  |             |
| Airline Flight Property Tax                          |    | 7,795,000  |             |
| Aircraft Registration                                |    | 5,603,000  |             |
| Investment Income                                    |    | 254,000    |             |
| Other Income   |    | 103,000    |             |
| Transportation Services (A/R)                        |    | 500,000    |             |
| Total Estimated Revenue                              |    | 18,255,000 |             |
| Appropriations                                       |    |            |             |
| Operations   |    | 6,087,203  |             |
| Airport Development & Assistance                     |    | 18,746,045 |             |
| Air Transportation Services                          |    | 715,447    |             |
| Total Appropriations                                 |    | 25,548,695 |             |
| Appropriations in Excess of Estimated Revenue        |    |            | (7,293,695) |
| Other Changes in Unreserved Fund Balances            |    |            |             |
| Change in Reserve for Appropriations Carried Forward |    | 5,141,959  |             |
| Revenue Greater than (Less than) Forecast            |    | 1,334,982  |             |
| Increase/(Decrease) in Accounts Receivable           |    | 5,628      |             |
| Reserve for Encumbrances for Prior Years Cancelled   |    | 484,840    |             |
| Total Other Changes in Unreserved Fund Balances      |    |            | 6,967,409   |
| Unreserved Fund Balances - March 31, 2005            |    | \$         | 3,363,641   |

MINNESOTA DEPARTMENT OF TRANSPORTATION  
STATE AIRPORTS FUND  
ACCOUNT DETAIL REPORT  
MARCH 31, 2005

|   | /-----PRIOR YEARS-----/ |                              |                        |  | //-----FISCAL YEAR 2005-----/ |                        |                         |                     | TOTAL<br>EXPENDITURES |
|---|-------------------------|------------------------------|------------------------|--|-------------------------------|------------------------|-------------------------|---------------------|-----------------------|
|   | 6/30/04<br>ENCUMBRANCES | YEAR TO DATE<br>EXPENDITURES | 3/31/5<br>ENCUMBRANCES | CREDIT(CHARGE)<br>TO FUND BALANCE APPROPRIATIONS | YEAR TO DATE<br>EXPENDITURES  | 3/31/5<br>ENCUMBRANCES | UNENCUMBERED<br>BALANCE |                     |                       |
| <b>OPERATIONS</b>                             |                         |                              |                        |  |                               |                        |                         |                     |                       |
| Online Aircraft Registration                  | \$ 0                    | \$ 0                         | \$ 0                   | \$ 0   | \$ 100,000                    | \$ 49,920              | \$ 0                    | \$ 50,080           | \$ 49,920             |
| Aviation Fuel Tax Refunds                     | 0                       | 0                            | 0                      | 0  | 1,000                         | 0                      | 0                       | 1,000               | 0                     |
| General Purpose Contingent Fund               | 0                       | 0                            | 0                      | 0  | 100,000                       | 0                      | 0                       | 100,000             | 0                     |
| Statewide Indirect Costs                      | 0                       | 0                            | 0                      | 0  | 51,015                        | 38,261                 | 12,754                  | 0                   | 38,261                |
| Equipment                                     | 3,116                   | 2,780                        | 0                      | 336  | 46,913                        | 13,972                 | 1,797                   | 31,144              | 16,752                |
| Telephone Network -- Aero                     | 0                       | 0                            | 0                      | 0  | 50,000                        | 0                      | 0                       | 50,000              | 0                     |
| Implement GPS Navigational Aids               | 0                       | 0                            | 0                      | 0  | 410,000                       | 0                      | 0                       | 410,000             | 0                     |
| Aeronautics Operations                        | (581)                   | (1,554)                      | 350                    | 623  | 5,107,040                     | 3,164,166              | 1,572,294               | 370,580             | 3,162,612             |
| Air Service Marketing Program                 | 200,259                 | 79,895                       | 120,364                | 0  | 221,235                       | 17,002                 | 94,998                  | 109,235             | 96,897                |
| <b>Total, Operations</b>                      | <b>\$ 202,794</b>       | <b>\$ 81,121</b>             | <b>\$ 120,714</b>      | <b>\$ 959</b>                                    | <b>\$ 6,087,203</b>           | <b>\$ 3,283,321</b>    | <b>\$ 1,681,843</b>     | <b>\$ 1,122,039</b> | <b>\$ 3,364,442</b>   |
| <b>AIRPORT DEVELOPMENT &amp; ASSISTANCE</b>   |                         |                              |                        |  |                               |                        |                         |                     |                       |
| Airport Construction Grants                   | \$ 4,648,316            | \$ 1,791,304                 | \$ 2,375,813           | \$ 481,199                                       | \$ 16,953,827                 | \$ 5,052,073           | \$ 8,139,867            | \$ 3,761,887        | \$ 6,843,377          |
| Long Range Radar Alexandria                   | 0                       | 0                            | 0                      | 0  | 1,500,000                     | 0                      | 30,000                  | 1,470,000           | 0                     |
| Pine Creek Airport                            | 0                       | 0                            | 0                      | 0  | 12,218                        | 3,854                  | 8,146                   | 218                 | 3,854                 |
| Air Service Grants                            | 0                       | 0                            | 0                      | 0  | 180,000                       | 0                      | 0                       | 180,000             | 0                     |
| CAP Hangar So St Paul                         | 0                       | 0                            | 0                      | 0  | 100,000                       | 100,000                | 0                       | 0                   | 100,000               |
| <b>Total, Airport Devel. &amp; Assistance</b> | <b>\$ 4,648,316</b>     | <b>\$ 1,791,304</b>          | <b>\$ 2,375,813</b>    | <b>\$ 481,199</b>                                | <b>\$ 18,746,045</b>          | <b>\$ 5,155,927</b>    | <b>\$ 8,178,013</b>     | <b>\$ 5,412,105</b> | <b>\$ 6,947,231</b>   |
| <b>TRANSPORTATION SERVICES</b>                |                         |                              |                        |  |                               |                        |                         |                     |                       |
| Non-Charge Flight Costs                       | 0                       | 0                            | 0                      | 0  | 0                             | 0                      | 0                       | 0                   | 0                     |
| Air Transportation Revolving                  | 73,094                  | 70,412                       | 0                      | 2,682  | 650,447                       | 327,268                | 67,678                  | 255,501             | 397,680               |
| Civil Air Patrol                              | 0                       | 0                            | 0                      | 0  | 65,000                        | 0                      | 0                       | 65,000              | 0                     |
