



## STATE OF MINNESOTA

Supplement to the  
Comprehensive Annual Financial Report

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

Legal Level of Budgetary Control  
All Budgeted Funds  
For the Year Ended June 30, 1999

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## INTRODUCTION

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

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

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

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

## SCOPE

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

General Fund

Special Revenue Funds:

State Government

Trunk Highway

Highway User Tax Distribution

State Airports

Health Care Access

Special Compensation

Minnesota Resources

Natural Resources

Game and Fish

Environmental

Solid Waste

The State Government Fund is not reported as a separate fund in the CAFR but is split and reported as a part of funds where other similar activity is reported.

## BASIS

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances at year end are recognized as expenditures of the

year appropriated. However, encumbrances associated with ongoing appropriations are not recognized as expenditures.

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

This report follows closely other budget reports prepared by the Department of Finance. However, because of its different purpose, timing, and level of detail, there are necessarily some differences between the General Fund statement and the June 1999 Fund Balance Analysis Report prepared by the Department of Finance. These differences are explained in the notes to the General Fund statement.

## **AUDIT**

This report is prepared as a part of the states Comprehensive Annual Financial Report and as such is included in the scope of the audit of that report by the Office of the Legislative Auditor. Their opinion on this report is included.

**STATE OF MINNESOTA  
COMPARISON OF BUDGET AND ACTUAL REVENUES, EXPENDITURES  
AND CHANGE IN FUND BALANCE  
LEGAL LEVEL OF CONTROL - ALL BUDGET FUNDS  
YEAR ENDED JUNE 30, 1999**

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**OFFICE OF THE LEGISLATIVE AUDITOR**  
STATE OF MINNESOTA - James Nobles, Legislative Auditor

**Independent Auditor's Report**

Members of the Legislature

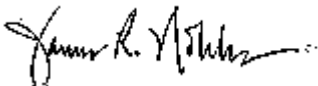
The Honorable Jesse Ventura, Governor

Ms. Pamela Wheelock, Commissioner, Department of Finance

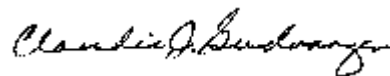
We have audited the accompanying general purpose financial statements of the State of Minnesota as of and for the year ended June 30, 1999, and have issued our report thereon dated December 1, 1999. These general purpose financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual, as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these schedules has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



James R. Nobles  
Legislative Auditor



Claudia J. GudVangen, CPA  
Deputy Legislative Auditor

December 1, 1999

## SUMMARY OF REPORTING POLICIES

General policies followed in preparing this report are discussed below.

### BUDGET

#### *Revenues*

##### **Initial budget amounts:**

Revenues and transfers-in budget amounts are the latest resource estimates used in determining allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 1999 Legislature.

For the General Fund these amounts are, primarily, from the June 14, 1999 Fund Balance Analysis Report prepared by the Department of Finance. For other funds, the amount is the relevant agencies estimate of resources, made at the same point that expenditures were last estimated prior to year end.

Revenue categories included are those used in the Consolidated Fund Statement budgetary basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates for federal revenues or license fees even though such revenues are received. The special revenue funds do include revenue budgets for these revenue categories as they are more significant to those funds.

##### **Adjustments to revenue budgets:**

In the Highway User Tax Distribution Fund, what is received as revenue determines the spending limits. In this instance, the original revenue estimates do not reflect final authority to spend or transfer out. Authorized adjustments to initial revenue budgets were made for purposes of this report to reflect the adequacy of final revenue over authorized spending and therefore a planned-for balanced budget.

#### *Expenditures*

##### **Initial budget amounts:**

The initial expenditure budget amounts, except for open appropriations, are made up of the amount specified in appropriation laws, including subsequent appropriations for the same purpose. For open appropriations, amounts actually spent are used because the law authorizes spending whatever is necessary to fulfill the obligation.



## **Adjustments to expenditure budgets:**

The initial budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustment amounts are primarily for the following:

Appropriation amounts for current year authorized to be carried forward to fiscal year 2000, or appropriations for fiscal year 2000 that were available for, and used in, fiscal year 1999.

Transfers between programs, as authorized.

Actual dedicated receipts available to fund expenditures, encumbrances and transfers.

## **ACTUAL**

Actual revenues and transfers-in are those attributable to fiscal year 1999. This primarily represents the amount received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year-end may be included if they relate to fiscal year 1999.

Actual expenditures include disbursements and encumbrances for fiscal year 1999. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund in ongoing appropriation accounts (appropriation type 2). These encumbrances were not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds or to component units for 1999, including any made after June 30, 1999. These transfer-out amounts are included as a part of expenditure amounts for each legal level of control, indicating the uses of budgeted amounts.

## **VARIANCES**

*Revenues and transfers-in variances* merely represent the differences between the forecast of revenues to be received and what was actually received.

*Expenditure and transfer-out variances* are the primary focus of this report, especially negative variances. Such variances would represent spending in excess of that allowed in law and would be explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 1999.

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Individual Income Tax	\$ 5,138,580	\$ 5,305,177	\$ 166,597
Corporate Income Tax	781,820	778,282	(3,538)
Sales and Use Tax	2,164,627	2,127,043	(37,584)
Motor Vehicle Excise	450,152	486,309	36,157
Inheritance, Estate & Gift	48,063	57,342	9,279
Liquor, Wine, & Beer	58,076	58,401	325
Cigarette/Tabacco Products	182,185	174,411	(7,774)
Iron Ore Occupation	200	175	(25)
Taconite Occupation	2,500	2,132	(368)
Deed & Mortgage Registration	142,800	152,747	9,947
Insurance Gross Earn & Fire Ma	167,500	174,262	6,762
Controlled Substance Tax	130	83	(47)
Other Gross Earnings	45	44	(1)
Lawful Gambling Taxes	62,126	65,847	3,721
Health Care Provider Tax	121,185	120,600	(585)
Income Tax Reciprocity	39,367	39,367	-
Illegal Sports Bookmaking Tax	7	1	(6)
Motor Vehicle Registration Tax	850	914	64
Care and Hospitalization	20,836	25,554	4,718
Other Excise Tax	-	(757)	(757)
Investment Income	192,000	219,586	27,586
MN State Colleges/Universities	239,683	275,138	35,455
Contamination Tax	240	250	10
Other Intergovernmental Revenues	149,202	148,935	(267)
Other Revenues	199,210	239,913	40,703
Total Net Revenues:	<u>\$ 10,161,384</u>	<u>\$ 10,451,756</u>	<u>\$ 290,372</u>
Transfers from Other Funds:			
Admin Dept-Plant Management	\$ 8,993	\$ 10,595	\$ 1,602
All Other Transfers	6,507	4,493	(2,014)
Cambridge Bank Special Revenue	228,949	218,112	(10,837)
Chemical Dependency	3,000	3,000	-
Dislocated Worker Fund	32,500	32,500	-
DNR Forestry Roads	1,267	4,508	3,241
Ethanol Development	1,220	11	(1,209)
Health Care Access	28,388	28,388	-

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Highway User Tax Distribution	716	716	-
Other Special Revenue	4,054	7,973	3,919
POST Bd	1,699	859	(840)
Repay of Revolving Fund Loans	6,000	6,200	200
Tabacco Settlement	-	10,000	10,000
Total Transfers from Other Funds:	<u>\$ 323,293</u>	<u>\$ 327,355</u>	<u>\$ 4,062</u>
Total Net Revenues and Transfers-In	<u>\$ 10,484,677</u>	<u>\$ 10,779,111</u>	<u>\$ 294,434</u>
Expenditures and Transfers-Out			
Academy of Science			
Departmental Appropriations	\$ 41	\$ 41	\$ -
Accountancy Board			
Departmental Appropriations	\$ 671	\$ 582	\$ 89
Agriculture Utilization Research			
Departmental Appropriations	\$ 3,930	\$ 3,930	\$ -
NRRI Hybrid Tree Grant	200	200	-
Total Agriculture Utilization Research	<u>\$ 4,130</u>	<u>\$ 4,130</u>	<u>\$ -</u>
Amateur Sports Commission			
Departmental Appropriations	\$ 700	\$ 700	\$ -
Amateur Sports Commission	622	619	3
Capital Projects	925	925	-
Ice Center Grants	2,104	2,104	-
State-wide Women At-risk Youth	100	100	-
Target Center Lease Agmt	750	750	-
Total Amateur Sports Commission	<u>\$ 5,201</u>	<u>\$ 5,198</u>	<u>\$ 3</u>
Animal Health Board			
Departmental Appropriations	\$ 2,458	\$ 2,455	\$ 3
Companion Animal Prgm Grant-U of M	40	40	-
Johne's Disease Control Prg	201	197	4
Swine Pseudorabies Control	580	580	-
Total Animal Health Board	<u>\$ 3,279</u>	<u>\$ 3,272</u>	<u>\$ 7</u>
Architecture Engineering Board			
Departmental Appropriations	\$ 732	\$ 726	\$ 6

