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**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
Year Ended June 30, 1992**

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1992
suppl.

Pursuant to Mn Stat 16A.50

INTRODUCTION

This report is prepared as a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 1992. It was prepared by the Financial Reporting Section of the Department of Finance. The Department of Finance is responsible for the accuracy and completeness of this report, as it is for the CAFR.

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 compliance with appropriation laws -- that state agencies' spending was within the authorized limits.

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
 - Minnesota Resources
 - Natural Resources
 - Game and Fish
 - Environmental

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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 on-going appropriations are not recognized as expenditures.

The general policy statement 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 statements is also presented there. Additionally, the notes with each fund provide more explanation of the 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 May 14 and November 22, 1992, Fund Balance Analyses prepared by the Department of Finance. These differences are explained in the notes to the General Fund statement.

AUDIT

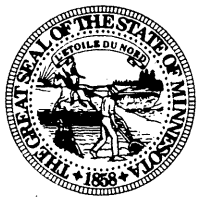
This report is prepared as a part of the State's Comprehensive Annual Financial Report and as such is included in the scope of the audit of that report, by the Office of the Legislative Auditor. Their opinion on this report is included.

**STATE OF MINNESOTA
COMPARISON OF BUDGET AND ACTUAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
LEGAL LEVEL OF CONTROL - ALL BUDGETED FUNDS
YEAR ENDED JUNE 30, 1992**

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JAMES R. NOBLES, LEGISLATIVE AUDITOR

Independent Auditor's Report

Members of the Legislature


The Honorable Arne Carlson, Governor

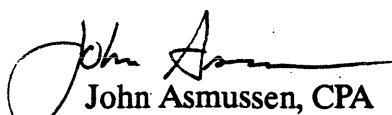
John Gunyou, Commissioner, Department of Finance

We have audited the general purpose financial statements of the State of Minnesota as of and for the year ended June 30, 1992, and have issued our report thereon dated December 1, 1992. 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 government 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 purposes 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


John Asmussen, CPA
Deputy Legislative Auditor

December 1, 1992

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 1992 Legislature. For the General Fund these amounts are from the May 14, 1992 Fund Balance Analysis 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 Biennial Budget Fund Statements 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 from previous years authorized to be carried forward to fiscal year (FY) 1992, or appropriations for FY 1993 that were available for, and used in, FY 1992.

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 1992. 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 1992.

Actual expenditures include disbursements and encumbrances for fiscal year 1992. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund on-going appropriation accounts (fiscal year X). These encumbrances were not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds for 1992, including any made after June 30, 1992. These transfer-out amounts are included as a part of expenditure amounts, for each legal level of control, indicating the total 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. There was no spending in excess of authorized limits in FY 1992.