| <b>Total, Transportation Services</b>         | <b>\$ 73,094</b>        | <b>\$ 70,412</b>             | <b>\$ 0</b>            | <b>\$ 2,682</b>                                  | <b>\$ 715,447</b>             | <b>\$ 327,268</b>      | <b>\$ 67,678</b>        | <b>\$ 320,501</b>   | <b>\$ 397,680</b>     |
| <b>APPROPRIATIONS</b>                         | <b>\$ 4,924,204</b>     | <b>\$ 1,942,837</b>          | <b>\$ 2,496,527</b>    | <b>\$ 484,840</b>                                | <b>\$ 25,548,695</b>          | <b>\$ 8,766,516</b>    | <b>\$ 9,927,534</b>     | <b>\$ 6,854,645</b> | <b>\$ 10,709,353</b>  |



MINNESOTA DEPARTMENT OF TRANSPORTATION  
TRANSPORTATION FUND  
BALANCE SHEET  
As of MARCH 31, 2005

|   |                  |                     |                      |
|---|------------------|---------------------|----------------------|
| <b>ASSETS</b>   |                  |                     |                      |
| Cash in Treasury                                      |                  |                     | \$ (4,100,878)       |
| Bonds Authorized - Unissued                           |                  |                     | 21,825,200           |
| Retainage   |                  |                     | 12,000               |
| Federal Aid Agreements                                |                  |                     | 178,812              |
| Total Assets  |                  |                     | <u>\$ 17,915,134</u> |
| <br>  |                  |                     |                      |
| <b>LIABILITIES, APPROPRIATIONS, AND FUND BALANCES</b> |                  |                     |                      |
| Vouchers Payable                                      |                  |                     | \$ 0                 |
| Advance from Other Funds                              |                  |                     | 1,021,556            |
| Appropriations  |                  | \$ 36,017,574       |                      |
| Less: Expenditures                                    | \$ (19,183,956)  |                     |                      |
| Encumbrances  | <u>(384,274)</u> | <u>(19,568,230)</u> |                      |
| Unencumbered Balances                                 |                  |                     | 16,449,344           |
| <br>  |                  |                     |                      |
| Fund Balances   |                  |                     |                      |
| Reserve for Encumbrance                               |                  |                     | 384,274              |
| Unreserved Fund Balance                               |                  |                     | 59,960               |
| Total Liabilities, Appropriations, and Fund Balance   |                  |                     | <u>\$ 17,915,134</u> |

MINNESOTA DEPARTMENT OF TRANSPORTATION  
TRANSPORTATION FUND  
ACCOUNT DETAIL REPORT  
MARCH 31, 2005

|  | TOTAL PROJECT<br>AUTHORIZATION | PRIOR YEAR<br>EXPENDITURES | CURRENT YEAR<br>AUTHORIZATIONS | CURRENT YEAR<br>EXPENDITURES | ENCUMBRANCES      | UNENCUMBERED<br>BALANCE |
|--|--------------------------------|----------------------------|--------------------------------|------------------------------|-------------------|-------------------------|
| Local Bridges Repair & Rehab 2001<br>County      | \$ 7,000,000                   | \$ 6,130,963               | \$ 869,037                     | \$ 869,037                   | \$ 0              | \$ 0                    |
| Local Road & Bridge Replacement - 2001<br>County | 10,000,000                     | 8,627,630                  | 1,372,370                      | 1,149,946                    | 18,307            | 204,117                 |
| 2002 State Emergency Fund                        | 5,000,000                      | 3,442,891                  | 1,557,109                      | 909,987                      | 0                 | 647,121                 |
| Conversion 00 Local Bridge R & R                 | 13,000,000                     | 10,552,971                 | 2,447,029                      | 1,204,394                    | 3,437             | 1,239,197               |
| Local Bridges Repair & Rehab 2002                | 45,000,000                     | 17,035,955                 | 27,964,045                     | 13,742,608                   | 362,530           | 13,858,907              |
| Local Bridges 99                                 |                                |                            |                                |                              |                   |                         |
| County   | 17,877,250                     | 17,820,362                 | 56,888                         | 56,888                       | 0                 | 0                       |
| City   | 3,029,285                      | 3,029,285                  | 0                              | 0                            | 0                 | 0                       |
| Township   | 2,905,754                      | 2,905,754                  | 0                              | 0                            | 0                 | 0                       |
| Local  | 4,187,711                      | 3,836,616                  | 351,095                        | 351,095                      | 0                 | 0                       |
| Local Rd & BV Flood Rep                          | 1,000,000                      | 0                          | 1,000,000                      | 900,000                      | 0                 | 100,000                 |
| Polk County Grant                                | 400,000                        | 0                          | 400,000                        | 0                            | 0                 | 400,000                 |
|  | <u>\$ 109,400,000</u>          | <u>\$ 73,382,427</u>       | <u>\$ 36,017,574</u>           | <u>\$ 19,183,956</u>         | <u>\$ 384,274</u> | <u>\$ 16,449,344</u>    |

OTHER FUNDS  
ACCOUNT DETAIL REPORT  
March 31, 2005

|   | PRIOR YEARS             |                              |                         |                                   | FISCAL YEAR 2005     |                              |                         |                    |                       |
|---|-------------------------|------------------------------|-------------------------|-----------------------------------|----------------------|------------------------------|-------------------------|--------------------|-----------------------|
|   | 6/30/04<br>ENCUMBRANCES | YEAR TO DATE<br>EXPENDITURES | 3/31/05<br>ENCUMBRANCES | CREDIT(CHARGE)<br>TO FUND BALANCE | APPROPRIATIONS       | YEAR TO DATE<br>EXPENDITURES | 3/31/05<br>ENCUMBRANCES | BALANCE            | TOTAL<br>EXPENDITURES |
| <b>TRANSIT APPROPRIATIONS</b>                     |                         |                              |                         |                                   |                      |                              |                         |                    |                       |
| 2-100 Transit Improvement Admin.                  | \$2,904                 | \$31,637                     | \$0                     | (\$28,733)                        | \$104,062            | \$52,885                     | \$29,962                | \$21,215           | \$84,522              |
| 4-100 Non-Metro Assistance                        | 437,522                 | 145,359                      | 99,605                  | 192,558                           | 16,645,506           | 16,257,258                   | 349,842                 | 38,406             | 16,402,617            |
| 493-100 Transit Grants                            | 30,095                  | 30,095                       | 0                       | 0                                 | 0                    | 0                            | 0                       | 0                  | 30,095                |
| 551-110 Renovate Duluth Transit Building          | 286,891                 | 0                            | 0                       | 286,891                           | 286,891              | 128,272                      | 158,618                 | 1                  | 128,272               |