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Arts Board			
Departmental Appropriations	\$ 9,634	\$ 9,634	\$ -
Regional Arts Councils	3,535	3,535	-
Total Arts Board	<u>\$ 13,169</u>	<u>\$ 13,169</u>	<u>\$ -</u>
Asian-Pacific Council			
Departmental Appropriations	\$ 364	\$ 313	\$ 51
Attorney General			
Departmental Appropriations	\$ 36,415	\$ 36,267	\$ 148
DARE Advisory Council	125	120	5
Gender Equity	2	2	-
Total Attorney General	<u>\$ 36,542</u>	<u>\$ 36,389</u>	<u>\$ 153</u>
Barbers Board			
Departmental Appropriations	\$ 146	\$ 145	\$ 1
Black Minnesotans Council			
Departmental Appropriations	\$ 524	\$ 522	\$ 2
African Resource Center	20	20	-
Total Black Minnesotans Council	<u>\$ 544</u>	<u>\$ 542</u>	<u>\$ 2</u>
Boxing Board			
Departmental Appropriations	\$ 88	\$ 84	\$ 4
Campaign Finance Board			
Departmental Appropriations	\$ 4,494	\$ 4,494	\$ -
Capitol Area Architect			
Departmental Appropriations	\$ 313	\$ 297	\$ 16
CAAPB Vietnam Memorial	3	3	-
Total Capitol Area Architect	<u>\$ 316</u>	<u>\$ 300</u>	<u>\$ 16</u>
Center for Arts Education			
MCAE-general Fund	\$ 6,333	\$ 6,333	\$ -
Chicano Latino Affairs Council			
Departmental Appropriations	\$ 343	\$ 343	\$ -

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**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Chicano Latino Affairs Grants	60	42	18
Total Chicano Latino Affairs Council	\$ 403	\$ 385	\$ 18
Court of Appeals			
Departmental Appropriations	\$ 6,412	\$ 6,411	\$ 1
Department of Administration			
Departmental Appropriations	\$ 14,723	\$ 14,534	\$ 189
Facilities Management	1,577	1,577	-
Administrative Mgmt	2,707	2,707	-
Intertech State Information	25	25	-
Management Analysis	657	656	1
Vets Home Mpls-Improv	197	197	-
Total Department of Administration	\$ 19,886	\$ 19,696	\$ 190
Department of Agriculture			
Departmental Appropriations	\$ 27,180	\$ 24,933	\$ 2,247
Capital Projects	500	500	-
Ethanol Development	27,616	27,616	-
Year 2000 Project	426	422	4
Total Department of Agriculture	\$ 55,722	\$ 53,471	\$ 2,251
Department of Children, Families, & Learning			
Departmental Appropriations	\$ 101,722	\$ 76,912	\$ 24,810
Basic Sliding Fee Child Care	54,287	53,090	1,197
Child Care Development	3,067	3,063	4
Food Bank Program	1,262	1,259	3
Head Start 0-3	1,384	1,384	-
Head Start Program	18,441	18,332	109
Headstart And ECFE Grants	250	250	-
Litigation Cost	4,049	4,049	-
MN Economic Opportunity	10,248	10,093	155
MN Year 2000	212	208	4
Residential Oil	588	560	28
Shared Service Agreements	289	289	-
State Weatherization	26	-	26
Transitional Housing Programs	2,051	2,005	46
Total Department of Children, Families, & Learning	\$ 197,876	\$ 171,494	\$ 26,382
Department of Commerce			
Departmental Appropriations	\$ 15,089	\$ 14,939	\$ 150

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Corrections			
Departmental Appropriations	\$ 314,927	\$ 311,758	\$ 3,169
HIV Outreach Grant	68	68	-
Natural Disaster Assistance	6	-	6
Total Department of Corrections	<u>\$ 315,001</u>	<u>\$ 311,826</u>	<u>\$ 3,175</u>
Department of Economic Security			
Departmental Appropriations	\$ 32,574	\$ 32,546	\$ 28
CFL Skills Research	338	338	-
EE-Center For Deaf	200	200	-
Enterprise Zone Incentive Gran	636	636	-
JTPA State Supplement	1,425	1,422	3
Workforce Exchange	1,400	1,400	-
Year 2000 Project	659	659	-
Youth Curfew/truancy	650	650	-
Youthbuild	700	699	1
Youthworks Grants	222	222	-
Total Department of Economic Security	<u>\$ 38,804</u>	<u>\$ 38,772</u>	<u>\$ 32</u>
Department of Employee Relations			
Departmental Appropriations	\$ 8,626	\$ 8,557	\$ 69
HR Mgmt Reform	366	366	-
Right-to-Know Access	168	43	125
WCRA Reinsurance	301	301	-
Year 2000 Project	303	303	-
Total Department of Employee Relations	<u>\$ 9,764</u>	<u>\$ 9,570</u>	<u>\$ 194</u>
Department of Finance			
Departmental Appropriations	\$ 25,616	\$ 25,259	\$ 357
Local Impact Notes	100	92	8
Year 2000 Project	3,870	3,856	14
Total Department of Finance	<u>\$ 29,586</u>	<u>\$ 29,207</u>	<u>\$ 379</u>
Department of Health			
Departmental Appropriations	\$ 68,795	\$ 68,400	\$ 395
MERC (DHS)	1	1	-
Nursing Home Bed Relocation	450	443	7
Total Department of Health	<u>\$ 69,246</u>	<u>\$ 68,844</u>	<u>\$ 402</u>
Department of Human Rights			
Departmental Appropriations	\$ 3,988	\$ 3,987	\$ 1

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Fair Housing Grants	100	100	-
Total Department of Human Rights	\$ 4,088	\$ 4,087	\$ 1
Department of Human Services			
Departmental Appropriations	\$ 2,727,318	\$ 2,489,801	\$ 237,517
Community Clinic-Cambridge	398	398	-
Evansville-non-salary	13	13	-
Evansville-salary	138	138	-
FF-MR Day Training	137	137	-
Fir-non-salary	34	34	-
Fir-salary	131	131	-
Health Care Mgmt Grants	3,505	3,161	344
L.C.F. MR Residential Farib	5,509	5,507	2
L.C.F. MR Residential Ns	600	576	24
L.C.F. Residential Current Exp	168	168	-
L.C.F. Residential Salaries MI	1,300	1,300	-
Lease Inc-prop Maint	437	437	-
MI Nurses Training	8	6	2
Perham-non-salary	17	17	-
Perham-salary	149	149	-
Pt/ot Min Rec Proj-s.p.	7	5	2
Pt/ot Min Rec Project-curr Exp	1	-	1
Pt/ot Min Rec Project-salaries	5	4	1
Pt/ot Min Rec Sal	6	3	3
Pt/ot Min Recruit - Ns - Agc	1	-	1
Pt/ot Min Recruit Prg-ns	1	-	1
Pt/ot Min Recruit Proj Ce	1	-	1
Pt/ot Min Recruit Proj-sal	5	-	5
Pt/ot Min Recruit-curr Exp-ano	2	-	2
Pt/ot Min Recruit-sal-anoka	5	2	3
Rep & Betterments - Agcc	824	808	16
Rep & Betterments Moose Lake	128	110	18
Rep & Betterments-faribault	1	1	-
Repair & Betterment-S.P.	976	976	-
Repairs & Betterment-Cam	469	419	50
Repairs & Betterments	946	946	-
Repr, Replace & Better-Anoka	166	155	11
RTC Control-ce	2,536	2,517	19
RTC Control-r&b	208	206	2
RTC Control-sal	5,134	5,121	13

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Special Equipment	30	30	-
Special Equipment - Agcc	70	70	-
Special Equipment - Anoka	63	62	1
Special Equipment M.I.	11	10	1
Special Equipment-Br	67	67	-
Special Equipment-S.P.	98	98	-
Wai Svcs Beh-ns-leg Auth Br	53	53	-
Waiv Svc Startup	248	248	-
Work Site Start Up Brainerd	68	68	-
WS Startup Cambridge	6	6	-
WS Startup Faribault	2	2	-
WS-beh-sal-leg Aut Br	62	62	-
Total Department of Human Services	<u>\$ 2,752,062</u>	<u>\$ 2,514,022</u>	<u>\$ 238,040</u>
Department of Labor and Industry			
Departmental Appropriations	\$ 4,110	\$ 4,019	\$ 91
Department of Mediation Services			
Departmental Appropriations	\$ 2,108	\$ 2,106	\$ 2
Department of Military Affairs			
Departmental Appropriations	\$ 8,487	\$ 8,401	\$ 86
Camp Ripley Sup & Exp	305	192	113
Capital Projects	1,130	1,130	-
Emergency Support	276	276	-
Tuition Reimbursement	2,316	2,316	-
Youth Activities	523	491	32
Total Department of Military Affairs	<u>\$ 13,037</u>	<u>\$ 12,806</u>	<u>\$ 231</u>
Department of Natural Resources			
Departmental Appropriations	\$ 113,016	\$ 111,710	\$ 1,306
1854 Indian Treaty Payments	4,042	4,042	-
Art VIII in Lieu Payments	5,570	5,570	-
Capital Projects	8,181	8,181	-
DOA Yr2000 Readiness	2,432	2,432	-
Forest Management-mcc	2,078	2,077	1
G Yeager WMA Proceeds	3	3	-
High Wind Disaster	8	-	8
Leech Lake Reservation Pymnts	1,994	1,994	-
Minerals Resource Mgmt	4,315	4,315	-



