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**Supplement to the
Comprehensive Annual
Financial Report**

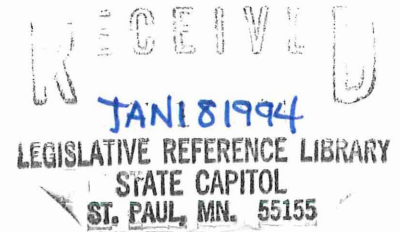
Minnesota
Comparison of
Budget and Actual
Revenues, Expenditures
and Changes in
Fund Balances

Legal Level of
Budgetary Control
All Budgeted Funds
Year Ended June 30, 1993

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Pursuant to Minn. Stat. 15A.60

INTRODUCTION



This report is prepared as a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 1993. 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
 - Health Care Access
 - Minnesota Resources
 - Natural Resources
 - Game and Fish
 - Environmental

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 June 16 and November 23, 1993, Fund Balance Analyses prepared by the Department of Finance. These differences are explained in the notes to the General Fund statement.

AUDIT

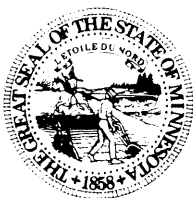
This report is prepared as a part of the State's Comprehensive Annual Financial Report and as such is included in the scope of the audit of that report, by the Office of the Legislative Auditor. Their opinion on this report is included.

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, 1993

TABLE OF CONTENTS

Auditor's Opinion	1
Summary of Reporting Policies	2
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis (and notes):	
General Fund	4
State Government Fund	19
Trunk Highway Fund	22
Highway User Tax Distribution Fund	24
State Airports Fund	25
Health Care Access Fund	26
Minnesota Resources Fund	27
Natural Resources Fund	29
Game and Fish Fund	30
Environmental Fund	31

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STATE OF MINNESOTA
OFFICE OF THE LEGISLATIVE AUDITOR
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JAMES R. NOBLES, LEGISLATIVE AUDITOR

Independent Auditor's Report

Members of the Legislature

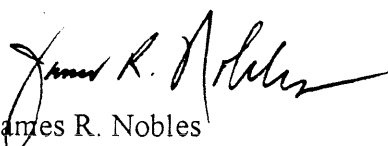
The Honorable Arne Carlson, Governor

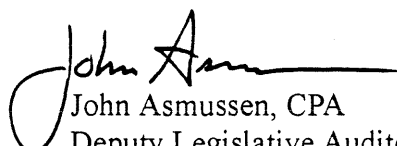
John Gunyou, Commissioner, Department of Finance

We have audited the general purpose financial statements of the State of Minnesota as of and for the year ended June 30, 1993, and have issued our report thereon dated December 1, 1993. 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, 1993

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 1993 Legislature. For the General Fund these amounts are, primarily, from the June 16, 1993 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) 1993, or appropriations for FY 1994 that were available for, and used in, FY 1993.

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 1993. 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 1993.

Actual expenditures include disbursements and encumbrances for fiscal year 1993. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund in 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 1993, including any made after June 30, 1993. 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. There was no spending in excess of authorized limits in FY 1993.