| 560-110 Public Transit Grants                     | 16,724                  | 0                            | 0                       | 16,724                            | 16,724               | 0                            | 16,724                  | 0                  | 0                     |
| 544-110 Riverview Corridor                        | 78,606                  | 0                            | 0                       | 78,606                            | 78,606               | 52,072                       | 26,534                  | 0                  | 52,072                |
| 484-200 Metropass                                 | 0                       | 0                            | 0                       | 0                                 | 583                  | 0                            | 0                       | 583                | 0                     |
| 9??-200 Light Rail Transit - Met Council Agreemen | 23,379,317              | 4,322,109                    | 0                       | 19,057,208                        | 21,556,470           | 13,078,818                   | 7,896,415               | 581,237            | 17,400,927            |
| 102-300 FTA Section 16 Vehicle Disposition        | 0                       | 0                            | 0                       | 0                                 | 90,940               | 0                            | 0                       | 90,940             | 0                     |
| 103-300 FTA Section 16 Capital Purchases          | 749,390                 | 10,575                       | 0                       | 738,815                           | 2,512,782            | 1,082,171                    | 437,388                 | 993,223            | 1,092,746             |
| 104-300 FTA Section 18                            | 5,562,059               | 75,971                       | 0                       | 5,486,088                         | 17,099,734           | 5,231,981                    | 9,558,200               | 2,309,553          | 5,307,952             |
| 106-300 Rideshare - Federal                       | 2,366,278               | 2,792                        | 0                       | 2,363,486                         | 3,096,185            | 1,440,206                    | 982,711                 | 673,268            | 1,442,997             |
| 126-300 UMTA Section 8 Planning                   | 1,403,713               | 0                            | 0                       | 1,403,713                         | 7,708,051            | 2,366,237                    | 4,705,979               | 635,835            | 2,366,237             |
| 128-300 Central Corridor Study                    | 1,506,449               | 0                            | 0                       | 1,506,449                         | 2,129,042            | 170,268                      | 1,140,463               | 818,311            | 170,268               |
| 415-300 Transitways                               | 0                       | 0                            | 0                       | 0                                 | 9,902,435            | 17,746                       | 9,870,825               | 13,864             | 17,746                |
| 469-300 STP Riverview Corridor                    | 314,423                 | 0                            | 0                       | 314,423                           | 314,601              | 208,287                      | 106,135                 | 179                | 208,287               |
| 470-300 Riverview \Cntrl Corridor                 | 1,570,359               | 0                            | 0                       | 1,570,359                         | 1,570,401            | 436,226                      | 1,134,133               | 42                 | 436,226               |
| 509-300 SW Metro CMAQ Reverse Commute             | 13,660                  | 0                            | 0                       | 13,660                            | 13,701               | 13,660                       | 0                       | 41                 | 13,660                |
| 534-300 Northstar Commuter Bus                    | 1,935,503               | 0                            | 0                       | 1,935,503                         | 4,319,000            | 290,589                      | 3,268,095               | 760,316            | 290,589               |
| 535-300 U of M U-Pass                             | 0                       | 0                            | 0                       | 0                                 | 0                    | 0                            | 0                       | 0                  | 0                     |
| 537-300 Foley Park & Ride                         | 18,030                  | 0                            | 0                       | 18,030                            | 6,000                | 6,001                        | 0                       | (1)                | 6,001                 |
| 538-300 Northstar Prelim                          | 14,446                  | 0                            | 0                       | 14,446                            | 706,901              | 501,881                      | 150,000                 | 55,020             | 501,881               |
| 610-300 SW Metro Vehicle Purchase                 | 400,000                 | 0                            | 0                       | 400,000                           | 2,764,602            | 2,364,602                    | 400,000                 | 0                  | 2,364,602             |
| 619-300 AEOA Transit Facility                     | 366,311                 | 0                            | 0                       | 366,311                           | 405,000              | 211,543                      | 154,768                 | 38,689             | 211,543               |
| 674-300 Transitways Project                       | 5,989,623               | 8,609                        | 0                       | 5,981,014                         | 6,057,800            | 244,283                      | 5,054,824               | 758,693            | 252,892               |
| 592-340 Transit Admin Tran Fund                   | 55,326                  | 97,090                       | 0                       | (41,764)                          | 400,000              | 287,416                      | 111,413                 | 1,171              | 384,506               |
| 593-340 Greater MN Transit = Property Tax         | 21,068                  | 0                            | 0                       | 21,068                            | 8,667,000            | 8,667,000                    | 0                       | 0                  | 8,667,000             |
| 656-500 Greater MN Transit Pac                    | 0                       | 0                            | 0                       | 0                                 | 1,000,000            | 538,055                      | 461,945                 | 0                  | 538,055               |
| 951-500 Hiawatha Corridor -- Light Rail Transit   | 546,208                 | 0                            | 0                       | 546,208                           | 601,399              | 47,178                       | 554,221                 | 0                  | 47,178                |
| 953-500 Hiawatha Corridor -- LRT Operating        | 112,992                 | 0                            | 0                       | 112,992                           | 515,770              | 208,394                      | 304,422                 | 2,954              | 208,394               |
| 954-500 Transitways - Hiawatha - Master           | 6,364,979               | 0                            | 0                       | 6,364,979                         | 7,900,003            | 3,547,071                    | 4,352,932               | 0                  | 3,547,071             |
| 132-610 Elderly Transit -Local                    | 187,231                 | 0                            | 0                       | 187,231                           | 634,396              | 276,729                      | 103,860                 | 253,807            | 276,729               |
| <b>Total Transit Appropriations</b>               | <b>\$53,730,105</b>     | <b>\$4,724,236</b>           | <b>\$99,605</b>         | <b>\$48,906,265</b>               | <b>\$117,104,585</b> | <b>\$57,726,829</b>          | <b>\$51,330,410</b>     | <b>\$8,047,347</b> | <b>\$62,451,064</b>   |