**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Natural Disaster Assistance	88	88	-
Parks Resource Management	264	264	-
Public Hunting Ground	1,378	1,378	-
Total Department of Natural Resources	\$ 143,369	\$ 142,054	\$ 1,315
Department of Public Safety			
Departmental Appropriations	\$ 63,451	\$ 62,214	\$ 1,237
1997 Flood	87	87	-
1998 Disaster-Admin	300	300	-
Arson Strike Force	276	246	30
BCA Confidential Fund	215	215	-
Capitol Security Contracts	155	155	-
Computer Systems Automation	115	114	1
DR 1175 Haz Mitigation	26	26	-
Gambling Enforcement	1,749	1,662	87
Multidisciplinary Child Protec	18	18	-
OTSS-year 2000 Program	277	265	12
Peace Officer Benefit Acct	433	221	212
School Bus Safety	15	14	1
Trooper Candidate	10	10	-
Total Department of Public Safety	\$ 67,127	\$ 65,547	\$ 1,580
Department of Public Service			
Departmental Appropriations	\$ 8,741	\$ 8,608	\$ 133
Incentive Payments	52	52	-
Total Department of Public Service	\$ 8,793	\$ 8,660	\$ 133
Department of Revenue			
Departmental Appropriations	\$ 80,416	\$ 80,382	\$ 34
Minn Collection Enterprise	2,873	2,858	15
Outstate Collection Deliq T	715	715	-
Property Tax Rebate Administra	1,837	1,835	2
Revenue Recording Fee	146	146	-
Seized Property	1,651	1,651	-
Senior Citizen Tax Deferral	33	33	-
Year 2000 Project	582	582	-
Total Department of Revenue	\$ 88,253	\$ 88,202	\$ 51
Department of Transportation			
Departmental Appropriations	\$ 533	\$ 510	\$ 23
Capital Projects	13,150	13,150	-
Commuter Rail Service	106	73	33

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Hazardous Materials Regist	118	118	-
Non Metro Transit	16,834	16,795	39
Roosevelet Tower	17	1	16
Space Rental-Gen Fund	41	41	-
Transit Improvement	531	528	3
Total Department of Transportation	\$ 31,330	\$ 31,216	\$ 114
Department of Veterans Affairs			
Departmental Appropriations	\$ 16,908	\$ 4,731	\$ 12,177
CVSO Grants	240	227	13
Vinland Grants	275	275	-
Total Department of Veterans Affairs	\$ 17,423	\$ 5,233	\$ 12,190
Dept. of Trade and Economic Development			
Departmental Appropriations	\$ 30,788	\$ 30,612	\$ 176
Asian Pacific Mn Rdc	100	100	-
Border City Enterprise Grants	2	-	2
Business And Community Dvlp	2,889	2,860	29
Capital Projects	41,757	41,757	-
China Trade	152	110	42
City & Distr Ag Soc & Assn	95	95	-
Community Development Corps	50	50	-
Community Resources	1,000	1,000	-
Contamination Cleanup	19	19	-
Contamination Grants	3,358	3,358	-
Disaster Assistance Emergency	2,145	2,145	-
Energy Loan Insurance	44	6	38
Information & Analysis	1,565	1,533	32
Iron Processing Facility	1,237	1,237	-
Job Creation Grant Program	240	-	240
Job Skills Grants	5,778	5,778	-
Metro Economic Development	155	155	-
Metro Foreign Trade Zones	80	80	-
Microenterprise	130	127	3
Minnesota Film Board	829	829	-
Minnesota Investment Fd Flood	220	210	10
Minnesota Investment Fund	1,428	428	1,000
Mortgage Credit Certificate	368	368	-
New Brighton Coalition	100	100	-
Pathways	1,277	1,277	-
Rural Policy & Denl Ctr Fd	250	249	1

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Small Business Development	586	579	7
St Paul Rehab Ctr	500	500	-
Taconite Mining Grt	650	650	-
Women Venture	265	265	-
Total Dept. of Trade and Economic Development	\$ 98,057	\$ 96,477	\$ 1,580
Disability Council			
Departmental Appropriations	\$ 730	\$ 704	\$ 26
Disabled American Vets			
Disabled Am Vet-grant	\$ 13	\$ 13	\$ -
Education Aids			
Departmental Appropriations	\$ 78,204	\$ 71,388	\$ 6,816
Abatement Aid	13,612	9,564	4,048
Abe Public TV	75	75	-
Abe Technology Prs	112	112	-
Adolescent Parent Prog Grants	30	12	18
Adolescent Parenting	1	1	-
Adult Basic Education Aid	12,323	11,250	1,073
Adult Graduation Aid	2,550	1,266	1,284
Adults W Disabilities Prog	710	710	-
Advance Placement	1,905	1,872	33
After School Enrichment	5,198	5,193	5
Amer Sign Lang-tch Ed Hearing	12	12	-
American Indian Scholarships	1,889	1,874	15
American Indian-education	175	174	1
Aquila Community Together	30	30	-
Assurance Of Mastery	1,377	1,377	-
Attached Machinery Aid	836	836	-
Best Educational Practices	2,000	1,933	67
Border City Disparity	1,312	1,312	-
Capital Projects	37,150	37,150	-
Centennial Class Size	180	180	-
Charter School Lease	1,889	1,835	54
Charter School Startup	1,009	929	80
Childrens Library Serv	150	150	-
Citizenship Promotion Prog	41	27	14
Community Education Aid	1,619	1,369	250

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Consolidation Aid	1,151	714	437
Cooperation & Combination Aid	42	42	-
Coordinated Facilities Plans	550	550	-
Coordination Of District Bldgs	10	10	-
Debt Service Aid	38,159	34,033	4,126
Development Of A Model Distanc	250	250	-
Disaster Assistance Emergency	555	508	47
Disaster Credit	316	316	-
Disparity Reduction	11,652	11,652	-
District Cooperation Aid	8,780	7,308	1,472
Early Child Family Educ	14,104	13,990	114
Early Childhood Tribal Sch	68	68	-
ECFE Infant Develop	14	14	-
Educ Performance Improvement	233	229	4
Educ Tech Clearinghouse	150	150	-
Education Homestead Tax Credit	144,812	144,812	-
Enterprise Zone Credit	8	8	-
Extended Day Aid	344	254	90
Family Collaboration	7,004	6,956	48
Family Connections Aid	250	244	6
Fetal Alcohol Syndrome	200	200	-
First Grade Preparedness	6,500	5,851	649
GED Tests	125	125	-
Genl & Supplement Educ	2,935,836	2,897,383	38,453
Gifted & Talented Grants	1,628	1,626	2
Graduation Rule Resource Grant	3,500	3,238	262
Health & Safety Aid	14,179	13,729	450
Hearing Impaired Adults	70	35	35
Historic Building Aid	173	156	17
Hlth & Developmntl Screening	1,561	867	694
Homestead Ag Credit	66,790	66,790	-
In School Behavior Integration	250	250	-
Indian Language-Culture Prog	726	685	41
Indian Post-Secondary Prep	1,006	982	24
Indian Teacher Prep Grts	190	185	5
Integration Aid	1,180	1,013	167
Interactive TV Levy	4,052	4,051	1
Interdistr Deseg Trans	970	-	970
Isd 882 Storm Loss	100	100	-
Lay Advocate Reimbursement	9	4	5

