# State of Minnesota

# Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fun Balances



# **Legal Level of Budgetary Control All Budgeted Funds Supplement to the Comprehensive Annual Financial Report**

For the Year Ended June 30, 2011

Long before its land was cultivated by native people and immigrant settlers, Minnesota was covered by two distinct landscapes: forests of deciduous and evergreen trees and rolling prairies of grass and flowers. Four glacial periods had carved out thousands of lakes from which flowing water eroded the soil into rivers and streams, giving natural irrigation to lush vegetation. In the shelter of tall trees, bears, wolves and other forest-creatures found protection. Butterflies and bees, attracted to the bright colors of wildflowers, naturally pollinated the grasslands.

As the region became more populated in the 1800s, the northern forests of the state provided a livelihood for many lumberjacks and lumber company owners. Once known as the Big Woods, the thick forest of elm, maple, basswood and oak cloaking south-central Minnesota was cleared for farmland and building material. The prairie land of western Minnesota yielded to the plowshare.

Today small pockets of Minnesota's forests and prairie grasslands are being preserved by the state's Department of Natural Resources and hundreds of dedicated citizens and organizations, reminding this and future generations of Minnesota's pre-settlement landscapes.



Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2011

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

Prepared by Minnesota Management and Budget
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# Supplement to the 2011 Comprehensive Annual Financial Report



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

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

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

**STATE OF MINNESOTA** 



# **2011** Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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# 2011 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances Introduction

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

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

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

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

# Scope

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

General Fund

Special Revenue Funds:

State Government Remediation
Transit Assistance Outdoor Heritage

Trunk Highway Arts and Cultural Heritage

Highway User Tax Distribution Clean Water
State Airports Parks and Trails
Petroleum Tank Cleanup Special Compensation

Natural Resources Health Care Access

Game and Fish Workforce Development

Environmental

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



#### **Basis**

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

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

This report closely follows other budget reports<sup>1</sup> prepared by MMB. However, because of its different purpose, timing, and level of detail, some differences between the schedules in this report and other MMB budgetary reports are necessary. These differences are explained in the notes to the schedules.

#### **Audit**

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

Other budget reports prepared by Minnesota Management and Budget include: General Fund - Fund Balance Analysis, dated June 11, 2010. Consolidated Fund Statement, Budgetary Basis, dated June 17, 2010. Consolidated Fund Statement, Budgetary Basis, dated August 25, 2011.

# **Independent Auditor's Report**

Members of the Minnesota State Legislature

The Honorable Mark Dayton, Governor

Mr. James Schowalter, Commissioner, Minnesota Management and Budget

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2011, and have issued our report thereon dated December 20, 2011. Those basic financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and Summary of Reporting Policies), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The remaining information on pages 29 to 55, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

James R. Nobles Legislative Auditor

Januar K. Molly

December 20, 2011

Cecile M. Ferkul, CPA, CISA Deputy Legislative Auditor

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# 2011 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances Summary of Reporting Policies

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

#### **Budget**

#### Revenues

#### **Original Budget**

The budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2010 Legislature and are from the *Consolidated Fund Statement*, *Budgetary Basis Report*<sup>1</sup>.

Revenue categories in this report closely follow the Consolidated Fund Statement, Budgetary Basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates of federal revenues even though such revenues are received. The special revenue funds include revenue budgets for federal revenues, as amounts are significant to those funds.

#### **Budget**

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the *Consolidated Fund Statement*, *Budgetary Basis Report*<sup>2</sup>.

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

#### **Expenditures**

#### **Original Budget**

The original budgets, with the exception of open appropriations, are comprised of the amounts specified in appropriation laws prior to the start of the fiscal year, actual appropriation amounts automatically carried over from previous years, transfers between programs, as authorized, and any other legally authorized legislative or executive changes before the beginning of the fiscal year. For open appropriations, the estimated expenditures were taken from the *General Fund - Fund Balance Analysis Report*<sup>3</sup>.

<sup>&</sup>lt;sup>1</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated June 17, 2010.

<sup>&</sup>lt;sup>2</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 25, 2011.

<sup>&</sup>lt;sup>3</sup> General Fund - Fund Balance Analysis Report, prepared by Minnesota Management and Budget, dated June 11, 2010.



#### **Budget**

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

#### Adjustments to Budgets

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

#### **Actual**

Actual revenues and transfers-in included are those attributable to fiscal year 2011. These primarily represent the amounts received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year-end, through the close of the books in August, may be included, if related to fiscal year 2011.

Actual expenditures include disbursements and encumbrances for fiscal year 2011. Except for the Trunk Highway Fund, the only instance encumbrances are not included as expenditures is in ongoing appropriations. These encumbrances are not included since liquidation may occur over several years. In the Trunk Highway Fund encumbrances are included as expenditures in all appropriation types.

Actual transfers-out are transfers to other funds for fiscal year 2011, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2011. These transfers are included as a part of expenditures.

#### **Variances**

Revenues and transfers-in variances represent the differences between the forecasted revenues to be received and the amount actually received.

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of the amount allowed in law and are explained in fund notes, if significant. Spending did not exceed authorized limits in fiscal year 2011.

# **GENERAL FUND**

	Or	riginal Budget	 Budget	 Actual	 Variance
Net Revenues and Transfers-In					
Net Revenues					
Individual Income Taxes	\$	7,342,060	\$ 7,251,715	\$ 7,529,204	\$ 277,489
Corporate Income Taxes		799,435	913,790	924,613	10,823
Sales Taxes		4,491,675	4,433,542	4,372,077	(61,465)
Property Taxes		764,879	762,225	766,926	4,701
Motor Vehicle Taxes		31,988	31,131	29,982	(1,149)
Cigarette & Tobacco Products Taxes		180,043	190,750	186,798	(3,952)
Motor Vehicle Registration Tax		675	675	619	(56)
Liquor, Wine & Beer Taxes		77,613	76,958	77,720	762
Insurance Gross Earnings Taxes		279,500	279,700	286,008	6,308
Deed & Mortgage Registration Taxes		127,500	141,300	153,416	12,116
Medical Assistance Surcharges		225,011	238,300	240,033	1,733
Inheritance, Estate & Gift Taxes		140,000	171,500	161,202	(10,298)
Income Taxes Reciprocity		61,932	-	59,719	59,719
Lawful Gambling Taxes		39,800	40,300	36,979	(3,321)
Tobacco Settlements		163,259	164,614	169,375	4,761
Departmental Services/Licenses & Fees		227,188	236,375	237,724	1,349
Investment Income		6,400	1,500	2,102	602
Lottery Revenue		59,497	59,593	56,119	(3,474)
DHS RTC Collections		51,650	47,500	57,142	9,642
Compliance Revenues		26,865	-	-	-
Other Revenues		304,735	268,197	316,577	48,380
Total Net Revenues	\$	15,401,705	\$ 15,309,665	\$ 15,664,335	\$ 354,670
Transfers from Other Funds					
Agency Fund	\$	3,332	\$ 2,529	\$ 7,044	\$ 4,515
Federal Fund		275	243	827	584
Health Care Access Fund		107,192	167,570	168,548	978
Health Impact Fund		195,394	203,250	203,320	70
Highway User Tax Distribution Fund		716	716	716	-
Miscellaneous Special Revenue Fund		33,115	38,540	34,993	(3,547)
Permanent School Fund		4,122	3,763	3,763	-
Petroleum Tank Cleanup Fund		3,532	3,532	3,532	-
Remediation Fund		48,000	48,000	48,000	-
State Government Special Revenue Fund		10,567	10,644	10,668	24
Workforce Development Fund		2,500	2,500	2,500	-
Other Transfers		8,587	9,527	9,467	(60)
Total Transfers from Other Funds	\$	417,332	\$ 490,814	\$ 493,378	\$ 2,564

# **GENERAL FUND**

•	Orig	inal Budget	Budget	 Actual	Variance
Expenditures and Transfers-Out					
Accountancy Board					
Departmental Appropriations	\$	583	\$ 583	\$ 408	\$ 175
Administration					
Administrative Management Services	\$	1,919	\$ 1,920	\$ 1,764	\$ 156
Census 2010		176	176	77	99
DDC/Self-Advocacy Network		119	119	119	-
Developmental Disability Council		74	74	74	-
Government & Citizen Services		8,105	8,100	7,771	329
Governor's Portrait		25	25	25	-
Hubert H Humphrey Memorial		120	120	43	77
Land Sale Revolving Loan		120	120	1	119
Legislative in Lieu of Rent		8,388	8,158	8,158	-
MGIO - Township Acreage		10	10	10	-
Minnesota Geospatial Information Office		806	808	764	44
MPR Equipment Grants		230	230	230	-
Office of Grants Management		190	190	67	123
Office of State Archaeologist		211	211	203	8
Public Education Radio Comm Service Grants		269	269	269	-
Public Education Radio Equipment Grants		94	94	94	-
Public TV Equipment Grants		183	183	183	-
Public TV Matching Grants		1,075	1,075	1,075	-
Twin Cities Regional Cable Grants		15	15	15	-
Veterans Home Board - Federal Asset Preservation		430	439	439	-
Workers Compensation Reinsurance Assn/Insurance .		1,196	2,532	2,532	-
Total Administration	\$	23,755	\$ 24,868	\$ 23,913	\$ 955
Administrative Hearings					
Departmental Appropriations	\$	270	\$ 270	\$ 259	\$ 11
Election Campaign Fund		46	46	46	-
Total Administrative Hearings	\$	316	\$ 316	\$ 305	\$ 11
Agriculture					
2010 Disaster Relief	\$	-	\$ 4,000	\$ 1,068	\$ 2,932
Administration & Financial Assistance		4,005	3,999	3,956	43
Clean Water Legacy - Assistance		18	18	18	-
Clean Water Legacy - Research		141	449	271	178
Dairy Development Program		634	651	641	10
Ethanol Development		9,948	9,948	9,948	-
Grants Agricultural Societies & Association		474	474	474	-
Horticulture Society Grants		17	17	17	-
Livestock Investment Grant Program		29	29	27	2
Livestock Siting		119	119	115	4

# **GENERAL FUND**

	Orig	inal Budget	-	Budget	 Actual	 Variance
Mental Health Grants		94		94	94	-
Minnesota Ag Education Leadership Council		235		235	235	-
Minnesota Grown Program		186		186	186	-
Minnesota Livestock Breeders Association		18		18	18	-
Native Plant Research Grants		47		47	47	-
Northern Crops Institute		47		47	47	-
Organic Cost Share		13		13	11	2
Promotion & Marketing		4,320		4,344	4,080	264
Protection Service		12,312		12,320	12,010	310
Second Harvest Milk Grants		500		500	500	-
Sustainable Ag & IMP Demonstration Grants		16		20	16	4
Turf Grass Research Grants		61		61	 61	-
Total Agriculture	\$	33,234	\$	37,589	\$ 33,840	\$ 3,749
Agriculture Utilization Research						
Departmental Appropriations	\$	2,783	\$	2,783	\$ 2,783	\$ -
Amateur Sports Commission						
Departmental Appropriations	\$	261	\$	261	\$ 258	\$ 3
Animal Health Board						
Bovine Tuberculosis Eradication	\$	2,533	\$	2,533	\$ 2,526	\$ 7
Chronic Wasting Disease		391		391	391	-
Indemnity		47		1	1	-
Johne's Disease Control Program		104		104	104	-
Livestock & Poultry Health		2,094		2,094	2,082	12
Total Animal Health Board	\$	5,169	\$	5,123	\$ 5,104	\$ 19
Architecture Engineering Board						
Departmental Appropriations	\$	966	\$	966	\$ 605	\$ 361
Arts Board						
Grants & Subsidies	\$	5,333	\$	5,333	\$ 5,333	\$ -
Operations & Services		850		852	842	10
Regional Arts Councils		2,303		2,303	2,303	-
Total Arts Board	\$	8,486	\$	8,488	\$ 8,478	\$ 10
Asian-Pacific Council						
Departmental Appropriations	\$	271	\$	271	\$ 253	\$ 18
Attorney General						
Departmental Appropriations	\$	25,775	\$	25,775	\$ 21,181	\$ 4,594
Barber Examiners Board						
Departmental Appropriations	\$	274	\$	274	\$ 234	\$ 40

# **GENERAL FUND**

	Orig	ginal Budget	Budget	Actual	Variance
Black Minnesotans Council					
Departmental Appropriations	\$	310	\$ 312	\$ 307	\$ 5
Campaign Finance Board					
Departmental Appropriations	\$	782	\$ 798	\$ 725	\$ 73
Public Subsidy - State General		1,020	1,020	1,020	-
Special Election Subsidy		38	38	38	-
Tax Checkoff		2,400	 1,885	1,885	-
Total Campaign Finance Board	\$	4,240	\$ 3,741	\$ 3,668	\$ 73
Capitol Area Architect					
Departmental Appropriations	\$	342	\$ 342	\$ 299	\$ 43
Hubert H Humphrey Memorial		13	 13	 -	13
Total Capitol Area Architect	\$	355	\$ 355	\$ 299	\$ 56
Center for Arts Education					
Departmental Appropriations	\$	7,283	\$ 7,322	\$ 7,322	\$ -
Chicano Latino Affairs Council					
Departmental Appropriations	\$	310	\$ 310	\$ 291	\$ 19
Combative Sports Commission					
Departmental Appropriations	\$	80	\$ 80	\$ 80	\$ -
Commerce					
Administrative Services	\$	4,388	\$ 4,388	\$ 4,034	\$ 354
Appraisal Management Company		223	223	27	196
Energy & Telecommunications		5,379	6,433	3,875	2,558
Financial Examinations		7,726	8,078	6,400	1,678
Market Assurance		7,194	7,194	5,575	1,619
Mortgage Original Individual License		261	261	23	238
Portable Electronics		39	39	7	32
Telecommunications	<del>.                                    </del>	1,077	 1,077	 934	 143
Total Commerce	\$	26,287	\$ 27,693	\$ 20,875	\$ 6,818
Corrections					
Claims	\$	59	\$ 59	\$ 55	\$ 4
Community Services		110,860	110,921	109,356	1,565
Correctional Institutions		343,882	344,508	341,544	2,964
Operations Support		21,684	 21,804	 21,377	 427
Total Corrections	\$	476,485	\$ 477,292	\$ 472,332	\$ 4,960
Cosmetologist Examiners Board					
Departmental Appropriations	\$	1,187	\$ 1,188	\$ 1,188	\$ -
Court of Appeals					
Departmental Appropriations	\$	10,192	\$ 10,192	\$ 10,034	\$ 158