| <b>RAIL &amp; WATERWAYS APPROPRIATIONS</b>        |                         |                              |                         |                                   |                      |                              |                         |                    |                       |
| 3-100 Rail Service Planning and Programing        | \$6,540                 | \$6,540                      | \$0                     | \$0                               | \$218,000            | \$140,641                    | \$75,885                | \$1,474            | \$147,181             |
| 547-110 Hastings Commuter Rail                    | 0                       | 0                            | 0                       | 0                                 | 3,739                | 0                            | 0                       | 3,739              | 0                     |
| 499-100 Rail Service Improvement                  | 1,103                   | 0                            | 0                       | 1,103                             | 1,400                | 0                            | 1,103                   | 297                | 0                     |
| 500-110 Port Development Assistance               | 5,825                   | 0                            | 0                       | 5,825                             | 5,825                | 922                          | 4,903                   | 0                  | 922                   |
| 559-110 Rolling Stock Grants                      | 21,532                  | 0                            | 0                       | 21,532                            | 228,211              | 4,886                        | 217,469                 | 5,856              | 4,886                 |
| 571-110 Port Development Assistance - 2001        | 199,867.01              | 0                            | 0                       | 199,867                           | 199,867              | 0                            | 199,867                 | 0                  | 0                     |
| 19-200 Rail Service Improvement                   | 1,097,581               | 86,898                       | 0                       | 1,010,683                         | 2,863,052            | 1,032,102                    | 202,581                 | 1,628,369          | 1,119,000             |
| 19-200 Rail Bank Maintenance                      | 1,410                   | 1,410                        | 0                       | 0                                 | 299,143              | 23,398                       | 9,367                   | 266,378            | 24,808                |
| 100-300 Federal/Local Projects                    | 6,658,392               | 85,407                       | 1,402                   | 6,571,583                         | 12,500,000           | 3,007,312                    | 8,394,178               | 1,098,510          | 3,092,719             |
| 634-300 MN Valley Rail Grant                      | 1,415,321               | 449,734                      | 0                       | 965,586                           | 1,415,325            | 785,123                      | 180,463                 | 449,739            | 1,234,857             |
| 474-300 Rush Line Corridor                        | 0                       | 0                            | 0                       | 0                                 | 43,500               | 0                            | 0                       | 43,500             | 0                     |
| 655-500 Freight Access Improvement                | 0                       | 0                            | 0                       | 0                                 | 3,500,000            | 0                            | 3,500,000               | 0                  | 0                     |
| 453-500 Regional Rail Grants                      | 0                       | 0                            | 0                       | 0                                 | 435,261              | 0                            | 420,000                 | 15,261             | 0                     |
| 654-500 Port Development Assistance - 2003        | 1,910,831               | 0                            | 0                       | 1,910,831                         | 1,920,699            | 287,174                      | 1,623,657               | 9,868              | 287,174               |
| <b>Total Rail &amp; Waterways Appropriations</b>  | <b>\$11,318,401</b>     | <b>\$629,989</b>             | <b>\$1,402</b>          | <b>\$10,687,010</b>               | <b>\$23,634,022</b>  | <b>\$5,281,558</b>           | <b>\$14,829,473</b>     | <b>\$3,522,991</b> | <b>\$5,911,547</b>    |

Other Funds: Account Detail: Sheet 1 of 3

OTHER FUNDS  
ACCOUNT DETAIL REPORT  
March 31, 2005

|  | -----PRIOR YEARS-----   |                              |                         |                                   | -----FISCAL YEAR 2005----- |                              |                         |                    |                       |
|--|-------------------------|------------------------------|-------------------------|-----------------------------------|----------------------------|------------------------------|-------------------------|--------------------|-----------------------|
|  | 6/30/04<br>ENCUMBRANCES | YEAR TO DATE<br>EXPENDITURES | 3/31/05<br>ENCUMBRANCES | CREDIT(CHARGE)<br>TO FUND BALANCE | APPROPRIATIONS             | YEAR TO DATE<br>EXPENDITURES | 3/31/05<br>ENCUMBRANCES | BALANCE            | TOTAL<br>EXPENDITURES |
| <b>AERONAUTICS APPROPRIATIONS</b>                |                         |                              |                         |                                   |                            |                              |                         |                    |                       |
| MSP-300 MSP Cargo Study                          | \$0                     | \$0                          | \$0                     | \$0                               | \$12,500                   | \$0                          | \$0                     | \$12,500           | \$0                   |
| 117-300 Federal Airports                         | 13,707,619              | 817,923                      | 0                       | 12,889,696                        | 100,000,000                | 44,652,603                   | 45,583,579              | 9,763,818          | 45,470,526            |
| 122-300 Airport Inspection Program               |                         | 0                            | 0                       | 0                                 | 35,223                     | 0                            | 0                       | 35,223             | 0                     |
| 123-300 Air Traffic Control Training             | 618,754                 | 107,715                      | 0                       | 511,039                           | 2,500,647                  | 464,396                      | 2,035,604               | 647                | 572,111               |
| <b>Total Aeronautics Appropriations</b>          | <b>\$14,326,373</b>     | <b>\$925,638</b>             | <b>\$0</b>              | <b>\$13,400,735</b>               | <b>\$102,548,370</b>       | <b>\$45,116,999</b>          | <b>\$47,619,183</b>     | <b>\$9,812,188</b> | <b>\$46,042,637</b>   |
| 489-3 Linking Prairie Preserves                  | \$0                     | \$0                          | \$0                     | \$0                               | \$0                        | \$0                          | \$0                     | \$0                | \$0                   |
| 6-100 Roosevelt Tower                            | 3,932                   | \$1,669                      | \$0                     | \$2,263                           | \$16,247                   | \$2,184                      | \$5,659                 | \$8,404            | \$3,853               |
| 7-100 Space Rental                               | 0                       | 0                            | 0                       | 0                                 | 56,000                     | 56,000                       | 0                       | 0                  | 56,000                |