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
Individual Income Tax	\$ 3,389,700	\$ 3,471,374	\$ 81,674
Corporate Income and Bank Excise Tax	496,200	509,534	13,334
Sales Tax	2,402,716	2,374,192	(28,524)
Motor Vehicle Excise Tax	298,900	295,815	(3,085)
Inheritance, Estate and Gift Tax	17,271	19,770	2,499
Liquor, Wine and Beer Tax	53,641	54,864	1,223
Cigarette and Tobacco Tax	148,750	134,908	(13,842)
Deed and Mortgage Registration	78,700	80,715	2,015
Insurance Gross Earnings & Fire Marshal Tax	132,700	135,692	2,992
Legalized Gambling Taxes	54,316	57,751	3,435
Health Care Surcharge Taxes	52,183	64,983	12,800
Income Tax Reciprocity	24,127	24,127	—
Other Taxes	9,463	11,514	2,051
Investment Income	23,200	21,917	(1,283)
Lottery Revenue	30,891	34,287	3,396
Departmental Services	181,233	99,321	(81,912)
State University Tuition & Fees	103,522	108,655	5,133
State Community College Tuition & Fees	53,963	64,377	10,414
Care and Hospitalization	165,647	160,210	(5,437)
Human Services County Reimbursement	232,626	221,330	(11,296)
Other Reimbursements	38,439	59,393	20,954
Other Revenue	41,400	88,270	46,870
Net Revenues	\$ 8,029,588	\$ 8,092,999	\$ 63,411
Transfers from Other Funds:			
Highway User Tax Distribution Fund	\$ 1,026	\$ 1,026	\$ —
Dislocated Worker Program Phaseout	5,000	5,000	—
Health Care Access Fund	4,368	4,368	—
Other Special Revenue Funds	5,456	7,679	2,223
Repayment of Revolving Fund Advances	8,053	8,078	25
Permanent School Fund	3,647	3,647	—
All Other Transfers	3,267	3,623	356
Total Transfers from Other Funds	\$ 30,817	\$ 33,421	\$ 2,604
Total Net Revenues and Transfers—In	\$ 8,060,405	\$ 8,126,420	\$ 66,015
Expenditures and Transfers—Out:			
Abstractors Board	\$ 8	\$ 6	\$ 2
Accountancy Board	\$ 455	\$ 443	\$ 12
Department of Administration:			
Departmental Appropriation	\$ 26,289	\$ 22,004	\$ 4,285
Capital Area Repairs and Replacements	258	258	—
Commission on Reform and Efficiency (CORE)	1,553	1,553	—
Equipment Advance – Internal Service Funds	4,145	4,145	—
Local Government Reporting System	350	349	1
Materials Recovery Facility	96	96	—
Waste Reduction, Procurement and Recycling	419	419	—
Total Department of Administration	\$ 33,110	\$ 28,824	\$ 4,286

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Agriculture:			
Departmental Appropriation	\$ 10,621	\$ 10,603	\$ 18
Agricultural Development Bond Promotion	150	149	1
Agriculture Information Centers	50	50	–
County District Agriculture Society Grants	100	100	–
Dairy Legal Challenge	50	50	–
Demonstration Grant Program	27	27	–
Duluth Seaway Port Authority	80	80	–
Elk Damage Compensation	9	8	1
Family Farm Interest Payment Adjustments	558	512	46
Farm Crisis Assistance	200	199	1
Farm Safety, Youth Program	153	38	115
Minnesota Grown–WIC Coupons	50	48	2
Minn Education in Agriculture Leadership Cncl	12	10	2
Minn Livestock Breeders Association Grants	19	19	–
Mn Grown Matching Account	75	75	–
Northern Crops Institute	70	70	–
Oxygenated Gas Program	150	143	7
Rural Finance Authority	154	154	–
Sustainable Agriculture Demonstration Grants	80	80	–
Timberwolf – Livestock Damage Claims	40	40	–
Total Department of Agriculture	\$ 12,648	\$ 12,455	\$ 193
Amateur Sports Commission	\$ 444	\$ 443	\$ 1
Animal Health Board:			
Departmental Appropriation	\$ 1,890	\$ 1,866	\$ 24
Avian Influenza	10	10	–
Indemnities	50	–	50
Integrated Pseudorabies Control	150	135	15
Total Animal Health Board	\$ 2,100	\$ 2,011	\$ 89
Architecture & Engineering Board	\$ 541	\$ 536	\$ 5
Arts Board:			
Departmental Appropriation	\$ 592	\$ 592	\$ –
Grants and Subsidies	2,025	2,025	–
Kee Theatre	20	20	–
NEA Grant Matching	116	116	–
Regional Arts Councils	1,290	1,290	–
Total Arts Board	\$ 4,043	\$ 4,043	\$ –
Center for the Arts	\$ 5,099	\$ 5,093	\$ 6
Asian Pacific Council:			
Departmental Appropriation	\$ 173	\$ 173	\$ –
Asian Pacific Council Grants	13	13	–
Total Asian Pacific Council	\$ 186	\$ 186	\$ –