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|---------------------|---------------------|---|
| Net Revenues and Transfers—In: | | | |
| Net Revenues: | | | |
| Individual Income Tax | \$ 3,075,300 | \$ 3,144,637 | \$ 69,337 |
| Corporate Income and Bank Excise Tax | 419,800 | 420,278 | 478 |
| Sales Tax | 2,168,018 | 2,190,516 | 22,498 |
| Motor Vehicle Excise Tax | 265,200 | 270,227 | 5,027 |
| Inheritance, Estate and Gift Tax | 16,099 | 21,870 | 5,771 |
| Liquor, Wine and Beer Tax | 55,266 | 53,368 | (1,898) |
| Cigarette and Tobacco Tax | 163,236 | 154,809 | (8,427) |
| Deed and Mortgage Registration | 57,900 | 63,488 | 5,588 |
| Insurance Gross Earnings & Fire Marshal Tax | 117,401 | 125,938 | 8,537 |
| Telephone and Telegraph Gross Earnings Tax | 19,851 | 17,633 | (2,218) |
| Legalized Gambling Taxes | 54,778 | 56,226 | 1,448 |
| Health Care Surcharge Taxes | 47,547 | 46,552 | (995) |
| Income Tax Reciprocity | 22,245 | 22,245 | — |
| Other Taxes | 8,340 | 7,014 | (1,326) |
| Investment Income | 29,400 | 25,801 | (3,599) |
| Lottery Revenue | 31,102 | 32,791 | 1,689 |
| Departmental Services | 148,405 | 91,646 | (56,759) |
| State University Tuition & Fees | 98,356 | 103,354 | 4,998 |
| State Community College Tuition & Fees | 54,538 | 56,145 | 1,607 |
| Care and Hospitalization | 154,517 | 164,281 | 9,764 |
| Human Services County Reimbursement | 184,795 | 183,075 | (1,720) |
| Other Reimbursements | 62,923 | 72,085 | 9,162 |
| Other Revenue | 69,400 | 62,852 | (6,548) |
| Net Revenues | <u>\$ 7,324,417</u> | <u>\$ 7,386,831</u> | <u>\$ 62,414</u> |
| Transfers from Other Funds: | | | |
| Highway User Tax Distribution Fund | \$ 1,026 | \$ 1,026 | \$ — |
| Dislocated Worker Program Phaseout | 5,000 | 5,000 | — |
| Family Farm Program | 2,200 | 2,200 | — |
| Minnesota Resources Fund | 438 | 2,000 | 1,562 |
| Other Special Revenue Funds | 5,511 | 10,277 | 4,766 |
| Chemical Dependency Treatment | 2,110 | 2,044 | (66) |
| Repayment of Revolving Fund Advances | 3,956 | 3,195 | (761) |
| Permanent School Fund | 3,347 | 3,345 | (2) |
| All Other Transfers | 2,236 | 3,950 | 1,714 |
| Total Transfers from Other Funds | <u>\$ 25,824</u> | <u>\$ 33,037</u> | <u>\$ 7,213</u> |
| Total Net Revenues and Transfers—In | <u>\$ 7,350,241</u> | <u>\$ 7,419,868</u> | <u>\$ 69,627</u> |
| Expenditures and Transfers—Out: | | | |
| Abstractors Board | \$ 8 | \$ 5 | \$ 3 |
| Accountancy Board | \$ 451 | \$ 404 | \$ 47 |
| Department of Administration: | | | |
| Departmental Appropriation | \$ 25,596 | \$ 23,665 | \$ 1,931 |
| Capital Area Repairs and Replacements | 178 | 96 | 82 |
| Commission on Reform and Efficiency (CORE) | 1,272 | 1,007 | 265 |
| Equipment Advance — Internal Service Funds | 3,253 | 3,253 | — |
| Materials Recovery Facility | 48 | — | 48 |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-----------|-----------|---|
| Department of Administration (continued): | | | |
| Waste Reduction, Procurement and Recycling | 295 | 203 | 92 |
| Total Department of Administration | \$ 30,642 | \$ 28,224 | \$ 2,418 |
| Department of Agriculture: | | | |
| Departmental Appropriation | \$ 10,691 | \$ 10,684 | \$ 7 |
| Agriculture Information Centers | 200 | 200 | — |
| Agricultural Development Bond Promotion | 150 | 150 | — |
| County District Agriculture Society Grants | 100 | 100 | — |
| Sustainable Agriculture Demonstration Grants | 80 | 80 | — |
| Demonstration Grant Program | 182 | 155 | 27 |
| Duluth Seaway Port Authority | 80 | 80 | — |
| Elk Damage Compensation | 10 | 1 | 9 |
| Farm Safety, Youth Program | 160 | 54 | 106 |
| Family Farm Interest Payment Adjustments | 610 | 591 | 19 |
| Farm Crisis Assistance | 188 | 177 | 11 |
| Minn Livestock Breeders Association Grants | 19 | 19 | — |
| Mn Grown Matching Account | 75 | 75 | — |
| Northern Crops Institute | 70 | 70 | — |
| Rural Finance Authority | 165 | 165 | — |
| Timberwolf – Livestock Damage Claims | 40 | 40 | — |
| Total Department of Agriculture | \$ 12,820 | \$ 12,641 | \$ 179 |
| Amateur Sports Commission | \$ 447 | \$ 446 | \$ 1 |
| Animal Health Board: | | | |
| Departmental Appropriation | \$ 1,909 | \$ 1,909 | \$ — |
| Indemnities | 25 | — | 25 |
| Integrated Pseudorabies Control | 150 | 76 | 74 |
| Total Animal Health Board | \$ 2,084 | \$ 1,985 | \$ 99 |
| Architecture & Engineering Board | \$ 491 | \$ 491 | \$ — |
| Arts Board: | | | |
| Departmental Appropriation | \$ 569 | \$ 568 | \$ 1 |
| Grants and Subsidies | 2,010 | 2,010 | — |
| NEA Grant Matching | 91 | 91 | — |
| Regional Arts Councils | 1,290 | 1,290 | — |
| Total Arts Board | \$ 3,960 | \$ 3,959 | \$ 1 |
| Center for the Arts | \$ 5,082 | \$ 5,072 | \$ 10 |
| Asian Pacific Council: | | | |
| Asian Pacific Council | \$ 170 | \$ 170 | \$ — |
| Asian Pacific Council Grants | 5 | 5 | — |
| Total Asian Pacific Council | \$ 175 | \$ 175 | \$ — |
| Attorney General: | | | |
| Departmental Appropriation | \$ 19,549 | \$ 19,306 | \$ 243 |
| DARE Advisory Council | 145 | 69 | 76 |
| Insurance Solvency Examinations | 100 | 94 | 6 |
| Residential Building Contractors | 88 | 82 | 6 |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|------------|------------|---|
| Attorney General (continued): | | | |
| Skeen Case | 50 | 11 | 39 |
| Total Attorney General | \$ 19,932 | \$ 19,562 | \$ 370 |
| Barber Examiners Board | \$ 135 | \$ 112 | \$ 23 |
| Council on Black Minnesotans: | | | |
| Black Minnesotans Council | \$ 195 | \$ 195 | \$ – |
| Black Minnesotans Council Grants | 16 | 16 | – |
| Total Council on Black Minnesotans | \$ 211 | \$ 211 | \$ – |
| Boxing Board | \$ 63 | \$ 62 | \$ 1 |
| Capital Area Architectural & Planning Board: | | | |
| Departmental Appropriation | \$ 237 | \$ 232 | \$ 5 |
| Landscaping and Parking Improvement | 12 | 1 | 11 |
| Minnesota Vietnam Veterans Memorial | 4 | 1 | 3 |
| Total Capital Area Architectural & Planning Board | \$ 253 | \$ 234 | \$ 19 |
| Department of Commerce: | | | |
| Departmental Appropriation | \$ 11,845 | \$ 11,381 | \$ 464 |
| Insurance Solvency Examinations | 858 | 733 | 125 |
| Residential Building Contractors | 436 | 403 | 33 |
| Total Department of Commerce | \$ 13,139 | \$ 12,517 | \$ 622 |
| Community College System | \$ 171,905 | \$ 156,586 | \$ 15,319 |
| Department of Corrections: | | | |
| Departmental Appropriation | \$ 168,823 | \$ 163,150 | \$ 5,673 |
| Claims 1991 | 2 | 2 | – |
| Minn Dept Health AIDS Prevention Grant | 10 | 8 | 2 |
| Claims 1988 | 2 | – | 2 |
| Total Department of Corrections | \$ 168,837 | \$ 163,160 | \$ 5,677 |
| Corrections Ombudsman | \$ 419 | \$ 414 | \$ 5 |
| Court of Appeals | \$ 5,694 | \$ 5,473 | \$ 221 |
| Council on Disability | \$ 564 | \$ 564 | \$ – |
| Disabled American Veterans Grants | \$ 13 | \$ 13 | \$ – |
| Trial Court Judges | \$ 47,105 | \$ 44,797 | \$ 2,308 |
| Department of Education: | | | |
| Departmental Appropriation | \$ 14,722 | \$ 14,707 | \$ 15 |
| Faribault Residential School | 8,275 | 8,021 | 254 |
| Education Aids | 2,147,323 | 2,147,261 | 62 |
| Academic Excellence Foundation | 260 | 250 | 10 |
| Adults with Disabilities | 670 | 670 | – |
| American Indian Language and Culture | 579 | 579 | – |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|---------------------|---------------------|---|
| Department of Education (continued): | | | |
| American Indian Post-secondary Preparation | 857 | 857 | — |
| American Indian Scholarships | 1,600 | 1,600 | — |
| American Indian Teacher Grants | 190 | 190 | — |
| Arts Planning Grants | 38 | 38 | — |
| Assessment of Teacher Performance | 900 | 895 | 5 |
| Attached Machinery | 836 | 836 | — |
| Border City Disparity Aid | 877 | 877 | — |
| Child Nutrition State Aids | 5,925 | 5,923 | 2 |
| Community Living for Youths with Disabilities | 500 | 500 | — |
| Curriculum & Technology Integration | 16 | 16 | — |
| Disparity Reduction | 12,938 | 12,938 | — |
| Early Childhood Education—Tribal Schools | 68 | 68 | — |
| Environmental Education | 451 | 408 | 43 |
| Educational Services Cooperative Units | 748 | 748 | — |
| Enterprise Zone Credit | 13 | 13 | — |
| Evaluation of Basic Skills | 75 | — | 75 |
| GED & Learn-to-Read TV Series | 100 | 100 | — |
| HACA Guarantee Credit | 17 | 17 | — |
| Health and Developmental Screening | 1,489 | 1,489 | — |
| Homestead & Agricultural Credit | 149,061 | 149,061 | — |
| Liability Insurance—Ind Sch Dist 707 | 40 | 40 | — |
| Learning Readiness | 8,000 | 8,000 | — |
| Management Information Services | 3,411 | 3,411 | — |
| Mobil Home Homestead Credit | 2,881 | 2,881 | — |
| Outcome Based Education | 675 | 643 | 32 |
| Planning, Evaluation, & Reporting Assistance | 601 | 591 | 10 |
| Real Property Credits | 629 | 629 | — |
| Summer Health Care Interns | 45 | — | 45 |
| Teacher Education Improvement | 165 | 57 | 108 |
| Teacher Mentorship | 350 | 230 | 120 |
| Unemployment Compensation—Ind Sch Dist 707 | 30 | 30 | — |
| Way To Grow | 950 | 808 | 142 |
| Total Department of Education | <u>\$ 2,366,305</u> | <u>\$ 2,365,382</u> | <u>\$ 923</u> |
| Department of Employee Relations | \$ 8,493 | \$ 7,720 | \$ 773 |
| Ethical Practices Board: | | | |
| Departmental Appropriation | \$ 345 | \$ 344 | \$ 1 |
| Campaign Financing | 109 | 109 | — |
| Total Ethical Practices Board | <u>\$ 454</u> | <u>\$ 453</u> | <u>\$ 1</u> |
| Department of Finance: | | | |
| Department of Finance | \$ 8,500 | \$ 8,354 | \$ 146 |
| Local Government Trust | 95 | 24 | 71 |
| Total Department of Finance | <u>\$ 8,595</u> | <u>\$ 8,378</u> | <u>\$ 217</u> |
| Finance Nonoperating: | | | |
| Debt Service, Direct Appropriation | \$ 180,241 | \$ 180,241 | \$ — |
| Bonded Debt – Paying Agent Fee | 32 | 32 | — |
| Capital Projects Fund Transfer | 1,490 | 1,489 | 1 |
| Debt Service, Temporary Financing | 602 | 602 | — |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-------------------|---|
| Finance Nonoperating (continued): | | | |
| Family Practice – Mayo Medical School | 274 | 274 | – |
| General Purposes Contingent | 61 | – | 61 |
| Mayo Medical School | 711 | 662 | 49 |
| Minneapolis Municipal Employee Retirement | 11,005 | 11,005 | – |
| Tort Claims | 303 | 191 | 112 |
| Transfer of Lands | 715 | 220 | 495 |
| Total Finance Nonoperating | <u>\$ 195,434</u> | <u>\$ 194,716</u> | <u>\$ 718</u> |
| Gambling Control Board | \$ 1,934 | \$ 1,926 | \$ 8 |
| Gaming Administration | \$ 10 | \$ 5 | \$ 5 |
| Office of the Governor | \$ 4,155 | \$ 3,961 | \$ 194 |
| Department of Health: | | | |
| Departmental Appropriation | \$ 48,610 | \$ 46,506 | \$ 2,104 |