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Learn & Earn Grad Achiev Prog	1,231	1,162	69
Learning Readiness Prog	10,407	8,007	2,400
Librarians Of Color	95	95	-
Lifework Learning Facility	450	440	10
Limited English Proficiency	1,522	1,522	-
Magnet School & Prgrm Grt	1,750	1,750	-
Male Responsibility/Fathering	250	250	-
Management Assistance Study Is	40	40	-
Math-science Systemic Initatv	1,433	1,423	10
Media Specialist For Isd 707 N	34	34	-
Mexican Origin Educ	75	75	-
MN International Center	80	80	-
Mobility HM HACA	3,456	3,456	-
Model Sch Chronic Truants	40	40	-
Multicounty Multitype Libr	903	903	-
Nett Lake Unemployment	30	30	-
Nonpublic Pupil Aid	9,688	9,336	352
One Room Schoolhouse	25	25	-
Online Catalog Software MN Lib	60	47	13
Partners For Quality Sch Imp	65	33	32
Pilot Breakfast	15	15	-
Prevent Viol Thru Plays Wksp	75	75	-
Private Alternative Schools	100	100	-
Public Library Basic Grant	7,819	7,819	-
Real Property Credit	27	27	-
Regional Library Systems	250	250	-
Regional Public Library System	250	250	-
Residential Academies	12,000	12,000	-
Sch Lunch & Storage Aid	7,254	5,737	1,517
Sch To Wk-student W/dsblty	7,985	7,984	1
School Breakfast	456	368	88
School District Flood Losses 9	12,775	11,775	1,000
School Lunch	516	-	516
Secondary Vocational Educ	11,596	8,974	2,622
Spec Prog Equalization	5,754	5,754	-
Special Ed Excess Cost	44,984	10,534	34,450
Special Educ Aid	382,519	381,193	1,326
Special Pupil Aid	800	450	350
Statewide Testing	2,508	2,508	-
Studnt Trnsportation Safty	1,458	1,119	339

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Summer Food Serv Incentive	15	15	-
Summer Food Service Replacemnt	150	150	-
Targeted Breakfast Program	547	545	2
Targeted Needs Transp	24,303	24,303	-
Teacher Education Improvmnt	456	439	17
Technology Integration Isd 62	200	200	-
Telecommunication Access	12,482	12,475	7
Transport Enrollmnt Optns	169	34	135
Travel For Home-based Serv	111	10	101
Tribal Contract Schools	2,797	244	2,553
Violence Prevention Grants	1,502	1,167	335
Way To Grow	475	475	-
Year Round Extended School Day	455	455	-
Youth Alternative Demonstratio	100	100	-
Youth Apprenticeship Grants	648	621	27
Youthworks Grants	2,125	2,074	51
Total Education Aids	<u>\$ 4,009,196</u>	<u>\$ 3,898,996</u>	<u>\$ 110,200</u>
Emergency Medical Services Board			
Departmental Appropriations	\$ 808	\$ 756	\$ 52
Environmental Assistance			
Departmental Appropriations	\$ 20,197	\$ 20,092	\$ 105
Capital Projects	3,500	3,500	-
Total Environmental Assistance	<u>\$ 23,697</u>	<u>\$ 23,592</u>	<u>\$ 105</u>
Faribault Academies			
Departmental Appropriations	\$ 10,717	\$ 10,563	\$ 154
Year 2000 Project	94	94	-
Total Faribault Academies	<u>\$ 10,811</u>	<u>\$ 10,657</u>	<u>\$ 154</u>
Finance - Debt Service			
State Issued Bonds	\$ 286,495	\$ 286,495	\$ -
Finance Non-Operating			
Departmental Appropriations	\$ 11,556	\$ 6,950	\$ 4,606
1993 Mpls Teachers State Aid	2,485	2,485	-
1997 Mpls Teachers State Aid	12,954	12,954	-
1997 Duluth Teachers State Aid	486	486	-
1997 St Paul Teacher State Aid	2,827	2,827	-

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Capital Projects	65,639	65,639	-
Interest On Advance Federal	11	11	-
Mayo Family Practice	467	389	78
Mayo Medical School	443	430	13
Mpls Municipal Emp Retirement	9,550	8,724	826
Non-POST Fund Judges	1,758	1,758	-
Public Defender Costs	325	301	24
St Cloud Residency	360	360	-
Tort Claims	501	-	501
Total Finance Non-Operating	\$ 109,362	\$ 103,314	\$ 6,048
Gambling Control Board			
Departmental Appropriations	\$ 2,432	\$ 2,430	\$ 2
Government Innovation & Cooperation Board			
Departmental Appropriations	\$ 1,022	\$ 689	\$ 333
Governors Office			
Departmental Appropriations	\$ 4,150	\$ 4,147	\$ 3
Higher Education Services Office			
Departmental Appropriations	\$ 137,267	\$ 134,434	\$ 2,833
Ed Vest	3,036	8	3,028
Learning Network Of Minn.	6,070	6,070	-
MN Library Information Network	824	824	-
Total Higher Education Services Office	\$ 147,197	\$ 141,336	\$ 5,861
Historical Society			
Departmental Appropriations	\$ 12,606	\$ 12,606	\$ -
Capital Projects	1,000	1,000	-
Citizenship Programs	75	75	-
Disaster Assistance Emergency	1,000	1,000	-
FarmAmerica	150	150	-
Fishing Museum	3	-	3
Information Program Delivery	2,127	2,127	-
Preservation & Access	9,053	9,053	-
Project 120	110	110	-
Total Historical Society	\$ 26,124	\$ 26,121	\$ 3

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Horticulture Society			
Departmental Appropriations	\$ 82	\$ 82	\$ -
Housing Finance Agency			
Departmental Appropriations	\$ 40,076	\$ 40,076	\$ -
Humanities Commission			
Departmental Appropriations	\$ 886	\$ 886	\$ -
Indian Affairs Council			
Departmental Appropriations	\$ 560	\$ 549	\$ 11
Best Educational Practices	58	3	55
Tribal Welfare Reform	95	85	10
Total Indian Affairs Council	<u>\$ 713</u>	<u>\$ 637</u>	<u>\$ 76</u>
Investment Board			
Departmental Appropriations	\$ 2,338	\$ 2,145	\$ 193
Iron Range Resources & Rehabilitation Board			
Suppl Occup Tax Envir	\$ 665	\$ 665	\$ -
Judicial Standards Board			
Departmental Appropriations	\$ 269	\$ 257	\$ 12
Labor Interpretive Center			
Departmental Appropriations	\$ 247	\$ 242	\$ 5
Legislative Auditor			
Departmental Appropriations	\$ 5,236	\$ 5,212	\$ 24
Legislature			
Departmental Appropriations	\$ 50,153	\$ 50,014	\$ 139
Electric Energy Task Force	14	14	-
Total Legislature	<u>\$ 50,167</u>	<u>\$ 50,028</u>	<u>\$ 139</u>
Metropolitan Council Transport			
Departmental Appropriations	\$ 49,351	\$ 49,351	\$ -



**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Jobs And Training Access	2,000	2,000	-
Total Metropolitan Council Transport	\$ 51,351	\$ 51,351	\$ -
Military Order of Purple Heart			
Departmental Appropriations	\$ 20	\$ 20	\$ -
Minnesota State Colleges and Universities			
Departmental Appropriations	\$ 845,489	\$ 843,389	\$ 2,100
Capital Projects	1,500	1,500	-
Interest Income	20,091	20,091	-
State Grants	7,358	7,358	-
Total Minnesota State Colleges and Universities	\$ 874,438	\$ 872,338	\$ 2,100
Minnesota State Retirement System			
Esorf Benefits	\$ 303	\$ 303	\$ -
Legislative Benefits	2,095	2,095	-
MSRS Prior Service Contributio	700	-	700
Total Minnesota State Retirement System	\$ 3,098	\$ 2,398	\$ 700
Minnesota Technology Inc.			
Departmental Appropriations	\$ 8,105	\$ 8,105	\$ -
MT Gen Fund Approp	1,932	1,932	-
Total Minnesota Technology Inc.	\$ 10,037	\$ 10,037	\$ -
Minnesota-Wisconsin Boundary Commission			
Departmental Appropriations	\$ 146	\$ 146	\$ -
MN Office of Technology			
Departmental Appropriations	\$ 2,536	\$ 2,456	\$ 80
Info Technology Comm Ctr	356	237	119
Intl Telecommunications	500	500	-
North Star Online	663	649	14
Uniform Business Identifier	325	325	-
United Nations Trade Point	400	-	400
Total MN Office of Technology	\$ 4,780	\$ 4,167	\$ 613
Municipal Board			
Departmental Appropriations	\$ 281	\$ 281	\$ -
Office of Strategic and Long Range Planning			
Departmental Appropriations	\$ 6,497	\$ 6,429	\$ 68