| 14-100 Hazardous Material Regist.                | 8,517                   | 4,689                        | 0                       | 3,828                             | 137,828                    | 76,294                       | 34,655                  | 26,878             | 80,983                |
| 494-100 Highway related Trans-Const              | 2,693                   | 0                            | 2,693                   | 0                                 | 0                          | 0                            | 0                       | 0                  | 0                     |
| 504-100 Sales Tax Replacement                    | 0                       | 0                            | 0                       | 0                                 | 0                          | 0                            | 0                       | 0                  | 0                     |
| 514-100 Program Delivery--GF Bottleneck          | 2,380                   | 0                            | 2,380                   | 0                                 | 0                          | 0                            | 0                       | 0                  | 0                     |
| 515-100 Program Delivery--GF IRC                 | 46,974                  | 23,389                       | 23,585                  | 0                                 | 0                          | 0                            | 0                       | 0                  | 23,389                |
| 519-100 Tort Claims General Fund                 | 0                       | 0                            | 0                       | 0                                 | 0                          | 0                            | 0                       | 0                  | 0                     |
| 498-110 Local Bridges Repair and Rehab           | 0                       | 0                            | 0                       | 0                                 | 2                          | 2                            | 0                       | 0                  | 2                     |
| 17-200 Partnership State of Wisconsin & Revenue  | 0                       | 0                            | 0                       | 0                                 | 124,322                    | 123,322                      | 0                       | 1,000              | 123,322               |
| 23-200 Conference/Seminar Expense                | 57,669                  | 53,432                       | 0                       | 4,237                             | 468,105                    | 164,922                      | 122,562                 | 180,621            | 218,354               |
| 24-200 Partnership Agreement District 4A         | 0                       | 0                            | 0                       | 0                                 | 161,384                    | 150,112                      | 0                       | 11,272             | 150,112               |
| 29-200 Bike Coordination & Advisory Committee    | \$2,325                 | \$1,046                      | \$0                     | \$1,278                           | \$53,865                   | \$11,855                     | \$17,986                | \$24,024           | \$12,901              |
| 157-200 Partnership, Moorhead Airt               | 0                       | 0                            | 0                       | 0                                 | 110,145                    | 110,145                      | 0                       | 0                  | 110,145               |
| 291-200 Partnership, Toll Roads                  | 0                       | 0                            | 0                       | 0                                 | 6,564                      | 6,564                        | 0                       | 0                  | 6,564                 |
| 293-200 Partnership, Gateway Trail               | 0                       | 0                            | 0                       | 0                                 | 764                        | 764                          | 0                       | 0                  | 764                   |
| 305-200 Pavement Rating Partnership              | 0                       | 0                            | 0                       | 0                                 | 66,076                     | 0                            | 0                       | 66,076             | 0                     |
| 311-200 Partnership, Rochester Bridge Inspection | 0                       | 0                            | 0                       | 0                                 | 124,257                    | 84,255                       | 0                       | 40,002             | 84,255                |
| 393-200 Partnership, Glenwood/Pope Cty           | 0                       | 0                            | 0                       | 0                                 | 11,713                     | 11,713                       | 0                       | 0                  | 11,713                |
| 399-200 Partnership, Chisago Cty                 | 0                       | 0                            | 0                       | 0                                 | 8,062                      | 8,062                        | 0                       | 0                  | 8,062                 |
| 411-200 Partnership, Mid-West Research           | 0                       | 0                            | 0                       | 0                                 | 7,000                      | 0                            | 0                       | 7,000              | 0                     |
| 420-200 Partnership, Bloomington State Aid       | 0                       | 0                            | 0                       | 0                                 | 29,729                     | 29,729                       | 0                       | 0                  | 29,729                |
| 421-200 Partnership, Ramsey State Aid            | 0                       | 0                            | 0                       | 0                                 | 27,283                     | 27,283                       | 0                       | 0                  | 27,283                |
| 428-200 Regional Growth Partnership              | 0                       | 0                            | 0                       | 0                                 | 25,000                     | 25,000                       | 0                       | 0                  | 25,000                |
| 429-200 Aurora Study Partnership                 | 41,430                  | 39,190                       | 2,240                   | 0                                 | 231,096                    | 66,125                       | 50,537                  | 114,434            | 105,315               |
| 430-200 Dakota State Aid                         | 0                       | 17,073                       | 0                       | (17,073)                          | 22                         | 0                            | 0                       | 22                 | 17,073                |
| 431-200 Anoka County State Aid                   | 0                       | 0                            | 0                       | 0                                 | 44,094                     | 44,094                       | 0                       | 0                  | 44,094                |
| 432-200 Washington County State Aid              | 0                       | 0                            | 0                       | 0                                 | 4,274                      | 4,274                        | 0                       | 0                  | 4,274                 |
| 455-200 MPCA Partnership                         | 0                       | 0                            | 0                       | 0                                 | 50,000                     | 10,033                       | 35,967                  | 4,000              | 10,033                |
| 457-200 Glencoe Salt Storage                     | 0                       | 0                            | 0                       | 0                                 | 100,000                    | 0                            | 0                       | 100,000            | 0                     |