| State WIC Grants | 300 | 300 | – |
| Total Department of Health | <u>\$ 48,910</u> | <u>\$ 46,806</u> | <u>\$ 2,104</u> |
| Higher Education Coordinating Board: | | | |
| Departmental Appropriation | \$ 3,323 | \$ 3,065 | \$ 258 |
| Higher Education Grants | 83,641 | 80,893 | 2,748 |
| Interstate Tuition Reciprocity | 6,974 | 6,974 | – |
| Minitex Library Program | 1,208 | 1,208 | – |
| Summer Scholarships | 214 | 214 | – |
| Work Study | 5,869 | 5,750 | 119 |
| Total Higher Education Coordinating Board | <u>\$ 101,229</u> | <u>\$ 98,104</u> | <u>\$ 3,125</u> |
| Minnesota Historical Society: | | | |
| Minnesota Historical Society Operations | \$ 11,278 | \$ 11,278 | \$ – |
| Archaeology | 27 | 27 | – |
| General Repair and Replacement | 432 | 432 | – |
| Governmental Learning Center | 69 | 69 | – |
| Historic Preservation Grants | 50 | – | 50 |
| Minnesota Air National Guard Museum | 20 | 20 | – |
| Minnesota International Center | 51 | 51 | – |
| Minnesota Military Museum | 30 | 30 | – |
| Minnesota National Guard Museum | 25 | 25 | – |
| Sibley House | 93 | 93 | – |
| Statewide Outreach | 365 | 365 | – |
| Total Minnesota Historical Society | <u>\$ 12,440</u> | <u>\$ 12,390</u> | <u>\$ 50</u> |
| Horticultural Society | \$ 72 | \$ 72 | \$ – |
| House of Representatives | \$ 22,041 | \$ 21,061 | \$ 980 |
| Housing Finance Agency | \$ 13,584 | \$ 13,584 | \$ – |
| Department of Human Rights | \$ 3,196 | \$ 3,196 | \$ – |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|--------------|--------------|---|
| Department of Human Services: | | | |
| Departmental Appropriation | \$ 1,802,611 | \$ 1,763,562 | \$ 39,049 |
| Minorities Therapists Recruitment | 1,376 | 1,165 | 211 |
| Ah-Gwa-Ching Shared Dietary Services | 161 | 76 | 85 |
| Anoka Medical Education Interns | 73 | 3 | 70 |
| Anoka Miscellaneous Shared Services | 734 | 389 | 345 |
| Anoka Shared Psychiatric Services | 168 | 146 | 22 |
| Brainerd Miscellaneous Shared Services | 91 | 78 | 13 |
| Brainerd Shared Dietary Services | 33 | 6 | 27 |
| Brainerd Shared Laundry Services | 241 | 183 | 58 |
| Brainerd Shared Medical & General Support | 7 | 5 | 2 |
| Cambridge Community Clinic | 52 | 52 | - |
| Cambridge Group Home | 708 | 708 | - |
| Cambridge Group Home | 112 | 106 | 6 |
| Cambridge Shared Community Services Operations | 4 | - | 4 |
| Cambridge Shared Counseling Services | 15 | 10 | 5 |
| Cambridge Shared Laundry Services | 14 | - | 14 |
| Chemical Dependency Treatment:Pregnant Women | 600 | 548 | 52 |
| Faribault Community Clinic | 114 | 114 | - |
| Faribault Community Work Activity | 147 | 130 | 17 |
| Faribault Group Home | 839 | 839 | - |
| Faribault Group Home | 135 | 135 | - |
| Faribault Psychiatric Services | 7 | - | 7 |
| Faribault Shared Bakery Services | 127 | 127 | - |
| Faribault Shared Community Services Operations | 8 | - | 8 |
| Faribault Shared Day Program Transportation | 6 | - | 6 |
| Faribault Shared Laundry Services | 511 | 407 | 104 |
| Faribault Shared Miscellaneous Leases | 1 | 1 | - |
| Fergus Falls Shared Counseling Services | 9 | 6 | 3 |
| Fergus Falls Shared Counseling Services | 31 | 22 | 9 |
| Fergus Falls Shared Dietary Maintenance Services | 64 | 55 | 9 |
| Fergus Falls Shared Outpatient Services | 74 | 50 | 24 |
| Fergus Falls Shared Utilities | 777 | 755 | 22 |
| Moose Lake Shared Administrative Services | 3 | - | 3 |
| Moose Lake Shared Counseling Services | 10 | - | 10 |
| Moose Lake Shared Community Services Operations | 13 | - | 13 |
| Moose Lake Supported Employment | 10 | - | 10 |
| Oak Terrace Shared Library Services | 2 | 2 | - |
| Remodeling Facilities for Correctional Program | 63 | 63 | - |
| St Peter Shared Counseling Services | 12 | 9 | 3 |
| St Peter Shared Dietary Services | 68 | 24 | 44 |
| St Peter Shared Laundry Services | 4 | - | 4 |
| State Share of Medical Assistance Excess Bill | 100,000 | 100,000 | - |
| State Takeover of Income Maintenance Payment | 138,538 | 138,538 | - |
| Willmar Shared Community Services Operations | 1 | - | 1 |
| Willmar Shared Day Program Services | 161 | 139 | 22 |
| Willmar Shared Dietary Services | 80 | 80 | - |
| Willmar Shared Follow-up Services | 46 | 30 | 16 |
| Willmar Shared Laundry Services | 6 | 6 | - |
| Willmar Shared GS Support | 7 | 7 | - |
| Total Department of Human Services | \$ 2,048,874 | \$ 2,008,576 | \$ 40,298 |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Humanities Commission | \$ 247 | \$ 247 | \$ – |
| Indian Affairs Council: | | | |
| Departmental Appropriation | \$ 354 | \$ 318 | \$ 36 |
| Reburial of Indian Remains | 90 | 89 | 1 |
| Total Indian Affairs Council | <u>\$ 444</u> | <u>\$ 407</u> | <u>\$ 37</u> |
| Investment Board | \$ 1,893 | \$ 1,885 | \$ 8 |
| Iron Range Resources & Rehabilitation Board: | | | |
| Supplemental Occupation Tax Environmental | \$ 406 | \$ 406 | \$ – |
| Department of Jobs & Training: | | | |
| Departmental Appropriation | \$ 35,310 | \$ 35,161 | \$ 149 |
| Mental Illness Vocational Rehab Demonstration Grants | 100 | 100 | – |
| Food Bank Grants | 400 | 400 | – |
| Youth Employment Demonstration Grants | 100 | 100 | – |
| Youth Wage Subsidy Grants | 250 | 250 | – |
| Total Department of Jobs & Training | <u>\$ 36,160</u> | <u>\$ 36,011</u> | <u>\$ 149</u> |
| Department of Labor and Industry: | | | |
| Departmental Appropriation | \$ 5,356 | \$ 5,303 | \$ 53 |
| Workers Compensation Vocational Rehabilitation | 1,507 | 1,468 | 39 |
| Total Department of Labor and Industry | <u>\$ 6,863</u> | <u>\$ 6,771</u> | <u>\$ 92</u> |
| Legislative Auditor | \$ 3,787 | \$ 3,712 | \$ 75 |
| Legislative Commission – Administrative Rules | \$ 135 | \$ 133 | \$ 2 |
| Legislative Joint Commission – Employee Relations | \$ 102 | \$ 89 | \$ 13 |
| Legislative Commission – Great Lakes | \$ 43 | \$ 40 | \$ 3 |
| Legislative Commission – Pensions/Retirement | \$ 510 | \$ 419 | \$ 91 |
| Legislative Commission – Planning & Fiscal Policy | \$ 311 | \$ 272 | \$ 39 |
| Legislative Commission – Waste Management | \$ 147 | \$ 147 | \$ – |
| Legislative Commission – Water | \$ 100 | \$ 100 | \$ – |
| Legislative Commission – Economic Status of Women | \$ 165 | \$ 164 | \$ 1 |
| Legislative Commissions – General Support | \$ 783 | \$ 631 | \$ 152 |
| Legislative Coordinating Commission – Contingent | \$ 227 | \$ 174 | \$ 53 |
| Legislative Reference Library | \$ 833 | \$ 828 | \$ 5 |
| Legislative Coordinating Comsn – Revisor of Statutes | \$ 3,893 | \$ 3,471 | \$ 422 |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Mediation Services: | | | |
| Departmental Appropriation | \$ 1,618 | \$ 1,504 | \$ 114 |
| Area Labor–Management Committees | 238 | 236 | 2 |
| Total Mediation Services | <u>\$ 1,856</u> | <u>\$ 1,740</u> | <u>\$ 116</u> |
| Ombudsman for Mental Health and Retardation | \$ 1,032 | \$ 1,030 | \$ 2 |
| Department of Military Affairs: | | | |
| Departmental Appropriation | \$ 7,572 | \$ 7,569 | \$ 3 |
| Military Forces Emergency | 145 | 145 | – |
| Military Land | 49 | 48 | 1 |
| Reenlistment Bonus Payment | 907 | 508 | 399 |
| Tuition Reimbursement | 2,122 | 1,859 | 263 |
| Total Department of Military Affairs | <u>\$ 10,795</u> | <u>\$ 10,129</u> | <u>\$ 666</u> |
| Military Order of the Purple Heart | \$ 10 | \$ 10 | \$ – |
| Minnesota Technology Inc.: | | | |
| Departmental Appropriation | \$ 12,000 | \$ 12,000 | \$ – |
| Minn Project Innovation | 395 | 395 | – |
| Minn Quality Council | 97 | 97 | – |
| Total Minnesota Technology Inc. | <u>\$ 12,492</u> | <u>\$ 12,492</u> | <u>\$ –</u> |
| Minnesota–Wisconsin Boundary Area Commission | \$ 127 | \$ 127 | \$ – |
| Minnesota Municipal Board | \$ 277 | \$ 263 | \$ 14 |
| Department of Natural Resources: | | | |
| Departmental Appropriation | \$ 71,184 | \$ 71,172 | \$ 12 |
| Regional Groundwater Assessment | 693 | 693 | – |
| Wetlands Conservation | 222 | 174 | 48 |
| 1854 Indian Treaty | 2,710 | 2,710 | – |
| Art VIII Payments in Lieu of Taxes | 4,552 | 4,552 | – |
| Comprehensive Fish and Wildlife Plan | 1,447 | 1,199 | 248 |
| County Forestry Assistance Program | 682 | 681 | 1 |
| DNR Claims | 8 | 8 | – |
| Emergency Fire Fighting | 4,166 | 4,166 | – |
| Iron Ore Cooperative Research | 310 | 227 | 83 |
| Leech Lake Reservation | 1,389 | 1,389 | – |
| Locke Lake Dam | 285 | 285 | – |
| Midwest Native Plant Center | 52 | 52 | – |
| Mineral Diversification | 661 | 434 | 227 |
| Shoreland Management Grants | 785 | 497 | 288 |
| Stream Maintenance | 75 | 75 | – |
| Total Department of Natural Resources | <u>\$ 89,221</u> | <u>\$ 88,314</u> | <u>\$ 907</u> |
| Nursing Assistant Program | \$ 62 | \$ 62 | \$ – |
| Peace Officers Standards & Training Board | \$ 3,483 | \$ 3,322 | \$ 161 |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Pollution Control Agency: | | | |
| Departmental Appropriation | \$ 9,259 | \$ 9,221 | \$ 38 |
| Clean Water Partnership Grants | 1,146 | 603 | 543 |
| Clean Water Partnership Grants – Pollution Control | 228 | 228 | – |
| Wastewater Treatment Catastrophic Failure Grants | 100 | 100 | – |
| Western Lake Superior Sanitary District Grant | 250 | 250 | – |
| Total Pollution Control Agency | <u>\$ 10,983</u> | <u>\$ 10,402</u> | <u>\$ 581</u> |
| Public Defense Board | \$ 21,237 | \$ 21,196 | \$ 41 |
| Department of Public Safety: | | | |
| Departmental Appropriation | \$ 27,911 | \$ 27,269 | \$ 642 |
| Automated Fingerprint Information System | 10 | 7 | 3 |
| Crossjurisdictional Investigations | 394 | 389 | 5 |
| DNA Analysis Data | 228 | 201 | 27 |
| Southeast Minn Public Assoc | 88 | 88 | – |
| Emergency Management On–call Service | 35 | 31 | 4 |
| Hazardous Material Safety State Match | 19 | 19 | – |
| Governor's Commission on Violent Crime | 50 | 30 | 20 |
| Public Safety Officer Benefit Account | 326 | 221 | 105 |
| Public Schools Fire Safety Inspection | 244 | 243 | 1 |
| Trunk Highway Fund Reimbursement | 1,306 | 1,306 | – |
| Violent Crimes Prevention | 60 | – | 60 |
| Total Department of Public Safety | <u>\$ 30,671</u> | <u>\$ 29,804</u> | <u>\$ 867</u> |
| Department of Public Service: | | | |
| Departmental Appropriation | \$ 7,396 | \$ 7,338 | \$ 58 |
| Energy & Conservation Account | 1 | – | 1 |
| Flexible Gas Rates Study | 5 | – | 5 |
| Energy Conservation Improvement Programs | 40 | 39 | 1 |
| Service Area Study | 49 | 26 | 23 |
| Total Department of Public Service | <u>\$ 7,491</u> | <u>\$ 7,403</u> | <u>\$ 88</u> |
| Public Utilities Commission | \$ 2,414 | \$ 2,409 | \$ 5 |
| Racing Commission: | | | |
| Pari–Mutuel Racing | \$ 1,046 | \$ 1,033 | \$ 13 |