# **GENERAL FUND**

	Origi	nal Budget		Budget		Actual		Variance
Disability Council								
Departmental Appropriations	\$	583	\$	600	\$	588	\$	12
Education								
Abatement Aid	\$	1,132	\$	1,127	\$	1,127	\$	_
Academy of Science	7	41	*	41	•	41	7	_
Adult Basic Education Aid		42,732		42,829		42,700		129
Adults With Disabilities Program		688		688		685		3
Advance Placement		3,139		3,139		3,139		-
Advance Placement/Int'l Baccalaureate Workshops		693		693		683		10
Agriculture Market Value		5,528		5,347		5,347		-
Alternative Facilities Bonding		18,708		18,708		18,708		-
Board of School Administrators		186		186		159		27
Board of Teaching		644		644		619		25
Border City Disparity		995		933		933		_
Bovine Tuberculosis Credit		23		78		78		_
Charter School Lease		44,938		42,633		41,827		806
Charter School Startup		743		654		632		22
Children With Disability Aid		1,895		1,344		1,344		_
College Urban Education Concordia		528		642		556		86
Community Education Aid		473		463		463		-
Compliance Revenue - ISD 11		1,500		1,500		1,500		_
Compliance Revenue - ISD 279		210		210		210		-
Compliance Revenue - ISD 281		160		160		160		-
Compliance Revenue - ISD 286		75		75		75		_
Compliance Revenue - ISD 535		165		165		163		2
Compliance Revenue - ISD 833		65		65		65		-
Concurrent Enrollment Program		2,000		2,000		732		1,268
Consolidation Aid		576		593		593		-
Court-Placed Special Education Revenue		78		78		78		-
Debt Service Aid		8,204		8,204		8,204		-
Deferred Maintenance Aid		2,146		2,191		2,191		-
Disaster Enrollment Impact Aid		-		30		30		-
Disaster Relief Facilities Grants		12		486		486		-
Disaster Relief Operating Grants		13		316		316		-
Disparity Reduction		8,584		7,693		7,693		-
Duluth Children's Museum		50		50		50		_
Early Child Family Education		21,460		21,177		21,177		-
Early Child Literacy - Minnesota Reading Corps		1,375		1,375		1,375		-
Early Childhood Tribal School		68		68		68		-
Educate Parents Partnership		75		75		52		23
Education Agency Operations		20,058		20,098		19,310		788

# **GENERAL FUND**

	Original Budget	Budget	Actual	Variance
Education Planning & Assessment System	829	935	931	4
Electronic Library for Minnesota	900	900	900	-
Equity Telecommunication Access	3,750	3,750	3,750	-
Foundation for Student Organization	124	124	124	-
GED Tests	125	125	125	-
General Education	4,776,884	4,832,264	4,832,262	2
Head Start	20,100	20,100	19,280	820
Health & Developmental Screening	3,425	3,434	3,434	-
Health & Safety Aid	135	135	135	-
Hearing Impaired Adults	70	70	_	70
Homestead & Disaster Credit	3	39	39	-
Indian Teacher Preparedness Grants	190	190	188	2
Integration Aid	61,782	61,604	61,481	123
Inter-District Desegregation Transport	17,582	13,393	13,393	-
International Baccalaureate	1,002	1,002	1,002	_
Kindergarten Entrance Assessment	337	337	296	41
Kindergarten Milk	1,126	1,063	1,063	-
Lancaster Loss of Sparcity Revenue	100	100	100	_
Local Option Abatement Credit	48	48	48	-
Local Option Disaster Credit	2	2	2	_
Magnet School & Program Grants	750	750	737	13
Math Science Teacher Centers	750	750	742	8
Minnesota Children's Museum	260	260	260	-
Multicounty Multi-Type Library	1,261	1,261	1,261	_
Non-Public Pupil Aid	16,157	16,213	15,810	403
Non-Public Pupil Transport	19,729	19,387	19,387	-
One Room Schoolhouse	65	65	65	-
Out of State Tuition	250	250	250	-
Prior Year Real Credit	11	13	13	-
Public Library Basic Grants	13,162	13,162	13,162	-
Pupil Transportation Grants	14	384	384	-
Regional Library Telecommunications	2,231	2,231	2,231	-
Residential Market Value	52,145	55,061	55,061	-
School Age Care Aid	1	1	1	-
School Breakfast	5,147	4,856	4,856	-
School Lunch Aid	13,069	12,378	12,030	348
School Readiness Program	9,792	9,792	9,770	22
Special Education Aid	749,248	749,414	749,329	85
Special Education Excess Cost	108,410	108,444	108,417	27
Statewide Testing	15,150	15,150	15,150	-
Student Organization - Agriculture Occupation	131	131	131	-
Student Organization - Business Occupation	84	84	84	-

# **GENERAL FUND**

		_	Budget	 Actual	 Variance
Student Organization - Family & Consumer	125		125	125	-
Student Organization - Health Occupations	40		40	40	-
Student Organization - Marketing	95		95	95	_
Student Organization - Service Occupation	38		38	38	_
Student Organization - Trade & Industry	88		88	88	_
Success for the Future	2,072		2,072	2,049	23
Summer Food Service Replacement	150		150	134	16
Transport Enrollment Options	52		29	29	-
Travel Home Base	282		324	324	_
Tribal Contract Schools	2,119		1,958	1,958	_
Youth Works	900		900	900	-
Total Education	\$ 6,092,252	\$	6,142,229	\$ 6,137,033	\$ 5,196
Emergency Medical Services Board					
Departmental Appropriations	\$ 2,176	\$	2,178	\$ 2,176	\$ 2
Longevity Awards	 622		696	696	 -
<b>Total Emergency Medical Services Board</b>	\$ 2,798	\$	2,874	\$ 2,872	\$ 2
Employment & Economic Development					
Administration	\$ 1,244	\$	1,244	\$ 1,185	\$ 59
Advocating Change Together	150		150	150	-
Bio-Business Alliance of Minnesota	475		475	475	-
Bio-Science Business Marketing Program	25		25	25	-
Business & Community Development	8,659		9,793	7,797	1,996
Employment & Economic Wage Incentive	125		125	125	-
Employment Opportunity Disabled	100		100	100	-
Extended Employment	5,416		5,751	5,751	-
Extended Employment - Center for Deaf	145		145	145	-
Independent Living Services St Paul	2,261		2,261	2,261	-
Lifetrack	100		100	100	-
Mental Illness - Support Employment	1,836		1,836	1,591	245
Metro Economic Development Association	105		105	105	-
Minnesota Inventors Congress	50		50	50	-
Minnesota Investment Flood	-		7,000	5,854	1,146
Minnesota Technology	475		475	475	-
Northern Connections	150		150	150	-
Office of Science & Technology	111		48	48	-
Rehabilitant Services State	8,800		8,800	8,800	-
Services for the Blind State	5,778		5,778	5,778	-
Twin Cities Rise	350		350	350	-
Women Venture	200		200	200	-
Workforce Development	7,006		15,451	12,914	2,537
Total Employment & Economic Development	\$ 43,561	\$	60,412	\$ 54,429	\$ 5,983

# **GENERAL FUND**

· · · · · · · · · · · · · · · · · · ·	Ori	ginal Budget		Budget		Actual		Variance
Explore Minnesota Tourism								
Departmental Appropriations	\$	9,376	\$	9,549	\$	8,853	\$	696
Minnesota Film Board	Y	325	Y	325	Y	325	Y	-
Minnesota Film Board Jobs Program		537		537		537		_
Upper Minnesota Film Office		12		12		12		_
Total Explore Minnesota Tourism	\$	10,250	\$	10,423	\$	9,727	\$	696
Faribault Academies								
Departmental Appropriations	\$	11,938	\$	11,996	\$	11,996	\$	-
Governors Office								
Departmental Appropriations	\$	3,841	\$	3,816	\$	3,516	\$	300
Necessary Expenses		9		9		3		6
Total Governors Office	\$	3,850	\$	3,825	\$	3,519	\$	306
Health								
Departmental Appropriations	\$	471	\$	722	\$	669	\$	53
Advanced Life Support Program		377		377		377		-
Colorectal Screening		67		135		-		135
Community & Family Health Promotion		40,631		40,204		39,669		535
Families With Deaf Children (CFH)		284		284		284		-
Health Protection		12,815		12,839		12,765		74
Minority & Multicultural Health		5,648		6,049		6,049		-
Policy Quality & Compliance		7,817		7,828		7,726		102
Unlicensed Health Care Practice		74		74		58		16
Total Health	\$	68,184	\$	68,512	\$	67,597	\$	915
Historical Society								
Departmental Appropriations	\$	22,017	\$	22,017	\$	22,017	\$	-
City Eveleth - Hockey Hall of Fame		75		75		75		-
FarmAmerica		128		128		128		-
Flood Disaster Relief		-		120		100		20
Historic Structure Grants		1,500		548		-		548
Minnesota International Center		43		43		43		
Total Historical Society	\$	23,763	\$	22,931	\$	22,363	\$	568
Housing Finance Agency								
Departmental Appropriations	\$	40,972	\$	44,972	\$	44,972	\$	-
Human Rights								
Departmental Appropriations	\$	3,415	\$	3,417	\$	3,374	\$	43
Human Services								
Departmental Appropriations	\$	961,410	\$	1,017,024	\$	947,112	\$	69,912
Aging & Adult Services Grants		11,712		10,795		10,792		3
Chemical Dependency Non-Entitlement Grants		1,336		1,336		1,293		43

# **GENERAL FUND**

	Or	iginal Budget	Budget	Actual	Variance
Child & Community Services Grants		49,292	49,292	49,292	-
Child Care Development Grants		1,487	1,487	1,455	32
Child Mental Health Grants		17,207	17,504	17,504	-
Child Support Enforce Grants		2,156	2,156	2,156	-
Children & Economic Assistance Grants		15,144	14,843	14,698	145
Children Services Grants		11,409	10,953	10,758	195
Deaf & Hard of Hearing Grants		1,917	1,609	1,592	17
GAMC CCDS Payments		65,500	43,667	43,667	-
GAMC Uncompensated Care		28,462	28,900	15,070	13,830
Health Care Grants		51,875	17,578	17,423	155
Medical Assistance Grants		3,476,744	3,206,252	3,038,092	168,160
Mental Health Grants		69,821	71,943	71,643	300
Other Continuing Care Grants		28,647	29,883	29,687	196
Other Health Care Grants		295	295	285	10
Support Services Grants		12,498	12,498	12,477	21
Total Human Services	\$	4,806,912	\$ 4,538,015	\$ 4,284,996	\$ 253,019
Humanities Commission					
Departmental Appropriations	\$	250	\$ 250	\$ 250	\$ -
Indian Affairs Council					
Departmental Appropriations	\$	500	\$ 505	\$ 471	\$ 34
Indian Burial Sites		41	41	36	5
Total Indian Affairs Council	\$	541	\$ 546	\$ 507	\$ 39
Investment Board					
Departmental Appropriations	\$	146	\$ 146	\$ 146	\$ -
Iron Range Resources & Rehab Agency					
Supplemental Occupation Tax Environmental	\$	457	\$ 457	\$ 457	\$ -
Taconite Production		2,850	2,305	2,305	-
Total Iron Range Resources & Rehab Agency	\$	3,307	\$ 2,762	\$ 2,762	\$ -
Judicial Standards Board					
Departmental Appropriations	\$	349	\$ 349	\$ 330	\$ 19
Judicial Standard Investigation & Hearing		128	128	128	-
Total Judicial Standards Board	\$	477	\$ 477	\$ 458	\$ 19
Labor and Industry					
Departmental Appropriations	\$	959	\$ 959	\$ 820	\$ 139
Legislative Auditor					
Departmental Appropriations	\$	6,051	\$ 5,691	\$ 5,643	\$ 48
Legislature					
House of Representatives	\$	31,066	\$ 30,106	\$ 30,106	\$ -

