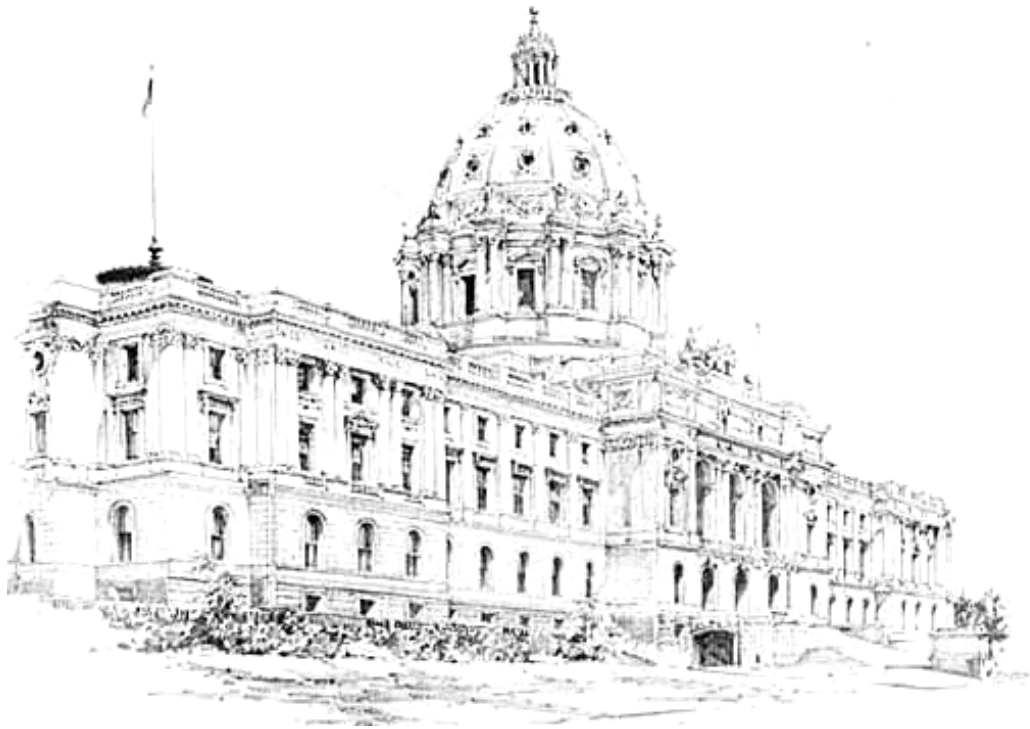


**State of Minnesota**

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

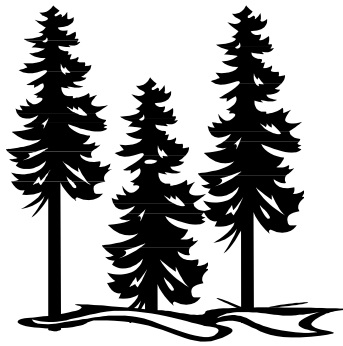
**Supplement to the  
Comprehensive Annual Financial Report**

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

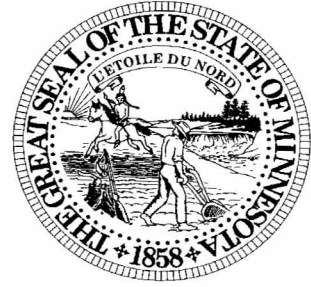


**For the Year Ended June 30, 2002**

L'Etoile du Nord



Minnesota



## 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 spending by state agencies 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 for which annual spending limits are established in law. The following funds are included:

### General Fund

#### Special Revenue Funds:

State Government

Trunk Highway

Highway User Tax Distribution

State Airports

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 2002 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 state's Comprehensive Annual Financial Report and as such is included in the scope of the audit of that report by the Office of the Legislative Auditor. Their opinion on this report is included.

**STATE OF MINNESOTA  
COMPARISON OF BUDGET AND ACTUAL REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
LEGAL LEVEL OF CONTROL - ALL BUDGET FUNDS  
YEAR ENDED JUNE 30, 2002**

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## Independent Auditor's Report

Members of the Legislature

The Honorable Jesse Ventura, Governor

Ms. Anne Barry, Acting Commissioner, Department of Finance

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2002, and have issued our report thereon dated December 6, 2002. These basic financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on these 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

James R. Nobles  
Legislative Auditor

Claudia J. Gudvangen, CPA  
Deputy Legislative Auditor

December 6, 2002

## SUMMARY OF REPORTING POLICIES

General policies followed in preparing this report are discussed below.

### BUDGET

#### *Revenues*

##### **Original and Adjusted 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 2002 Legislature. For the General Fund, these amounts are, primarily, from the June 15, 2002 Fund Balance Analysis Report prepared by the Department of Finance. For other funds, the amount is the relevant agency's 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 limit. 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*

##### **Original budget amounts:**

The original expenditure budget amounts, except for open appropriations, are made up of the amount specified in appropriation laws, including actual appropriation amounts automatically carried over from previous years, subsequent appropriations for the same purpose and any other legally authorized legislative or executive changes before the *beginning* of the fiscal year. For open appropriations, amounts actually spent are used because the law authorizes spending whatever is necessary to fulfill the obligation.

##### **Adjusted budget amounts:**



The adjusted expenditure budget amounts, except for open appropriations, are made up of the amount specified in appropriation laws, including subsequent appropriations for the same purpose and any other legally authorized or executive changes made *during* the fiscal year. For open appropriations, amounts actually spent are used because the law authorizes spending whatever is necessary to fulfill the obligation.

### **Adjustments to expenditure budgets:**

The adjusted 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 2003, or appropriations for fiscal year 2001 that were available for, and used in, fiscal year 2002.

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 2002. 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 2002.

Actual expenditures include disbursements and encumbrances for fiscal year 2002. 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 2002, including any made after June 30, 2002. 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 2002.

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Individual Income Tax	\$ 6,288,588	\$ 5,733,200	\$ 5,443,342	\$ (289,858)
Corporate Income Tax	788,440	529,540	529,457	(83)
Sales and Use Tax	4,076,115	3,744,470	3,750,174	5,704
Motor Vehicle Registration Tax	950	1,100	996	(104)
Cigarette & Tobacco Products	165,028	161,076	164,438	3,362
Contamination Tax	191	119	140	21
Controlled Substance Tax	50	60	65	5
Deed & Mortgage Registration	156,455	200,100	229,239	29,139
Care and Hospitalization	122,339	127,737	89,173	(38,564)
Income Tax Reciprocity	44,675	47,899	47,899	-
Inheritance, Estate, & Gift	70,000	65,000	66,291	1,291
Insurance Gross Earn & Fire Marshall	185,000	205,700	175,438	(30,262)
Lawful Gambling Taxes	61,092	58,377	56,094	(2,283)
Liquor, Wine, & Beer	57,827	59,000	57,495	(1,505)
Motor Vehicle Excise	361,130	418,228	423,843	5,615
Investment Income	87,000	75,000	82,836	7,836
Other Revenues	434,687	525,098	646,478	121,380
Taconite Occupation	2,150	1,519	100	(1,419)
Tobacco Settlement	157,164	151,493	156,646	5,153
Lottery Revenue	31,309	28,887	31,057	2,170
Statewide Property Tax	296,000	296,000	305,573	9,573
Total Net Revenues:	<u>\$ 13,386,190</u>	<u>\$ 12,429,603</u>	<u>\$ 12,256,774</u>	<u>\$ (172,829)</u>
Transfers from Other Funds:				
All Other Transfers	\$ 4,793	\$ 7,715	\$ 33,820	\$ 26,105
Cambridge Special Revenue Fund	5,148	5,148	5,033	(115)
Environmental Fund	1,200	1,200	1,163	(37)
Federal Fund	2,908	2,908	2,606	(302)
Gift Fund	17	17	17	-
Highway User Tax Distribution	716	716	716	-
Medical Endowment Fund	14,259	14,259	12,475	(1,784)
Permanent School Fund	5,949	5,949	5,949	-
Repayment of Revolving Loan Fund	6,128	6,610	14,587	7,977
Solid Waste Management Fund	1,725	1,725	1,728	3
Special Revenue Funds	15,853	15,853	16,403	550
State Government Fund	2,000	2,000	2,000	-
Total Transfers from Other Funds:	<u>\$ 60,696</u>	<u>\$ 64,100</u>	<u>\$ 96,497</u>	<u>\$ 32,397</u>
Total Net Revenues and Transfers-In	<u>\$ 13,446,886</u>	<u>\$ 12,493,703</u>	<u>\$ 12,353,271</u>	<u>\$ (140,432)</u>