| Teleracing Regulation | 88 | 88 | – |
| Total Racing Commission | <u>\$ 1,134</u> | <u>\$ 1,121</u> | <u>\$ 13</u> |
| Department of Revenue: | | | |
| Departmental Appropriation | \$ 67,412 | \$ 65,867 | \$ 1,545 |
| 1991 Omnibus Tax Bill Administration | 581 | 520 | 61 |
| Advisory Comsn on Intergovernmental Relations | 25 | 4 | 21 |
| Attached Machinery Aid | 2,382 | 2,382 | – |
| Buffalo–Red River Watershed District HACA | 154 | 154 | – |
| Cigarette Tax Debt Service | 17,004 | 17,004 | – |
| Collection Activities | 625 | 625 | – |
| Collection Enhancement | 200 | – | 200 |
| Collection of Delinquent Taxes | 224 | 224 | – |
| Disparity Reduction Aid | 30,313 | 30,313 | – |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|------------|------------|---|
| Department of Revenue (continued): | | | |
| Disparity Reduction Credit | 1,478 | 1,478 | — |
| Enterprise Zone Credit | 65 | 65 | — |
| Equalization Aid | 19,477 | 19,477 | — |
| Ethanol Development Fund | 4,976 | 4,976 | — |
| Fire State Aid | 10,479 | 10,479 | — |
| Firefighters Relief Association | 394 | 394 | — |
| Homestead & Agricultural Aid LGT | 340,956 | 340,956 | — |
| Homestead & Agricultural Credit | 24 | 24 | — |
| Homestead & Agricultural Credit Aid Guarantee | 35 | 35 | — |
| Homestead Credits | 605 | 605 | — |
| Income Tax Samples | 76 | 62 | 14 |
| Insurance Surcharge | 818 | 818 | — |
| Local Government Aids | 285,219 | 285,219 | — |
| Local Option Sales Tax Administration | 852 | 657 | 195 |
| Local Sales Taxes Administration | 470 | 466 | 4 |
| Manufactured Home Homestead & Agricultural Credit | 2,885 | 2,885 | — |
| Non-Game Wildlife Fund | 144 | 144 | — |
| Police State Aid | 30,111 | 30,111 | — |
| Police/Firefighters Relief Assoc Amortization | 6,055 | 6,055 | — |
| Political Contribution Tax Credit | 2,371 | 2,371 | — |
| Property Tax Refund | 48,072 | 48,072 | — |
| Property Tax Refund Targeting | 19,554 | 19,554 | — |
| Recording Fees Accounting | 65 | 65 | — |
| Regional Transit Board | 2,849 | 2,849 | — |
| Renters Property Tax Refund | 77,933 | 77,933 | — |
| Restoration 1990 Aid: Red Lake Watershed District | 186 | 186 | — |
| Seized Property | 32 | 32 | — |
| Sports & Health Sales Tax Transfer | 3,207 | 3,207 | — |
| Supplemental Homestead Credit Aid LGT | 346 | 346 | — |
| Supplemental Homestead Property Tax Relief | 561 | 561 | — |
| Waste Management Aid | 6 | 6 | — |
| Total Department of Revenue | \$ 979,221 | \$ 977,181 | \$ 2,040 |
| Science Museum of Minnesota | \$ 1,108 | \$ 1,108 | \$ — |
| Academy of Science | \$ 32 | \$ 32 | \$ — |
| Secretary of State: | | | |
| Departmental Appropriation | \$ 5,313 | \$ 4,815 | \$ 498 |
| Farm Liens Registry | 357 | — | 357 |
| Redistricting Fund | 14 | 13 | 1 |
| Reimburse Presidential Primary Costs | 2,483 | 4 | 2,479 |
| Total Secretary of State | \$ 8,167 | \$ 4,832 | \$ 3,335 |
| Senate | \$ 16,883 | \$ 14,908 | \$ 1,975 |
| Sentencing Guidelines Commission | \$ 248 | \$ 248 | \$ — |
| Council for Spanish Speaking People: | | | |
| Council for Spanish Speaking People | \$ 213 | \$ 213 | \$ — |
| Council for Spanish Speaking People Grants | 13 | 6 | 7 |
| Total Council for Spanish Speaking People | \$ 226 | \$ 219 | \$ 7 |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|-------------------|---|
| State Auditor: | | | |
| Departmental Appropriation | \$ 625 | \$ 556 | \$ 69 |
| Audit Practices | 5,747 | 5,483 | 264 |
| Total State Auditor | <u>\$ 6,372</u> | <u>\$ 6,039</u> | <u>\$ 333</u> |
| Minnesota State Retirement System: | | | |
| Elective State Officers | \$ 119 | \$ 119 | \$ – |
| Legislative Members | 990 | 990 | – |
| Total Minnesota State Retirement System | <u>\$ 1,109</u> | <u>\$ 1,109</u> | <u>\$ –</u> |
| State Treasurer: | | | |
| State Treasurer | \$ 1,149 | \$ 1,101 | \$ 48 |
| Special Election Subsidy | 59 | 59 | – |
| Total State Treasurer | <u>\$ 1,208</u> | <u>\$ 1,160</u> | <u>\$ 48</u> |
| State University System: | | | |
| Departmental Appropriation | \$ 311,992 | \$ 283,140 | \$ 28,852 |
| State Grants In Aid | 1,729 | 1,570 | 159 |
| Future Funding Taskforce | 15 | 2 | 13 |
| Total State University System | <u>\$ 313,736</u> | <u>\$ 284,712</u> | <u>\$ 29,024</u> |
| Office of Strategic & Long Range Planning: | | | |
| Departmental Appropriation | \$ 2,876 | \$ 2,684 | \$ 192 |
| Other Agency Agreements | 129 | 128 | 1 |
| Total Office of Strategic & Long Range Planning | <u>\$ 3,005</u> | <u>\$ 2,812</u> | <u>\$ 193</u> |
| Supreme Court: | | | |
| Departmental Appropriation | \$ 15,159 | \$ 14,322 | \$ 837 |
| Community Dispute Resolution | 100 | 100 | – |
| Develop Dissolution Orientation Video | 30 | 30 | – |
| Family Law Legal Services | 881 | 881 | – |
| Judicial Standards Board | 171 | 136 | 35 |
| Study of Racial Bias in the Judicial System | 35 | 23 | 12 |
| Total Supreme Court | <u>\$ 16,376</u> | <u>\$ 15,492</u> | <u>\$ 884</u> |
| Tax Court of Appeals | \$ 601 | \$ 600 | \$ 1 |
| Technical College System: | | | |
| Departmental Appropriation | \$ 169,610 | \$ 166,677 | \$ 2,933 |
| Farm Business Management | 66 | 26 | 40 |
| Total Technical College System | <u>\$ 169,676</u> | <u>\$ 166,703</u> | <u>\$ 2,973</u> |
| Department of Trade & Economic Development: | | | |
| Departmental Appropriation | \$ 13,705 | \$ 13,396 | \$ 309 |
| Job Skills Partnership | 32 | 32 | – |
| Energy Loan Insurance | 989 | 323 | 666 |
| Minnesota Job Skills | 30 | 2 | 28 |
| Advantage Minnesota, Inc. | 75 | 75 | – |
| Community Resources Program | 3,029 | 3,029 | – |
| Cultural and Educational Exchange Programs | 40 | 40 | – |
| Economic Recovery Grants | 5,387 | 5,387 | – |
| Export Outreach Pilot Project | 26 | 26 | – |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|------------|------------|---|
| Department of Trade & Economic Development (continued): | | | |
| Individual On-Site Water Treatment Grant | 50 | — | 50 |
| Medical Industries Exposition & Trade Fair | 294 | 294 | — |
| Metropolitan Economic Development Assoc. Inc. | 49 | 49 | — |
| Metropolitan Parks | 2,759 | 2,759 | — |
| Minn Motion Picture Board | 189 | 189 | — |
| Minnesota Job Skills Partnership | 1,049 | 1,049 | — |
| Small Business Development Center Match | 100 | 52 | 48 |
| Small Cities State Match | 317 | 317 | — |
| Tourism Joint Venture Grants | 1,800 | 1,670 | 130 |
| Women Venture Inc. | 198 | 198 | — |
| Total Department of Trade & Economic Development | \$ 30,118 | \$ 28,887 | \$ 1,231 |
| Regional Transit Board: | | | |
| Regional Transit Board | \$ 14,461 | \$ 14,461 | \$ — |
| Metro Mobility | 14,168 | 14,168 | — |
| Total Regional Transit Board | \$ 28,629 | \$ 28,629 | \$ — |
| Department of Transportation: | | | |
| Departmental Appropriation | \$ 5 | \$ 5 | \$ — |
| Non-Metro Transit Assistance | 7,954 | 7,286 | 668 |
| Rail Service Plan & Programming | 263 | 262 | 1 |
| Space Rental | 43 | 43 | — |
| Transit Improvement Administration | 410 | 392 | 18 |
| Total Department of Transportation | \$ 8,675 | \$ 7,988 | \$ 687 |
| Uniform Laws Commission | \$ 21 | \$ 21 | \$ — |
| University of Minnesota: | | | |
| Agriculture Research and Extension Service | \$ 43,686 | \$ 43,686 | \$ — |
| Extension Service Farmer-Lender Mediation | 200 | 200 | — |
| Health Sciences | 17,038 | 17,038 | — |
| Institute of Technology | 3,532 | 3,532 | — |
| Maintenance and Operations | 363,366 | 363,366 | — |
| Red River Trade Project | 50 | 50 | — |
| Specials | 19,138 | 19,138 | — |
| Sustainable Agriculture Chair | 75 | 75 | — |
| Total University of Minnesota | \$ 447,085 | \$ 447,085 | \$ — |
| Department of Veterans Affairs: | | | |
| Departmental Appropriation | \$ 1,825 | \$ 1,824 | \$ 1 |
| Emergency Financial and Medical Needs | 1,168 | 1,048 | 120 |
| Veterans Compensation Claims 1991 | 19 | 19 | — |
| Welcome Home Celebration | 25 | 13 | 12 |
| Total Department of Veterans Affairs | \$ 3,037 | \$ 2,904 | \$ 133 |
| Veterans Home Board: | | | |
| Departmental Appropriation | \$ 622 | \$ 607 | \$ 15 |
| Veterans Nursing Homes | 23,613 | 22,175 | 1,438 |
| Total Veterans Home Board | \$ 24,235 | \$ 22,782 | \$ 1,453 |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|---------------------|---------------------|---|
| Veterans of Foreign Wars | \$ 31 | \$ 31 | \$ – |
| Vocational Technical Education Council | \$ 143 | \$ 120 | \$ 23 |
| Citizens Committee – Voyager's National Park | \$ 70 | \$ 59 | \$ 11 |
| Office of Waste Management: | | | |
| Departmental Appropriation | \$ 5,639 | \$ 5,364 | \$ 275 |
| County Block Grants | 14,008 | 14,008 | – |
| Total Office of Waste Management | <u>\$ 19,647</u> | <u>\$ 19,372</u> | <u>\$ 275</u> |
| Water & Soil Resources Board: | | | |
| Departmental Appropriation | \$ 1,872 | \$ 1,871 | \$ 1 |
| Conservation Reserve Program | 900 | 900 | – |
| Environmental Agriculture Education | 4 | – | 4 |
| Erosion Control and Water Quality Grants | 1,718 | 1,663 | 55 |
| Flood Plain Management Grants | 343 | 312 | 31 |
| Interagency Agreement | 2 | 2 | – |
| International Water Coalition | 10 | 10 | – |
| Local Water Resources Protection | 2,435 | 2,127 | 308 |
| Minn Assoc of Soil & Water Conservation Dist Grant | 100 | 100 | – |
| Private Forest Management | 120 | 120 | – |
| Sediment and Erosion Control Grants | 159 | 156 | 3 |
| Soil and Water Conservation Grants | 849 | 835 | 14 |
| Well Sealing Cost–Share Grant | 200 | 200 | – |
| Wetlands Administration | 298 | 34 | 264 |
| Total Water & Soil Resources Board | <u>\$ 9,010</u> | <u>\$ 8,330</u> | <u>\$ 680</u> |
| Privatize World Trade Center | \$ 580 | \$ 220 | \$ 360 |
| Zoological Board: | | | |
| Departmental Appropriation | \$ 9,262 | \$ 8,762 | \$ 500 |
| World of Birds Amphitheater | 1 | 1 | – |
| Total Zoological Board | <u>\$ 9,263</u> | <u>\$ 8,763</u> | <u>\$ 500</u> |
| Total Expenditures and Transfers–Out | <u>\$ 7,669,002</u> | <u>\$ 7,541,514</u> | <u>\$ 127,488</u> |
| Excess of Revenues and Transfers–In Over (Under) | | | |
| Expenditures and Transfers–Out | \$ (318,761) | \$ (121,646) | \$ 197,115 |
| Budgetary Fund Balance, July 1, 1991 | 554,876 | 554,876 | – |
| Prior Year Adjustments | 19,128 | 15,733 | (3,395) |
| Estimated Appropriation Cancellations | 10,000 | – | (10,000) |
| Budgetary Fund Balance, June 30, 1992 | <u>\$ 265,243</u> | <u>\$ 448,963</u> | <u>\$ 183,720</u> |
| Less: Appropriation Carryover | – | 88,447 | (88,447) |
| Less: Budgetary Reserve | 400,000 | 400,000 | – |
| Undesignated Fund Balance, June 30, 1992 | <u>\$ (134,757)</u> | <u>\$ (39,484)</u> | <u>\$ 95,273</u> |