# **GENERAL FUND**

CC - Small Business Study		Orig	ginal Budget	Budget	Actual	Variance
Legislative Coordinating Commission         2,995         2,723         2,601         122           Legislative Reference Library         1,374         1,365         1,365         -           Revisor of Statutes         6,636         6,031         5,874         1,77           Senate         23,668         21,798         21,796         2           Total Legislature         \$ 65,604         \$ 62,108         \$ 61,807         \$ 300           Mediation Services           Departmental Appropriations         \$ 1,517         \$ 1,526         \$ 1,522         \$ 4           Cooperation Labor Management Grants         6 9         69	LCC - Small Business Study		65	65	65	-
Revisor of Statutes         1,374         1,365         1,365         1           Revisor of Statutes         6,436         6,051         2,768         2,796         2           Senate         23,668         21,798         21,708         2           Total Legislature         \$ 65,604         \$ 62,108         \$ 61,807         \$ 301           Mediation Services         \$ 1,517         \$ 1,526         \$ 1,522         \$ 4           Cooperation Labor Management Grants         69         69         69         69         69           Total Mediation Services         \$ 1,5186         \$ 1,529         \$ 1,522         \$ 4           Metrogrant Goundi Transport         \$ 5,174         \$ 5,174         \$ 5,174         \$ 6           Metro Grants Assistance         43,971         43,939         43,939         \$ 6           Metro Transit Assistance         43,971         43,939         43,939         \$ 6           Total Metropolitan Council Transport         \$ 25,269         \$ 25,599         \$ 35,579         \$ 5           Total Metropolitan Council Transport         \$ 20,000         2,874         2,665         209           Military Affairs         \$ 11,256         11,756         \$ 10,013         \$ 1,743			2,995	2,723	2,601	122
Revisor of Statutes         6,436         6,051         5,874         177           Senate         23,668         21,798         21,796         2           Total Legislature         6,6604         6,62,108         6,1807         3 03           Mediation Services         Well and the propriations         8,66,604         6,61,807         5         3,01           Cooperation Labor Management Grants         6,99         6,99         6,99         6 <t< td=""><td>-</td><td></td><td>1,374</td><td>1,365</td><td>1,365</td><td>-</td></t<>	-		1,374	1,365	1,365	-
Total Legislature         \$ 65,600         \$ 62,108         \$ 61,807         \$ 301           Mediation Services         \$ 1,517         \$ 1,526         \$ 1,522         \$ 4           Cooperation Labor Management Grants         8 69         6			6,436	6,051	5,874	177
Part	Senate		23,668	21,798	21,796	2
Departmental Appropriations	Total Legislature	\$	65,604	\$ 62,108	\$ 61,807	\$ 301
Cooperation Labor Management Grants         69         69         69         69         69         69         7         7         7         8         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         5         5,174         \$5,174         \$5,174         \$5,174         \$5,174         \$5,174         \$5,174         \$5,174         \$5,174         \$5,174         \$6         -2	Mediation Services					
Total Mediation Services         \$ 1,586         \$ 1,595         \$ 1,591         \$ 4           Metro Rail Operations         \$ 5,174         \$ 43,939         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,039         43,038         43,039         43,039         43,039	Departmental Appropriations	\$	1,517	\$ 1,526	\$ 1,522	\$ 4
Metro Rail Operations         \$ 5,174         \$ 5,174         \$ 1,174         \$           Metro Transit Assistance         43,971         43,939         43,939            Transit Programs         3,484         3,484         3,484         3,484            Total Metropolitan Council Transport         \$ 52,629         \$ 52,597         \$ 52,597         \$ 5,599         \$ 5	Cooperation Labor Management Grants		69	 69	 69	-
Metro Rail Operations         \$ 5,174         \$ 5,174         \$ 5,174         \$ -0           Metro Transit Assistance         43,971         43,939         43,939         -           Transit Programs         3,484         3,484         3,484         3,484         -           Total Metropolitan Council Transport         \$ 52,629         \$ 52,597         \$ 52,597         \$ 52,597         \$ 10,013         \$ 1,743           Military Affairs         \$ 11,756         \$ 11,756         \$ 10,013         \$ 1,743           General Support         2,900         2,874         2,665         209           Maintenance Training Facilities         7,663         7,674         7,423         251           Millitary Forces Emergency         1,125         1,125         1,125         1,125         -           Re-Integration Program         959         959         52         907           Starbase New Facility         77         77         5         77           Total Military Affairs         \$ 24,480         \$ 24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps           Departmental Appropriations         \$ 162         \$ 161         \$ 161         \$ 6           ARRA - Mon	Total Mediation Services	\$	1,586	\$ 1,595	\$ 1,591	\$ 4
Metro Transit Assistance         43,971         43,939         43,939         - 3,484         3,484         3,484         3,484         3,484         3,484         3,484         3,484         - 3,484 <t< td=""><td>Metropolitan Council Transport</td><td></td><td></td><td></td><td></td><td></td></t<>	Metropolitan Council Transport					
Transit Programs         3,484         3,484         3,484	Metro Rail Operations	\$	5,174	\$ 5,174	\$ 5,174	\$ -
Total Metropolitan Council Transport         \$ 52,629         \$ 52,597         \$ 52,597         \$ 0           Military Affairs           Enlistment Incentives         \$ 11,756         \$ 11,756         \$ 10,013         \$ 1,743           General Support         2,900         2,874         2,665         209           Maintenance Training Facilities         7,663         7,674         7,423         251           Millitary Forces Emergency         1,125         1,125         1,125         1,125         1,125         907           Starbase New Facility         777         77         -         77         1         907           Starbase New Facility         777         777         -         77         1         77         1         77         1         77         1         77         1         77         1         77         1         77         1         77         1         45         3,187<	Metro Transit Assistance		43,971	43,939	43,939	-
Military Affairs         Enlistment Incentives         \$ 11,756         \$ 11,756         \$ 10,013         \$ 1,743           General Support         2,900         2,874         2,665         209           Maintenance Training Facilities         7,663         7,674         7,423         251           Military Forces Emergency         1,125         1,125         1,125         1,125         2907           Starbase New Facility         77         77         -         77           Total Military Affairs         24,480         24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps         24,480         \$ 455         \$ 455         \$ 3,187           Minnesota Management & Budget (MMB)         5 455         \$ 455         \$ 455         \$ 5         -         -         77         -         -         77         -         -         77         -         -         77         -         -         77         -         -         77         -         -         77         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Transit Programs		3,484	 3,484	 3,484	 -
Enlistment Incentives         \$ 11,756         \$ 11,756         \$ 10,013         \$ 1,743           General Support         2,900         2,874         2,665         209           Maintenance Training Facilities         7,663         7,674         7,423         251           Military Forces Emergency         1,125         1,125         1,125         1,125         907           Re-Integration Program         959         959         52         907           Starbase New Facility         77         77         -         77           Total Military Affairs         \$ 24,480         \$ 24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps         \$ 455         \$ 455         \$ 455         \$ 455         \$ 3,87           Departmental Appropriations         \$ 455         \$ 161         \$ 161         \$ -         -           Minnesota Management & Budget (MMB)         254         254         63         191           ARRA - Monitoring & Finance Control         254         254         63         191           ARRA - Oversight & Reporting         255         256         166         90           Fiscal Note Study - DHS         20         20         20         20         20	Total Metropolitan Council Transport	\$	52,629	\$ 52,597	\$ 52,597	\$ 
General Support         2,900         2,874         2,665         209           Maintenance Training Facilities         7,663         7,674         7,423         251           Military Forces Emergency         1,125         1,125         1,125         1,125         907           Re-Integration Program         959         959         52         907           Stabase New Facility         77         77         -         77           Total Military Affairs         \$ 24,480         \$ 24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps         S         455         455         \$ 455         \$ 455         \$ 5         5         3.187           Minnesota Management & Budget (MMB)         S         455         \$ 455         \$ 455         \$ 455         \$ 161         \$ 6         9         9         9         9         9         9         9         9         9         9         9         9         9         9         3         3,187         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         7         1         1 <t< td=""><td>Military Affairs</td><td></td><td></td><td></td><td></td><td></td></t<>	Military Affairs					
Maintenance Training Facilities         7,663         7,674         7,423         251           Military Forces Emergency         1,125         1,125         1,125         1,125         2           Re-Integration Program         959         959         959         52         907           Starbase New Facility         77         77         77         -         77           Total Military Affairs         \$ 24,480         \$ 24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps         S         455         \$ 455         \$ 455         \$ 455         \$ 455         \$ 455         \$ 5         \$ 5         \$ 3,187           Minnesota Management & Budget (MMB)         S         455         \$	Enlistment Incentives	\$	11,756	\$ 11,756	\$ 10,013	\$ 1,743
Military Forces Emergency         1,125         1,125         1,125         907           Re-Integration Program         959         959         52         907           Starbase New Facility         77         77         -         77           Total Military Affairs         \$ 24,480         \$ 24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps           Departmental Appropriations         \$ 455         \$ 455         \$ 455         \$ -           Minnesota Management & Budget (MMB)         \$ 162         \$ 161         \$ 161         \$ -           Departmental Appropriations         \$ 162         \$ 161         \$ 161         \$ -           ARRA - Monitoring & Finance Control         254         254         63         191           ARRA - Oversight & Reporting         255         256         166         90           Fiscal Note Study - DHS         207         207         205         2           MRP Debt Service Account         4,266         4,266         3,062         1,204           Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         1	General Support		2,900	2,874	2,665	209
Re-Integration Program         959         959         52         907           Starbase New Facility         77         77         7         7           Total Military Affairs         \$ 24,480         \$ 24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps         Use partmental Appropriations         \$ 455         \$ 455         \$ 455         \$ 455         \$ 5	Maintenance Training Facilities		7,663	7,674	7,423	251
Starbase New Facility         77         74         74         74         74         74         74         74         74         74 </td <td>Military Forces Emergency</td> <td></td> <td>1,125</td> <td>1,125</td> <td>1,125</td> <td>-</td>	Military Forces Emergency		1,125	1,125	1,125	-
Total Military Affairs         \$ 24,480         \$ 24,465         \$ 21,278         \$ 3,187           Minnesota Conservation Corps           Departmental Appropriations         \$ 455         455         \$ 455         \$ 5	Re-Integration Program		959	959	52	907
Minnesota Conservation Corps           Departmental Appropriations         \$ 455         \$ 455         \$ 455         \$ 5           Minnesota Management & Budget (MMB)           Departmental Appropriations         \$ 162         \$ 161         \$ 161         \$ -           ARRA - Monitoring & Finance Control         254         254         63         191           ARRA - Oversight & Reporting         255         256         166         90           Fiscal Note Study - DHS         207         207         205         2           Local Impact Notes         207         207         205         2           MRP Debt Service Account         4,266         4,266         3,062         1,204           Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ 5	Starbase New Facility		77	77	 	 77
Departmental Appropriations         \$ 455         \$ 455         \$ 455         \$ 455         \$ 6         \$ 6         \$ 7         \$ 6         \$ 8         \$ 191         \$ 8         \$ 191         \$ 8         \$ 191         \$ 6         \$ 90	Total Military Affairs	\$	24,480	\$ 24,465	\$ 21,278	\$ 3,187
Minnesota Management & Budget (MMB)           Departmental Appropriations         \$ 162         \$ 161         \$ 161         \$ -           ARRA - Monitoring & Finance Control         254         254         63         191           ARRA - Oversight & Reporting         255         256         166         90           Fiscal Note Study - DHS         -         49         49         -           Local Impact Notes         207         207         205         2           MRP Debt Service Account         4,266         4,266         3,062         1,204           Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ 5	Minnesota Conservation Corps					
Departmental Appropriations         \$ 162         \$ 161         \$ 161         \$ -           ARRA - Monitoring & Finance Control         254         254         63         191           ARRA - Oversight & Reporting         255         256         166         90           Fiscal Note Study - DHS         -         49         49         -           Local Impact Notes         207         207         205         2           MRP Debt Service Account         4,266         4,266         3,062         1,204           Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ -	Departmental Appropriations	\$	455	\$ 455	\$ 455	\$ -
ARRA - Monitoring & Finance Control       254       254       63       191         ARRA - Oversight & Reporting       255       256       166       90         Fiscal Note Study - DHS       -       49       49       -         Local Impact Notes       207       207       205       2         MRP Debt Service Account       4,266       4,266       3,062       1,204         Statewide Services       19,968       20,598       20,522       76         Total Minnesota Management & Budget (MMB)       \$ 25,112       \$ 25,791       \$ 24,228       \$ 1,563         Minnesota State Retirement System       Departmental Appropriations       \$ 2,405       \$ 3,097       \$ 3,097       \$ -         MMB Debt Service       \$ 398,799       \$ 398,799       \$ 398,799       \$ 398,799       \$ -	Minnesota Management & Budget (MMB)					
ARRA - Oversight & Reporting       255       256       166       90         Fiscal Note Study - DHS       -       49       49       -         Local Impact Notes       207       207       205       2         MRP Debt Service Account       4,266       4,266       3,062       1,204         Statewide Services       19,968       20,598       20,522       76         Total Minnesota Management & Budget (MMB)       \$ 25,112       \$ 25,791       \$ 24,228       \$ 1,563         Minnesota State Retirement System       Departmental Appropriations       \$ 2,405       \$ 3,097       \$ 3,097       \$ -         MMB Debt Service       \$ 398,799       \$ 398,799       \$ 398,799       \$ 398,799       \$ -	Departmental Appropriations	\$	162	\$ 161	\$ 161	\$ -
Fiscal Note Study - DHS         -         49         49         -           Local Impact Notes         207         207         205         2           MRP Debt Service Account         4,266         4,266         3,062         1,204           Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ -	ARRA - Monitoring & Finance Control		254	254	63	191
Local Impact Notes         207         207         205         2           MRP Debt Service Account         4,266         4,266         3,062         1,204           Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         Bond Sale         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ -	ARRA - Oversight & Reporting		255	256	166	90
MRP Debt Service Account         4,266         4,266         3,062         1,204           Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         Bond Sale         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ -	Fiscal Note Study - DHS		-	49	49	-
Statewide Services         19,968         20,598         20,522         76           Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         Bond Sale         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ -	Local Impact Notes		207	207	205	2
Total Minnesota Management & Budget (MMB)         \$ 25,112         \$ 25,791         \$ 24,228         \$ 1,563           Minnesota State Retirement System         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           Departmental Appropriations         \$ 2,405         \$ 398,799         \$ 398,799         \$ 398,799         \$ 398,799         \$ -	MRP Debt Service Account		4,266	4,266	3,062	1,204
Minnesota State Retirement System           Departmental Appropriations         \$ 2,405         \$ 3,097         \$ 3,097         \$ -           MMB Debt Service         Bond Sale         \$ 398,799         \$ 398,799         \$ 398,799         \$ -	Statewide Services		19,968	 20,598	 20,522	 76
Departmental Appropriations       \$ 2,405       \$ 3,097       \$ 3,097       \$ -         MMB Debt Service       \$ 398,799       \$ 398,799       \$ 398,799       \$ -	Total Minnesota Management & Budget (MMB)	\$	25,112	\$ 25,791	\$ 24,228	\$ 1,563
MMB Debt Service         Bond Sale       \$ 398,799 \$ 398,799 \$ -	Minnesota State Retirement System					
Bond Sale\$ 398,799 \$ 398,799 \$ -	Departmental Appropriations	\$	2,405	\$ 3,097	\$ 3,097	\$ -
	MMB Debt Service					
Certificate of Indebtedness		\$	398,799	\$ 398,799	\$ 398,799	\$ -
	Certificate of Indebtedness		2,319	2,319	2,319	-

# **GENERAL FUND**

	Ori	ginal Budget	 Budget	 Actual	 Variance
Minnesota Housing Finance Agency		2,398	2,398	2,398	_
University of Minnesota Stadium		10,250	10,250	10,250	-
Total MMB Debt Service	\$	413,766	\$ 413,766	\$ 413,766	\$ -
MMB Higher Education					
Mayo Family & Residency	\$	686	\$ 686	\$ 686	\$ -
Mayo Medical School		665	 665	 665	 -
Total MMB Higher Education	\$	1,351	\$ 1,351	\$ 1,351	\$ -
MMB Intergovernmental Aids					
First Class Cities Teachers Aid	\$	18,627	\$ 18,627	\$ 18,627	\$ -
Minneapolis Employee Retirement		9,000	9,000	9,000	-
Public Defender Costs		500	500	392	108
Total MMB Intergovernmental Aids	\$	28,127	\$ 28,127	\$ 28,019	\$ 108
MMB Non-Operating					
Departmental Appropriations	\$	605,494	\$ 605,494	\$ 605,494	\$ -
CMIA Interest Liability		2	2	2	-
General Purposes Contingent		500	339	-	339
Police State Aid - DNR/Public Safety		7,889	5,435	4,378	1,057
Tort Claims		322	322	 	 322
Total MMB Non-Operating	\$	614,207	\$ 611,592	\$ 609,874	\$ 1,718
MMB Treasury Non-Operating					
Departmental Appropriations	\$	22	\$ 22	\$ 22	\$ -
Natural Resources					
Departmental Appropriations	\$	7,098	\$ 8,067	\$ 8,067	\$ -
Disaster 1648 2006 Flood Match		1	1	1	-
Disaster 1830 Flood Storm Match		5	5	5	-
Disaster Relief - 1941 Match		7	7	7	-
Ecological - St Paul Steam Facility Study		33	33	33	-
Ecological Services		4,062	4,073	4,061	12
Emergency Fire Fighting Account		7,175	7,179	7,179	-
Enforcement Natural Resources Laws & Rules		2,086	2,090	2,084	6
Enforcement Wetland Conservation - BWSR		100	100	95	5
Fish & Wildlife - Prairie Wetlands		270	270	253	17
Flood Response Disaster Relief 1941		-	3,630	407	3,223
Forest Inventory Format University of Minnesota		197	197	197	-
Forest Management		16,819	25,619	25,615	4
Forestry - Forist		406	406	406	-
Harmful Invasive Species		2,335	2,361	2,330	31
Iron Ore Cooperative Agreement		60 2.052	106 2.052	106 2.054	- 98
Land & Minerals Resource Management Leech Lake Band Grants		3,052 5	3,052 5	2,954 5	30
Lecen Lake band Grants		J	5	5	