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	\$ 683	\$ 599	\$ 599	\$ -
Agriculture Utilization Research				
Departmental Appropriations	\$ 3,500	\$ 3,480	\$ 3,480	\$ -
Amateur Sports Commission				
Departmental Appropriations	\$ 657	\$ 595	\$ 595	\$ -
Target Center Lease	750	750	750	-
Total Amateur Sports Commission	<u>\$ 1,407</u>	<u>\$ 1,345</u>	<u>\$ 1,345</u>	<u>\$ -</u>
Animal Health Board				
Departmental Appropriations	\$ 3,033	\$ 2,753	\$ 2,753	\$ -
Architecture Engineering Board				
Departmental Appropriations	\$ 951	\$ 764	\$ 764	\$ -
Arts Board				
Departmental Appropriations	\$ 13,193	\$ 13,191	\$ 13,191	\$ -
Asian-Pacific Council				
Departmental Appropriations	\$ 295	\$ 285	\$ 285	\$ -
Attorney General				
Departmental Appropriations	\$ 35,391	\$ 31,101	\$ 31,101	\$ -
Barbers Board				
Departmental Appropriations	\$ 153	\$ 153	\$ 153	\$ -
Black Minnesotans Council				
Departmental Appropriations	\$ 342	\$ 302	\$ 302	\$ -
Campaign Finance Board				
Departmental Appropriations	\$ 709	\$ 620	\$ 619	\$ 1
Tax Checkoff	146	262	262	-
Total Campaign Finance Board	<u>\$ 855</u>	<u>\$ 882</u>	<u>\$ 881</u>	<u>\$ 1</u>

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Capitol Area Architect Departmental Appropriations	\$ 315	\$ 295	\$ 295	\$ -
Center for Arts Education Departmental Appropriations	\$ 7,606	\$ 7,060	\$ 7,060	\$ -
Chicano Latino Affairs Council Departmental Appropriations	\$ 334	\$ 297	\$ 297	\$ -
Court of Appeals Departmental Appropriations	\$ 7,580	\$ 7,429	\$ 7,429	\$ -
Crime Victims Services Center Departmental Appropriations	\$ 400	\$ 333	\$ 333	\$ -
Department of Administration Departmental Appropriations	\$ 50,910	\$ 40,998	\$ 40,998	\$ -
Digital Television Grants	7,800	7,800	7,800	-
Total Department of Administration	<u>\$ 58,710</u>	<u>\$ 48,798</u>	<u>\$ 48,798</u>	<u>\$ -</u>
Department of Agriculture Departmental Appropriations	\$ 22,364	\$ 20,307	\$ 20,212	\$ 95
Ethanol Development	35,436	33,681	33,681	-
Total Department of Agriculture	<u>\$ 57,800</u>	<u>\$ 53,988</u>	<u>\$ 53,893</u>	<u>\$ 95</u>
Department of Children, Families, & Learning Departmental Appropriations	\$ 456,109	\$ 451,253	\$ 451,236	\$ 17
Abatement Aid	5,698	5,698	5,698	-
Abused Children Programs	945	914	914	-
Adult Basic Education	32,265	32,165	32,165	-
Adult Graduation Aid	2,462	2,462	2,462	-
Adults with Disabilities Program	639	639	639	-
After School Enrichment	5,510	5,506	5,506	-
Aid for Children With Disabilities	1,346	1,346	1,346	-
Alternative Teacher Compensation	3,000	3,000	3,000	-
American Indian Education	1,965	1,964	1,964	-
Angle Inlet School	35	35	35	-
Attached Machinery Aid	837	836	836	-
Best Practices Seminars	5,260	5,074	5,074	-
Charter School Aid	45	45	45	-
Charter School Lease	12,186	12,186	12,186	-

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Charter School Startup	2,028	2,028	2,028	-
Child Care Assistance	52,174	52,078	52,078	-
Child Care Service Grants	1,865	1,824	1,824	-
Children's Trust Fund	875	874	874	-
Collaborative Urban Educator	1,300	1,300	1,300	-
Community Education Aid	14,194	14,194	14,194	-
Debt Service Aid	25,987	25,987	25,987	-
Declining Pupil Aid	829	829	829	-
Disaster Credit	56	8	8	-
Disparity Reduction	11,813	11,816	11,816	-
Early Childhood Family Education	20,746	20,746	20,746	-
Earn & Learn Program Incentive	725	682	682	-
Education Agriculture Credit	54,733	54,199	54,199	-
Education Aid	3,426,352	3,414,168	3,414,168	-
Education and Employment Transportation	775	686	686	-
Emergency Service Grants	350	350	350	-
Enterprise Zone Credit	3	1	1	-
Facilities Needs	-	100	100	-
Family Assets for Independence	500	500	500	-
Family Services Collaboratives	1,477	1,474	1,474	-
Family Visitation Centers	200	197	197	-
Fast Break to Learning	2,446	2,446	2,446	-
First Grade Preparedness	7,150	7,150	7,150	-
Food Shelf Programs	1,278	1,278	1,278	-
GED Testing	125	112	112	-
HACA	18,322	18,316	18,316	-
Head Start Program	18,375	17,958	17,958	-
Health & Development Screening	2,661	2,661	2,661	-
Health and Safety Aid	13,696	13,696	13,696	-
Hearing-Impaired Adults	70	48	48	-
HIV/STI Education	350	325	325	-
Home Based Services	140	141	140	1
Integration Aid	1,000	932	932	-
Interagency Intervention Training	250	250	47	203
Intergration Aid	63,311	63,311	63,311	-
ISD 2190 Tornado Impact	156	156	156	-
ISD 482 Aid Adjustment	500	500	400	100
ISD 482 Lab School	10	10	-	10
ISD 508 Tornado Impact	455	455	455	-
Lead Hazard Reduction	100	100	100	-
Limited English Proficiency	20	20	4	16
Magnet School Grants	750	448	448	-
Magnet School Startup	482	448	448	-