STATE OF MINNESOTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

NOTES

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 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 the 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 May 14, 1992 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.
 - c. For dedicated revenues, the FBA includes the same estimated amounts for both the 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 includes any amounts appropriated for FY 1993 but used in FY 1992, as an authorized adjustment to the FY 1992 appropriation. Amounts available upon enactment are reported in the earliest year it is made available. Again, this establishes the legal limit on spending for FY 1992.
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 21). The differences in budgeted and actual fund balances between the CAFR and this report are the result of this combining of activity. A reconciliation of the actual undesignated fund balances is as follows (in thousands):

| | |
|--|-------------|
| Legal Level of Budgetary Control Report: | |
| General Fund | \$ (39,484) |
| State Government Fund | 916 |
| General Fund in CAFR | \$ (38,568) |

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STATE OF MINNESOTA
STATE GOVERNMENT FUND (1)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Net Revenues: | | | |
| Health Occupation License Fees | \$ 7,599 | \$ 7,730 | \$ 131 |
| Non Estimated Revenues | 8,979 | 8,979 | — |
| Net Revenues | <u>\$ 16,578</u> | <u>\$ 16,709</u> | <u>\$ 131</u> |
| Expenditures and Transfers—Out: | | | |
| Department of Administration: Nonappropriated Authority | \$ 8,642 | \$ 5,520 | \$ 3,122 |
| Attorney General: Public Assistance | \$ 1,427 | \$ 1,406 | \$ 21 |
| Chiropractic Board: Departmental Appropriation | \$ 283 | \$ 240 | \$ 43 |
| Statewide Indirect Cost | 23 | 23 | — |
| Total Chiropractic Board | <u>\$ 306</u> | <u>\$ 263</u> | <u>\$ 43</u> |
| Dentistry Board: Departmental Appropriation | \$ 586 | \$ 429 | \$ 157 |
| Statewide Indirect Cost | 28 | 28 | — |
| Total Dentistry Board | <u>\$ 614</u> | <u>\$ 457</u> | <u>\$ 157</u> |
| Department of Health: Health Care Workers | \$ 10 | \$ — | \$ 10 |
| Health Occupations Program | 475 | 320 | 155 |
| Statewide Indirect Cost | 5 | 5 | — |
| Total Department of Health | <u>\$ 490</u> | <u>\$ 325</u> | <u>\$ 165</u> |
| Department of Jobs & Training: Nonappropriated Authority | \$ 3,821 | \$ 2,168 | \$ 1,653 |
| Marriage and Family Therapy Licensing Board: Departmental Appropriation | \$ 94 | \$ 78 | \$ 16 |
| Statewide Indirect Cost | 1 | 1 | — |
| Total Marriage and Family Therapy Licensing Board | <u>\$ 95</u> | <u>\$ 79</u> | <u>\$ 16</u> |
| Medical Examiners Board: Departmental Appropriation | \$ 1,908 | \$ 1,794 | \$ 114 |
| Medical Examaminers' Seminars & Work Study | 51 | — | 51 |
| Statewide Indirect Cost | 40 | 40 | — |
| Total Medical Examiners Board | <u>\$ 1,999</u> | <u>\$ 1,834</u> | <u>\$ 165</u> |
| Department of Natural Resources: Nonappropriated Authority | \$ 1,250 | \$ 193 | \$ 1,057 |

STATE OF MINNESOTA
STATE GOVERNMENT FUND (1)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|------------------|------------------|---|
| Nursing Board: | | | |
| Departmental Appropriation | \$ 1,376 | \$ 1,217 | \$ 159 |
| Nursing Grants Administration | 44 | 44 | — |
| Statewide Indirect Cost | 11 | 11 | — |
| Total Nursing Board | <u>\$ 1,431</u> | <u>\$ 1,272</u> | <u>\$ 159</u> |
| Nursing Home Administrators Board: | | | |
| Departmental Appropriation | \$ 165 | \$ 149 | \$ 16 |
| Statewide Indirect Cost | 6 | 6 | — |
| Total Nursing Home Administrators Board | <u>\$ 171</u> | <u>\$ 155</u> | <u>\$ 16</u> |
| Optometry Board: | | | |
| Departmental Appropriation | \$ 69 | \$ 66 | \$ 3 |
| Statewide Indirect Cost | 1 | 1 | — |
| Total Optometry Board | <u>\$ 70</u> | <u>\$ 67</u> | <u>\$ 3</u> |
| Pharmacy Board: | | | |
| Departmental Appropriation | \$ 544 | \$ 544 | \$ — |
| Statewide Indirect Cost | 10 | 10 | — |
| Total Pharmacy Board | <u>\$ 554</u> | <u>\$ 554</u> | <u>\$ —</u> |
| Podiatry Board: | | | |
| Departmental Appropriation | \$ 28 | \$ 26 | \$ 2 |
| Statewide Indirect Cost | 2 | 2 | — |
| Total Podiatry Board | <u>\$ 30</u> | <u>\$ 28</u> | <u>\$ 2</u> |
| Pollution Control Agency: | | | |
| Nonappropriated Authority | \$ 30 | \$ 30 | \$ — |
| Psychology Board: | | | |
| Departmental Appropriation | \$ 268 | \$ 238 | \$ 30 |
| Statewide Indirect Cost | 7 | 7 | — |
| Total Psychology Board | <u>\$ 275</u> | <u>\$ 245</u> | <u>\$ 30</u> |
| Social Work Licensing Board: | | | |
| Departmental Appropriation | \$ 450 | \$ 444 | \$ 6 |
| Statewide Indirect Cost | 4 | 4 | — |
| Total Social Work Licensing Board | <u>\$ 454</u> | <u>\$ 448</u> | <u>\$ 6</u> |
| State University System: | | | |
| Nonappropriated Authority | \$ 271 | \$ 148 | \$ 123 |
| Department of Transportation: | | | |
| Nonappropriated Authority | \$ 1,305 | \$ 447 | \$ 858 |
| Veterinary Medicine Board: | | | |
| Departmental Appropriation | \$ 110 | \$ 106 | \$ 4 |
| Total Expenditures and Transfers—Out | <u>\$ 23,345</u> | <u>\$ 15,745</u> | <u>\$ 7,600</u> |