# **GENERAL FUND**

	Orig	ginal Budget	 Budget	Actual	 Variance
Mineral Cooperative Environmental Research		145	145	145	-
Mining Permit Issue Costs		685	685	590	95
Minnesota Forest Resources Council		820	820	820	-
Mississippi Headwaters Grants		53	53	53	_
Operations Support		1,674	1,677	1,636	41
Parks & Recreation Management		18,661	18,676	18,676	-
Parks & Trails Program		1,841	1,861	1,861	-
Red River Flood Damage Grants		264	264	264	-
Water Resources Management		10,546	10,570	10,543	27
Waters - Underground Gas Storage		3	3	3	-
Wildlife Health - Bovine Tuberculosis		376	 376	 376	-
Total Natural Resources	\$	78,779	\$ 92,331	\$ 88,772	\$ 3,559
Office of Enterprise Technology					
Enterprise IT Security	\$	4,673	\$ 4,673	\$ 4,570	\$ 103
Enterprise Planning & Management		1,455	 1,452	 1,325	127
Total Office of Enterprise Technology	\$	6,128	\$ 6,125	\$ 5,895	\$ 230
Office of Higher Education					
Departmental Appropriations	\$	159,300	\$ 158,839	\$ 157,637	\$ 1,202
Ombudsman for MH/MR					
Departmental Appropriations	\$	1,854	\$ 1,854	\$ 1,634	\$ 220
Ombudsperson for Families					
Departmental Appropriations	\$	265	\$ 265	\$ 265	\$ -
Pollution Control Agency					
Administrative Support	\$	1,205	\$ 1,205	\$ 1,203	\$ 2
Clean Water Partnership Grants		2,234	2,234	2,234	-
Community Technical Assistance		342	342	319	23
County Feedlot Grant Program		2,142	2,142	2,142	-
Multimedia		725	725	712	13
River Watch Program		50	50	50	-
SSTS Inventory Grants		350	350	311	39
Stormwater Management		354	354	338	16
Subsurface Sewage Treatment Systems Program		377	377	369	8
Water		1,604	 1,604	 1,604	-
Total Pollution Control Agency	\$	9,383	\$ 9,383	\$ 9,282	\$ 101
Private Detectives Board					
Departmental Appropriations	\$	151	\$ 151	\$ 95	\$ 56
Public Defense Board					
Departmental Appropriations	\$	66,500	\$ 66,469	\$ 66,245	\$ 224

# **GENERAL FUND**

	Ori	ginal Budget		Budget		Actual		Variance
Dublic Facilities Authority								
Public Facilities Authority  Departmental Appropriations	\$	86	\$	88	\$	88	\$	
Departmental Appropriations	ې	80	Ą	00	ڔ	00	Ş	-
Public Safety								
3304 EM Red River Flood 09 97.036	\$	-	\$	15	\$	15	\$	-
Administration & Related Services		408		408		388		20
Administration Theft Reimbursement		792		792		792		-
Body Armor Reimbursement		517		517		517		-
Criminal Apprehension		42,254		42,361		41,784		577
Disaster Relief 1717 State Match		108		108		105		3
Disaster Relief 1830 Public Assistance State Match		1,600		1,982		1,982		-
Disaster Relief 1900 Public Assistance Match		1,710		1,710		1,710		-
Disaster Relief 1921 Public Assistance State Match		5,200		5,200		2,379		2,821
Disaster Relief 1941 Public Assistance Match		-		10,000		5,939		4,061
Emergency Management		2,050		1,860		1,830		30
Gambling Enforcement		1,654		1,654		1,537		117
IT Security & Disaster Recovery		1,517		1,516		1,516		-
Medical Response Pilot		245		245		187		58
Office of Justice Programs		34,614		34,616		34,564		52
Peace Officer Benefit Account		1,698		1,698		1,509		189
State Patrol		3,572		3,572		3,262		310
Vehicle Crimes Unit		12		12		12		-
Total Public Safety	\$	97,951	\$	108,266	\$	100,028	\$	8,238
Public Utilities Commission								
Departmental Appropriations	\$	5,905	\$	5,906	\$	5,147	\$	759
Revenue								
Departmental Appropriations	\$	6,727	\$	6,727	\$	6,261	\$	466
Accounts Receivable Initiative		1,745		1,745		1,615		130
Accounts Receivable Management		25,381		25,601		23,545		2,056
Integrated Tax System		853		853		749		104
Outstate Collection Delinquent Tax		900		471		471		_
Revenue Administration		100,197		100,836		96,137		4,699
Revenue Recording Fee		300		567		567		· -
Seized Property		700		700		-		700
Tax Expenditure Report		60		60		41		19
Tax System Management Initiative		5,954		5,958		4,925		1,033
Total Revenue	\$	142,817	\$	143,518	\$	134,311	\$	9,207
Revenue Intergovernmental Payments								
Agricultural Market Value Credits	\$	19,034	\$	18,097	\$	18,097	\$	-
Amortization State Aid		4,969		4,886		4,886		-
		-		18				

# **GENERAL FUND**

	Ori	ginal Budget	Budget	 Actual	Variance
Bovine Tuberculosis Credit		400	332	332	_
City of St Charles Aid		50	50	50	-
County Program Aid		231,889	164,935	164,935	_
Disaster Credit		40	63	63	_
Disparity Reduction Aid		10,915	10,090	10,090	_
Disparity Reduction Credit		4,858	4,185	4,185	_
DNR - PILT Payments		21,777	21,777	21,777	-
Fire State Aid		22,115	22,465	22,465	-
Firefighter Relief Association		610	627	627	_
Forest Land Tax Credit		9,175	5,710	5,710	_
Indian Casino Aid		669	1,002	1,002	_
Insurance Surcharge		2,499	2,583	2,583	_
Iron Ore Production Replacement Aid		3,880	4,498	4,498	_
Local Government Aids		518,396	426,345	426,345	_
Local Option Disaster Abatement		40	184	184	_
Mahnomen Property Tax Reimbursement		600	600	600	_
Ottertail County Flood Aid		200	200	200	_
PERA Rate Increase Aid		14,391	14,384	14,384	_
Police State Aid		59,931	56,957	56,957	-
Political Contribution Refund		6,110	6	6	-
Prior Year Credit (Real & Mfg)		113	17	17	_
Prior Year Market Value Credits		716	551	551	-
Property Tax Refunds		309,300	297,617	297,617	-
Property Tax Targeting Refund		3,630	2,855	2,855	_
Renters Property Tax Refund		189,400	145,563	145,563	_
Residential Market Value Credits (MH)		1,748	1,640	1,640	_
Residential Market Value Credits (Real)		111,663	91,626	91,626	_
Senior Citizen Deferral		790	904	904	-
Supplemental Amortization State Aid		829	1,000	1,000	-
Supplemental TAC Homestead Credit		5,791	5,776	5,776	-
Tax Refund Interest		14,000	15,832	15,832	-
TIF Market Value Credit		4,113	2,842	2,842	_
Utility Value Transition Aid		3,024	3,024	3,024	_
Wetland Credits		7	9	9	_
Total Revenue Intergovernmental Payments	\$	1,577,685	\$ 1,329,250	\$ 1,329,250	\$ -
Science & Technology Authority					
Departmental Appropriations	\$	272	\$ 383	\$ 358	\$ 25
Science Museum					
Departmental Appropriations	\$	1,187	\$ 1,187	\$ 1,187	\$ -
Secretary of State					
Departmental Appropriations	\$	6,000	\$ 6,472	\$ 6,472	\$ -

# **GENERAL FUND**

	Ori	ginal Budget		Budget		Actual		Variance
Sentencing Guidelines Commission								
Departmental Appropriations	\$	614	\$	614	\$	512	\$	102
	•				•		•	
State Auditor	ċ	0.027	ċ	0.027	ċ	0.500	ċ	1 240
Departmental Appropriations  Audit Practice Stimulus	\$	9,937 551	\$	9,937 551	\$	8,589 157	\$	1,348 394
Special Investigation Stimulus		383		383		157		382
Tax Increment Financing		3,119		2,908		885		2,023
Total State Auditor	\$	13,990	\$	13,779	\$	9,632	\$	4,147
State Guardian Ad Litem Board	·	<u> </u>	<u> </u>		•	<u> </u>		<u>, , , , , , , , , , , , , , , , , , , </u>
Departmental Appropriations	\$	12,367	\$	12,367	\$	12,324	\$	43
Supreme Court								
Civil Legal Services	\$	11,090	\$	10,950	\$	10,950	\$	-
Claims Commission Funding		34		34		34		-
Family Law Legal Services		877		877		877		-
Minnesota College in Schools Access		46		46		46		-
Supreme Court Contingency		6		6		6		-
Supreme Court Operations		32,339		32,360		31,758		602
Total Supreme Court	\$	44,392	\$	44,273	\$	43,671	\$	602
Tax Court								
Departmental Appropriations	\$	793	\$	825	\$	825	\$	-
Transportation								
Departmental Appropriations	\$	11,991	\$	12,007	\$	11,974	\$	33
Multimodal Systems		551		551		448		103
State Roads		396		526		526		-
Transit		19		52		31		21
Total Transportation	\$	12,957	\$	13,136	\$	12,979	\$	157
Trial Courts								
Departmental Appropriations	\$	236,302	\$	236,410	\$	233,223	\$	3,187
Mandated Costs		10,968		11,030		10,010		1,020
Specialty Courts  Total Trial Courts	<u>.</u>	1,586	<u>,</u>	1,590 249,030	<u>.</u>	1,545 244,778	ċ	45
	\$	248,856	\$	249,030	\$	244,776	\$	4,252
Uniform Laws Commission	ċ	49	\$	49	\$	49	\$	
Departmental Appropriations	\$	49	Ş	49	Ş	49	Ş	-
University of Minnesota		1= 100		.=				
General Fund PMAP	\$	17,400	\$	17,400	\$	17,400	\$	-
Health Science Special		645		645		645		-
Maintenance & Operations		566,507		565,862		565,862		-
Mesothelioma Study		1,000		1,000		1,000		-

# **GENERAL FUND**

	0	riginal Budget	Budget		Actual		Variance
St Cloud Hospital Residency		302	302		302		-
University of Minnesota Mayo Partnership		6,982	6,982		6,982		-
Total University of Minnesota	\$	592,836	\$ 592,191	\$	592,191	\$	-
Veterans Affairs							
Departmental Appropriations	\$	43,055	\$ 43,055	\$	43,055	\$	-
Administration Services		2,397	2,601		2,581		20
Claims & Outreach		2,261	2,353		2,325		28
Hastings Mental Health		220	220		220		-
Medicare Part D		141	141		141		-
Military Funeral Honor Reimbursement		100	100		84		16
Minnesota Ambulance Association		-	110		110		-
Minnesota Assistance Council for Veterans		600	600		600		-
Repair & Betterment		500	835		776		59
Veterans Service Organizations		353	353		353		-
Veterans Services		9,040	9,379		8,714		665
Total Veterans Affairs	\$	58,667	\$ 59,747	\$	58,959	\$	788
Water & Soil Resources Board							
Departmental Appropriations	\$	3,806	\$ 3,802	\$	3,776	\$	26
Clean Water Legacy - Non-Point Restoration	-	50	50	•	50	·	_
Cost Share Flood		321	321		304		17
Cost Share Vegetation Buffers		343	443		343		100
Cost Share Work		1,179	1,179		1,161		18
County Feedlot Program		472	472		423		49
DEED South East Flood Transfer		5	5		-		5
Drainage Assess - Advisory Team		258	258		255		3
Drainage Assess - Cost Share		100	130		130		-
Flood Disaster Relief Cost - Share		-	3,000		1,880		1,120
Flood Plain Management		120	120		120		-
Minnesota River Basin - Joint Power Board		84	84		84		-
Natural Resources Block Grants		3,351	3,351		3,351		-
Red River Basin Board		84	84		84		-
Soil & Water Conservation Districts Services Grants		3,067	3,067		3,049		18
Wetland Conservation Act - Monitoring		63	63		58		5
Wetland Conservation Act - Oversight		444	443		443		-
Wetland Conservation Act - Violations		100	 100		100		-
Total Water & Soil Resources Board	\$	13,847	\$ 16,972	\$	15,611	\$	1,361
Zoological Board							
Departmental Appropriations	\$	6,231	\$ 6,231	\$	6,231	\$	-
Total Expenditures and Transfers-Out	\$	16,138,417	\$ 15,721,486	\$	15,390,323	\$	331,163

#### **GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	0	riginal Budget	 Budget	 Actual	 Variance
Less: Indirect Cost Reimbursement		54,668	 54,668	 54,668	 -
Total Net Expenditures and Transfers-Out	\$	16,083,749	\$ 15,666,818	\$ 15,335,655	\$ 331,163
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(264,712)	\$ 133,661	\$ 822,058	\$ 688,397
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	479,269 -	\$ 479,269 -	\$ 479,269 33,310	\$ - 33,310
Fund Balance, Beginning, as Restated	\$	479,269	\$ 479,269	\$ 512,579	\$ 33,310
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables	\$	214,557 - -	\$ 612,930 - -	\$ 1,334,637 37,860 37,829	\$ 721,707 (37,860) (37,829)
Less: Budgetary Reserve		-	-	274,665	(274,665)
Undesignated Fund Balance, Ending	\$	214,557	\$ 612,930	\$ 984,283	\$ 371,353

#### **NOTES**

- Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:
  - a. On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.
  - b. Estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
  - c. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.
- In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of two funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.

#### **GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

- a. In the "Major Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a \$102 transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above
- A reconciliation of the actual undesignated fund balances is as follows (In Thousands):

#### **Legal Level of Budgetary Control Report:**

General Fund in CAFR with legally adopted budget	\$ 994,439
Transit Assistance Fund	 2,168
State Government Fund	7,988
General Fund	\$ 984,283

# **STATE GOVERNMENT FUND**

	Orig	inal Budget		Budget	 Actual	\	ariance
Net Revenues and Transfers-In							
Net Revenues							
Departmental Services/Licenses & Fees	\$	59,149	\$	59,149	\$ 59,149	\$	-
Other Revenues		2,511		2,431	 2,039		(392)
Total Net Revenues and Transfers-In	\$	61,660	\$	61,580	\$ 61,188	\$	(392)
Expenditures and Transfers-Out							
Attorney General							
Departmental Appropriations	\$	2,463	\$	3,035	\$ 1,989	\$	1,046
Behavioral Health & Therapy Board							
Departmental Appropriations	\$	394	\$	487	\$ 319	\$	168
Chiropractic Examiners Board							
Departmental Appropriations	\$	447	\$	507	\$ 429	\$	78
Legal Costs #2		20		20	 20		-
<b>Total Chiropractic Examiners Board</b>	\$	467	\$	527	\$ 449	\$	78
Dentistry Board					 _		
Departmental Appropriations	\$	1,026	\$	1,123	\$ 1,112	\$	11
Dietetics & Nutrition Practice							
Departmental Appropriations	\$	105	\$	130	\$ 109	\$	21
Emergency Medical Services Board							
Departmental Appropriations	\$	13	\$	13	\$ 13	\$	-
Health Profession Service Program		704		717	688		29
<b>Total Emergency Medical Services Board</b>	\$	717	\$	730	\$ 701	\$	29
Health			,		 		
Departmental Appropriations	\$	301	\$	301	\$ 301	\$	-
Birth Centers		9		9	-		9
Body Art		190		190	114		76
Community & Family Health Promotion		1,304		1,075	931		144
E-Health Federal Compliance		104		104	62		42
Health Protection		30,209		33,848	27,826		6,022
Policy Quality & Compliance		14,173		17,124	 12,748		4,376
Total Health	\$	46,290	\$	52,651	\$ 41,982	\$	10,669
Human Services							
Departmental Appropriations	\$	565	\$	579	\$ 558	\$	21
Marriage and Family Therapy Board							
Departmental Appropriations	\$	159	\$	215	\$ 154	\$	61
Medical Practice Board							
Departmental Appropriations	\$	3,046	\$	3,707	\$ 2,946	\$	761