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
MFIP Child Care	82,253	59,956	59,956	-
MN Economic Opportunity	8,514	8,259	8,259	-
MN Electronic Library	400	400	400	-
MN Student Organization Foundation	625	562	562	-
Multitype Library Systems	903	903	903	-
Nonpublic Pupil Aid	13,409	13,408	13,408	-
Nonpublic Pupil Transportation	20,634	20,634	20,634	-
PSEO Transportation	70	70	70	-
Public Library Basic Grant	8,570	8,570	8,570	-
Reading Competency Grants	100	100	100	-
Real Property Credit	17	17	17	-
Regional Library Telecommunications	1,200	1,200	1,200	-
School Age Care	221	221	221	-
School Breakfast Program	640	640	640	-
School Evaluation Services	2,500	1,400	1,400	-
School Lunch Aid	8,710	8,710	8,710	-
School Readiness Program	10,395	10,395	10,395	-
Secondary Vocational Education	1,242	1,242	1,242	-
Special Education Aid	600,550	600,550	600,550	-
Statewide Testing	6,500	6,333	6,333	-
Success for the Future	1,924	1,924	1,924	-
Summer Food Replacement Aid	150	150	150	-
Sympathomimetic Medications	50	50	-	50
Teacher Training and Support	2,000	1,149	1,149	-
Telecommunication Access	20,369	14,800	14,800	-
Transition Aid	539	539	539	-
Transition Programs	8,962	8,962	8,962	-
Transitional Housing	1,988	1,988	1,988	-
Transportation Study	10	10	9	1
Tribal Contract Schools	2,147	2,147	2,147	-
Tribal School Early Childhood	68	68	68	-
Violence Prevention Education	1,305	1,305	1,305	-
Way to Grow	475	475	475	-
Web-based and Ind Study Course	100	25	25	-
Youthworks	1,788	1,194	1,194	-
Total Department of Children, Families, & Lea	<u>\$ 5,086,259</u>	<u>\$ 5,036,281</u>	<u>\$ 5,035,883</u>	<u>\$ 398</u>
Department of Commerce				
Departmental Appropriations	\$ 24,902	\$ 23,471	\$ 23,471	\$ -
Hydropower Facility Incentive	1,836	1,914	1,914	-
Weatherization Services	-	64	64	-
Total Department of Commerce	<u>\$ 26,738</u>	<u>\$ 25,449</u>	<u>\$ 25,449</u>	<u>\$ -</u>

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Department of Corrections				
Departmental Appropriations	\$ 362,193	\$ 342,052	\$ 342,051	\$ 1
HIV Outreach	41	34	34	-
Total Department of Corrections	<u>\$ 362,234</u>	<u>\$ 342,086</u>	<u>\$ 342,085</u>	<u>\$ 1</u>
Department of Economic Security				
Departmental Appropriations	\$ 30,611	\$ 30,187	\$ 30,171	\$ 16
Weatherization Services	588	378	378	-
Total Department of Economic Security	<u>\$ 31,199</u>	<u>\$ 30,565</u>	<u>\$ 30,549</u>	<u>\$ 16</u>
Department of Employee Relations				
Departmental Appropriations	\$ 8,516	\$ 8,134	\$ 8,134	\$ -
Department of Finance				
Departmental Appropriations	\$ 19,237	\$ 15,377	\$ 15,377	\$ -
HACA	100	100	100	-
Total Department of Finance	<u>\$ 19,337</u>	<u>\$ 15,477</u>	<u>\$ 15,477</u>	<u>\$ -</u>
Department of Health				
Departmental Appropriations	\$ 78,727	\$ 66,914	\$ 66,914	\$ -
Department of Human Rights				
Departmental Appropriations	\$ 4,032	\$ 3,744	\$ 3,744	\$ -
Department of Human Services				
Departmental Appropriations	\$ 2,959,994	\$ 3,005,442	\$ 2,998,112	\$ 7,330
Department of Labor and Industry				
Departmental Appropriations	\$ 3,572	\$ 3,206	\$ 3,206	\$ -
Department of Mediation Services				
Departmental Appropriations	\$ 2,259	\$ 2,115	\$ 2,115	\$ -
Department of Military Affairs				
Departmental Appropriations	\$ 14,121	\$ 11,879	\$ 11,879	\$ -
Camp Ripley Sup & Exp	54	117	117	-
Emergency General Support	-	3,825	3,825	-
Guard Our Youth	191	37	37	-
Total Department of Military Affairs	<u>\$ 14,366</u>	<u>\$ 15,858</u>	<u>\$ 15,858</u>	<u>\$ -</u>
Department of Natural Resources				
Departmental Appropriations	\$ 100,381	\$ 93,019	\$ 93,019	\$ -