STATE OF MINNESOTA
STATE GOVERNMENT FUND (1)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-----------------|---------------|---|
| Excess of Revenues Over (Under) Expenditures and Transfers—Out | \$ (6,767) | \$ 964 | \$ 7,731 |
| Budgetary Fund Balance, July 1, 1991 | 6,026 | 6,026 | — |
| Prior Year Adjustments | 619 | 767 | 148 |
| Fund Balance, June 30, 1992 | \$ (122) | \$ 7,757 | \$ 7,879 |
| Less: Appropriation Carryover | — | 6,841 | (6,841) |
| Undesignated Fund Balance, June 30, 1991 | <u>\$ (122)</u> | <u>\$ 916</u> | <u>\$ 1,038</u> |
| | (2) | | |

- (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.
- (2) The State Government Fund portion included with the General Fund in the CAFR has a budgeted deficit because it includes new regulatory programs which are mandated to recover their start up costs within the first five years but may operate at a deficit for some of those years.

STATE OF MINNESOTA
TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-------------------|---|
| Net Revenues and Transfers—In: | | | |
| Net Revenues: | | | |
| Federal Revenues | \$ 226,940 | \$ 206,275 | \$ (20,665) |
| Local Government Loans | 27,384 | 2,915 | (24,469) |
| License Fees | 17,911 | 18,361 | 450 |
| Departmental Services | 24,522 | 22,004 | (2,518) |
| Investment Income | 13,401 | 12,597 | (804) |
| Other Revenue | 10,252 | 8,536 | (1,716) |
| Net Revenues | <u>\$ 320,410</u> | <u>\$ 270,688</u> | <u>\$ (49,722)</u> |
| Transfers from Other Funds: | | | |
| General Fund | \$ 1,306 | \$ 1,306 | \$ — |
| Highway Users Tax Distribution Fund | 476,785 | 476,121 | (664) |
| Total Transfers from Other Funds | <u>\$ 478,091</u> | <u>\$ 477,427</u> | <u>\$ (664)</u> |
| Total Net Revenues and Transfers—In | <u>\$ 798,501</u> | <u>\$ 748,115</u> | <u>\$ (50,386)</u> |
| Expenditures and Transfers—Out: | | | |
| Department of Administration: | | | |
| 1984 Administration Building Fund | \$ 86 | \$ 86 | \$ — |
| Capital Projects Administration | 55 | 55 | — |
| Transportation Building | 492 | 492 | — |
| Total Department of Administration | <u>\$ 633</u> | <u>\$ 633</u> | <u>\$ —</u> |
| Arts Board: | | | |
| Department of Transportation—Brainerd Headquarters | \$ 15 | \$ 15 | \$ — |
| Percent for Arts | 5 | 5 | — |
| Total Arts Board | <u>\$ 20</u> | <u>\$ 20</u> | <u>\$ —</u> |
| Department of Education: | | | |
| Traffic Safety Project | \$ 21 | \$ 21 | \$ — |
| Finance Nonoperating: | | | |
| Minnesota Safety Council | \$ 71 | \$ 71 | \$ — |
| General Purposes Contingency | 200 | — | 200 |
| Tort Claims | 600 | 410 | 190 |
| Total Finance Nonoperating | <u>\$ 871</u> | <u>\$ 481</u> | <u>\$ 390</u> |
| Department of Health | \$ 1,511 | \$ 1,511 | \$ — |
| Legislative Commission — Miss River Contingency | \$ 32 | \$ 32 | \$ — |
| Department of Public Safety: | | | |
| Departmental Appropriation | \$ 63,958 | \$ 63,269 | \$ 689 |
| Department of Trade & Economic Development: | | | |
| Travel Information Centers | \$ 729 | \$ 725 | \$ 4 |

STATE OF MINNESOTA
TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-------------------|---|
| Department of Transportation: | | | |
| Departmental Appropriation | \$ 328,685 | \$ 324,093 | \$ 4,592 |
| 1981 Capital Improvements | 17 | 17 | — |
| 1982 Capital Improvements | 4 | 4 | — |
| 1983 Capital Improvements – Rest Areas | 1 | 1 | — |
| 1984 Capital Improvements | 1 | 1 | — |
| 1984 Capital Improvements – Rest Areas | 17 | 17 | — |
| 1985 Capital Improvements – Rest Areas | 458 | 458 | — |
| 1987 Capital Improvements | 34 | 34 | — |
| 1987 Capital Improvements – Rest Areas | 4 | 4 | — |
| 1989 Capital Improvements | 2,523 | 2,523 | — |
| 1990 Capital Improvements | 2,354 | 2,354 | — |
| Acton Township Road Claim | 7 | 7 | — |
| Advance Right of Way | 96 | — | 96 |
| Carrier Authority Regulation | 34 | 5 | 29 |
| Federal/State Safety | 858 | 225 | 633 |
| Gifts and Grants | 19 | 19 | — |
| Highway Debt Service | 14,864 | 13,997 | 867 |
| Highway Improvement | 388,502 | 373,011 | 15,491 |
| Limousine Services Permits | 75 | 73 | 2 |
| Road Use Permits | 3,104 | — | 3,104 |
| State Bridge Construction | 81 | — | 81 |
| Statewide Indirect Cost | 2,652 | 2,652 | — |
| Tourism Interagency Agreement | 155 | 81 | 74 |
| Transportation Research | 75 | 23 | 52 |
| Water Contamination Claims | 22 | 22 | — |
| Total Department of Transportation | <u>\$ 744,642</u> | <u>\$ 719,621</u> | <u>\$ 25,021</u> |
| Transportation Regulation Board | <u>\$ 730</u> | <u>\$ 720</u> | <u>\$ 10</u> |
| Total Expenditures and Transfers—Out | <u>\$ 813,147</u> | <u>\$ 787,033</u> | <u>\$ 26,114</u> |
| Excess of Revenues and Transfers—In Over (Under) | | | |
| Expenditures and Transfers—Out | \$ (14,646) | \$ (38,918) | \$ (24,272) |
| Budgetary Fund Balance, July 1, 1991 | 82,676 | 82,676 | — |
| Prior Year Adjustments | — | 9,625 | 9,625 |
| Budgetary Fund Balance, June 30, 1992 | <u>\$ 68,030</u> | <u>\$ 53,383</u> | <u>\$ (14,647)</u> |
| Less: Appropriation Carryover | — | 12,435 | (12,435) |
| Undesignated Fund Balance, June 30, 1992 | <u>\$ 68,030</u> | <u>\$ 40,948</u> | <u>\$ (27,082)</u> |