# **STATE GOVERNMENT FUND**

	Orig	ginal Budget		Budget		Actual	\	/ariance
MMB Non-Operating								
Departmental Appropriations	\$	9,052	\$	9,052	\$	9,052	\$	-
State Government Special Revenue Contingent		800		800		-		800
Total MMB Non-Operating	\$	9,852	\$	9,852	\$	9,052	\$	800
Nursing Board								
Departmental Appropriations	\$	3,289	\$	3,511	\$	3,346	\$	165
Nursing Home Administrative Board								
Departmental Appropriations	\$	359	\$	452	\$	257	\$	195
Administrative Services Unit		526		592		592		-
<b>Total Nursing Home Administrative Board</b>	\$	885	\$	1,044	\$	849	\$	195
Optometry Board								
Departmental Appropriations	\$	101	\$	118	\$	104	\$	14
Pharmacy Board								
Departmental Appropriations	\$	1,905	\$	2,054	\$	1,576	\$	478
Physical Therapy Board								
Departmental Appropriations	\$	295	\$	323	\$	294	\$	29
Podiatric Medicine Board								
Departmental Appropriations	\$	71	\$	86	\$	62	\$	24
Pollution Control Agency								
Administrative Support	\$	2	\$	2	\$	2	\$	-
Water		48		52		52		-
Total Pollution Control Agency	\$	50	\$	54	\$	54	\$	-
Psychology Board								
Departmental Appropriations	\$	806	\$	935	\$	873	\$	62
Public Safety								
Family Visitation Centers	\$	96	\$	96	\$	96	\$	-
Vulnerable Adults Report		7		10		10		-
Total Public Safety	\$	103	\$	106	\$	106	\$	-
Social Work Board								
Departmental Appropriations	\$	921	\$	1,025	\$	914	\$	111
Veterinary Medicine Board								
Departmental Appropriations	\$	195	\$	221	\$	179	\$	42
Total Expenditures and Transfers-Out	\$	73,705	\$	82,513	\$	67,728	\$	14,785
Excess of Revenues and Transfers-In Over (Under)								
Expenditures and Transfers-Out	\$	(12,045)	\$	(20,933)	\$	(6,540)	\$	14,393
	T	(,0.0)	T	, ,1	т	. //	т	,

#### STATE GOVERNMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	Orig	inal Budget	Budget	Actual	\	/ariance
Fund Balance, Beginning, as Reported	\$	15,083	\$ 15,083	\$ 15,083	\$	-
Prior Period Adjustments		-	 -	178		178
Fund Balance, Beginning, as Restated	\$	15,083	\$ 15,083	\$ 15,261	\$	178
Fund Balance, Ending	\$	3,038	\$ (5,850)	\$ 8,721	\$	14,571
Less: Appropriation Carryover		-	-	 733		(733)
Undesignated Fund Balance, Ending	\$	3,038	\$ (5,850)	\$ 7,988	\$	13,838

#### **NOTES**

 The total budgeted revenues and expenditures on this report differ from those reported in the Consolidated Fund Statement (CFS). On the CFS, the State Government Special Revenue fund is reported and budgeted combining multiple accounts, which includes the State Government Special Revenue, Health Related Boards, Oil Overcharge, 911 Emergency, and Construction Code accounts. This report only includes directly appropriated accounts, the State Government Special Revenue and Health Related Boards accounts. This separate reporting causes the reported ending budgetary fund to be a negative.

# TRANSIT ASSISTANCE FUND

	Orig	ginal Budget	 Budget	 Actual	V	ariance
Net Revenues and Transfers-In						
Net Revenues						
Motor Vehicle Taxes	\$	205,025	\$ 202,570	\$ 202,570	\$	-
Total Net Revenues and Transfers-In	\$	205,025	\$ 202,570	\$ 202,570	\$	_
Expenditures and Transfers-Out						
Metropolitan Council Transport						
Metro Area Transit Account	\$	128,000	\$ 177,178	\$ 177,178	\$	-
Transportation						
Greater Minnesota Transit Administration	\$	416	\$ 416	\$ 405	\$	11
Greater Minnesota Transit Grants		26,266	 26,266	 26,266		-
Total Transportation	\$	26,682	\$ 26,682	\$ 26,671	\$	11
Total Expenditures and Transfers-Out	\$	154,682	\$ 203,860	\$ 203,849	\$	11
Excess of Revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	50,343	\$ (1,290)	\$ (1,279)	\$	11
Fund Balance, Beginning, as Reported	\$	7,289	\$ 7,289	\$ 7,289	\$	-
Fund Balance, Ending	\$	57,632	\$ 5,999	\$ 6,010	\$	11
Less: Appropriation Carryover		-	 	 3,842		(3,842)
Undesignated Fund Balance, Ending	\$	57,632	\$ 5,999	\$ 2,168	\$	(3,831)

# **TRUNK HIGHWAY FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

UNAUDITED

		Budget		Actual		Variance
Net Revenues and Transfers-In						
Net Revenues						
Federal Revenue	\$	507,020	\$	525,549	\$	18,529
Departmental Services/Licenses & Fees	•	11,716	•	14,123	•	2,407
Investment Income		2,320		2,213		(107)
Other Revenues		57,196		37,851		(19,345)
Total Net Revenues	\$	578,252	\$	579,736	\$	1,484
Transfers from Other Funds						
General Fund	\$	4,051	\$	4,051	\$	-
Highway User Tax Distribution Fund		964,578		971,266		6,688
Miscellaneous Special Revenue Fund		-		6		6
Plant Management Fund		1,304		1,304		-
Other Transfers		-		90		90
Total Transfers from Other Funds	\$	969,933	\$	976,717	\$	6,784
Total Net Revenues and Transfers-In	\$	1,548,185	\$	1,556,453	\$	8,268
Expenditures and Transfers-Out						
MMB Non-Operating						
General Purposes Contingent	\$	400	\$	-	\$	400
Tort Claims		889		12		877
Total MMB Non-Operating	\$	1,289	\$	12	\$	1,277
Public Safety						
Administration & Related Services	\$	6,802	\$	6,615	\$	187
Criminal Apprehension		1,957		1,944		13
Driver & Vehicle Services		2		-		2
Office Pupil Transportation Safety		788		741		47
Patrol Photo Processing		1		1		-
Sale of Used Equipment		5		5		-
State Patrol		81,868		81,764		104
Traffic Safety		604		342		262
Total Public Safety	\$	92,027	\$	91,412	\$	615
Transportation						
Departmental Appropriations	\$	591,430	\$	583,331	\$	8,099
Debt Service - Trunk Highway		58,679		58,679		-
Electronic Communications		738		738		-
Highway Improvement		780,231		725,802		54,429
Infrastructure Investment & Planning		500		316		184
Multimodal Systems		2,702		2,503		199
State Roads		57,355		54,495		2,860
Statewide Indirect Costs		5,637		5,637		-
Urban Partnership Agreement - Federal Grant		3,628		2,033		1,595
Total Transportation	\$	1,500,900	\$	1,433,534	\$	67,366

#### TRUNK HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

		Budget		Actual		Variance	
Total Expenditures and Transfers-Out	\$	1,594,216	\$	1,524,958	\$	69,258	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(46,031)	\$	31,495	\$	77,526	
Fund Balance, Beginning, as Reported	\$	155,432	\$	155,432	\$	-	
Prior Period Adjustments				34,773		34,773	
Fund Balance, Beginning, as Restated	\$	155,432	\$	190,205	\$	34,773	
Fund Balance, Ending	\$	109,401	\$	221,700	\$	112,299	
Less: Appropriation Carryover		-		20,223		(20,223)	
Undesignated Fund Balance, Ending	\$	109,401	\$	201,477	\$	92,076	

#### **NOTES**

- Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.
- 2. The fund is supported by revenues from the Highway User Tax Distribution Fund and federal grants to plan, design, construct, and maintain the state trunk highway system. Transfers received from the Highway User Tax Distribution Fund is recorded directly as revenue in this fund in the Comprehensive Annual Financial Report (CAFR).

### **HIGHWAY USER TAX DISTRIBUTION FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011

(IN THOUSANDS)

	Budget			Actual	Variance		
Net Revenues and Transfers-In							
Net Revenues							
Fuel Taxes	\$	846,054	\$	846,054	\$	_	
Motor Vehicle Taxes	-	835,315	•	835,315		-	
Investment Income		247		266		19	
Other Revenues		4,449		960		(3,489)	
otal Net Revenues and Transfers-In	\$	1,686,065	\$	1,682,595	\$	(3,470)	
expenditures and Transfers-Out							
MMB Non-Operating							
General Purposes Contingent	\$	250	\$	-	\$	250	
Public Safety							
Administration & Related Services	\$	71	\$	55	\$	16	
Driver & Vehicle Services		8,309		8,229		80	
General Fund Reimbursement		716		716		-	
Patrol Photo Processing		179		174		5	
State Patrol		106		71		35	
Trunk Highway Reimbursement		610		610		-	
Total Public Safety	\$	9,991	\$	9,855	\$	136	
Revenue							
Departmental Appropriations	\$	2,343	\$	1,922	\$	421	
Revenue Intergovernmental Payments							
All-Terrain Vehicle Un-Refunded Gas Tax	\$	1,854	\$	1,854	\$	-	
Forest Road Un-Refunded Gas Tax		968		968		-	
Highway Fuel Refund Interest		77		77		-	
Motorboat Un-Refunded Gas Tax		10,301		10,301		-	
Off-Road Motorcycle		316		316		-	
Off-Road Vehicle		1,126		1,126		-	
Snowmobile Un-Refunded Gas Tax	_	6,867		6,867		-	
Total Revenue Intergovernmental Payments	\$	21,509	\$	21,509	\$	-	
Fransportation							
Highway Tax Distribution	\$	1,647,973	\$	1,647,973	\$	-	
Statewide Indirect Costs		193		193		-	
Total Transportation	\$	1,648,166	\$	1,648,166	\$	-	
Total Expenditures and Transfers-Out	\$	1,682,259	\$	1,681,452	\$	807	
Excess of Revenues and Transfers-In Over (Under) Expenditures							
and Transfers-Out	\$	3,806	\$	1,143	\$	(2,663)	

### **HIGHWAY USER TAX DISTRIBUTION FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

	B	udget	 Actual	 /ariance
Fund Balance, Beginning, as Reported	\$	692	\$ 692	\$ -
Prior Period Adjustments		-	 14	 14
Fund Balance, Beginning, as Restated	\$	692	\$ 706	\$ 14
Fund Balance, Ending	\$	4,498	\$ 1,849	\$ (2,649)

#### **NOTES**

- 1. The fund receives revenue from taxes on motor vehicles and motor fuels for transfer to various transportation-related funds.
- Transfers-out and corresponding revenues are eliminated in the Comprehensive Annual Financial Report (CAFR) for this fund. The corresponding transfers are recorded as revenues directly in funds they are allocated to (Trunk Highway, Municipal State Aid Street, County State Aid Highway, and Natural Resources funds) in compliance with Generally Accepted Accounting Principles (GAAP).

### **STATE AIRPORTS FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	Budget		Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Fuel Taxes	\$	3,800	\$	3,526	\$	(274)
Other Taxes		14,321		13,726		(595)
Departmental Services/Licenses & Fees		510		539		29
Investment Income		55		61		6
Other Revenues		90		41		(49)
otal Net Revenues and Transfers-In	\$	18,776	\$	17,893	\$	(883)
xpenditures and Transfers-Out						
MMB Non-Operating						
General Purposes Contingent	\$	100	\$	-	\$	100
ransportation						
Departmental Appropriations	\$	20,340	\$	20,104	\$	236
Aeronautics		543		543		-
Multimodal Systems		257		257		-
Statewide Indirect Costs		54	<del> </del>	54		-
Total Transportation	\$	21,194	\$	20,958	\$	236
otal Expenditures and Transfers-Out	\$	21,294	\$	20,958	\$	336
excess of Revenues and Transfers-In Over (Under) Expenditures						
nd Transfers-Out	\$	(2,518)	\$	(3,065)	\$	(547)
und Balance, Beginning, as Reported	\$	7,342	\$	7,342	\$	-
Prior Period Adjustments				492		492
und Balance, Beginning, as Restated	\$	7,342	\$	7,834	\$	492
und Balance, Ending	\$	4,824	\$	4,769	\$	(55)
Less: Appropriation Carryover		-		1,456		(1,456)
Less: Reserved for Long-Term Receivables		-		1,866		(1,866)
Indesignated Fund Balance, Ending	Ś	4,824	\$	1,447	\$	(3,377)

### PETROLEUM TANK CLEANUP FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	 Budget	Actual		Variance	
Net Revenues and Transfers-In					
Net Revenues					
Departmental Services/Licenses & Fees	\$ 26,438	\$	13,831	\$	(12,607)
Investment Income	300		140		(160)
Other Revenues	33		107		74
Total Net Revenues	\$ 26,771	\$	14,078	\$	(12,693)
Transfers from Other Funds					
Remediation Fund	\$ 757	\$	757	\$	-
Total Net Revenues and Transfers-In	\$ 27,528	\$	14,835	\$	(12,693)
Expenditures and Transfers-Out					
Commerce					
Departmental Appropriations	\$ 3,616	\$	3,616	\$	-
Petroleum Tank Cleanup	13,351		12,590		761
Total Commerce	\$ 16,967	\$	16,206	\$	761
Employment & Economic Development					
Contaminated Grants	\$ 2,194	\$	2,194	\$	-
Contaminated Grants - Minneapolis Park & Recreation	175		175		-
Contaminated Grants Administration	225		225		-
Total Employment & Economic Development	\$ 2,594	\$	2,594	\$	-
MMB Non-Operating					
Departmental Appropriations	\$ 3,532	\$	3,532	\$	-
Total Expenditures and Transfers-Out	\$ 23,093	\$	22,332	\$	761
Excess of Revenues and Transfers-In Over (Under) Expenditures					
and Transfers-Out	\$ 4,435	\$	(7,497)	\$	(11,932)
und Balance, Beginning, as Reported	\$ 18,762	\$	18,762	\$	-
Prior Period Adjustments			1,697		1,697
Fund Balance, Beginning, as Restated	\$ 18,762	\$	20,459	\$	1,697
Fund Balance, Ending	\$ 23,197	\$	12,962	\$	(10,235)
Less: Appropriation Carryover	-		10,419		(10,419)
Jndesignated Fund Balance, Ending	\$ 23,197	\$	2,543	\$	(20,654)

(IN THOUSANDS)