**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
1854 Indian Treaty Payments	7,048	6,910	6,910	-
Capital Improvements	19,770	17,000	17,000	-
Con Con Areas - Marshall Count	-	52	52	-
G Yeager WMA	58	-	-	-
Natural Disaster Assistance	60	51	51	-
Public Hunting Ground	-	89	89	-
Total Department of Natural Resources	<u>\$ 127,317</u>	<u>\$ 117,121</u>	<u>\$ 117,121</u>	<u>\$ -</u>
Department of Public Safety				
Departmental Appropriations	\$ 100,888	\$ 81,588	\$ 81,588	\$ -
1997 Flood	-	18	18	-
Capitol Security Contract	201	227	227	-
Driver's License Photo Equipment	72	24	24	-
Natural Disaster Assistance	3,892	8,420	8,420	-
Total Department of Public Safety	<u>\$ 105,053</u>	<u>\$ 90,277</u>	<u>\$ 90,277</u>	<u>\$ -</u>
Department of Revenue				
Departmental Appropriations	\$ 97,106	\$ 87,448	\$ 87,440	\$ 8
Outstate Collection Delinquency	900	867	867	-
Revenue Recording Fees	300	134	134	-
Seized Property	700	940	940	-
Total Department of Revenue	<u>\$ 99,006</u>	<u>\$ 89,389</u>	<u>\$ 89,381</u>	<u>\$ 8</u>
Department of Transportation				
Departmental Appropriations	\$ 18,457	\$ 16,683	\$ 16,682	\$ 1
Sales Tax Transportation Purchase	4,370	3,852	3,852	-
Trunk Highway Construction	110,600	106,264	106,264	-
Total Department of Transportation	<u>\$ 133,427</u>	<u>\$ 126,799</u>	<u>\$ 126,798</u>	<u>\$ 1</u>
Department of Veterans Affairs				
Departmental Appropriations	\$ 4,419	\$ 4,101	\$ 4,101	\$ -
Dept. of Trade and Economic Development				
Departmental Appropriations	\$ 37,203	\$ 40,653	\$ 40,653	\$ -
Clean Water Partnership	-	2,000	2,000	-
Contamination Clean-up	-	-	-	-
Job Skills	614	626	626	-
Mortgage Credit Certificate	-	248	248	-
Total Dept. of Trade and Economic Developm	<u>\$ 37,817</u>	<u>\$ 43,527</u>	<u>\$ 43,527</u>	<u>\$ -</u>
Disability Council				
Departmental Appropriations	\$ 692	\$ 624	\$ 624	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Disabled American Vets				
Departmental Appropriations	\$ 13	\$ 13	\$ 13	\$ -
Emergency Medical Services Board				
Departmental Appropriations	\$ 2,385	\$ 2,115	\$ 2,115	\$ -
Ambulance Service Longevity Awards	510	504	504	-
Total Emergency Medical Services Board	<u>\$ 2,895</u>	<u>\$ 2,619</u>	<u>\$ 2,619</u>	<u>\$ -</u>
Environmental Assistance				
Departmental Appropriations	\$ 20,354	\$ 18,580	\$ 18,380	\$ 200
Faribault Academies				
Departmental Appropriations	\$ 11,101	\$ 10,497	\$ 10,497	\$ -
Finance - Debt Service				
Departmental Appropriations	\$ -	\$ 285,553	\$ 285,553	\$ -
Finance Higher Education				
Departmental Appropriations	\$ 1,695	\$ 1,695	\$ 1,627	\$ 68
Finance Intergovernmental Aids				
Departmental Appropriations	\$ 3,232	\$ 3,232	\$ 3,232	\$ -
Teachers Retirement State Aid	18,767	18,707	18,707	-
Total Finance Intergovernmental Aids	<u>\$ 21,999</u>	<u>\$ 21,939</u>	<u>\$ 21,939</u>	<u>\$ -</u>
Finance Non-Operating				
Departmental Appropriations	\$ 30,012	\$ 36,707	\$ 36,707	\$ -
Health Care Access	617,583	617,583	617,583	-
Non-Post Fund Judges	-	1,998	1,998	-
Total Finance Non-Operating	<u>\$ 647,595</u>	<u>\$ 656,288</u>	<u>\$ 656,288</u>	<u>\$ -</u>
Gambling Control Board				
Departmental Appropriations	\$ 2,419	\$ 2,272	\$ 2,272	\$ -
Government Innovation & Cooperation Board				
Departmental Appropriations	\$ 512	\$ 136	\$ 136	\$ -
Governors Office				
Departmental Appropriations	\$ 4,601	\$ 4,015	\$ 4,015	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Higher Education Services Office				
Departmental Appropriations	\$ 16,809	\$ 15,563	\$ 15,563	\$ -
HESO State Grants	129,803	130,345	130,345	-
Interstate Tuition Reciprocity	5,250	3,084	3,084	-
Learning Network of MN	6,079	5,732	5,732	-
Minitex	5,868	5,446	5,446	-
MN College Savings Plan	1,520	163	163	-
MnLink	8,000	2,918	2,918	-
Total Higher Education Services Office	<u>\$ 173,329</u>	<u>\$ 163,251</u>	<u>\$ 163,251</u>	<u>\$ -</u>
Historical Society				
Departmental Appropriations	\$ 26,865	\$ 26,465	\$ 26,465	\$ -
Horticulture Society				
Departmental Appropriations	\$ 82	\$ 82	\$ 82	\$ -
Housing Finance Agency				
Departmental Appropriations	\$ -	\$ 52,932	\$ 52,932	\$ -
Humanities Commission				
Departmental Appropriations	\$ 1,022	\$ 1,022	\$ 1,022	\$ -
Indian Affairs Council				
Departmental Appropriations	\$ 584	\$ 545	\$ 545	\$ -
Investment Board				
Departmental Appropriations	\$ 2,477	\$ 2,239	\$ 2,239	\$ -
Iron Range Resources & Rehabilitation Board				
Departmental Appropriations	\$ -	\$ 520	\$ 520	\$ -
Iron Ore Tax	-	12,967	12,967	-
Total Iron Range Resources & Rehabilitation	<u>\$ -</u>	<u>\$ 13,487</u>	<u>\$ 13,487</u>	<u>\$ -</u>
Judicial Standards Board				
Departmental Appropriations	\$ 245	\$ 246	\$ 246	\$ -
Legislative Auditor				
Departmental Appropriations	\$ 5,505	\$ 5,677	\$ 5,677	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Legislature				
Departmental Appropriations	\$ 34,486	\$ 28,151	\$ 28,151	\$ -
Governor's Mansion	28,235	27,970	27,970	-
Reliability Administrator	-	11	11	-
Total Legislature	<u>\$ 62,721</u>	<u>\$ 56,132</u>	<u>\$ 56,132</u>	<u>\$ -</u>
Metropolitan Council Transport				
Departmental Appropriations	\$ 73,101	\$ 73,101	\$ 73,101	\$ -
Military Order of Purple Heart				
Departmental Appropriations	\$ 20	\$ 20	\$ 20	\$ -
Minnesota State Retirement System				
ESORF Benefits	\$ 356	\$ 354	\$ 354	\$ -
Legislative Benefits	4,134	3,206	3,206	-
Total Minnesota State Retirement System	<u>\$ 4,490</u>	<u>\$ 3,560</u>	<u>\$ 3,560</u>	<u>\$ -</u>
Minnesota Technology Inc.				
Departmental Appropriations	\$ 925	\$ 5,930	\$ 5,930	\$ -
Minnesota-Wisconsin Boundary Commission				
Departmental Appropriations	\$ 159	\$ 31	\$ 31	\$ -
Office of Strategic and Long Range Planning				
Departmental Appropriations	\$ 5,643	\$ 4,383	\$ 4,383	\$ -
Ombudsman for Corrections				
Departmental Appropriations	\$ 323	\$ 289	\$ 289	\$ -
Ombudsman for Mental Health and Retardation				
Departmental Appropriations	\$ 1,419	\$ 1,354	\$ 1,354	\$ -
Ombudsperson for Families				
Departmental Appropriations	\$ 236	\$ 174	\$ 174	\$ -
Pollution Control Agency				
Departmental Appropriations	\$ 15,463	\$ 13,702	\$ 13,702	\$ -
Wastewater Infrastructure Grants	-	252	252	-
Total Pollution Control Agency	<u>\$ 15,463</u>	<u>\$ 13,954</u>	<u>\$ 13,954</u>	<u>\$ -</u>

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Private Detectives Board				
Departmental Appropriations	\$ 144	\$ 126	\$ 126	\$ -
Public Defense Board				
Departmental Appropriations	\$ 51,148	\$ 50,546	\$ 50,546	\$ -
Public Employees Retirement Association				
Departmental Appropriations	\$ -	\$ 70	\$ 70	\$ -
Public Utilities Commission				
Departmental Appropriations	\$ 4,044	\$ 3,819	\$ 3,819	\$ -
Racing Commission				
Departmental Appropriations	\$ 414	\$ 412	\$ 412	\$ -
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 56,331	\$ 45,288	\$ 45,288	\$ -
Aid to Counties	434,477	434,570	434,570	-
Art VIII Payments	23,779	11,779	11,779	-
Attached Machinery Aid	2,381	2,382	2,382	-
County Criminal Justice Aid	30,474	30,574	30,574	-
Disaster Credit	90	26	26	-
Enterprise Zone Credit	3	3	3	-
Fire State Aid	17,116	17,965	17,965	-
Firefighter Relief Association	421	448	448	-
HACA	487,098	487,312	487,312	-
Insurance Surcharge	1,100	1,321	1,321	-
Police State Aid	48,448	36,941	36,941	-
Regional Transit Board	2,102	2,154	2,154	-
Renters Credit	75,000	72,851	72,851	-
Renters Property Tax Refund	114,500	118,961	118,961	-
State Aid Amortization	7,926	10,614	10,614	-
Taconite Aid Reimbursement	1,118	1,131	1,131	-
Tax Increment Financing	13	1,988	1,988	-
Total Revenue Intergovernmental Payments	<u>\$ 1,302,377</u>	<u>\$ 1,276,308</u>	<u>\$ 1,276,308</u>	<u>\$ -</u>
Science Museum				
Departmental Appropriations	\$ 1,300	\$ 1,300	\$ 1,300	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Secretary of State				
Departmental Appropriations	\$ 7,412	\$ 7,157	\$ 7,157	\$ -
Sentencing Guidelines Commission				
Departmental Appropriations	\$ 523	\$ 449	\$ 449	\$ -
State Auditor				
Departmental Appropriations	\$ 9,548	\$ 8,891	\$ 8,891	\$ -
Tax Increment Financing	855	787	787	-
Total State Auditor	<u>\$ 10,403</u>	<u>\$ 9,678</u>	<u>\$ 9,678</u>	<u>\$ -</u>
State Treasurer				
Departmental Appropriations	\$ 2,351	\$ 2,299	\$ 2,299	\$ -
Sales Tax Rebate	-	401	364	37
Total State Treasurer	<u>\$ 2,351</u>	<u>\$ 2,700</u>	<u>\$ 2,663</u>	<u>\$ 37</u>
Supreme Court				
Departmental Appropriations	\$ 38,381	\$ 35,682	\$ 35,682	\$ -
Tax Court				
Departmental Appropriations	\$ 735	\$ 737	\$ 737	\$ -
Trial Courts				
Departmental Appropriations	\$ 118,470	\$ 120,279	\$ 120,279	\$ -
Uniform Laws Commission				
Departmental Appropriations	\$ 39	\$ 43	\$ 43	\$ -
University of Minnesota				
Departmental Appropriations	\$ 628,120	\$ 628,470	\$ 628,470	\$ -
Veterans Home Board				
Departmental Appropriations	\$ -	\$ 30,948	\$ 30,948	\$ -
Veteran's of Foreign Wars				
Departmental Appropriations	\$ 55	\$ 55	\$ 55	\$ -
Water and Soil Resources Board				
Departmental Appropriations	\$ 21,820	\$ 20,755	\$ 20,755	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Zoological Board				
Departmental Appropriations	\$ 7,445	\$ 7,277	\$ 7,277	\$ -
Total Expenditures and Transfers-Out	<u>\$ 12,580,486</u>	<u>\$ 12,825,456</u>	<u>\$ 12,817,301</u>	<u>\$ 8,155</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 866,400	\$ (331,753)	\$ (464,030)	\$ (132,277)
Budgetary Fund Balance, Beginning, as Reported	1,449,086	1,578,416	1,578,416	-
Change in Fund Structure	-	(129,330)	(129,330)	-
Prior Period Adjustments	-	-	149,729	149,729
Budgetary Fund Balance, Beginning, as Restated	<u>\$ 1,449,086</u>	<u>\$ 1,449,086</u>	<u>\$ 1,598,815</u>	<u>\$ 149,729</u>
Budgetary Fund Balance, Ending	\$ 2,315,486	\$ 1,117,333	\$ 1,134,785	\$ 17,452
Less: Appropriation Carryover	-	-	316,392	(316,392)
Less: Budgetary Reserve	653,000	158,148	158,148	-
Undesignated Fund Balance, Ending	<u><u>\$ 1,662,486</u></u>	<u><u>\$ 959,185</u></u>	<u><u>\$ 660,245</u></u>	<u><u>\$ (298,940)</u></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 2002 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.