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, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-------------------|---|
| Net Revenues: | | | |
| Motor Vehicle License Taxes | \$ 357,956 | \$ 349,878 | \$ (8,078) |
| Fuel Taxes | 449,686 | 455,357 | 5,671 |
| Departmental Services | 5,089 | 5,009 | (80) |
| Other Revenue | 900 | 706 | (194) |
| Net Revenues | <u>\$ 813,631</u> | <u>\$ 810,950</u> | <u>\$ (2,681)</u> |
| Expenditures and Transfers—Out: | | | |
| Department of Administration: | | | |
| Capital Projects Administration | \$ 535 | \$ — | \$ 535 |
| Finance Nonoperating: | | | |
| General Purposes Contingency | \$ 125 | \$ — | \$ 125 |
| Department of Public Safety: | | | |
| Departmental Appropriation | \$ 10,344 | \$ 10,243 | \$ 101 |
| Collegiate License Plates | 109 | — | 109 |
| General Fund Reimbursement | 1,026 | 1,026 | — |
| Trunk Highway Fund Reimbursement | 437 | 437 | — |
| Total Department of Public Safety | <u>\$ 11,916</u> | <u>\$ 11,706</u> | <u>\$ 210</u> |
| Department of Revenue: | | | |
| All Terrain Vehicle Unrefunded Gas Tax | \$ 574 | \$ 574 | \$ — |
| Forest Road Unrefunded Gas Tax | 504 | 504 | — |
| Motorboat Unrefunded Gas Tax | 5,736 | 5,736 | — |
| Snowmobile Unrefunded Gas Tax | 2,868 | 2,868 | — |
| Special Taxes Petroleum | 1,720 | 1,682 | 38 |
| Total Department of Revenue | <u>\$ 11,402</u> | <u>\$ 11,364</u> | <u>\$ 38</u> |
| Department of Transportation: | | | |
| Highway Tax Distribution | \$ 788,862 | \$ 788,862 | \$ — |
| Statewide Indirect Cost | 465 | 465 | — |
| Total Department of Transportation | <u>\$ 789,327</u> | <u>\$ 789,327</u> | <u>\$ —</u> |
| Total Expenditures and Transfers—Out | <u>\$ 813,305</u> | <u>\$ 812,397</u> | <u>\$ 908</u> |
| Excess of Revenues Over (Under) | | | |
| Expenditures and Transfers—Out | \$ 326 | \$ (1,447) | \$ (1,773) |
| Budgetary Fund Balance, July 1, 1991 | 1,019 | 1,019 | — |
| Prior Year Adjustments | — | 1,523 | 1,523 |
| Undesignated Fund Balance, June 30, 1992 | <u>\$ 1,345</u> | <u>\$ 1,095</u> | <u>\$ (250)</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, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Net Revenues: | | | |
| Fuel Taxes | \$ 2,600 | \$ 2,665 | \$ 65 |
| Aircraft Registration | 1,800 | 2,745 | 945 |
| Airline Flight Property Taxes | 8,151 | 7,948 | (203) |
| License Fees | 4 | 3 | (1) |
| Departmental Services | 78 | 977 | 899 |
| Investment Income | 1,200 | 1,336 | 136 |
| Other Revenues | 920 | 620 | (300) |
| Net Revenues | <u>\$ 14,753</u> | <u>\$ 16,294</u> | <u>\$ 1,541</u> |
| Expenditures: | | | |
| Legislative Coordinating Commission: | | | |
| Metropolitan Airport Advisory Council | \$ 15 | \$ 12 | \$ 3 |
| Department of Transportation: | | | |
| Departmental Appropriation | \$ 17,469 | \$ 14,330 | \$ 3,139 |
| Air Transport System | 784 | 757 | 27 |
| Data Processing Development | 100 | 100 | — |
| Equipment | 58 | 41 | 17 |
| Statewide Indirect Cost | 47 | 47 | — |
| Total Department of Transportation | <u>\$ 18,458</u> | <u>\$ 15,275</u> | <u>\$ 3,183</u> |
| Total Expenditures | <u>\$ 18,473</u> | <u>\$ 15,287</u> | <u>\$ 3,186</u> |
| Excess of Revenues Over (Under) Expenditures | \$ (3,720) | \$ 1,007 | \$ 4,727 |
| Budgetary Fund Balance, July 1, 1991 | 12,586 | 12,586 | — |
| Prior Year Adjustments | — | 462 | 462 |
| Budgetary Fund Balance, June 30, 1992 | <u>\$ 8,866</u> | <u>\$ 14,055</u> | <u>\$ 5,189</u> |
| Less: Appropriation Carryover | — | 2,905 | (2,905) |
| Undesignated Fund Balance, June 30, 1992 | <u>\$ 8,866</u> | <u>\$ 11,150</u> | <u>\$ 2,284</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, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|----------|----------|---|
| Net Revenues and Transfers—In: | | | |
| Net Revenues: | | | |
| Tobacco Taxes | \$ 7,583 | \$ 7,286 | \$ (297) |
| Investment Income | — | 268 | 268 |
| Other Revenue | 73 | 397 | 324 |
| Net Revenue | \$ 7,656 | \$ 7,951 | \$ 295 |
| Transfers from Federal Fund | 49 | 49 | — |
| Total Net Revenues and Transfers—In | \$ 7,705 | \$ 8,000 | \$ 295 |
| Expenditures and Transfers—Out: | | | |
| Department of Administration: | | | |
| Land Survey Control Points Inventory | \$ 83 | \$ 83 | \$ — |
| Local Geographic Information System | 72 | 72 | — |
| Statewide Land Use Update | 169 | 169 | — |
| Total Department of Administration | \$ 324 | \$ 324 | \$ — |
| Department of Agriculture: | | | |
| Native Grass and Wildflower Seed | \$ 48 | \$ 48 | \$ — |
| Nitrogen and Water Management | 128 | 128 | — |
| Pesticide Spill Reveiws | 128 | 128 | — |
| Total Department of Agriculture | \$ 304 | \$ 304 | \$ — |
| Department of Education: | | | |
| Environmental Education Programs | \$ 320 | \$ 320 | \$ — |
| Finance Nonoperating: | | | |
| Budget Reduction Transfers | \$ 2,000 | \$ 2,000 | \$ — |
| Minnesota Historical Society: | | | |
| Fur Trade Research | \$ 40 | \$ 40 | \$ — |
| Historical Data Base | 135 | 135 | — |
| Preservation of Historic Shipwrecks | 40 | 40 | — |
| Total Minnesota Historical Society | \$ 215 | \$ 215 | \$ — |
| Legislative Commission on Minnesota Resources | \$ 336 | \$ 336 | \$ — |
| Department of Natural Resources: | | | |
| Accelerated Wild Turkey Management | \$ 25 | \$ 25 | \$ — |
| Access to Lakes and Rivers | 538 | 538 | — |
| Acquisition & Devel of Scientific/Nat'l Areas | 81 | 81 | — |
| Aquifer Analyses | 73 | 73 | — |
| Biological Control of Eurasian Milfoil | 14 | 14 | — |
| Catch and Release Program | 33 | 33 | — |
| Cooperative Urban Aquatic Education | 114 | 114 | — |
| Land & Water Conservation Fund Administration | 41 | 41 | — |
| Lake Minnetonka Bass Tracking | 43 | 43 | — |
| Local Rivers Planning | 158 | 158 | — |
| Mature Aspen Decay Models | 33 | 33 | — |
| Metro Lakes Fishing Opportunities | 17 | 17 | — |
| Minnesota Old—Growth Forests | 43 | 43 | — |
| Mystery Cave Resource Evaluation | 90 | 90 | — |
| Off—Highway Vehicle Recreation Area | 23 | 23 | — |

STATE OF MINNESOTA
MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------|------------|---|
| Department of Natural Resources (continued): | | | |
| Pilot Fish Pond Complex | 125 | 125 | — |
| Private Fish Stocking Survey | 9 | 9 | — |
| Private Forest Oak Regeneration | 44 | 44 | — |
| State Forest Land Acquisition | 320 | 320 | — |
| Statewide Public Recreation Map | 145 | 145 | — |
| Superior Hiking Trail | 243 | 243 | — |
| Swan & Heron Lake Area Projects | 998 | 998 | — |
| Wildlife Oriented Recreation | 4 | 4 | — |
| Youth in Natural Resources | 172 | 172 | — |
| Total Department of Natural Resources | \$ 3,386 | \$ 3,386 | \$ — |
| Pollution Control Agency: | | | |
| Waterwatch Citizen Monitoring | \$ 140 | \$ 140 | \$ — |
| State University System: | | | |
| Aquifer Analysis | \$ 6 | \$ 6 | \$ — |
| University of Minnesota: | | | |
| Accelerated Soil Survey | \$ 635 | \$ 635 | \$ — |
| Aeration Technology | 74 | 74 | — |
| Aquaculture Facility | 600 | 600 | — |
| Aspen Hybrids | 35 | 35 | — |
| Avian Flu Virus in Mallard Ducks | 8 | 8 | — |
| Bioremedial Technology for Groundwater | 48 | 48 | — |
| Black Bear Research | 50 | 50 | — |
| Community Gardening | 55 | 55 | — |
| Continuing Education in Outdoor Recreation | 63 | 63 | — |
| Greenstone Belt Geologic Survey | 60 | 60 | — |
| Lake Superior Research Institute | 200 | 200 | — |
| Land Use and Design to Enhance Environment | 50 | 50 | — |
| Mosquito Control | 75 | 75 | — |
| Nutrient Cycling and Tree Suitability | 110 | 110 | — |
| Raptors Rehabilitation & Education Facilities | 38 | 38 | — |
| Reclamation of Recreation Systems | 100 | 100 | — |
| Regeneration and Mgt. of Oak Forests | 113 | 113 | — |
| Residential Land Use Guidelines | 75 | 75 | — |
| Total University of Minnesota | \$ 2,389 | \$ 2,389 | \$ — |
| Office of Waste Management: | | | |
| Landspreading of Yard Waste | \$ 100 | \$ 100 | \$ — |
| Soil and Leaf Composting Project | 110 | 110 | — |
| Total Office of Waste Management | \$ 210 | \$ 210 | \$ — |
| Total Expenditures and Transfers—Out | \$ 9,630 | \$ 9,630 | \$ — |
| Excess of Revenues and Transfers—In Over (Under) | | | |
| Expenditures and Transfers—Out | \$ (1,925) | \$ (1,630) | 295 |
| Budgetary Fund Balance, July 1, 1991 | 2,070 | 2,070 | — |
| Prior Year Adjustments | — | 87 | 87 |
| Budgetary Fund Balance, June 30, 1992 | \$ 145 | \$ 527 | \$ 382 |
| Less: Appropriation Carryover | — | 522 | (522) |
| Undesignated Fund Balance, June 30, 1992 | \$ 145 | \$ 5 | \$ (140) |

STATE OF MINNESOTA
NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Net Revenues and Transfers—In: | | | |
| Net Revenues: | | | |
| License Fees | \$ 5,973 | \$ 5,787 | \$ (186) |
| Departmental Services | 205 | 210 | 5 |
| Investment Income | 322 | 286 | (36) |
| Other Revenue | 1,462 | 1,361 | (101) |
| Net Revenues | <u>\$ 7,962</u> | <u>\$ 7,644</u> | <u>\$ (318)</u> |
| Transfers from Other Funds: | | | |
| General Fund | \$ 144 | \$ 144 | \$ — |
| Highway Users Tax Distribution Fund | 9,178 | 9,178 | — |
| Federal Fund | 200 | 200 | — |
| Total Transfers from Other Funds | <u>\$ 9,522</u> | <u>\$ 9,522</u> | <u>\$ —</u> |
| Total Net Revenues and Transfers—In | <u>\$ 17,484</u> | <u>\$ 17,166</u> | <u>\$ (318)</u> |
| Expenditures: | | | |
| Department of Natural Resources: | | | |
| Departmental Appropriation | \$ 16,128 | \$ 15,728 | \$ 400 |
| Aquatic Exotic Species Control | 166 | 39 | 127 |
| Grand Portage State Park Land Acquisition | 19 | — | 19 |
| Lake Superior Safe Harbor Program | 250 | 250 | — |
| Olmstead County Land Acquisition | 13 | — | 13 |
| State Park Development Projects | 584 | 436 | 148 |
| State Parks Land Acquisitions | 750 | 284 | 466 |
| Statewide Indirect Cost | 78 | 78 | — |
| Total Department of Natural Resources | <u>\$ 17,988</u> | <u>\$ 16,815</u> | <u>\$ 1,173</u> |
| Total Expenditures | <u>\$ 17,988</u> | <u>\$ 16,815</u> | <u>\$ 1,173</u> |
| Excess of Revenues and Transfers—In Over (Under) Expenditures | \$ (504) | \$ 351 | \$ 855 |
| Budgetary Fund Balance, July 1, 1991 | 6,832 | 6,832 | — |
| Prior Year Adjustments | — | 469 | 469 |
| Undesignated Fund Balance, June 30, 1992 | <u>\$ 6,328</u> | <u>\$ 7,652</u> | <u>\$ 1,324</u> |
| | | (1) | |