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Community Based Planning	189	188	1
Federal Empowerment Zone	100	100	-
Teen Courts Pilot	175	125	50
Total Office of Strategic and Long Range Planning	\$ 6,961	\$ 6,842	\$ 119
Ombudsman for Corrections			
Departmental Appropriations	\$ 601	\$ 594	\$ 7
Ombudsman for Mental Health and Retardation			
Departmental Appropriations	\$ 1,374	\$ 1,348	\$ 26
Ombudsperson for Families			
Departmental Appropriations	\$ 165	\$ 165	\$ -
Pollution Control Agency			
Departmental Appropriations	\$ 12,457	\$ 12,424	\$ 33
CWP Grants	731	731	-
Gen Fund Lk Monitoring	82	82	-
Gen Fund MN River NPS	576	576	-
SRF Nonpoint Source Admin	303	303	-
Year 2000 Project	129	63	66
Total Pollution Control Agency	\$ 14,278	\$ 14,179	\$ 99
Private Detectives Board			
Departmental Appropriations	\$ 165	\$ 120	\$ 45
Public Defense Board			
Departmental Appropriations	\$ 43,272	\$ 43,159	\$ 113
Public Employees Retirement Association			
Surviving Spouse Benefit	\$ 10	\$ 10	\$ -
Public Utilities Commission			
Departmental Appropriations	\$ 3,816	\$ 3,806	\$ 10
Racing Commission			
Departmental Appropriations	\$ 387	\$ 383	\$ 4

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 49,856	\$ 49,710	\$ 146
Additional Amortization Aid	3,511	3,511	-
Amortization State Aid	4,384	4,384	-
At Risk Farmers Agricultural	32,408	32,408	-
Cambridge Bank	4,902	4,902	-
Casino Tax Revenue Disburse	761	761	-
County Criminal Justice Aid	28,025	28,025	-
Disaster Credit	684	684	-
Enterprise Zone Credit	11	11	-
Family Preservation Aid	1,638	1,638	-
Fire State Aid	16,089	16,089	-
Firefighter Relief Assoc	411	411	-
Insurance Surcharge	880	880	-
Local Government Aid	377,411	377,411	-
Local Performance Aid	10,525	10,525	-
Pera Rate Increase Aid	14,788	14,788	-
Police State Aid	39,961	39,961	-
Prop Tax Targeting Refund	1,560	1,560	-
Regional Transit Brd	2,243	2,243	-
Renters Credit	78,783	78,783	-
Renters Prop Tax Refund	101,526	101,526	-
School Disparity Reducation Ai	439,932	439,932	-
Suppl Amortize State Aid	435	435	-
Taconite Aid Reimbursement	1,068	1,068	-
Tax Credit To Counties	4,213	4,213	-
Used Motor Oil Refund Program	37	37	-
Total Revenue Intergovernmental Payments	<u>\$ 1,216,042</u>	<u>\$ 1,215,896</u>	<u>\$ 146</u>
Science Museum			
Departmental Appropriations	\$ 1,164	\$ 1,164	\$ -
Secretary of State			
Departmental Appropriations	\$ 6,067	\$ 6,065	\$ 2
Digital Signature Cert	49	49	-
Uniform Partnership	60	60	-
Total Secretary of State	<u>\$ 6,176</u>	<u>\$ 6,174</u>	<u>\$ 2</u>

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Sentencing Guidelines Commission			
Departmental Appropriations	\$ 465	\$ 465	\$ -
State Auditor			
Departmental Appropriations	\$ 1,648	\$ 1,389	\$ 259
Audit Practice	6,678	6,126	552
Special Investigations	501	455	46
Tax Increment Financing	524	524	-
Total State Auditor	<u>\$ 9,351</u>	<u>\$ 8,494</u>	<u>\$ 857</u>
State Treasurer			
Departmental Appropriations	\$ 1,335	\$ 1,334	\$ 1
Special Election	82	82	-
Transportation Revolving Loan	1,500	1,500	-
Treasurer's Disbursement Surch	1,621	1,621	-
Treasury Operations	1,133	1,127	6
Total State Treasurer	<u>\$ 5,671</u>	<u>\$ 5,664</u>	<u>\$ 7</u>
Supreme Court			
Departmental Appropriations	\$ 23,306	\$ 23,155	\$ 151
CJIS Network	1,521	1,504	17
Community Dispute Resolution	110	110	-
Community Justice System Colla	100	99	1
Family Law Legal Services	877	877	-
Total Supreme Court	<u>\$ 25,914</u>	<u>\$ 25,745</u>	<u>\$ 169</u>
Tax Court			
Departmental Appropriations	\$ 995	\$ 986	\$ 9
Trial Courts			
Departmental Appropriations	\$ 69,928	\$ 69,652	\$ 276
District Jury Expense	5,553	5,399	154
Juv Assessment-9th Dist	116	116	-
Juvenile Assesment Center Gran	17	17	-
Total Trial Courts	<u>\$ 75,614</u>	<u>\$ 75,184</u>	<u>\$ 430</u>
Uniform Laws Commission			
Departmental Appropriations	\$ 40	\$ 35	\$ 5

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
University of Minnesota			
Departmental Appropriations	\$ 37,216	\$ 37,216	\$ -
Agric & Extension Services	51,038	51,038	-
Capital Projects	25,730	25,730	-
Fairview Employee Relocation	1,800	1,800	-
Health Sciences	7,065	7,065	-
Institute Of Technology	1,552	1,552	-
Systems Specials	7,178	7,178	-
U Of M Maintenance & Oper	468,298	468,298	-
Total University of Minnesota	<u>\$ 599,877</u>	<u>\$ 599,877</u>	<u>\$ -</u>
Veterans Home Board			
Departmental Appropriations	\$ 22,272	\$ 22,272	\$ -
VFW			
Departmental Appropriations	\$ 41	\$ 41	\$ -
Voyageurs National Park			
Departmental Appropriations	\$ 75	\$ 67	\$ 8
Water and Soil Resources Board			
Departmental Appropriations	\$ 11,743	\$ 11,742	\$ 1
BWSR/Administration	3,844	3,839	5
Capital Projects	19,800	19,800	-
Cost Share Work	2,084	2,084	-
Flood Plain Management	189	189	-
SRF-Implementation	1,171	1,171	-
Total Water and Soil Resources Board	<u>\$ 38,831</u>	<u>\$ 38,825</u>	<u>\$ 6</u>
Zoological Board			
Departmental Appropriations	\$ 6,353	\$ 6,353	\$ -
Total Expenditures and Transfers-Out	<u>\$ 11,810,373</u>	<u>\$ 11,392,828</u>	<u>\$ 417,545</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,325,696)	\$ (613,717)	\$ 711,979

**STATE OF MINNESOTA**

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**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1998	2,544,973	2,544,973	-
Prior Year Adjustments	-	38,391	38,391
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	\$ 1,219,277	\$ 1,969,647	\$ 750,370
Less: Appropriation Carryover	-	203,259	(203,259)
Less: Budgetary Reserve	1,120,366	1,299,962	(179,596)
Undesignated Fund Balance, June 30, 1999	<u>\$ 98,911</u>	<u>\$ 466,427</u>	<u>\$ 367,516</u>

NOTE

1. Total budgeted revenues and expenditures on this report differ from those on the Fund Balance Analysis (FBA), which is also prepared by the Department of Finance. This is because certain reimbursements from other funds are included on this Legal Level of Control Report that are eliminated on the FBA. The reimbursements from the other funds for statewide indirect costs are eliminated from both revenues and expenditures on the FBA but included on this report. This inclusion permits recognition of total appropriation and expenditures for those staff and other agencies whose expenditures are being reimbursed. This difference has no effect on the fund balance.
2. The General Fund budget amounts in this report differ from those on the June 1999 FBA. There are several reasons for this, primarily:
  - a. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend after fiscal closing, we include as budget the amount actually needed for the program. This is the legal limit on spending for these programs.
  - b. Other estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.

**STATE OF MINNESOTA**

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**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

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- c. The FBA includes the same estimated amounts for both revenues and expenditures related to those revenues. On this report we have included, as authorized adjustments to expenditure budgets, the actual dedicated revenues received. This is the legal limit on spending related to these revenues.
  - d. On the FBA, appropriations are reported in the fiscal year stated in law. However, in certain cases the legislature has made annual appropriations available for either year of the biennium. In such instances, this report excludes any unused budgeted amounts for fiscal year 1999; forwarding the budget authority to fiscal year 2000.
- 3 In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of the State Government Fund, which is included as a separate fund in this report (see also note on page 28). The differences in budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 466,427
State Government Fund	<u>16,105</u>
General Fund in CAFR	<u>\$ 482,532</u>

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Revenues	\$ 54,794	\$ 34,789	\$ (20,005)
Transfers from Other Funds:			
Special Revenue	\$ 1,141	\$ 1,850	\$ 709
Total Net Revenues and Transfers-In	<u>\$ 55,935</u>	<u>\$ 36,639</u>	<u>\$ (19,296)</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 2,122	\$ 1,737	\$ 385
Chiropractors Board			
Departmental Appropriations	\$ 389	\$ 349	\$ 40
Dentistry Board			
Departmental Appropriations	\$ 922	\$ 818	\$ 104
Department of Children, Families, & Learning			
Departmental Appropriations	\$ 96	\$ 96	\$ -
Department of Health			
Departmental Appropriations	\$ 24,587	\$ 22,571	\$ 2,016
911 Emergency Telephone	50	50	-
Total Department of Health	<u>\$ 24,637</u>	<u>\$ 22,621</u>	<u>\$ 2,016</u>
Department of Human Services			
Departmental Appropriations	\$ 125	\$ 123	\$ 2
Background Checks	43	43	-
Vulnerable Adults License	1,064	1,060	4
Total Department of Human Services	<u>\$ 1,232</u>	<u>\$ 1,226</u>	<u>\$ 6</u>
Department of Public Safety			
Vulnerable Adults Report	\$ 13	\$ 8	\$ 5