## **NATURAL RESOURCES FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011

	 Budget	 Actual	 'ariance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	\$ 12,167	\$ 10,916	\$ (1,251)
Federal Revenue	299	90	(209)
Departmental Services/Licenses & Fees	44,480	45,741	1,261
Investment Income	107	92	(15)
Other Revenues	3,368	1,630	(1,738)
Total Net Revenues	\$ 60,421	\$ 58,469	\$ (1,952)
Transfers from Other Funds			
Agency Fund	\$ 38	\$ 38	\$ -
Game & Fish Fund	365	437	72
General Fund	257	302	45
Highway User Tax Distribution Fund	21,582	20,464	(1,118)
Miscellaneous Special Revenue Fund	2,184	2,622	438
Outdoor Heritage Fund	750	750	-
Permanent School Fund	4,888	4,888	-
Total Transfers from Other Funds	\$ 30,064	\$ 29,501	\$ (563)
Total Net Revenues and Transfers-In	\$ 90,485	\$ 87,970	\$ (2,515)
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Departmental Appropriations	\$ 5,370	\$ 5,370	\$ -
Minnesota Conservation Corps			
Departmental Appropriations	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations	\$ 588	\$ 588	\$ -
Burning Permit Account	11	11	-
Canoe Routes Marking - Water Recreation Account	49	13	36
Cross Country Ski Trails	338	338	-
Ecological - Invasive Species	2,316	2,028	288
Ecological Services	2,925	2,674	251
Electronic Licensing - All-Terrain Vehicle - ITC	215	215	-
Electronic Licensing - Burn - ITC	4	4	-
Electronic Licensing - Off-Highway Motorcycle - ITC	10	10	-
Electronic Licensing - Off-Road Vehicle - ITC	2	2	-
Electronic Licensing - Parks - ITC	1	1	-
Electronic Licensing - Ski - ITC	18	18	-
Electronic Licensing - Snowmobile - ITC	278	278	-
Electronic Licensing - Water Recreation Account - ITC	818	818	-
Enforcement All-Terrain Vehicle Safety Grants	250	157	93
Enforcement Natural Resources Laws & Rules	4,755	4,477	278
Enforcement Off-Highway Grants - Off-Road Vehicle	1	1	_

(IN THOUSANDS)

## **NATURAL RESOURCES FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011

	Budget	Actual	Variance
Enforcement Off-Highway Vehicle Forfeitures - ATV	15	-	15
Enforcement Off-Highway Vehicle Forfeitures - OHM	3	-	3
Enforcement Off-Highway Vehicle Forfeitures - ORV	2	-	2
Enforcement Off-Highway Vehicle Grants - ATV	498	498	-
Enforcement Off-Highway Vehicle Grants - OHM	10	10	-
Enforcement Water Recreation Account Grants	1,081	1,081	-
Expand Off-Highway Vehicle Recreation Facility - ATV	1	1	-
Expand Off-Highway Vehicle Recreation Facility - OHM	4	-	4
Expand Off-Highway Vehicle Recreation Facility - ORV	1	1	· -
Fish & Wildlife Management	2,798	1,280	1,518
Forest Management	924	710	214
Forest Management Investment - Timber Sale	12,194	10,354	1,840
Forest Resource Assess Production & Services	2,302	2,302	<u>-</u> ,
Grey Wolf Research - Non-Game Wildlife	110	80	30
Horse Trails	119	119	-
Iron Range Off-Highway Vehicle Recreation Area	552	477	75
Iron Range Off-Highway Vehicle Recreation Area - ATV	52	-	52
Iron Range OHV Recreation Area - Virginia ATV	69	5	64
Iron Range OHV Recreation Area - Virginia OHM	75	4	71
Iron Range OHV Recreation Area - Virginia ORV	125	-	125
Iron Range OHV Recreation Area - Virginia Snowmobile	100	_	100
Land & Minerals Land Record System - FMIA	765	260	505
Land & Minerals Land Record System - Snowmobile	2	2	-
Land & Minerals Resource Management	655	159	496
Land & Minerals-Iron Ore Co-op Resource - MMA	367	318	49
Land Acquisition Fisheries	15	15	-
Land Acquisition Forest	139	139	_
Land Acquisition Parks	23	23	_
Land Acquisition Scientific & Natural Areas	25	25	_
Land Acquisition Wildlife	69	69	_
Land Management Account	498	498	_
Lawcon State	400	287	113
Local Trail Grant Lottery ILST	75	-	75
Marking State Water Trails	60	_	60
Minerals Management Account	2,861	2,742	119
Mining Administration Permit Issue	1,980	462	1,518
Mississippi Whitewater Park	419		419
Moose Trail Grant - Bilwabik	100	100	-
Non-Game Wildlife Program	1,224	1,175	49
Off-Highway Vehicle Damage Account	5	5	43
Operations Support	200	186	14
Parks & Recreation Management	11,440	11,118	322
Parks & Trails Enhance Public Access Facility	1,647	1,584	63
Parks & Trails Emilance Public Access Facility	389	1,364 375	14
Parks & Trails GPS River Gauge		6	92
raiks & Halls Ors Nivel Gauge	98	Ū	92

#### **NATURAL RESOURCES FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

Departmental Appropriations		Budget	 Actual	\	/ariance
Parks & Trails Off-Highway Vehicle GIA - ORV         145         117         28           Parks & Trails Program         16,489         15,255         1,234           Parks & Trails Snow Trail Maintenance & Training         577         550         27           Parks & Trails Snow Trail Genants-In-Aid         8,687         8,405         282           Parks & Trails State Trails - Lottery         874         874         -           Parks & Trails Water Recreation Marina         4         4         4         -           Snow Trail Connect - Hermantown         267         -         267           Snow mobile Enforcement Grants         315         315         -           Snowmobile Training Fees         63         63         63         -           Snowmobile Training Fees         63         63         63         -           State Park Operations - Lottery         4,035         4,035         -           State Parks & Trails Operations - LIL         300         300         -           Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         30,010         11,097	Parks & Trails Off-Highway Vehicle GIA - ATV	1,306	1,240		66
Parks & Trails Off-Highway Vehicle GIA - ORV         145         117         28           Parks & Trails Program         16,489         15,255         1,234           Parks & Trails Snow Trail Maintenance & Training         577         550         27           Parks & Trails Snow Trail Genants-In-Aid         8,687         8,405         282           Parks & Trails State Trails - Lottery         874         874         -           Parks & Trails Water Recreation Marina         4         4         4         -           Snow Trail Connect - Hermantown         267         -         267           Snow mobile Enforcement Grants         315         315         -           Snowmobile Training Fees         63         63         63         -           Snowmobile Training Fees         63         63         63         -           State Park Operations - Lottery         4,035         4,035         -           State Parks & Trails Operations - LIL         300         300         -           Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         30,010         11,097	Parks & Trails Off-Highway Vehicle GIA - OHM	233	202		31
Parks & Trails Snow Trail Maintenance & Training         577         550         27           Parks & Trails Snowmobile Grants-In-Aid         8,687         8,405         282           Parks & Trails State Trails - Lottery         874         874         -           Parks & Trails Water Recreation Marina         4         4         4         -           Snow Trail Connect - Hermantown         267         -         267         -         267           Snowmobile Enforcement Grants         315         315         -         -         267           Snowmobile Training Fees         63         63         63         -         -         -         267         -	- ·	145	117		28
Parks & Trails Snowmobile Grants-In-Aid         8,687         8,405         282           Parks & Trails State Trails - Lottery         874         874         -           Parks & Trails Water Recreation Marina         4         4         4         -           Snow Trail Connect - Hermantown         267         -         267	Parks & Trails Program	16,489	15,255		1,234
Parks & Trails State Trails - Lottery         874         874         -           Parks & Trails Water Recreation Marina         4         4         -           Snow Trail Connect - Hermantown         267         -         267           Snowmobile Enforcement Grants         315         315         -           Snowmobile Training Fees         63         63         -           State Park Operations - Lottery         4,035         4,035         -           State Parks & Trails Operations - LIL         300         300         -           State Parks & Trails Operations - LIL         300         300         -           Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         320         -           Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out         \$ (6,642)         \$ 1,940         \$ 8,582 <td>Parks &amp; Trails Snow Trail Maintenance &amp; Training</td> <td>577</td> <td>550</td> <td></td> <td>27</td>	Parks & Trails Snow Trail Maintenance & Training	577	550		27
Parks & Trails Water Recreation Marina         4         4         -           Snow Trail Connect - Hermantown         267         -         267           Snowmobile Enforcement Grants         315         315         -           Snowmobile Training Fees         63         63         -           State Park Operations - Lottery         4,035         4,035         -           State Parks & Trails Operations - LUL         300         300         -           State Parks & Trails Operations - LUL         300         300         -           State Parks & Trails Operations - LUL         300         300         -           Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         320         -           Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         Departmental Appropriations         \$ 160         \$ 160         \$ -           Total Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out         \$ 29,288         \$ 29,288	Parks & Trails Snowmobile Grants-In-Aid	8,687	8,405		282
Snow Trail Connect - Hermantown         267         -         267           Snowmobile Enforcement Grants         315         315         -           Snowmobile Training Fees         63         63         63           State Park Operations - Lottery         4,035         4,035         -           State Parks & Trails Operations - LUL         300         300         -           Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         320         -           Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         Departmental Appropriations         \$ 160         \$ 160         \$ -           Total Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-Out         \$ 29,288         \$ 29,288         \$ -           Fund Balance, Beginning, as Reported         \$ 29,288         \$ 29,288         \$ 3,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$	Parks & Trails State Trails - Lottery	874	874		-
Snowmobile Enforcement Grants   315   31	Parks & Trails Water Recreation Marina	4	4		-
Snowmobile Training Fees         63         63         -           State Park Operations - Lottery         4,035         4,035         -           State Parks & Trails Operations - Lill         300         300         -           Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         320         -           Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         Total Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 1,097           Excess of Revenues and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-Out         \$ 97,127         \$ 86,030         \$ 1,097           Excess of Revenues and Transfers-Out         \$ 29,288         \$ 29,288         \$ -           Fund Balance, Beginning, as Reported         \$ 29,288         \$ 30,394         \$ 1,106	Snow Trail Connect - Hermantown	267	-		267
State Park Operations - Lottery         4,035         4,035         -           State Parks & Trails Operations - Lill         300         300         -           Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         320         -           Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         5         160         \$ 6         5           Departmental Appropriations         \$ 160         \$ 160         \$ -           Total Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures         \$ 1,940         \$ 8,582           Fund Balance, Beginning, as Reported         \$ 29,288         \$ 29,288         \$ -           Prior Period Adjustments         -         1,106         1,106           Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646 <td>Snowmobile Enforcement Grants</td> <td>315</td> <td>315</td> <td></td> <td>-</td>	Snowmobile Enforcement Grants	315	315		-
State Parks & Trails Operations - LIL	Snowmobile Training Fees	63	63		-
Trails & Waterways - Canoe Routes Marking         96         16         80           Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         320         -           Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         ***	State Park Operations - Lottery	4,035	4,035		-
Water Resources Management         326         211         115           Zoo Grants - Lottery ILST         320         320         -           Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         Departmental Appropriations         \$ 160         \$ 160         \$ -           Total Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out         \$ (6,642)         \$ 1,940         \$ 8,582           Fund Balance, Beginning, as Reported         \$ 29,288         \$ 29,288         \$ -           Prior Period Adjustments         -         1,106         1,106           Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	State Parks & Trails Operations - LIL	300	300		-
Total Natural Resources   \$ 91,107   \$ 80,010   \$ 11,097	Trails & Waterways - Canoe Routes Marking	96	16		80
Total Natural Resources         \$ 91,107         \$ 80,010         \$ 11,097           Zoological Board         Departmental Appropriations         \$ 160         \$ 160         \$ -           Total Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out         \$ (6,642)         \$ 1,940         \$ 8,582           Fund Balance, Beginning, as Reported         \$ 29,288         \$ 29,288         \$ -           Prior Period Adjustments         -         1,106         1,106           Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	Water Resources Management	326	211		115
Zoological Board         \$ 160         \$ 160         \$ -           Total Expenditures and Transfers-Out         \$ 97,127         \$ 86,030         \$ 11,097           Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out         \$ (6,642)         \$ 1,940         \$ 8,582           Fund Balance, Beginning, as Reported         \$ 29,288         \$ 29,288         \$ -           Prior Period Adjustments         -         1,106         1,106           Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	Zoo Grants - Lottery ILST	320	320		-
Departmental Appropriations	Total Natural Resources	\$ 91,107	\$ 80,010	\$	11,097
State   Stat	Zoological Board				
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out \$ (6,642) \$ 1,940 \$ 8,582    Fund Balance, Beginning, as Reported \$ 29,288 \$ 29,288 \$ -    Prior Period Adjustments - 1,106 1,106    Fund Balance, Beginning, as Restated \$ 29,288 \$ 30,394 \$ 1,106    Fund Balance, Ending \$ 22,646 \$ 32,334 \$ 9,688    Less: Appropriation Carryover - 6,538 (6,538)	Departmental Appropriations	\$ 160	\$ 160	\$	-
Fund Balance, Beginning, as Reported         \$ (6,642)         \$ 1,940         \$ 8,582           Prior Period Adjustments         29,288         \$ 29,288         \$ -           Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	Total Expenditures and Transfers-Out	\$ 97,127	\$ 86,030	\$	11,097
Fund Balance, Beginning, as Reported         \$ 29,288         \$ 29,288         \$ -           Prior Period Adjustments         -         1,106         1,106           Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	Excess of Revenues and Transfers-In Over (Under) Expenditures				
Prior Period Adjustments         -         1,106         1,106           Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	and Transfers-Out	\$ (6,642)	\$ 1,940	\$	8,582
Fund Balance, Beginning, as Restated         \$ 29,288         \$ 30,394         \$ 1,106           Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	Fund Balance, Beginning, as Reported	\$ 29,288	\$ 29,288	\$	-
Fund Balance, Ending         \$ 22,646         \$ 32,334         \$ 9,688           Less: Appropriation Carryover         -         6,538         (6,538)	Prior Period Adjustments	 -	 1,106		1,106
Less: Appropriation Carryover - 6,538 (6,538)	Fund Balance, Beginning, as Restated	\$ 29,288	\$ 30,394	\$	1,106
	Fund Balance, Ending	\$ 22,646	\$ 32,334	\$	9,688
Undesignated Fund Balance, Ending \$ 22,646 \$ 25,796 \$ 3,150	Less: Appropriation Carryover	-	6,538		(6,538)
	Undesignated Fund Balance, Ending	\$ 22,646	\$ 25,796	\$	3,150

### **NOTES**

- 1. The fund receives taxes from fuel used in recreational vehicles, transfers from Lottery, fees, and donations that are used to fund management of the related natural resources programs.
- Transfers received from the Highway User Tax Distribution Fund and Miscellaneous Special Revenue Fund are recorded as revenue directly in this fund in the Comprehensive Annual Financial Report (CAFR) in compliance with Generally Accepted Accounting Principles (GAAP).