(1) The Actual Undesignated Fund Balance at June 30, 1992 includes amounts dedicated for the following programs (in thousands):

| | |
|----------------------|-----------------|
| All Terrain Vehicles | \$ 3,272 |
| Snowmobiling | 1,639 |
| Water Recreation | 1,808 |
| Land Acquisition | 758 |
| Non—Game Wildlife | 175 |
| Total | <u>\$ 7,652</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, 1992
 (IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Net Revenues: | | | |
| Federal Revenues | \$ 12,700 | \$ 12,090 | \$ (610) |
| License Fees | 37,961 | 36,040 | (1,921) |
| Departmental Services | 492 | 634 | 142 |
| Investment Income | 1,400 | 823 | (577) |
| Other Revenue | 447 | 723 | 276 |
| Total Net Revenues | <u>\$ 53,000</u> | <u>\$ 50,310</u> | <u>\$ (2,690)</u> |
| Expenditures and Transfers—Out: | | | |
| Department of Natural Resources: | | | |
| Departmental Appropriation | \$ 41,371 | \$ 40,378 | \$ 993 |
| 1854 Indian Treaty | 678 | 678 | — |
| Computerized Licensing | 407 | 403 | 4 |
| Deer Habitat Improvement | 1,345 | 1,338 | 7 |
| Emergency Deer Feeding | 130 | 57 | 73 |
| Fish Management Intensification | 3,632 | 3,601 | 31 |
| Fish Trout Stream Management | 524 | 517 | 7 |
| Fish and Wildlife Management | 32 | 9 | 23 |
| Game and Fish Debt Service | 35 | 35 | — |
| Heron Lake and Swan Lake Projects | 120 | 52 | 68 |
| Leech Lake Reservation | 347 | 347 | — |
| Pelting | 1 | 1 | — |
| Pheasant Habitat Improvement | 496 | 488 | 8 |
| Public Hunting Grounds | 874 | 861 | 13 |
| Statewide Indirect Costs | 536 | 536 | — |
| Waterfowl Habitat Improvement | 690 | 671 | 19 |
| Wildlife Acquisition – License | 1,684 | 1,305 | 379 |
| Total Department of Natural Resources: | <u>\$ 52,902</u> | <u>\$ 51,277</u> | <u>\$ 1,625</u> |
| Total Expenditures and Transfers—Out | <u>\$ 52,902</u> | <u>\$ 51,277</u> | <u>\$ 1,625</u> |
| Excess of Revenues Over (Under) | | | |
| Expenditures and Transfers—Out | \$ 98 | \$ (967) | \$ (1,065) |
| Budgetary Fund Balance, July 1, 1991 | 5,329 | 5,329 | — |
| Prior Year Adjustments | — | 326 | 326 |
| Budgetary Fund Balance, June 30, 1992 | <u>\$ 5,427</u> | <u>\$ 4,688</u> | <u>\$ (739)</u> |
| Less: Appropriation Carryover | — | 543 | (543) |
| Undesignated Fund Balance, June 30, 1992 | <u>\$ 5,427</u> | <u>\$ 4,145</u> | <u>\$ (1,282)</u> |

STATE OF MINNESOTA
ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|---|------------------|------------------|---|
| Net Revenues: | | | |
| Solid and Hazardous Waste Disposal Taxes | \$ 8,213 | \$ 7,187 | \$ (1,026) |
| License Fees | 27,793 | 37,821 | 10,028 |
| Investment Income | 1,961 | 1,964 | 3 |
| Other Revenue | 3,256 | 6,497 | 3,241 |
| Net Revenues | <u>\$ 41,223</u> | <u>\$ 53,469</u> | <u>\$ 12,246</u> |
| Expenditures and Transfers—Out: | | | |
| Department of Agriculture: | | | |
| Agricultural Chemical Superfund | \$ 129 | \$ 129 | \$ — |
| Environmental Response, Compensation | 142 | 142 | — |
| Total Department of Agriculture | <u>\$ 271</u> | <u>\$ 271</u> | <u>\$ —</u> |
| Attorney General: | | | |
| Environmental Enforcement | \$ 119 | \$ 114 | \$ 5 |
| Department of Commerce: | | | |
| Petroleum Tank Release Cleanup | \$ 583 | \$ 583 | \$ — |
| Petroleum Tank Release Cleanup—Administration | 221 | 216 | 5 |
| Petroleum Tank Release Cleanup—Reimbursement | 38,323 | 38,323 | — |
| Total Department of Commerce | <u>\$ 39,127</u> | <u>\$ 39,122</u> | <u>\$ 5</u> |
| Harmful Substance Compensation Board | \$ 2,405 | \$ 216 | \$ 2,189 |
| Department of Health | \$ 168 | \$ 132 | \$ 36 |
| Department of Natural Resources: | | | |
| Environmental Enforcement – Field Citation | \$ 100 | \$ 100 | \$ — |
| Pollution Control Agency: | | | |
| Superfund – Administration | \$ 3,937 | \$ 3,888 | \$ 49 |
| Motor Vehicle Transfer – Administration | 2,949 | 2,848 | 101 |
| Petroleum Tank Release Cleanup—Administration | 1,563 | 1,561 | 2 |
| Metro Landfill Contingency – Administration | 1,663 | 243 | 1,420 |
| Air Quality – Permit Program | 3,078 | 3,078 | — |
| Environmental Law Enforcement | 460 | 197 | 263 |
| General Support – Permit Program | 1,164 | 1,095 | 69 |
| Hazardous Waste – Permit Program | 1,740 | 1,688 | 52 |
| Low Level Radiation – Permit Program | 39 | 28 | 11 |
| Motor Vehicle Transfer – Administration | 509 | — | 509 |
| Petroleum Tank Release Compensation Board | 783 | 783 | — |
| Pollution Prevention | 46 | 46 | — |
| Property Transfer Program | 75 | 42 | 33 |
| Solid Waste Control—Metro Landfill Abatement | 2,550 | 2,550 | — |
| Solid Waste Fees | 354 | 318 | 36 |
| Statewide Indirect Cost | 85 | 85 | — |
| Superfund – Specific Project | 3,173 | 3,173 | — |
| Waste Tire Management—Motor Vehicle Transfer | 358 | — | 358 |
| Water Quality – Permit Program | 1,887 | 1,887 | — |
| Total Pollution Control Agency | <u>\$ 26,413</u> | <u>\$ 23,510</u> | <u>\$ 2,903</u> |

STATE OF MINNESOTA
ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1992
(IN THOUSANDS)

| | Budget | Actual | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Department of Public Safety: | | | |
| Emergency Response Commission | \$ 41 | \$ 40 | \$ 1 |
| Department of Revenue: | | | |
| Administration – Metro Landfill Abatement | \$ 46 | \$ 44 | \$ 2 |
| Administration – Metro Landfill Contingency | 46 | 44 | 2 |
| Total Department of Revenue | <u>\$ 92</u> | <u>\$ 88</u> | <u>\$ 4</u> |
| Department of Trade & Economic Development: | | | |
| Community Environment | \$ 215 | \$ 215 | \$ – |
| Department of Transportation: | | | |
| Junkyard Regulation | \$ 200 | \$ 200 | \$ – |
| Office Waste Management: | | | |
| Pollution Prevention – General Support | \$ 50 | \$ 40 | \$ 10 |
| Waste Tire Management–Motor Vehicle Transfer | 150 | – | 150 |
| Pollution Prevention | 855 | 851 | 4 |
| Total Office Waste Management | <u>\$ 1,055</u> | <u>\$ 891</u> | <u>\$ 164</u> |
| Total Expenditures and Transfers–Out | <u>\$ 70,206</u> | <u>\$ 64,899</u> | <u>\$ 5,307</u> |
| Excess of Revenues Over (Under) | | | |
| Expenditures and Transfers–Out | \$ (28,983) | \$ (11,430) | \$ 17,553 |
| Budgetary Fund Balance, July 1, 1991 | 35,209 | 35,209 | – |
| Prior Year Adjustments | – | 624 | 624 |
| Undesignated Fund Balance, June 30, 1992 | <u>\$ 6,226</u> | <u>\$ 24,403</u> | <u>\$ 18,177</u> |
| | | (1) | |

(1) The Actual Undesignated Fund Balance at June 30, 1992 includes amounts dedicated for the following purposes (in thousands):

| | |
|---|------------------|
| Metro Landfill Abatement | \$ 6,962 |
| Metro Landfill Contingency | 9,074 |
| Harmful Substances Board | 2,189 |
| Petro Tank Release Cleanup | 481 |
| Superfund Specific Project | 2,197 |
| Waste Tire Administration and Operation | 1,017 |
| Environmental Enforcement | 267 |
| Other | 2,216 |
| Total | <u>\$ 24,403</u> |

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Comprehensive annual financial report for the
year ended June 30, ...

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