**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Dietetics & Nutrition Practice			
Departmental Appropriations	\$ 115	\$ 62	\$ 53
Finance Non-Operating			
Departmental Appropriations	\$ 576	\$ 10	\$ 566
Marriage and Family Therapy Board			
Departmental Appropriations	\$ 119	\$ 102	\$ 17
Medical Practice Board			
Departmental Appropriations	\$ 3,858	\$ 3,485	\$ 373
Nursing Board			
Departmental Appropriations	\$ 2,606	\$ 2,226	\$ 380
Nursing Home Administrative Board			
Departmental Appropriations	\$ 612	\$ 485	\$ 127
Optometry Board			
Departmental Appropriations	\$ 108	\$ 90	\$ 18
Pharmacy Board			
Departmental Appropriations	\$ 1,094	\$ 1,064	\$ 30
Podiatry Board			
Departmental Appropriations	\$ 36	\$ 36	\$ -
Pollution Control Agency			
Departmental Appropriations	\$ 1	\$ 1	\$ -
Wastewater Operator Cert	59	45	14
Total Pollution Control Agency	<u>\$ 60</u>	<u>\$ 46</u>	<u>\$ 14</u>
Psychology Board			
Departmental Appropriations	\$ 530	\$ 529	\$ 1
Social Work Board			
Departmental Appropriations	\$ 692	\$ 681	\$ 11

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
State Treasurer			
Birth Certificate Copy Surch	\$ 1,368	\$ -	\$ 1,368
Father's Adoption Registry	120	-	120
Total State Treasurer	<u>\$ 1,488</u>	<u>\$ -</u>	<u>\$ 1,488</u>
Veterinary Medicine Board			
Departmental Appropriations	\$ 181	\$ 142	\$ 39
Total Expenditures and Transfers-Out	<u>\$ 41,486</u>	<u>\$ 35,813</u>	<u>\$ 5,673</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 14,449	\$ 826	\$ (13,623)
Budgetary Fund Balance, July 1, 1997	15,918	15,918	-
Prior Year Adjustments	-	959	(959)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 30,367</u>	<u>\$ 17,703</u>	<u>\$ (12,664)</u>
Less: Appropriation Carryover	-	1,598	1,598
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 30,367</u>	<u>\$ 16,105</u>	<u>\$ (14,262)</u>
Add Designated for Nonappropriated Fund Purposes:		<u>16,105</u>	
Total Unreserved Fund Balance, June 30, 1998		<u>\$ 32,210</u>	

NOTES

1. The State Government Fund is not reported as a separate fund in the state's Comprehensive Annual Financial Report (CAFR). Only the portion of the fund which is specifically appropriated is included with the General Fund in the CAFR. The remainder is reported with other special revenue funds that do not require specific appropriation.

Budgetary Fund Balance June 30, 1999

General Fund	\$ 16,105
Designated for Nonappropriated Fund Purpose:	
Miscellaneous Special Revenue Fund	11,866
Federal Fund	<u>4,239</u>
Total Unreserved Fund Balance June 30, 1998	<u>\$ 32,210</u>

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Federal Revenues	\$ 280,213	\$ 287,922	\$ 7,709
Departmental Services	35,094	31,963	(3,131)
Investment Income	13,000	15,698	2,698
Other Revenues	28,975	23,792	(5,183)
Total Net Revenues:	<u>\$ 357,282</u>	<u>\$ 359,375</u>	<u>\$ 2,093</u>
Transfers from Other Funds:			
General Fund	\$ 1,830	\$ 1,830	\$ -
Highway User Tax Distribution	646,815	670,669	23,854
HUTD Reimbursement	610	610	-
Plant Management Fund	675	675	-
Total Transfers from Other Funds:	<u>\$ 649,930</u>	<u>\$ 673,784</u>	<u>\$ 23,854</u>
Total Net Revenues and Transfers-In	<u>\$ 1,007,212</u>	<u>\$ 1,033,159</u>	<u>\$ 25,947</u>
Expenditures and Transfers-Out			
Arts Board			
Facility Projects	\$ 14	\$ 14	\$ -
Department of Administration			
Departmental Appropriations	\$ 1,396	\$ 1,396	\$ -
Capital Asset Preservation and Replace	262	262	-
Renovate DOT Building	36	36	-
Total Department of Administration	<u>\$ 1,694</u>	<u>\$ 1,694</u>	<u>\$ -</u>
Department of Children, Families, & Learning			
Federal/State Safety	\$ 21	\$ 21	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 80,660	\$ 79,973	\$ 687
Blood Alcohol Concentration	24	22	2
Computer System Enhancement	2,099	2,089	10
Criminal Justice Computer Syst	880	878	2
Highway Study Wage Adjustment	1,200	1,200	-
Total Department of Public Safety	<u>\$ 84,863</u>	<u>\$ 84,162</u>	<u>\$ 701</u>

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Department of Transportation			
Departmental Appropriations	\$ 456,015	\$ 435,623	\$ 20,392
Buildings	5,918	5,415	503
Capital Asset Preservation and Replace	44	44	-
Capital Improvements	74	74	-
Debt Service Trunk Highway	13,539	10,995	2,544
Demonstration Congestion-Pricing	1,288	1,280	8
EDP Development	1,513	1,476	37
Facility Projects	4,252	4,252	-
Federal/State Safety	49	49	-
Gifts & Grants	36	36	-
Highway Improvement	497,413	496,309	1,104
Traffic Engineering	9,209	8,888	321
Transportation Research	118	62	56
Trunk Highway Improvements	3,729	3,637	92
Total Department of Transportation	<u>\$ 993,197</u>	<u>\$ 968,140</u>	<u>\$ 25,057</u>
Dept. of Trade and Economic Development			
Travel Information Centers	\$ 723	\$ 723	\$ -
Emergency Medical Services Board			
Departmental Appropriations	\$ 1,775	\$ 1,770	\$ 5
Finance Non-Operating			
Tort Claims	\$ 660	\$ 140	\$ 520
Legislature			
Departmental Appropriations	\$ 36	\$ 36	\$ -
Safety Council			
Departmental Appropriations	\$ 67	\$ 67	\$ -
Total Expenditures and Transfers-Out	<u>\$ 1,083,050</u>	<u>\$ 1,056,767</u>	<u>\$ 26,283</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (75,838)	\$ (23,608)	\$ 52,230

**STATE OF MINNESOTA**

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**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1998	174,777	174,777	-
Prior Year Adjustments	-	1,675	1,675
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	<u>\$ 98,939</u>	<u>\$ 152,844</u>	<u>\$ 53,905</u>
Less: Appropriation Carryover	-	19,129	(19,129)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u><u>\$ 98,939</u></u>	<u><u>\$ 133,715</u></u>	<u><u>\$ 34,776</u></u>

NOTE

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

**STATE OF MINNESOTA**

**HIGHWAY USER TAX DISTRIBUTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Motor Vehicle Registration Tax	\$ 559,886	\$ 555,443	\$ (4,443)
Fuel Taxes	575,239	579,764	4,525
Departmental Services	5,313	5,626	313
Investment Income	1,380	1,393	13
Other Revenues	938	749	(189)
Total Net Revenues:	<u>\$ 1,142,756</u>	<u>\$ 1,142,975</u>	<u>\$ 219</u>
Total Net Revenues and Transfers-In	<u>\$ 1,142,756</u>	<u>\$ 1,142,975</u>	<u>\$ 219</u>
Expenditures and Transfers-Out			
Admin. Capital Project & Relocation			
Departmental Appropriations	\$ 47	\$ 47	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 15,054	\$ 15,001	\$ 53
Department of Revenue			
Departmental Appropriations	\$ 2,249	\$ 2,165	\$ 84
Department of Transportation			
Departmental Appropriations	\$ 1,112,636	\$ 1,112,636	\$ -
Revenue Intergovernmental Payments			
All Terrain Vehicle Gas Tax	\$ 707	\$ 707	\$ -
Forest Road Gas Tax	651	651	-
Motorboat Gas Tax	7,070	7,070	-
Off-Road Vehicle Gas Tax	990	990	-
Snowmobile Gas Tax	4,713	4,713	-
Total Revenue Intergovernmental Payments	<u>\$ 14,131</u>	<u>\$ 14,131</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 1,144,117</u>	<u>\$ 1,143,980</u>	<u>\$ 137</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,361)	\$ (1,005)	\$ 356