**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, 2002  
(IN THOUSANDS)**

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- 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.
  - 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 2002; forwarding the budget authority to fiscal year 2003.
3. The Change in Fund Structure represents the portion of the Fund Balance reported at June 30, 2001 which was attributable to the State Colleges and Universities. The State Colleges and Universities are now reported as a Business Type Activity and are no longer reported in this report.
4. 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 24). 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	\$ 660,245
State Government Fund	<u>14,570</u>
General Fund in CAFR	<u>\$ 674,815</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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Other Revenues	\$ 42,335	\$ 41,981	\$ 40,494	\$ (1,487)
Total Net Revenues and Transfers-In	<u>\$ 42,335</u>	<u>\$ 41,981</u>	<u>\$ 40,494</u>	<u>\$ (1,487)</u>
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	\$ 2,875	\$ 1,646	\$ 1,646	\$ -
Chiropractors Board				
Departmental Appropriations	\$ 455	\$ 433	\$ 433	\$ -
Dentistry Board				
Departmental Appropriations	\$ 959	\$ 758	\$ 758	\$ -
Department of Administration				
Departmental Appropriations	\$ 574	\$ -	\$ -	\$ -
Department of Children, Families, & Learning				
Family Visitation Centers	\$ 96	\$ 101	\$ 101	\$ -
Department of Health				
Departmental Appropriations	\$ 25,731	\$ 23,100	\$ 23,100	\$ -
Department of Human Services				
Departmental Appropriations	\$ 555	\$ 557	\$ 557	\$ -
Department of Public Safety				
Departmental Appropriations	\$ 7	\$ 2	\$ 2	\$ -
Dietetics & Nutrition Practice				
Departmental Appropriations	\$ 105	\$ 70	\$ 70	\$ -

**STATE OF MINNESOTA****STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Emergency Medical Services Board Departmental Appropriations	\$ 534	\$ 449	\$ 449	\$ -
Marriage and Family Therapy Board Departmental Appropriations	\$ 120	\$ 108	\$ 108	\$ -
Medical Practice Board Departmental Appropriations	\$ 2,304	\$ 2,901	\$ 2,901	\$ -
Nursing Board Departmental Appropriations	\$ 2,285	\$ 2,012	\$ 2,012	\$ -
Nursing Home Administrative Board Departmental Appropriations	\$ 210	\$ 160	\$ 160	\$ -
Optometry Board Departmental Appropriations	\$ 93	\$ 72	\$ 72	\$ -
Pharmacy Board Departmental Appropriations	\$ 1,350	\$ 1,243	\$ 1,243	\$ -
Physical Therapy Board Departmental Appropriations	\$ 200	\$ 180	\$ 180	\$ -
Podiatry Board Departmental Appropriations	\$ 56	\$ 46	\$ 46	\$ -
Pollution Control Agency Departmental Appropriations	\$ 48	\$ 42	\$ 42	\$ -
Psychology Board Departmental Appropriations	\$ 681	\$ 515	\$ 515	\$ -

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Social Work Board				
Departmental Appropriations	\$ 856	\$ 601	\$ 601	\$ -
Veterinary Medicine Board				
Departmental Appropriations	\$ 163	\$ 155	\$ 155	\$ -
Total Expenditures and Transfers-Out	<u>\$ 40,257</u>	<u>\$ 35,151</u>	<u>\$ 35,151</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 2,078	\$ 6,830	\$ 5,343	\$ (1,487)
Budgetary Fund Balance, Beginning	17,002	17,002	17,002	-
Prior Year Adjustments	-	-	341	341
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 19,080</u>	<u>\$ 23,832</u>	<u>\$ 22,686</u>	<u>\$ (1,146)</u>
Less: Appropriation Carryover	-	-	8,116	(8,116)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u>\$ 19,080</u>	<u>\$ 23,832</u>	<u>\$ 14,570</u>	<u>\$ (9,262)</u>
Add Designated for Nonappropriated Fund Purposes:			<u>17,433</u>	
Total Unreserved Fund Balance, Ending			<u>\$ 32,003</u>	

NOTES

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

Budgetary Fund Balance June 30, 2002

General Fund	\$ 14,570
Designated for Nonappropriated Fund Purpose:	
Miscellaneous Special Revenue Fund	10,268
Federal Fund	<u>7,165</u>
Total Unreserved Fund Balance June 30, 2002	<u>\$ 32,003</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, 2002  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Bond Proceeds	\$ -	\$ -	\$ 55,000	\$ 55,000
Departmental Services	36,786	36,184	31,472	(4,712)
Federal Revenues	311,000	311,000	319,338	8,338
Investment Income	14,000	14,000	11,756	(2,244)
Other Revenues	33,199	39,938	29,412	(10,526)
Total Net Revenues:	<u>\$ 394,985</u>	<u>\$ 401,122</u>	<u>\$ 446,978</u>	<u>\$ 45,856</u>
Transfers from Other Funds:				
General Fund Reimbursement	\$ 4,744	\$ 4,744	\$ 5,026	\$ 282
Highway User Tax Distribution	724,954	746,277	725,795	(20,482)
HUTD Reimbursement	610	610	610	-
Plant Management Fund	986	986	1,070	84
Total Transfers from Other Funds:	<u>\$ 731,294</u>	<u>\$ 752,617</u>	<u>\$ 732,501</u>	<u>\$ (20,116)</u>
Total Net Revenues and Transfers-In	<u>\$ 1,126,279</u>	<u>\$ 1,153,739</u>	<u>\$ 1,179,479</u>	<u>\$ 25,740</u>
Expenditures and Transfers-Out				
Arts Board				
Departmental Appropriations	\$ 35	\$ 35	\$ 35	\$ -
Buildings	3	3	3	-
Total Arts Board	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ -</u>
Department of Administration				
Departmental Appropriations	\$ 1,498	\$ 1,498	\$ 1,498	\$ -
Department of Public Safety				
Departmental Appropriations	\$ 90,652	\$ 85,093	\$ 85,093	\$ -
Department of Transportation				
Departmental Appropriations	\$ 533,066	\$ 477,878	\$ 477,878	\$ -
Buildings	15,245	15,245	15,245	-
Capital Improvements	13	13	13	-
Capital Projects	15	15	15	-
Gifts & Grants	2	-	-	-
Highway Improvements	576,215	537,961	537,961	-
Program Delivery Bonds	8,941	8,941	8,941	-