## **GAME AND FISH FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

		Budget	Actual		udget Actual Va			Variance	
Net Revenues and Transfers-In									
Net Revenues									
Sales Taxes	\$	12,168	\$	10,916	\$	(1,252)			
Departmental Services/Licenses & Fees	•	55,736	•	56,090	*	354			
Federal Revenue		27,400		26,569		(831)			
Investment Income		168		155		(13)			
Other Revenues		159		197		38			
Total Net Revenues	\$	95,631	\$	93,927	\$	(1,704)			
Fransfers from Other Funds									
General Fund	\$	846	\$	816	\$	(30)			
Other Transfers	•	-	•	16	*	16			
Total Transfers from Other Funds	\$	846	\$	832	\$	(14)			
Total Net Revenues and Transfers-In	\$	96,477	\$	94,759	\$	(1,718)			
Expenditures and Transfers-Out	<u>*</u>	30,177	<del>*</del>	31,733	<u>*</u>	(1,710)			
Natural Resources									
Departmental Appropriations	\$	793	\$	793	\$				
Deer Bear Management	٦	793 797	٦	684	ې	113			
Deer Feed & Wild Cervidae Health		651		651		113			
Deer Habitat Improvement		1,725		1,270		455			
Ecological Services		2,341		2,073		268			
Electronic Licensing - ITC		3,381		3,381		200			
Enforce Peace Officer Training		145		124		21			
Enforcement Natural Resources Laws & Rules		19,909		18,759		1,150			
Firearm Safety Training Fees		119		119		1,130			
Fish & Wildlife - Prairie Wetlands - Heritage		1,275		1,239		36			
Fish & Wildlife Grey Wolf Management		235		21		214			
Fish & Wildlife Management		55,569		51,768		3,801			
Fish Contest Permit On-Line		15		51,700		15			
Fish Trout & Salmon Management		933		886		47			
Forest Lands - ECS		250		226		24			
Forest Management		264		264		-			
Heritage - Expand ECS Forest		1,035		1,013		22			
Heritage Enhance - Ecological Services		1,757		1,606		151			
Heritage Enhance - Enforcement		1,278		1,278		-			
Heritage Enhance - Wildlife		3,206		2,826		380			
Hunter Trapper Education Fees		25		25		-			
Land & Minerals Land Record System		916		373		543			
Land & Minerals Resource Management		1,077		1,005		72			
Lets Go Fishing Grant		150		150		-			
License Surcharge - Invasive Species		437		437		-			
License Surcharge - Venison Program		254		254		-			
Licensing - Computerized License		265		44		221			

## **GAME AND FISH FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	Budget	 Actual	V	ariance
Operations Support	1,141	960		181
Parks & Trails Program	2,796	2,694		102
Pheasant Habitat Improvement	1,182	1,081		101
Shooting Facility 7 County Metro	269	2		267
Walleye Stamp Promotion	3	-		3
Walleye Stocking	535	150		385
Waterfowl Habitat Improvement	959	806		153
Wild Rice Management	63	63		-
Wild Turkey Management	274	217		57
Wildlife Land Acquisition Surcharge	 2,520	 2,327		193
Total Natural Resources	\$ 108,544	\$ 99,569	\$	8,975
Total Expenditures and Transfers-Out	\$ 108,544	\$ 99,569	\$	8,975
Excess of Revenues and Transfers-In Over (Under) Expenditures	(12.057)	(4.040)	4	7.257
and Transfers-Out	\$ (12,067)	\$ (4,810)	\$	7,257
Fund Balance, Beginning, as Reported	\$ 32,007	\$ 32,007	\$	-
Prior Period Adjustments	 -	833		833
Fund Balance, Beginning, as Restated	\$ 32,007	\$ 32,840	\$	833
Fund Balance, Ending	\$ 19,940	\$ 28,030	\$	8,090
Less: Appropriation Carryover	-	1,834		(1,834)
Undesignated Fund Balance, Ending	\$ 19,940	\$ 26,196	\$	6,256

### **ENVIRONMENTAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

		Budget		Actual		Variance	
Net Revenues and Transfers-In							
Net Revenues							
Taxes	\$	46,831	\$	48,692	\$	1,861	
Departmental Services/Licenses & Fees		33,976		35,808		1,832	
Investment Income		103		109		6	
Other Revenues		1,830		1,648		(182)	
Total Net Revenues and Transfers-In	\$	82,740	\$	86,257	\$	3,517	
expenditures and Transfers-Out							
Attorney General							
Departmental Appropriations	\$	290	\$	-	\$	290	
Health							
Health Protection	\$	122	\$	99	\$	23	
Pollution Control Agency							
Departmental Appropriations	\$	18,499	\$	18,499	\$	-	
Administrative Support		303		303		-	
Air		11,408		10,104		1,304	
Air Emissions Database		1,226		1,068		158	
Air Monitoring		204		191		13	
Air Monitoring - Metro		131		125		6	
Children's Toxic Chemicals		41		41		-	
Composting Grants		484		481		3	
Environmental Assistance Crossmedia		3,436		2,938		498	
Environmental Assistance Program  Environmental Loans & Grants		7,091		6,496		595	
Land		228 7,016		228 6,729		287	
Multimedia		3,003		2,148		855	
River Watch Program		50		50		633	
Score Grants		14,250		14,250		_	
Subsurface Sewage Treatment Systems Program		889		799		90	
Water		17,679		16,138		1,541	
Water Program Agriculture Costs		485		485		-	
Total Pollution Control Agency	\$	86,423	\$	81,073	\$	5,350	
Public Safety							
Emergency Management - Environment	\$	68	\$	68	\$	-	
Revenue							
Departmental Appropriations	\$	307	\$	239	\$	68	
Total Expenditures and Transfers-Out	\$	87,210	\$	81,479	\$	5,731	
Excess of Revenues and Transfers-In Over (Under) Expenditures		(4.470)		4 770		0.240	
and Transfers-Out	\$	(4,470)	\$	4,778	\$	9,248	

### **ENVIRONMENTAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

Budget			Actual		'ariance
\$	9,681	\$	9,681	\$	-
	-		(283)		(283)
\$	9,681	\$	9,398	\$	(283)
\$	5,211	\$	14,176	\$	8,965
	-		3,131		(3,131)
			884		(884)
\$	5,211	\$	10,161	\$	4,950
	\$ \$ \$ \$	\$ 9,681 \$ 9,681 \$ 5,211	\$ 9,681 \$ \$ 9,681 \$ \$ 5,211 \$ -	\$ 9,681 \$ 9,681 - (283) \$ 9,681 \$ 9,398 \$ 5,211 \$ 14,176 - 3,131 - 884	\$ 9,681 \$ 9,681 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

#### **NOTES**

 In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined; however, are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

#### **Legal Level of Budgetary Control Report:**

Environmental & Remediation Fund in CAFR	\$ 14,974
Remediation Fund	4,813
Environmental Fund	\$ 10,161

2. In the "Nonmajor Appropriated Special Revenue Funds - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) an \$18,499 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

### **REMEDIATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

		Budget		Actual		Variance	
Net Revenues and Transfers-In							
Net Revenues							
Taxes	\$	745	\$	904	\$	159	
Departmental Services/Licenses & Fees		756		718		(38)	
Investment Income		110		68		(42)	
Other Revenues		13,983		13,977		(6)	
Total Net Revenues	\$	15,594	\$	15,667	\$	73	
ransfers from Other Funds							
Environmental Fund	\$	18,499	\$	18,499	\$	-	
General Fund		4		4		-	
Petroleum Tank Cleanup Fund		9,416		8,226		(1,190)	
Total Transfers from Other Funds	\$	27,919	\$	26,729	\$	(1,190)	
otal Net Revenues and Transfers-In	\$	43,513	\$	42,396	\$	(1,117)	
xpenditures and Transfers-Out							
griculture							
MERLA Administration	\$	417	\$	356	\$	61	
Protection Service		1,103		1,103		-	
Total Agriculture	\$	1,520	\$	1,459	\$	61	
ttorney General							
Departmental Appropriations	\$	366	\$	74	\$	292	
mployment & Economic Development							
Contaminated Cleanup Grants	\$	2,111	\$	1,968	\$	143	
ealth							
Health Protection	\$	306	\$	151	\$	155	
latural Resources							
DNR Environmental Damages ITC	\$	210	\$	210	\$	-	
Enforcement Natural Resources Laws & Rules		104	<del> </del>	100		4	
Total Natural Resources	\$	314	\$	310	\$	4	
ollution Control Agency							
Departmental Appropriations	\$	3,514	\$	3,514	\$	-	
Administrative Support		94		94		-	
Land		40,434		38,040		2,394	
Petroleum Remediation Administration	ċ	3,989	<u>.</u>	3,989	<u>.</u>	2 204	
Total Pollution Control Agency	\$	48,031	\$	45,637	\$	2,394	
otal Expenditures and Transfers-Out	\$	52,648	\$	49,599	\$	3,049	
xcess of Revenues and Transfers-In Over (Under) Expenditures nd Transfers-Out	¢	(9,135)	Ċ	(7,203)	¢	1,932	
ilu Halisiels-Out	\$	(3,133)	\$	(7,203)	\$	1,952	

### **REMEDIATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

	 Budget	Actual		Variance	
Fund Balance, Beginning, as Reported	\$ 18,179	\$	18,179	\$	-
Prior Period Adjustments	 -		2,864		2,864
Fund Balance, Beginning, as Restated	\$ 18,179	\$	21,043	\$	2,864
Fund Balance, Ending	\$ 9,044	\$	13,840	\$	4,796
Less: Appropriation Carryover	 		9,027		(9,027)
Undesignated Fund Balance, Ending	\$ 9,044	\$	4,813	\$	(4,231)

### **NOTES**

 In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined; however, are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

### **OUTDOOR HERITAGE FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

		Budget		Actual	V	ariance
Net Revenues and Transfers-In						
Net Revenues						
Sales Taxes	\$	82,400 213 -	\$	82,891 269 9	\$	491 56 9
Total Net Revenues and Transfers-In	\$	82,613	\$	83,169	\$	556
Expenditures and Transfers-Out						
Agriculture						
Departmental Appropriations	\$	98	\$	35	\$	63
			•		•	
Legislature Lessard Sams Outdoor Heritage	\$	768	\$	339	\$	429
	۶	708	Ą	339	Ą	423
Natural Resources						
Accelerated Aquatic Mgmt Area Acquisition - Ecological	\$	856	\$	24	\$	832
Accelerated Aquatic Mgmt Area Acquisition - Fish		2,483		1,102		1,381
Accelerated Aquatic Mgmt Area Acquisition - Waters		77		25		52
Accelerated Prairie & Grassland Management		1,492		1,150		342
Accelerated Prairie Wildlife Mgmt Area Acquisition		885		883		2
Anoka Sand Plain		747		747		-
Aquatic Management Area Acquisition		2,543		2,504		39
Cold Water River/Stream		1,468		1,468		-
Conservation Partners Administration		255		142		113
Conservation Partners Program		4,259		3,468		791
Contract Management		250		136		114
Critical Shoreline Habitat		816		816		-
Dakota County Riparian Protection		2,097		2,097		-
Forest Land Acquisition & Easement		18,058		17,284		774
Forest Wildlife Habitat		1,791		949		842
Green Corridor Legacy		318		318		-
Green Corridor Program		1,651		1,651		-
Key Industry Forest Land		594		594		-
Little Nokasippi Wildlife Management Area		225		31		194
Lower Mississippi Habitat		1,000		200		800
Metro Big Rivers Habitat Program		2,397		2,397		-
Minnesota Prairie Recovery		3,653		3,653		-
NE Minnesota Sharp - Tail Grouse		1,559		1,559		-
North Tallgrass Prairie		2,041		2,041		-
Prairie Grassland - Ecological		1,556		438		1,118
Prairie Grassland - Wildlife		4,277		560		3,717
Prairie Heritage Fund		3,039		3,033		6
Rum River - Cedar Creek		1,900		1,900		-
Shallow Lake & Wetland - Ducks Unlimited		5,042		5,042		-
Shallow Lake & Wetland - Wildlife		1,463		617		846

#### **OUTDOOR HERITAGE FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

	 Budget	 Actual	 Variance
Shallow Lake Critical Shore	8	8	-
Valley Creek Protection	1,218	1,218	-
Washington County St Croix Land	1,033	1,033	-
Waterfowl Production Area	3,505	3,505	-
Wildlife Management Area Land Acquisition	1,912	 1,912	 
Total Natural Resources	\$ 76,468	\$ 64,505	\$ 11,963
Water & Soil Resources Board			
DNR Little Nokasippi River Wildlife Management Area	\$ 618	\$ 525	\$ 93
Reinvest in Minnesota Easements	13,959	7,125	6,834
Total Water & Soil Resources Board	\$ 14,577	\$ 7,650	\$ 6,927
Total Expenditures and Transfers-Out	\$ 91,911	\$ 72,529	\$ 19,382
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (9,298)	\$ 10,640	\$ 19,938
Fund Balance, Beginning, as Reported	\$ 20,894	\$ 20,894	\$ -
Prior Period Adjustments	 -	 581	 581
Fund Balance, Beginning, as Restated	\$ 20,894	\$ 21,475	\$ 581
Fund Balance, Ending	\$ 11,596	\$ 32,115	\$ 20,519
Less: Appropriation Carryover	 <u>-</u>	 14,285	 (14,285)
Undesignated Fund Balance, Ending	\$ 11,596	\$ 17,830	\$ 6,234

### **NOTES**

 In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined; however, are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

#### **Legal Level of Budgetary Control Report:**

Outdoor Heritage Fund Arts & Cultural Fund	Ş	17,830 1,967
Clean Water Fund		16,298
Parks & Trails Fund		4,478
Heritage Fund in CAFR	\$	40,573

## ARTS AND CULTURAL HERITAGE FUND

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

BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

	Budget	 Actual	Va	riance
Net Revenues and Transfers-In				
Net Revenues				
Sales Taxes	\$ 49,300	\$ 49,152	\$	(148)
Investment Income	67	67	•	-
Total Net Revenues and Transfers-In	\$ 49,367	\$ 49,219	\$	(148)
Expenditures and Transfers-Out				
Administration				
Duluth Children's Museum Grants	\$ 248	\$ 248	\$	-
Grants Administration/Arts - Cultural	121	35		86
Minnesota Children's Museum Grants	248	124		124
Minnesota Zoos Program Development Grants	296	296		-
MPR Arts/Cultural Heritage Grants	1,485	1,485		-
Public Radio Production/Acquisition Grants	1,485	1,485		-
Public TV Production/Acquisition Grants	3,465	3,465		-
Science Museum of Minnesota Grants	 446	 446		-
Total Administration	\$ 7,794	\$ 7,584	\$	210
Arts Board				
Arts & Arts Access	\$ 14,572	\$ 14,557	\$	15
Arts & Arts Access - Regional Arts Council	5,032	5,032		-
Arts & Cultural Heritage	1,282	1,282		-
Arts & Cultural Heritage - Regional Arts Council	324	324		-
Arts Education Collaboration	3,971	3,969		2
Arts Education Collaboration - Regional Arts Council	974	974		-
Grant Programs Administration	 753	 744		9
Total Arts Board	\$ 26,908	\$ 26,882	\$	26
Center for Arts Education	 	 		
Arts Integration	\$ 838	\$ 838	\$	-
Education				
Minnesota Regional Library System Grants	\$ 4,250	\$ 4,039	\$	211
Historical Society				
Departmental Appropriations	\$ 8,225	\$ 8,225	\$	-
Digital Library	300	300		-
Historic & Cultural Grants	4,500	4,500		-
History Partnerships	3,650	3,650		-
Statewide Site Survey	 500	 500		-
Total Historical Society	\$ 17,175	\$ 17,175	\$	-
Humanities Commission				
Asian Pacific Minnesotans	\$ 125	\$ 125	\$	-
Chicano/Latino Council	125	125		-
Civics Education	250	250		-
Council Black Minnesotans	125	125		-