**STATE OF MINNESOTA**

**HIGHWAY USER TAX DISTRIBUTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1998	1,959	1,959	-
Prior Year Adjustments	-	2	2
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	\$ 598	\$ 956	\$ 358
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u>\$ 598</u>	<u>\$ 956</u>	<u>\$ 358</u>

**STATE OF MINNESOTA**

**STATE AIRPORTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Net Revenues and Transfers-In			
Net Revenues:			
Fuel Taxes	\$ 4,127	\$ 3,338	\$ (789)
Other Taxes	10,979	12,475	1,496
Departmental Services	980	794	(186)
Investment Income	1,033	1,160	127
Other Revenue	412	389	(23)
Total Net Revenues:	<u>\$ 17,531</u>	<u>\$ 18,156</u>	<u>\$ 625</u>
Transfers from Other Funds:			
General Fund	\$ 50	\$ 50	\$ -
Trunk Highway	11	11	-
Total Transfers from Other Funds:	<u>\$ 61</u>	<u>\$ 61</u>	<u>\$ -</u>
Total Net Revenues and Transfers-In	<u>\$ 17,592</u>	<u>\$ 18,217</u>	<u>\$ 625</u>
Expenditures and Transfers-Out			
Department of Transportation			
Departmental Appropriations	\$ 17,197	\$ 16,197	\$ 1,000
Air Service Marketing Program	220	217	3
Air Transport Service	685	645	40
Equipment	45	45	-
Statewide Indirect Costs	110	110	-
Total Department of Transportation	<u>\$ 18,257</u>	<u>\$ 17,214</u>	<u>\$ 1,043</u>
Finance Non-Operating			
Departmental Appropriations	\$ 100	\$ -	\$ 100
Total Expenditures and Transfers-Out	<u>\$ 18,357</u>	<u>\$ 17,214</u>	<u>\$ 1,143</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (765)	\$ 1,003	\$ 1,768



**STATE OF MINNESOTA**

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**STATE AIRPORTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1998	13,687	13,687	-
Prior Year Adjustments	-	287	287
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	\$ 12,922	\$ 14,977	\$ 2,055
Less: Appropriation Carryover	-	1,214	(1,214)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u>\$ 12,922</u>	<u>\$ 13,763</u>	<u>\$ 841</u>

**STATE OF MINNESOTA**

**HEALTH CARE ACCESS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	\$ 140,476	\$ 144,829	\$ 4,353
Departmental Services	23,145	24,380	1,235
Investment Income	15,755	15,783	28
Total Net Revenues:	<u>\$ 179,376</u>	<u>\$ 184,992</u>	<u>\$ 5,616</u>
Transfers from Other Funds:			
General Fund	\$ 93	\$ 93	\$ -
Total Net Revenues and Transfers-In	<u>\$ 179,469</u>	<u>\$ 185,085</u>	<u>\$ 5,616</u>
Expenditures and Transfers-Out			
Department of Commerce			
Minnesota Care	\$ 15,100	\$ 15,000	\$ 100
Department of Health			
Departmental Appropriations	\$ 559	\$ 494	\$ 65
Health Care Access	8,692	7,783	909
Rural Hosp Capital Improvements	4,500	4,500	-
Total Department of Health	<u>\$ 13,751</u>	<u>\$ 12,777</u>	<u>\$ 974</u>
Department of Human Services			
Departmental Appropriations	\$ 132,164	\$ 122,403	\$ 9,761
Health Care Access	2,659	2,659	-
Minnesota Care	17,061	15,610	1,451
Total Department of Human Services	<u>\$ 151,884</u>	<u>\$ 140,672</u>	<u>\$ 11,212</u>
Department of Revenue			
Minnesota Care Admin	\$ 3,378	\$ 1,875	\$ 1,503
Finance Non-Operating			
Departmental Appropriations	\$ 42	\$ -	\$ 42
Health Care Access	7,249	7,249	-
Total Finance Non-Operating	<u>\$ 7,291</u>	<u>\$ 7,249</u>	<u>\$ 42</u>

**STATE OF MINNESOTA**

**HEALTH CARE ACCESS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Legislature			
Health Care Access	\$ 191	\$ 136	\$ 55
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 916	\$ 916	\$ -
University of Minnesota			
Minnesota Care	\$ 2,357	\$ 2,357	\$ -
Primary Care	180	180	-
Total University of Minnesota	<u>\$ 2,537</u>	<u>\$ 2,537</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 195,048</u>	<u>\$ 181,162</u>	<u>\$ 13,886</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (15,579)	\$ 3,923	\$ 19,502
Budgetary Fund Balance, July 1, 1998	270,499	270,499	-
Prior Year Adjustments	-	(675)	(675)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	<u>\$ 254,920</u>	<u>\$ 273,747</u>	<u>\$ 18,827</u>
Less: Appropriation Carryover	-	272	(272)
Less: Budgetary Reserve	81,654	81,654	-
Undesignated Fund Balance, June 30, 1999	<u><u>\$ 173,266</u></u>	<u><u>\$ 191,821</u></u>	<u><u>\$ 18,555</u></u>

**STATE OF MINNESOTA**

**MINNESOTA RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Tobacco Taxes	\$ 7,433	\$ 6,591	\$ (842)
Investment Income	193	194	1
Other Revenues	-	2	2
Total Net Revenues:	<u>\$ 7,626</u>	<u>\$ 6,787</u>	<u>\$ (839)</u>
Total Net Revenues and Transfers-In	<u>\$ 7,626</u>	<u>\$ 6,787</u>	<u>\$ (839)</u>
Expenditures and Transfers-Out			
Department of Administration			
Wind Energy Farms	\$ 7	\$ -	\$ 7
Department of Agriculture			
Departmental Appropriations	\$ 125	\$ 125	\$ -
Mercury Manometers	40	40	-
Reinventing Ag Land Pres	60	60	-
Soy Based Diesel Fuel Study	62	62	-
Total Department of Agriculture	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ -</u>
Department of Health			
Risk Of Chemical Exposures	\$ 19	\$ 19	\$ -
Department of Natural Resources			
Departmental Appropriations	\$ 5,744	\$ 5,606	\$ 138
Border-to-border Trail	62	37	25
Fort Snelling State Park-Hostel	171	171	-
North Minneapolis Upper River Plan	203	203	-
White Oak Learning Center	34	34	-
Wolf Management Plan	71	50	21
Total Department of Natural Resources	<u>\$ 6,285</u>	<u>\$ 6,101</u>	<u>\$ 184</u>
Minnesota Resources Legislative Commission			
Departmental Appropriations	\$ 304	\$ 297	\$ 7
Office of Strategic and Long Range Planning			
Departmental Appropriations	\$ 137	\$ 137	\$ -

**STATE OF MINNESOTA**

**MINNESOTA RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Pollution Control Agency			
Departmental Appropriations	\$ 196	\$ 92	\$ 104
Science Museum			
Watershed Science	\$ 250	\$ 250	\$ -
Water and Soil Resources Board			
Departmental Appropriations	\$ 586	\$ 586	\$ -
Cannon River Watershed	130	130	-
Total Water and Soil Resources Board	<u>\$ 716</u>	<u>\$ 716</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 8,201</u>	<u>\$ 7,899</u>	<u>\$ 302</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (575)	\$ (1,112)	\$ (537)
Budgetary Fund Balance, July 1, 1998	50	50	-
Prior Year Adjustments	-	753	753
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	<u>\$ (525)</u>	<u>\$ (309)</u>	<u>\$ 216</u>
Less: Appropriation Carryover	-	2,167	(2,167)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u><u>\$ (525)</u></u>	<u><u>\$ (2,476)</u></u>	<u><u>\$ (1,951)</u></u>

NOTE

1. The MN Resources Fund has an undesignated fund balance deficit of \$2.5 million. The deficit is expected to be eliminated in the future by reducing expenditures.