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance: Favorable (Unfavorable)
Public Safety Radio Communication	40	37	37	-
Trunk Highway Construction	41,580	31,762	31,762	-
Total Department of Transportation	<u>\$ 1,175,117</u>	<u>\$ 1,071,852</u>	<u>\$ 1,071,852</u>	<u>\$ -</u>
Finance Non-Operating				
Departmental Appropriations	\$ 800	\$ 90	\$ 90	\$ -
Bond Sale Expenses	14	14	14	-
Total Finance Non-Operating	<u>\$ 814</u>	<u>\$ 104</u>	<u>\$ 104</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 1,268,119</u>	<u>\$ 1,158,585</u>	<u>\$ 1,158,585</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (141,840)	\$ (4,846)	\$ 20,894	\$ 25,740
Budgetary Fund Balance, Beginning	243,721	243,721	243,721	-
Prior Year Adjustments	-	-	12,953	12,953
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, Ending	<u>\$ 101,881</u>	<u>\$ 238,875</u>	<u>\$ 277,568</u>	<u>\$ 38,693</u>
Less: Appropriation Carryover	-	-	122,267	(122,267)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	<u><u>\$ 101,881</u></u>	<u><u>\$ 238,875</u></u>	<u><u>\$ 155,301</u></u>	<u><u>\$ (83,574)</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 DISTRIBUTIONS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Motor Vehicle Registration Tax	\$ 463,460	\$ 480,311	\$ 473,231	\$ (7,080)
Motor Vehicle Sales Tax	161,345	186,672	189,436	2,764
Fuel Taxes	634,551	626,650	619,147	(7,503)
Departmental Services	6,024	7,310	8,624	1,314
Investment Income	1,413	1,380	1,749	369
Other Revenues	1,063	1,290	1,034	(256)
Total Net Revenues:	<u>\$ 1,267,856</u>	<u>\$ 1,303,613</u>	<u>\$ 1,293,221</u>	<u>\$ (10,392)</u>
Total Net Revenues and Transfers-In	<u>\$ 1,267,856</u>	<u>\$ 1,303,613</u>	<u>\$ 1,293,221</u>	<u>\$ (10,392)</u>
Expenditures and Transfers-Out				
Department of Public Safety				
Departmental Appropriations	\$ 18,788	\$ 16,507	\$ 16,507	\$ -
Department of Revenue				
Departmental Appropriations	\$ 2,191	\$ 1,858	\$ 1,858	\$ -
HUTD for Systems Modifications	140	140	140	-
Total Department of Revenue	<u>\$ 2,331</u>	<u>\$ 1,998</u>	<u>\$ 1,998</u>	<u>\$ -</u>
Department of Transportation				
Departmental Appropriations	\$ 410	\$ 1,571	\$ 1,571	\$ -
Highway Tax Distribution	1,232,249	1,232,249	1,232,249	-
Total Department of Transportation	<u>\$ 1,232,659</u>	<u>\$ 1,233,820</u>	<u>\$ 1,233,820</u>	<u>\$ -</u>
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 8,120	\$ 8,557	\$ 8,557	\$ -
All Terrain Vehicle Gas Tax	698	761	761	-
Off-Road Vehicle Gas Tax	784	832	832	-
Snowmobile Gas Tax	4,468	4,468	4,468	-
Total Revenue Intergovernmental Payments	<u>\$ 14,070</u>	<u>\$ 14,618</u>	<u>\$ 14,618</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 1,267,848</u>	<u>\$ 1,266,943</u>	<u>\$ 1,266,943</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 8	\$ 36,670	\$ 26,278	\$ (10,392)

**STATE OF MINNESOTA**

**HIGHWAY USER TAX DISTRIBUTIONS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 2001	6,171	6,171	6,171	-
Prior Year Adjustments	-	-	12	12
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 6,179</u>	<u>\$ 42,841</u>	<u>\$ 32,461</u>	<u>\$ (10,380)</u>
Less: Appropriation Carryover	-	-	2,393	(2,393)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 6,179</u></u>	<u><u>\$ 42,841</u></u>	<u><u>\$ 30,068</u></u>	<u><u>\$ (12,773)</u></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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Departmental Services	\$ 1,590	\$ 1,590	\$ 392	\$ (1,198)
Fuel Taxes	4,325	4,325	3,921	(404)
Investment Income	1,008	1,008	1,199	191
Other Revenues	353	-	158	158
Other Taxes	13,500	13,500	15,053	1,553
Total Net Revenues:	<u>\$ 20,776</u>	<u>\$ 20,423</u>	<u>\$ 20,723</u>	<u>\$ 300</u>
Transfers from Other Funds:				
General Fund	\$ 50	\$ 50	\$ 50	\$ -
Trunk Highway Fund	11	11	11	-
Total Transfers from Other Funds:	<u>\$ 61</u>	<u>\$ 61</u>	<u>\$ 61</u>	<u>\$ -</u>
Total Net Revenues and Transfers-In	<u>\$ 20,837</u>	<u>\$ 20,484</u>	<u>\$ 20,784</u>	<u>\$ 300</u>
Expenditures and Transfers-Out				
Department of Transportation				
Departmental Appropriations	\$ 20,814	\$ 15,182	\$ 15,182	\$ -
Air Transport Services	954	602	602	-
Total Department of Transportation	<u>\$ 21,768</u>	<u>\$ 15,784</u>	<u>\$ 15,784</u>	<u>\$ -</u>
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 1	\$ -	\$ -	\$ -
Total Expenditures and Transfers-Out	<u>\$ 21,769</u>	<u>\$ 15,784</u>	<u>\$ 15,784</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (932)	\$ 4,700	\$ 5,000	\$ 300
Budgetary Fund Balance, July 1, 2001	21,431	21,431	21,431	-
Prior Year Adjustments	-	-	728	728
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 20,499</u>	<u>\$ 26,131</u>	<u>\$ 27,159</u>	<u>\$ 1,028</u>
Less: Appropriation Carryover	-	-	6,050	(6,050)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 20,499</u></u>	<u><u>\$ 26,131</u></u>	<u><u>\$ 21,109</u></u>	<u><u>\$ (5,022)</u></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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Departmental Services	\$ 30,155	\$ 25,581	\$ 32,292	\$ 6,711
Investment Income	16,202	9,152	9,912	760
Other Taxes	180,011	188,404	181,204	(7,200)
Total Net Revenues:	<u>\$ 226,368</u>	<u>\$ 223,137</u>	<u>\$ 223,408</u>	<u>\$ 271</u>
Transfers from Other Funds:				
General Fund	\$ 565	\$ -	\$ -	\$ -
Private Employers Insurance	-	-	167	167
Total Transfers from Other Funds:	<u>\$ 565</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 167</u>
Total Net Revenues and Transfers-In	<u>\$ 226,933</u>	<u>\$ 223,137</u>	<u>\$ 223,575</u>	<u>\$ 438</u>
Expenditures and Transfers-Out				
Department of Health				
Departmental Appropriations	\$ -	\$ 347	\$ 347	\$ -
Health Care Access	10,110	9,364	9,364	-
Rural Physicians Loan Account	675	672	672	-
Total Department of Health	<u>\$ 10,785</u>	<u>\$ 10,383</u>	<u>\$ 10,383</u>	<u>\$ -</u>
Department of Human Services				
Departmental Appropriations	\$ 248,639	\$ 241,648	\$ 241,648	\$ -
Department of Revenue				
Departmental Appropriations	\$ 1,784	\$ 1,343	\$ 1,343	\$ -
Legislature				
Health Care Access	\$ 150	\$ 150	\$ 150	\$ -
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 250	\$ 526	\$ 526	\$ -
University of Minnesota				
Departmental Appropriations	\$ 2,537	\$ 2,537	\$ 2,537	\$ -
Total Expenditures and Transfers-Out	<u>\$ 264,145</u>	<u>\$ 256,587</u>	<u>\$ 256,587</u>	<u>\$ -</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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (37,212)	\$ (33,450)	\$ (33,012)	\$ 438
Budgetary Fund Balance, July 1, 2001	298,768	298,768	298,768	-
Prior Year Adjustments	-	(193)	(11,547)	(11,354)
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 261,556</u>	<u>\$ 265,125</u>	<u>\$ 254,209</u>	<u>\$ (10,916)</u>
Less: Appropriation Carryover	-	-	9,495	(9,495)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 261,556</u></u>	<u><u>\$ 265,125</u></u>	<u><u>\$ 244,714</u></u>	<u><u>\$ (20,411)</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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Investment Income	\$ 200	\$ 250	\$ 210	\$ (40)
Other Revenues	404	404	1,368	964
Tobacco Taxes	5,881	6,330	6,707	377
Total Net Revenues:	<u>\$ 6,485</u>	<u>\$ 6,984</u>	<u>\$ 8,285</u>	<u>\$ 1,301</u>
Transfers from Other Funds:				
Special Revenue Fund	\$ -	\$ -	\$ 31	\$ 31
Total Net Revenues and Transfers-In	<u>\$ 6,485</u>	<u>\$ 6,984</u>	<u>\$ 8,316</u>	<u>\$ 1,332</u>
Expenditures and Transfers-Out				
Agriculture Utilization Research				
Departmental Appropriations	\$ -	\$ 90	\$ -	\$ 90
Department of Agriculture				
Departmental Appropriations	\$ 42	\$ 48	\$ 48	\$ -
Department of Health				
Departmental Appropriations	\$ 9	\$ 17	\$ 15	\$ 2
Department of Natural Resources				
Departmental Appropriations	\$ 6,447	\$ 10,339	\$ 8,918	\$ 1,421
Finance Non-Operating				
Departmental Appropriations	\$ -	\$ 128	\$ 128	\$ -
Minnesota Resources Legislative Commission				
Departmental Appropriations	\$ 165	\$ 165	\$ 165	\$ -
University of Minnesota				
Departmental Appropriations	\$ 475	\$ 475	\$ 475	\$ -
Water and Soil Resources Board				
Departmental Appropriations	\$ 1,365	\$ 1,365	\$ 1,365	\$ -