| 461-200 Partnership, Hennepin County Storage     | 0                       | 0                            | 0                       | 0                                 | 15,000                     | 0                            | 0                       | 15,000             | 0                     |
| 464-200 Dakota State Aid -- II                   | 0                       | 0                            | 0                       | 0                                 | 105,957                    | 0                            | 0                       | 105,957            | 0                     |
| 471-200 Historical Society/ State Aid -- II      | 0                       | 0                            | 0                       | 0                                 | 4,727                      | 0                            | 0                       | 4,727              | 0                     |
| 476-200 Partnership, Ramsey State Aid #2         | 0                       | 0                            | 0                       | 0                                 | 29,007                     | 29,007                       | 0                       | 0                  | 29,007                |
| 477-200 Partnership, Ramsey State Aid #3         | 0                       | 0                            | 0                       | 0                                 | 65,799                     | 0                            | 0                       | 65,799             | 0                     |
| 478-200 Ramsey County State Aid                  | 0                       | 0                            | 0                       | 0                                 | 6,080                      | 0                            | 0                       | 6,080              | 0                     |
| 486-200 MAC/State Aid Partnership                | 0                       | 0                            | 0                       | 0                                 | 121,966                    | 121,966                      | 0                       | 0                  | 121,966               |
| 518-200 MNSCU State Aid Partnership              | 0                       | 0                            | 0                       | 0                                 | 10,000                     | 10,000                       | 0                       | 0                  | 10,000                |
| 526-200 Hennepin/Brooklyn Center State Aid Part  | 0                       | 0                            | 0                       | 0                                 | 28,673                     | 0                            | 0                       | 28,673             | 0                     |
| 528-200 Woodbury State Aid Partnership           | 0                       | 0                            | 0                       | 0                                 | 45,920                     | 0                            | 0                       | 45,920             | 0                     |
| 543-200 Damage Restitutions                      | 669,941                 | 535,094                      | 9,570                   | 125,277                           | 3,356,004                  | 1,665,139                    | 643,281                 | 1,047,584          | 2,200,232             |
| 545-200 Washington County State Aid              | 0                       | 0                            | 0                       | 0                                 | 5,574                      | 5,574                        | 0                       | 0                  | 5,574                 |
| 546-200 2001 Sign Sheeting Partnership           | 0                       | 0                            | 0                       | 0                                 | 9,975                      | 0                            | 0                       | 9,975              | 0                     |
| 550-200 I-394 Parking Garage                     | 4,878                   | 4,878                        | 0                       | 0                                 | 15,313,047                 | 3,854,977                    | 3,081,180               | 8,376,890          | 3,859,855             |
| 553-200 DNR Partnership                          | 0                       | 35,852                       | 0                       | (35,852)                          | 342,904                    | 183,417                      | 0                       | 159,487            | 219,268               |
| 555-200 St Cloud State University Partnership    | 0                       | 0                            | 0                       | 0                                 | 54                         | 0                            | 0                       | 54                 | 0                     |
| 555-200 Crystal/Golden Valley State Aid          | 0                       | 0                            | 0                       | 0                                 | 8,078                      | 0                            | 0                       | 8,078              | 0                     |
| 590-200 Partnership, Anoka Cty/Blaine State Aid  | 0                       | 0                            | 0                       | 0                                 | 32,352                     | 0                            | 0                       | 32,352             | 0                     |
| 591-200 Partnership, Brooklyn Pk State Aid       | 0                       | 0                            | 0                       | 0                                 | 7,000                      | 0                            | 0                       | 7,000              | 0                     |
| 594-200 Partnership, Shafer Recycling            | 0                       | 0                            | 0                       | 0                                 | 755,125                    | 282,777                      | 31,020                  | 441,328            | 282,777               |
| 595-200 Partnership, AASHTO Pavement Marking     | 0                       | 0                            | 0                       | 0                                 | 19,850                     | 0                            | 0                       | 19,850             | 0                     |
| 596-200 Partnership, AASHTO Sign Sheeting        | 0                       | 0                            | 0                       | 0                                 | 14,175                     | 0                            | 0                       | 14,175             | 0                     |
| 599-200 Partnership, Bloomington State Aid II    | 0                       | 0                            | 0                       | 0                                 | 298,547                    | 0                            | 0                       | 298,547            | 0                     |
| 617-200 Osceola, IA                              | 0                       | 0                            | 0                       | 0                                 | 60,000                     | 36,156                       | 0                       | 23,844             | 36,156                |

OTHER FUNDS  
ACCOUNT DETAIL REPORT  
March 31, 2005

|   | PRIOR YEARS             |                              |                         |                                   | FISCAL YEAR 2005     |                              |                         |                      |                       |
|---|-------------------------|------------------------------|-------------------------|-----------------------------------|----------------------|------------------------------|-------------------------|----------------------|-----------------------|
|   | 6/30/04<br>ENCUMBRANCES | YEAR TO DATE<br>EXPENDITURES | 3/31/05<br>ENCUMBRANCES | CREDIT(CHARGE)<br>TO FUND BALANCE | APPROPRIATIONS       | YEAR TO DATE<br>EXPENDITURES | 3/31/05<br>ENCUMBRANCES | BALANCE              | TOTAL<br>EXPENDITURES |
| 621-200 Partnership, Scott County             | 0                       | 0                            | 0                       | 0                                 | 25,000               | 25,000                       | 0                       | 0                    | 25,000                |