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	\$ 9,602	\$ 11,285	\$ 1,683
Investment Income	234	298	64
Other Revenues	1,074	1,219	145
Total Net Revenues:	<u>\$ 10,910</u>	<u>\$ 12,802</u>	<u>\$ 1,892</u>
Transfers from Other Funds:			
General Fund	\$ 41	\$ 41	\$ -
Highway User Tax Distribution	13,479	13,480	1
Other Transfers	-	30	30
Total Transfers from Other Funds:	<u>\$ 13,520</u>	<u>\$ 13,551</u>	<u>\$ 31</u>
Total Net Revenues and Transfers-In	<u>\$ 24,430</u>	<u>\$ 26,353</u>	<u>\$ 1,923</u>
Expenditures and Transfers-Out			
Department of Administration			
Departmental Appropriations	\$ 50	\$ 50	\$ -
Department of Natural Resources			
Departmental Appropriations	\$ 20,259	\$ 19,784	\$ 475
Lake Minnetonka Land Sales	117	117	-
Land Acquisition Fisheries	3	3	-
Land Acquisition Forest	20	20	-
Land Acquisition SNA	149	149	-
Land Acquisition Trails	14	14	-
Land Acquisition Wildlife	5	5	-
Safe Harbor Lake Superior	254	254	-
Snowmobile Grants In Aid Snow	4,649	4,378	271
Snowmobile Training Fees	66	66	-
Wildlife Land Acquisition	52	52	-
Total Department of Natural Resources	<u>\$ 25,588</u>	<u>\$ 24,842</u>	<u>\$ 746</u>
Minnesota-Wisconsin Boundary Commission			
Departmental Appropriations	\$ 32	\$ 32	\$ -
Total Expenditures and Transfers-Out	<u>\$ 25,670</u>	<u>\$ 24,924</u>	<u>\$ 746</u>

**STATE OF MINNESOTA****NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,240)	\$ 1,429	\$ 2,669
Budgetary Fund Balance, July 1, 1998	10,524	10,524	-
Prior Year Adjustments	-	24	24
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	\$ 9,284	\$ 11,977	\$ 2,693
Less: Appropriation Carryover	-	2,897	(2,897)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u>\$ 9,284</u>	<u>\$ 9,080</u>	<u>\$ (204)</u>

**STATE OF MINNESOTA**

**GAME AND FISH FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Federal Revenues	\$ 14,600	\$ 13,844	\$ (756)
License Fees	43,122	43,417	295
Investment Income	700	830	130
Other Revenues	250	224	(26)
Total Net Revenues:	<u>\$ 58,672</u>	<u>\$ 58,315</u>	<u>\$ (357)</u>
Transfers from Other Funds:			
General Fund	\$ 504	\$ 504	\$ -
Total Net Revenues and Transfers-In	<u>\$ 59,176</u>	<u>\$ 58,819</u>	<u>\$ (357)</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 60,440	\$ 59,332	\$ 1,108
Deer Population	362	360	2
Total Department of Natural Resources	<u>\$ 60,802</u>	<u>\$ 59,692</u>	<u>\$ 1,110</u>
Total Expenditures and Transfers-Out	<u>\$ 60,802</u>	<u>\$ 59,692</u>	<u>\$ 1,110</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,626)	\$ (873)	\$ 753
Budgetary Fund Balance, July 1, 1998	10,900	10,900	-
Prior Year Adjustments	-	151	151
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	<u>\$ 9,274</u>	<u>\$ 10,178</u>	<u>\$ 904</u>
Less: Appropriation Carryover	-	37	(37)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u><u>\$ 9,274</u></u>	<u><u>\$ 10,141</u></u>	<u><u>\$ 867</u></u>



**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	\$ 3,300	\$ 5,396	\$ 2,096
Departmental Services	19,790	19,504	(286)
Investment Income	300	877	577
Other Revenues	3,226	3,911	685
Total Net Revenues:	<u>\$ 26,616</u>	<u>\$ 29,688</u>	<u>\$ 3,072</u>
Total Net Revenues and Transfers-In	<u>\$ 26,616</u>	<u>\$ 29,688</u>	<u>\$ 3,072</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 95	\$ 95	\$ -
Department of Agriculture			
Departmental Appropriations	\$ 274	\$ 274	\$ -
Environment Response and Compensation	36	36	-
Total Department of Agriculture	<u>\$ 310</u>	<u>\$ 310</u>	<u>\$ -</u>
Department of Health			
Departmental Appropriations	\$ 240	\$ 101	\$ 139
Department of Public Safety			
Departmental Appropriations	\$ 43	\$ 43	\$ -
Department of Revenue			
Departmental Appropriations	\$ 98	\$ 98	\$ -
Department of Transportation			
Departmental Appropriations	\$ 15	\$ 15	\$ -
Dept. of Trade and Economic Development			
Contamination Grants	\$ 1,050	\$ 1,050	\$ -
Environmental Assistance			
Departmental Appropriations	\$ 2,271	\$ 1,832	\$ 439

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
LRDG Grants	837	837	-
Total Environmental Assistance	\$ 3,108	\$ 2,669	\$ 439
Pollution Control Agency			
Departmental Appropriations	\$ 22,985	\$ 22,331	\$ 654
Environmental Enforcement	153	113	40
Low Level Radiation	51	35	16
Pollution Prevention	50	50	-
Dry Cleaners - Projects	353	353	-
MERLA Control	63	63	-
Used Oil Filter Collection	3	3	-
Total Pollution Control Agency	\$ 23,658	\$ 22,948	\$ 710
Revenue Intergovernmental Payments			
Hazardous Waste Tax	\$ 2	\$ 2	\$ -
Total Expenditures and Transfers-Out	\$ 28,619	\$ 27,331	\$ 1,288
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (2,003)	\$ 2,357	\$ 4,360
Budgetary Fund Balance, July 1, 1998	16,757	16,757	-
Prior Year Adjustments	-	77	77
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	\$ 14,754	\$ 19,191	\$ 4,437
Less: Appropriation Carryover	-	15,927	(15,927)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	\$ 14,754	\$ 3,264	\$ (11,490)

**STATE OF MINNESOTA**

**SOLID WASTE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	\$ 22,000	\$ 27,750	\$ 5,750
License Fees	180	1,747	1,567
Investment Income	1,200	2,546	1,346
Other Revenue	2,009	417	(1,592)
Total Net Revenues:	<u>\$ 25,389</u>	<u>\$ 32,460</u>	<u>\$ 7,071</u>
Total Net Revenues and Transfers-In	<u>\$ 25,389</u>	<u>\$ 32,460</u>	<u>\$ 7,071</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 544	\$ 363	\$ 181
Department of Natural Resources			
Departmental Appropriations	\$ 100	\$ 100	\$ -
Department of Revenue			
Departmental Appropriations	\$ 56	\$ 56	\$ -
Score and Solid Waste Administration	200	200	-
Total Department of Revenue	<u>\$ 256</u>	<u>\$ 256</u>	<u>\$ -</u>
Pollution Control Agency			
Departmental Appropriations	\$ 6,844	\$ 6,742	\$ 102
Landfill Cleanup Construction	9,107	9,107	-
Landfill Non-bond O&M	2,648	2,648	-
Statewide Indirect Costs	105	105	-
Total Pollution Control Agency	<u>\$ 18,704</u>	<u>\$ 18,602</u>	<u>\$ 102</u>
Total Expenditures and Transfers-Out	<u>\$ 19,604</u>	<u>\$ 19,321</u>	<u>\$ 283</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 5,785	\$ 13,139	\$ 7,354

**STATE OF MINNESOTA**

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**SOLID WASTE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1998	39,718	39,718	-
Prior Year Adjustments	-	148	148
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	\$ 45,503	\$ 53,005	\$ 7,502
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u>\$ 45,503</u>	<u>\$ 53,005</u>	<u>\$ 7,502</u>

**STATE OF MINNESOTA**

**SPECIAL COMPENSATION  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	\$ 2,802	\$ 3,171	\$ 369
Other Taxes	108,816	110,276	1,460
Total Net Revenues:	<u>\$ 111,618</u>	<u>\$ 113,447</u>	<u>\$ 1,829</u>
Total Net Revenues and Transfers-In	<u>\$ 111,618</u>	<u>\$ 113,447</u>	<u>\$ 1,829</u>
Expenditures and Transfers-Out			
Administrative Hearings			
Departmental Appropriations	\$ 6,597	\$ 6,589	\$ 8
Department of Commerce			
Departmental Appropriations	\$ 477	\$ 472	\$ 5
Department of Labor and Industry			
Departmental Appropriations	\$ 121,643	\$ 119,606	\$ 2,037
Finance Non-Operating			
Departmental Appropriations	\$ 200	\$ -	\$ 200
Workers Comp Court of Appeals			
Departmental Appropriations	\$ 1,643	\$ 1,266	\$ 377
Total Expenditures and Transfers-Out	<u>\$ 130,560</u>	<u>\$ 127,933</u>	<u>\$ 2,627</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (18,942)	\$ (14,486)	\$ 4,456
Budgetary Fund Balance, July 1, 1998	52,412	52,412	-
Prior Year Adjustments	-	25	25
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1999	<u>\$ 33,470</u>	<u>\$ 37,951</u>	<u>\$ 4,481</u>
Less: Appropriation Carryover	-	1,356	(1,356)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1999	<u><u>\$ 33,470</u></u>	<u><u>\$ 36,595</u></u>	<u><u>\$ 3,125</u></u>

**STATE OF MINNESOTA**

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**SPECIAL COMPENSATION  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1999  
(IN THOUSANDS)**

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NOTE

1. The Special Compensation Fund is new to the report for 1999 but is not a new fund. The balance in the fund at July 1, 1998 was \$52,412 million as reported above.

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