**STATE OF MINNESOTA**

**MINNESOTA RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Zoological Board				
Departmental Appropriations	\$ 213	\$ 213	\$ 213	\$ -
Total Expenditures and Transfers-Out	<u>\$ 8,716</u>	<u>\$ 12,840</u>	<u>\$ 11,327</u>	<u>\$ 1,513</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (2,231)	\$ (5,856)	\$ (3,011)	\$ 2,845
Budgetary Fund Balance, July 1, 2001	3,571	3,571	3,571	-
Prior Year Adjustments	-	-	485	485
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 1,340</u>	<u>\$ (2,285)</u>	<u>\$ 1,045</u>	<u>\$ 3,330</u>
Less: Appropriation Carryover	-	-	1,045	(1,045)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 1,340</u></u>	<u><u>\$ (2,285)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,285</u></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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Sales Taxes	\$ 11,402	\$ 10,603	\$ 10,664	\$ 61
License Fees	18,428	19,425	18,978	(447)
Investment Income	325	425	317	(108)
Other Revenues	1,023	1,024	1,372	348
Total Net Revenues:	<u>\$ 31,178</u>	<u>\$ 31,477</u>	<u>\$ 31,331</u>	<u>\$ (146)</u>
Transfers from Other Funds:				
General Fund	\$ 62	\$ 61	\$ 61	\$ -
Highway User Tax Distribution	14,471	14,028	13,908	(120)
Total Transfers from Other Funds:	<u>\$ 14,533</u>	<u>\$ 14,089</u>	<u>\$ 13,969</u>	<u>\$ (120)</u>
Total Net Revenues and Transfers-In	<u>\$ 45,711</u>	<u>\$ 45,566</u>	<u>\$ 45,300</u>	<u>\$ (266)</u>
Expenditures and Transfers-Out				
Department of Natural Resources				
Departmental Appropriations	\$ 47,020	\$ 55,676	\$ 41,374	\$ 14,302
Land Acquisition - Fisheries	-	12	12	-
Land Acquisition - Forest	59	76	76	-
Land Acquisition - Parks	-	1	1	-
Land Acquisition - SNA	-	2	2	-
Land Acquisition - Trails	41	-	-	-
Land Acquisition - Wildlife	-	29	29	-
Off-Highway Vehicle Recreation	1,775	1,047	1,047	-
Police State Aid	-	61	-	61
Snowmobile Training Fees	73	30	30	-
Total Department of Natural Resources	<u>\$ 48,968</u>	<u>\$ 56,934</u>	<u>\$ 42,571</u>	<u>\$ 14,363</u>
Zoological Board				
Environmental Fund Grant	\$ 152	\$ 142	\$ 142	\$ -
Total Expenditures and Transfers-Out	<u>\$ 49,120</u>	<u>\$ 57,076</u>	<u>\$ 42,713</u>	<u>\$ 14,363</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (3,409)	\$ (11,510)	\$ 2,587	\$ 14,097

**STATE OF MINNESOTA**

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**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 2001	16,742	16,742	16,742	-
Prior Year Adjustments	142	196	1,053	857
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 13,475</u>	<u>\$ 5,428</u>	<u>\$ 20,382</u>	<u>\$ 14,954</u>
Less: Appropriation Carryover	-	-	6,910	(6,910)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 13,475</u></u>	<u><u>\$ 5,428</u></u>	<u><u>\$ 13,472</u></u>	<u><u>\$ 8,044</u></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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Federal Revenues	\$ -	\$ -	\$ 16,209	\$ 16,209
Investment Income	2,100	1,680	1,031	(649)
License Fees	71,568	70,856	50,780	(20,076)
Other Revenues	106	301	2,235	1,934
Sales Taxes	11,402	10,603	10,664	61
Total Net Revenues:	<u>\$ 85,176</u>	<u>\$ 83,440</u>	<u>\$ 80,919</u>	<u>\$ (2,521)</u>
Transfers from Other Funds:				
General Fund	\$ 748	\$ 748	\$ 749	\$ 1
Special Revenue Fund	-	-	10	10
Total Transfers from Other Funds:	<u>\$ 748</u>	<u>\$ 748</u>	<u>\$ 759</u>	<u>\$ 11</u>
Total Net Revenues and Transfers-In	<u>\$ 85,924</u>	<u>\$ 84,188</u>	<u>\$ 81,678</u>	<u>\$ (2,510)</u>
Expenditures and Transfers-Out				
Department of Natural Resources				
Departmental Appropriations	\$ 81,456	\$ 77,262	\$ 72,811	\$ 4,451
Firearms Safety Course	120	18	18	-
Hunter Education	26	17	17	-
Wild Rice Management	20	20	20	-
Total Department of Natural Resources	<u>\$ 81,622</u>	<u>\$ 77,317</u>	<u>\$ 72,866</u>	<u>\$ 4,451</u>
Total Expenditures and Transfers-Out	<u>\$ 81,622</u>	<u>\$ 77,317</u>	<u>\$ 72,866</u>	<u>\$ 4,451</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 4,302	\$ 6,871	\$ 8,812	\$ 1,941
Budgetary Fund Balance, July 1, 2001	17,754	17,754	17,754	-
Prior Year Adjustments	252	75	230	155
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 22,308</u>	<u>\$ 24,700</u>	<u>\$ 26,796</u>	<u>\$ 2,096</u>
Less: Appropriation Carryover	-	-	10,606	(10,606)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 22,308</u></u>	<u><u>\$ 24,700</u></u>	<u><u>\$ 16,190</u></u>	<u><u>\$ (8,510)</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, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Departmental Services	\$ 21,488	\$ 21,439	\$ 21,445	\$ 6
Investment Income	693	638	1,049	411
Other Revenues	2,955	3,018	2,096	(922)
Other Taxes	4,600	5,050	4,994	(56)
Total Net Revenues:	<u>\$ 29,736</u>	<u>\$ 30,145</u>	<u>\$ 29,584</u>	<u>\$ (561)</u>
Transfers from Other Funds:				
Solid Waste Fund	\$ 2,231	\$ 4,542	\$ 14,068	\$ 9,526
Total Net Revenues and Transfers-In	<u>\$ 31,967</u>	<u>\$ 34,687</u>	<u>\$ 43,652</u>	<u>\$ 8,965</u>
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	\$ 142	\$ 52	\$ 52	\$ -
Department of Agriculture				
Departmental Appropriations	\$ 347	\$ 347	\$ 347	\$ -
MERLA	1,017	256	256	-
Total Department of Agriculture	<u>\$ 1,364</u>	<u>\$ 603</u>	<u>\$ 603</u>	<u>\$ -</u>
Department of Natural Resources				
MERLA	\$ 260	\$ 26	\$ 26	\$ -
Department of Public Safety				
Natural Disaster Assistance	\$ 47	\$ 43	\$ 43	\$ -
Department of Revenue				
Departmental Appropriations	\$ 107	\$ 70	\$ 70	\$ -
Hazardous Waste Tax	85	63	63	-
Total Department of Revenue	<u>\$ 192</u>	<u>\$ 133</u>	<u>\$ 133</u>	<u>\$ -</u>
Department of Transportation				
Departmental Appropriations	\$ 20	\$ 20	\$ 20	\$ -
Dept. of Trade and Economic Development				
Departmental Appropriations	\$ 700	\$ 700	\$ 700	\$ -