| 622-200 Partnership, W/DOT-St CroixBRIDGE     | 935,956                 | 174,015                      | 0                       | 761,942                           | 1,146,110            | 557,624                      | 250,767                 | 337,719              | 731,638               |
| 623-200 Partnership, MCDOT-Dulluth Shared OAC | 0                       | 0                            | 0                       | 0                                 | 190,854              | 138,062                      | 0                       | 52,792               | 138,062               |
| 624-200 Aurora Pooled Fund                    | 0                       | 0                            | 0                       | 0                                 | 25,000               | 0                            | 0                       | 25,000               | 0                     |
| 626-200 North Dakota DOT                      | 0                       | 0                            | 0                       | 0                                 | 8,430,000            | 0                            | 0                       | 8,430,000            | 0                     |
| 627-200 Dakota Cty - CSAH                     | 0                       | 0                            | 0                       | 0                                 | 33,000               | 0                            | 0                       | 33,000               | 0                     |
| 628-200 Scott County - Maintenance            | 0                       | (840)                        | 0                       | 840                               | 0                    | 0                            | 0                       | 0                    | (840)                 |
| 629-200 SRF Consulting                        | 0                       | 10,000                       | 0                       | (10,000)                          | 0                    | 0                            | 0                       | 0                    | 10,000                |
| 630-200 County Partership                     | 0                       | 12,355                       | 0                       | (12,355)                          | 1,591,062            | 1,109,930                    | 0                       | 481,132              | 1,122,285             |
| 636-200 AASHTO - NTPEP                        | 0                       | 0                            | 0                       | 0                                 | 10,500               | 0                            | 0                       | 10,500               | 0                     |
| 640-200 City partnership Blanket              | 1,442                   | 1,442                        | 0                       | 0                                 | 11,271               | 0                            | 0                       | 11,271               | 1,442                 |
| 672-200 Rochester/Olmsted TH 63 & 40th St     | 0                       | 0                            | 0                       | 0                                 | 155,166              | 155,157                      | 0                       | 9                    | 155,157               |
| 677-200 DMIR - Oliver Bridge                  | 0                       | 0                            | 0                       | 0                                 | 2,454                | 2,454                        | 0                       | 0                    | 2,454                 |
| 678-200 St Paul Public Works - Bridge         | 0                       | 0                            | 0                       | 0                                 | 20,731               | 0                            | 0                       | 20,731               | 0                     |
| 680-200 Modify I-394 MN/Pass                  | 5,560,206               | 1,574,686                    | 0                       | 3,985,520                         | 5,985,520            | 2,627,121                    | 3,358,400               | (1)                  | 4,201,807             |
| 682-200 Dakota City CSAH601-35                | 0                       | (11,402)                     | 0                       | 11,402                            | 310,069              | 0                            | 310,069                 | 0                    | (11,402)              |
| 683-200 No Shore,Online,Grandma's Marathon    | 0                       | 7,700                        | 0                       | (7,700)                           | 0                    | 7,700                        | 0                       | 0                    | 15,400                |
| 685-200 DepartmentofEducation- E Learning     | 3,000                   | 8,688                        | 0                       | (5,688)                           | 0                    | 0                            | 0                       | 0                    | 8,688                 |
| 704-200 MNROAD Toyo & Michelin Tires          | 0                       | 1,000                        | 0                       | (1,000)                           | 1,000                | 0                            | 0                       | 1,000                | 1,000                 |
| 719-200 City of Dundas                        | 0                       | 0                            | 0                       | 0                                 | 50,000               | 9,431                        | 0                       | 40,569               | 9,431                 |
| 720-200 Walz/House of Representatives         | 0                       | 0                            | 0                       | 0                                 | 141,130              | 49,344                       | 11,376                  | 80,410               | 49,344                |
| 101-300 Junkyard Control -- Federal           | 0                       | 0                            | 0                       | 0                                 | 171,555              | 24,267                       | 146,828                 | 460                  | 24,267                |
| 114-300 Motor Carrier Safety                  | 275,812                 | 141,879                      | 0                       | 133,933                           | 1,847,705            | 797,065                      | 101,112                 | 949,528              | 938,944               |
| 120-300 Non-Intrusive Technology              | 0                       | 0                            | 0                       | 0                                 | 19,278               | 2,389                        | 0                       | 16,889               | 2,389                 |
| 125-300 Pooled Fund Project                   | 662,379                 | 81,508                       | 0                       | 580,871                           | 1,242,000            | (1,194,750)                  | 582,838                 | 1,853,912            | (1,113,242)           |
| 127-300 Section 112 Planning                  | 0                       | 0                            | 0                       | 0                                 | 232,966              | 0                            | 0                       | 232,966              | 0                     |
| 163-300 Bike/Ped Coordinators                 | 308                     | 4,957                        | 0                       | (4,649)                           | 93,295               | 46,340                       | 32,034                  | 14,921               | 51,297                |
| 129-300 Federal County Road & Bridge          | 102,570,100             | 7,253,124                    | 0                       | 95,316,976                        | 223,022,583          | 79,401,578                   | 91,759,061              | 51,861,944           | 86,654,702            |
| 472-300 ITS Special Projects                  | 76,153                  | 0                            | 0                       | 76,153                            | 99,301               | 0                            | 0                       | 99,301               | 0                     |
| 488-300 FEMA - Living Snowfence               | 7,500                   | 0                            | 7,500                   | 0                                 | 0                    | 0                            | 0                       | 0                    | 0                     |