### ARTS AND CULTURAL HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

		Budget	 Actual	Variance	
Humanities Commission		300	300		-
Indian Affairs Council		125	 125		-
Total Humanities Commission	\$	1,050	\$ 1,050	\$	-
Indian Affairs Council					
Dakota Ojibwe Grants	\$	1,223	\$ 1,181	\$	42
Dakota Ojibwe Work Group		102	49		53
Dakota/Ojibwe Niigaane Immersion		182	182		-
Dakota/Ojibwe Wicoie Immersion		125	 125		-
Total Indian Affairs Council	\$	1,632	\$ 1,537	\$	95
Legislature					
Arts & Cultural Website	\$	2	\$ 2	\$	-
Zoological Board					
Departmental Appropriations	\$	291	\$ 259	\$	32
Total Expenditures and Transfers-Out	\$	59,940	\$ 59,366	\$	574
Excess of Revenues and Transfers-In Over (Under) Expenditures					
and Transfers-Out	\$	(10,573)	\$ (10,147)	\$	426
Fund Balance, Beginning, as Reported	\$	11,562	\$ 11,562	\$	-
Prior Period Adjustments		-	 609		609
Fund Balance, Beginning, as Restated	\$	11,562	\$ 12,171	\$	609
Fund Balance, Ending	\$	989	\$ 2,024	\$	1,035
Less: Appropriation Carryover			 57		(57)
Undesignated Fund Balance, Ending	\$	989	\$ 1,967	\$	978

### **NOTES**

 In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined; however, are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

### **CLEAN WATER FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

Budget			Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Sales Taxes	\$	82,400	\$	82,891	\$	491
Investment Income	7	263	,	302	*	39
Other Revenues				1		1
Total Net Revenues and Transfers-In	\$	82,663	\$	83,194	\$	531
Expenditures and Transfers-Out						
Administration						
Elevation Coordination - LIDAR	\$	140	\$	26	\$	114
Agriculture						
Agricultural Best Management Practice Loan Program	\$	2,550	\$	2,550	\$	_
Clean Water Groundwater	*	1,057	Ψ	743	Ψ	314
Clean Water Pesticide Monitoring		350		285		65
Clean Water Research		2,032		830		1,202
Root River Watershed Runoff		333		117		216
Total Agriculture	\$	6,322	\$	4,525	\$	1,797
Health			-	<u> </u>		<u> </u>
Health Protection	\$	3,388	\$	2,729	\$	659
Legislature						
Clean Water Website	\$	1	\$	1	\$	_
Metropolitan Council Transport	•				·	
Met Council Transit	\$	36	\$	36	\$	_
Water Supply Planning	Y	400	Y	400	Ψ	_
Total Metropolitan Council Transport	\$	436	\$	436	\$	_
Natural Resources	<u>-</u>		<u>-</u>		*	
County Geologic Atlases	\$	943	\$	316	\$	627
Drinking Water Protection	Ψ	882	Ψ	722	Ψ	160
Fish Non-Point Source Log		145		124		21
Fish TMDL Development & Implement Log		75		3		72
Fish Water Quality Assess Log		970		966		4
High-Resolution Digital Elevation Data		4,789		4,753		36
Metropolitan Groundwater Monitor		4,000		560		3,440
Mississippi River Critical Area Rule		362		153		209
Non-Point Source Restoration & Protection		227		130		97
TMDL Development & Implement		400		182		218
TMDL Development & Implement - Environmental		913		811		102
Water Quality Assessment		1,372		910		462
Water Quality Assessment - Environmental		268		244		24
Total Natural Resources	\$	15,346	\$	9,874	\$	5,472
Pollution Control Agency					-	
Beneficial Reuse Water Quality Grants	\$	4,379	\$	3,378	\$	1,001

### **CLEAN WATER FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	Budget	Actual	\	/ariance
Civic Engagement/TMDL Development	169	106		63
Clean Water Legacy - TMDL Development	13,246	13,153		93
Clean Water Legacy - Water Quality Assessment	8,986	8,930		56
Clean Water Partnership Grants	1,314	1,314		-
Coal Tar Best Management Practices	491	303		188
Drinking Water Protection	1,572	1,504		68
Enhanced Data Base	101	101		-
Red River Watch	196	196		-
St Louis River Duluth Harbor Restoration	809	809		-
Wastewater Treatment Endocrine	6	-		6
Water	600	548		52
Total Pollution Control Agency	\$ 31,869	\$ 30,342	\$	1,527
Public Facilities Authority				
Departmental Appropriations	\$ 31	\$ 31	\$	-
Phosphorus Reduction	5,700	242		5,458
Small Community Wastewater	2,469	48		2,421
Total Management Daily Load	19,994	5,157		14,837
Total Public Facilities Authority	\$ 28,194	\$ 5,478	\$	22,716
University of Minnesota				
County Geologic Atlases	\$ 305	\$ 305	\$	-
Water & Soil Resources Board				
Administration	\$ 1,224	\$ 596	\$	628
Anoka Conservation District	600	600		-
Buffer Easements	3,552	2,820		732
Feedlot Water Quality	2,704	2,704		-
Imminent Health Threat System	974	969		5
Non-Point Implementation	2,850	2,850		-
Oversight	315	267		48
Streambank, Shoreline	1,869	1,729		140
Subsurface Sewage Treatment System	1,807	1,807		-
Technical Assistance & Engineering	1,635	1,625		10
Watershed Districts/WMO Urban BMPS	3,348	3,348		-
Wellhead Protection	 2,170	1,881		289
Total Water & Soil Resources Board	\$ 23,048	\$ 21,196	\$	1,852
Total Expenditures and Transfers-Out	\$ 109,049	\$ 74,912	\$	34,137
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (26,386)	\$ 8,282	\$	34,668

#### **CLEAN WATER FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

	 Budget	Actual		Variance	
Fund Balance, Beginning, as Reported	\$ 30,516	\$	30,516	\$	-
Prior Period Adjustments	 -		2,495		2,495
Fund Balance, Beginning, as Restated	\$ 30,516	\$	33,011	\$	2,495
Fund Balance, Ending	\$ 4,130	\$	41,293	\$	37,163
Less: Appropriation Carryover	 -		24,995		(24,995)
Undesignated Fund Balance, Ending	\$ 4,130	\$	16,298	\$	12,168

### **NOTES**

 In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined; however, are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

#### **PARKS AND TRAILS FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

**UNAUDITED** 

		Budget	Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Sales Taxes	\$	35,600	\$	36,250	\$	650
Investment Income		158		158		-
Other Revenues				51		51
otal Net Revenues and Transfers-In	\$	35,758	\$	36,459	\$	701
xpenditures and Transfers-Out						
egislature						
Parks & Trails Website	\$	1	\$	1	\$	-
Metropolitan Council Transport						
Met Council Transit	\$	27,084	\$	27,084	\$	-
Natural Resources						
Parks & Trails 25 Year Long-Range Plan	\$	76	\$	72	\$	4
Parks & Trails Connect To Outdoors		4,715		3,436		1,279
Parks & Trails Facility Maintenance & Energy		13,678		10,132		3,546
Parks & Trails Grant Administration		123		72		51
Parks & Trails Grants		4,456		4,349		107
Parks & Trails Natural Resources Management		2,548		1,866		682
Parks & Trails Solar Energy Grants		603		585		18
Total Natural Resources	\$	26,199	\$	20,512	\$	5,687
otal Expenditures and Transfers-Out	\$	53,284	\$	47,597	\$	5,687
excess of Revenues and Transfers-In Over (Under) Expenditures						
nd Transfers-Out	\$	(17,526)	\$	(11,138)	\$	6,388
und Balance, Beginning, as Reported	\$	20,693	\$	20,693	\$	-
Prior Period Adjustments		-		323		323
und Balance, Beginning, as Restated	\$	20,693	\$	21,016	\$	323
und Balance, Ending	\$	3,167	\$	9,878	\$	6,711
Less: Appropriation Carryover		-		5,400		(5,400)
Indesignated Fund Balance, Ending	Ś	3,167	\$	4,478	\$	1,311

### **NOTES**

 In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined; however, are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

(IN THOUSANDS)

## **SPECIAL COMPENSATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011

		Budget		Actual	\	/ariance
Net Revenues and Transfers-In						
Net Revenues						
Taxes  Departmental Services/Licenses & Fees  Investment Income	\$	95,357 3,660 550	\$	131,206 4,698 288	\$	35,849 1,038 (262)
Total Net Revenues	\$	99,567	\$	136,192	\$	36,625
Transfers from Other Funds	·	<u> </u>	<u>-</u>	<u> </u>	<u>·</u>	
Other Transfers	\$	_	\$	8	\$	8
Other managers						
Total Net Revenues and Transfers-In	\$	99,567	\$	136,200	\$	36,633
Expenditures and Transfers-Out						
Administrative Hearings						
Departmental Appropriations	\$	7,586	\$	6,904	\$	682
Commerce						
Departmental Appropriations	\$	892	\$	559	\$	333
Labor and Industry						
Departmental Appropriations	\$	245	\$	245	\$	-
Assigned Risk Safety		1,657		1,657		-
General Support Division		6,606		5,278		1,328
Loggers Expense & Reimbursement		781		781		-
Vinland Grants		200		156		44
Workers Compensation Division		73,796		71,576		2,220
Total Labor and Industry	\$	83,285	\$	79,693	\$	3,592
MMB Non-Operating						
Workers Compensation Contingent	\$	200	\$	-	\$	200
Workers Comp Court of Appeals						
Departmental Appropriations	\$	1,871	\$	1,568	\$	303
Total Expenditures and Transfers-Out	\$	93,834	\$	88,724	\$	5,110
Excess of Revenues and Transfers-In Over (Under) Expenditures						
and Transfers-Out	\$	5,733	\$	47,476	\$	41,743
Fund Balance, Beginning, as Reported	\$	21,983	\$	21,983	\$	-
Prior Period Adjustments		-		132		132
Fund Balance, Beginning, as Restated	\$	21,983	\$	22,115	\$	132
Fund Balance, Ending	\$	27,716	\$	69,591	\$	41,875
Less: Appropriation Carryover	•	-		3,498	•	(3,498)
Undesignated Fund Balance, Ending	\$	27,716	\$	66,093	\$	38,377
- · · · · · ·	=		<u> </u>		<u>-</u>	

(IN THOUSANDS)

### **HEALTH CARE ACCESS FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011

		Budget		Actual		Variance	
Net Revenues and Transfers-In							
Net Revenues							
Taxes	\$	557,900	\$	545,525	\$	(12,375)	
Investment Income		644		1,017		373	
Other Revenues		7,092		8,668		1,576	
otal Net Revenues and Transfers-In	\$	565,636	\$	555,210	\$	(10,426)	
xpenditures and Transfers-Out							
lealth							
Departmental Appropriations	\$	279	\$	42	\$	237	
Community & Family Health Promotion		29,734		29,333		401	
Loan Forgiveness		1,057		903		154	
Policy Quality & Compliance		16,460		11,295		5,165	
Total Health	\$	47,530	\$	41,573	\$	5,957	
luman Services							
Departmental Appropriations	\$	568,853	\$	543,207	\$	25,646	
Mental Health Grants		750		750		-	
Total Human Services	\$	569,603	\$	543,957	\$	25,646	
egislature							
Departmental Appropriations	\$	355	\$	355	\$	-	
MMB Non-Operating							
Departmental Appropriations	\$	166,383	\$	166,383	\$	-	
evenue							
Departmental Appropriations	\$	1,779	\$	1,552	\$	227	
Revenue Intergovernmental Payments							
MNcare Interest on Refunds	\$	320	\$	320	\$	_	
	•		7		*		
Iniversity of Minnesota  Departmental Appropriations	\$	2,157	\$	2,157	\$	_	
Departmental Appropriations	<del>-</del>	2,137	<del>,</del>	2,137	<del></del>		
otal Expenditures and Transfers-Out	\$	788,127	\$	756,297	\$	31,830	
xcess of Revenues and Transfers-In Over (Under) Expenditures							
nd Transfers-Out	\$	(222,491)	\$	(201,087)	\$	21,404	
und Balance, Beginning, as Reported	\$	222,720	\$	222,720	\$	-	
Prior Period Adjustments		-		231		231	
und Balance, Beginning, as Restated	\$	222,720	\$	222,951	\$	231	
und Balance, Ending	\$	229	\$	21,864	\$	21,635	
-	Ş	223	Ţ		\$		
Less: Appropriation Carryover	_			5,346	-	(5,346)	
Indesignated Fund Balance, Ending	Ş	229	\$	16,518	\$	16,289	

### **WORKFORCE DEVELOPMENT FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

		Budget		Actual		Variance	
Net Revenues and Transfers-In							
Net Revenues							
Taxes	\$	51,056	\$	51,056	\$	_	
Investment Income	·	175		113	·	(62)	
Total Net Revenues	\$	51,231	\$	51,169	\$	(62)	
Fransfers from Other Funds							
Miscellaneous Special Revenue Fund	\$	1,450	\$	1,450	\$	-	
Fotal Net Revenues and Transfers-In	\$	52,681	\$	52,619	\$	(62)	
expenditures and Transfers-Out							
Employment & Economic Development							
Boys/Girls Club	\$	750	\$	750	\$	-	
Deaf/Hard Hearing		175		175		-	
Entrepreneurs & Small Business Grants		263		137		126	
Extended Employment		7,662		7,512		150	
High Risk Adult		150		150		-	
Interpreters Program		340		340		-	
Learn To Earn		300		300		-	
Lifetrack		200		200		-	
Metro Economic Development Association		50		50		-	
Minnesota Youth		3,529		3,529		-	
Minnesota Youth Program - Minneapolis - Learn to Earn		926		905		21	
MN Works!		75		75		-	
Northern Connections		50		50		-	
Opportunities Industrial Center Program		1,375		1,375		-	
Ramsey County Workforce Investment Board		100		100		-	
Rural Policy & Development Center		100		100		-	
St Paul Summer Youth		557		557		-	
Twin Cities Rise		105		105		-	
Workforce Development Fund/ITC		31,360		31,360		-	
Youth - Build		1,000		1,000		-	
Total Employment & Economic Development	\$	49,067	\$	48,770	\$	297	
Labor and Industry							
Labor Standards & Apprenticeship	\$	1,095	\$	728	\$	367	
Leap Grants		100		100		-	
Total Labor and Industry	\$	1,195	\$	828	\$	367	
Total Expenditures and Transfers-Out	\$	50,262	\$	49,598	\$	664	
Excess of Revenues and Transfers-In Over (Under) Expenditures							
and Transfers-Out	\$	2,419	\$	3,021	\$	602	

### **WORKFORCE DEVELOPMENT FUND**

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	 Budget		Actual		Variance	
Fund Balance, Beginning, as Reported	\$ 3,304	\$	3,304	\$	-	
Prior Period Adjustments	 -		1,930		1,930	
Fund Balance, Beginning, as Restated	\$ 3,304	\$	5,234	\$	1,930	
Fund Balance, Ending	\$ 5,723	\$	8,255	\$	2,532	
Less: Appropriation Carryover	 -		8,255		(8,255)	
Undesignated Fund Balance, Ending	\$ 5,723	\$	-	\$	(5,723)	