**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance: Favorable (Unfavorable)
Environmental Assistance				
Departmental Appropriations	\$ 1,691	\$ 3,689	\$ 3,689	\$ -
Office of Strategic and Long Range Planning				
Departmental Appropriations	\$ 75	\$ 75	\$ 75	\$ -
Pollution Control Agency				
Departmental Appropriations	\$ 27,758	\$ 26,239	\$ 26,239	\$ -
MERLA	96	96	96	-
Total Pollution Control Agency	<u>\$ 27,854</u>	<u>\$ 26,335</u>	<u>\$ 26,335</u>	<u>\$ -</u>
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 2,790	\$ -	\$ -	\$ -
<b>Total Expenditures and Transfers-Out</b>	<u>\$ 35,135</u>	<u>\$ 31,676</u>	<u>\$ 31,676</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (3,168)	\$ 3,011	\$ 11,976	\$ 8,965
Budgetary Fund Balance, July 1, 2001	16,010	16,010	16,010	-
Prior Year Adjustments	-	-	324	324
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 12,842</u>	<u>\$ 19,021</u>	<u>\$ 28,310</u>	<u>\$ 9,289</u>
Less: Appropriation Carryover	-	-	17,783	(17,783)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 12,842</u></u>	<u><u>\$ 19,021</u></u>	<u><u>\$ 10,527</u></u>	<u><u>\$ (8,494)</u></u>

**STATE OF MINNESOTA**

**SOLID WASTE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Investment Income	\$ 2,566	\$ 3,884	\$ 2,737	\$ (1,147)
Other Revenues	1,583	8,345	7,834	(511)
Other Taxes	28,009	27,411	27,739	328
Total Net Revenues:	<u>\$ 32,158</u>	<u>\$ 39,640</u>	<u>\$ 38,310</u>	<u>\$ (1,330)</u>
Total Net Revenues and Transfers-In	<u>\$ 32,158</u>	<u>\$ 39,640</u>	<u>\$ 38,310</u>	<u>\$ (1,330)</u>
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	\$ 477	\$ 165	\$ 165	\$ -
Department of Health				
Departmental Appropriations	\$ 200	\$ 158	\$ 158	\$ -
Department of Natural Resources				
Departmental Appropriations	\$ 100	\$ 100	\$ 100	\$ -
Department of Revenue				
Departmental Appropriations	\$ 200	\$ 172	\$ 172	\$ -
Environmental Assistance				
Departmental Appropriations	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Pollution Control Agency				
Departmental Appropriations	\$ 40,560	\$ 30,056	\$ 29,917	\$ 139
Health Care Access	13,481	13,481	13,481	-
MERLA	2,311	2,311	2,311	-
Total Pollution Control Agency	<u>\$ 56,352</u>	<u>\$ 45,848</u>	<u>\$ 45,709</u>	<u>\$ 139</u>
Revenue Intergovernmental Payments				
Departmental Appropriations	\$ 1	\$ -	\$ -	\$ -
Total Expenditures and Transfers-Out	<u>\$ 63,330</u>	<u>\$ 52,443</u>	<u>\$ 52,304</u>	<u>\$ 139</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (31,172)	\$ (12,803)	\$ (13,994)	\$ (1,191)

**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, 2002  
(IN THOUSANDS)**

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 2001	88,875	88,875	88,875	-
Prior Year Adjustments	-	-	886	886
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 57,703</u>	<u>\$ 76,072</u>	<u>\$ 75,767</u>	<u>\$ (305)</u>
Less: Appropriation Carryover	-	-	1,110	(1,110)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 57,703</u></u>	<u><u>\$ 76,072</u></u>	<u><u>\$ 74,657</u></u>	<u><u>\$ (1,415)</u></u>

**STATE OF MINNESOTA**

**SPECIAL COMPENSATION  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2002  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In				
Net Revenues:				
Investment Income	\$ 16,325	\$ 12,092	\$ 11,208	\$ (884)
Other Revenues	6,327	5,395	109	(5,286)
Other Taxes	70,325	76,749	81,940	5,191
Total Net Revenues:	<u>\$ 92,977</u>	<u>\$ 94,236</u>	<u>\$ 93,257</u>	<u>\$ (979)</u>
Total Net Revenues and Transfers-In	<u>\$ 92,977</u>	<u>\$ 94,236</u>	<u>\$ 93,257</u>	<u>\$ (979)</u>
Expenditures and Transfers-Out				
Administrative Hearings				
Departmental Appropriations	\$ 7,444	\$ 7,086	\$ 7,086	\$ -
Department of Commerce				
Departmental Appropriations	\$ 599	\$ 578	\$ 578	\$ -
Department of Labor and Industry				
Departmental Appropriations	\$ 70,420	\$ 93,383	\$ 93,383	\$ -
Assigned Risk	3,296	2,183	2,183	-
Worker's Compensation Excess Surplus	48,378	31,028	31,028	-
Total Department of Labor and Industry	<u>\$ 122,094</u>	<u>\$ 126,594</u>	<u>\$ 126,594</u>	<u>\$ -</u>
Workers Comp Court of Appeals				
Departmental Appropriations	\$ 1,569	\$ 1,394	\$ 1,394	\$ -
Total Expenditures and Transfers-Out	<u>\$ 131,706</u>	<u>\$ 135,652</u>	<u>\$ 135,652</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (38,729)	\$ (41,416)	\$ (42,395)	\$ (979)
Budgetary Fund Balance, July 1, 2001	318,188	318,188	318,188	-
Prior Year Adjustments	50	23	(141)	(164)
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, June 30, 2002	<u>\$ 279,509</u>	<u>\$ 276,795</u>	<u>\$ 275,652</u>	<u>\$ (1,143)</u>
Less: Appropriation Carryover	-	-	275,545	(275,545)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, June 30, 2002	<u><u>\$ 279,509</u></u>	<u><u>\$ 276,795</u></u>	<u><u>\$ 107</u></u>	<u><u>\$ (276,688)</u></u>