| 521-300 Fact Program -- EEO Contract Managemt | 1,912                   | (8,804)                      | 0                       | 10,716                            | 21,616               | 0                            | 0                       | 21,616               | (8,804)               |
| 530-300 Roadway Safety                        | 0                       | 0                            | 0                       | 0                                 | 0                    | 0                            | 0                       | 0                    | 0                     |
| 548-300 COPS Radio Tower Grant                | 8,357                   | 0                            | 0                       | 8,357                             | 52,460               | 52,460                       | 0                       | 0                    | 52,460                |
| 586-300 Disadvantaged Business                | 61,577                  | 2,159                        | 0                       | 59,418                            | 51,746               | 34,175                       | 14,155                  | 3,416                | 36,334                |
| 597-300 Biztrak                               | 0                       | 0                            | 0                       | 0                                 | 65,966               | 0                            | 0                       | 65,966               | 0                     |
| 598-300 Pie/Tero                              | 60,306                  | 15,639                       | 0                       | 44,667                            | 171,099              | 14,176                       | 63,750                  | 93,173               | 29,815                |
| 601-300 TOCC-Wireless Base St                 | 827,609                 | 26,257                       | 0                       | 801,352                           | 5,862,921            | 2,107,350                    | 1,995,730               | 1,759,841            | 2,133,607             |
| 611-300 Recycled Shingles                     | 7,687                   | 0                            | 0                       | 7,687                             | 50,000               | 0                            | 0                       | 50,000               | 0                     |
| 631-300 Hazard Mitigation Grant               | 38,192                  | 0                            | 0                       | 38,192                            | 76,385               | 16,252                       | 21,941                  | 38,192               | 16,252                |
| 633-300 National May Day                      | 88,000                  | 40,102                       | 0                       | 47,898                            | 631,000              | 481,830                      | 35,393                  | 113,777              | 521,932               |
| 667-300 Public Safety Emergency               | 0                       | 0                            | 0                       | 0                                 | 5,766                | 0                            | 0                       | 5,766                | 0                     |
| 675-300 Toward Zero Deaths                    | 33,000                  | 28,240                       | 0                       | 4,760                             | 76,735               | 0                            | 0                       | 76,735               | 28,240                |
| 681-300 New Entrant Safety Assurance          | 191,005                 | 0                            | 0                       | 191,005                           | 693,284              | 31,650                       | 450,000                 | 211,634              | 31,650                |
| 686-300 MN Tribal Transportation Handbook     | 15,709                  | 0                            | 0                       | 15,709                            | 17,000               | 15,707                       | 0                       | 1,293                | 15,707                |
| 705-300 HSEM - Urban Initiative               | 0                       | 0                            | 0                       | 0                                 | 500,000              | 102,934                      | 225,508                 | 171,558              | 102,934               |
| 706-300 HSEM - Statewide                      | 0                       | 0                            | 0                       | 0                                 | 300,000              | 113,698                      | 105,991                 | 80,311               | 113,698               |
| 710-300 STP OJT 04                            | 0                       | 0                            | 0                       | 0                                 | 125,000              | 0                            | 0                       | 125,000              | 0                     |
| 711-300 Pie/Tero                              | 0                       | 0                            | 0                       | 0                                 | 200,000              | 0                            | 0                       | 200,000              | 0                     |
| 712-300 DBE Support                           | 0                       | 0                            | 0                       | 0                                 | 119,500              | 10,572                       | 67,326                  | 41,602               | 10,572                |
| 717-300 Mower County Facility                 | 0                       | 0                            | 0                       | 0                                 | 495,015              | 181,201                      | 313,814                 | 0                    | 181,201               |
| 130-330 Junkyard Regulation                   | 0                       | 0                            | 0                       | 0                                 | 0                    | 0                            | 0                       | 0                    | 0                     |
| 653-500 Local Road Improvement Loans          | 0                       | 0                            | 0                       | 0                                 | 20,000,000           | 0                            | 0                       | 20,000,000           | 0                     |
| 303-610 Equipment Purchase Time Payment       | 0                       | 0                            | 0                       | 0                                 | 5,212                | 0                            | 0                       | 5,212                | 0                     |
| 533-610 Road Equipment Purchase Time Payment  | 2,183,563               | 0                            | 0                       | 2,183,563                         | 2,353,504            | 2,224,405                    | 0                       | 129,099              | 2,224,405             |
| 490-610 Performance Bonds - R/W               | 32,000                  | 1,000                        | 0                       | 31,000                            | 85,001               | 10,000                       | 40,000                  | 35,001               | 11,000                |
| 133-610 Damage Deposits                       | 0                       | 0                            | 0                       | 0                                 | 6,800                | 0                            | 0                       | 6,800                | 0                     |
| Total Miscellaneous Appropriations            | \$114,482,513           | \$10,080,016                 | \$47,969                | \$104,354,527                     | \$299,350,904        | \$96,356,867                 | \$103,908,941           | \$99,085,096         | \$106,436,884         |
| <b>TOTAL OTHER FUNDS APPROPRIATION</b>        | <b>\$193,857,391</b>    | <b>\$16,359,879</b>          | <b>\$148,976</b>        | <b>\$177,348,537</b>              | <b>\$542,637,861</b> | <b>\$204,482,253</b>         | <b>\$217,688,007</b>    | <b>\$120,467,622</b> | <b>\$220,842,132</b>  |

Other Funds: Account Detail: Sheet 3 of 3