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Attorney General:			
Departmental Appropriation	\$ 19,745	\$ 19,634	\$ 111
DARE Advisory Council	76	76	—
Insurance Solvency Examinations	104	97	7
Psychopathic Personality Commitments	75	69	6
Residential Building Contractors	133	127	6
Skeen Case	39	27	12
Total Attorney General	<u>\$ 20,172</u>	<u>\$ 20,030</u>	<u>\$ 142</u>
Barber Examiners Board	\$ 134	\$ 119	\$ 15
Council on Black Minnesotans:			
Departmental Appropriation	\$ 198	\$ 198	\$ —
Black Minnesotans Council Grants	32	32	—
Total Council on Black Minnesotans	<u>\$ 230</u>	<u>\$ 230</u>	<u>\$ —</u>
Boxing Board	\$ 63	\$ 62	\$ 1
Capital Area Architectural & Planning Board:			
Departmental Appropriation	\$ 241	\$ 235	\$ 6
Landscaping and Parking Improvement	12	—	12
Minnesota Vietnam Veterans Memorial	3	—	3
Total Capital Area Architectural & Planning Board	<u>\$ 256</u>	<u>\$ 235</u>	<u>\$ 21</u>
Department of Commerce:			
Departmental Appropriation	\$ 12,132	\$ 11,838	\$ 294
Insurance Insolvency Examinations	856	830	26
Residential Building Contractors	474	447	27
Unclaimed Property	275	66	209
Total Department of Commerce	<u>\$ 13,737</u>	<u>\$ 13,181</u>	<u>\$ 556</u>
Community College System	\$ 184,149	\$ 168,941	\$ 15,208
Department of Corrections:			
Departmental Appropriation	\$ 179,035	\$ 176,972	\$ 2,063
Claims 1988	2	—	2
Claims 1992	64	61	3
Claims 1993	146	88	58
Minn Dept Health AIDS Prevention Grant	13	13	—
Total Department of Corrections	<u>\$ 179,260</u>	<u>\$ 177,134</u>	<u>\$ 2,126</u>
Corrections Ombudsman	\$ 439	\$ 437	\$ 2
Court of Appeals	\$ 5,819	\$ 5,642	\$ 177
Council on Disability	\$ 576	\$ 572	\$ 4
Disabled American Veterans—Grant in Aid	\$ 12	\$ 12	\$ —
Trial Court Judges	\$ 61,735	\$ 61,312	\$ 423

STATE OF MINNESOTA

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1993
 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Education:			
Departmental Appropriation	\$ 14,463	\$ 14,243	\$ 220
Faribault Residential School	8,594	8,379	215
Education Aids	2,102,485	2,086,314	16,171
Academic Excellence Foundation	269	265	4
Assessment of Teacher Performance	870	833	37
Attached Machinery	836	836	—
Border City Disparity Aid	835	835	—
Child Nutrition State Aids	5,925	5,925	—
Debt Service Equalization	3,000	3,000	—
Disaster Credit Aid	1	1	—
Disparity Reduction	12,763	12,763	—
Early Childhood Education—Tribal Schools	68	68	—
Educational Services Cooperative Units	733	733	—
Enterprise Zone Credit	9	9	—
Environmental Education	450	445	5
Foundation Aid	6,322	6,322	—
GED & Learn—to—Read TV Series	100	97	3
Homestead & Agricultural Credit	165,333	165,333	—
Liability Insurance—Ind Sch Dist 707	27	27	—
Management Information Services	3,275	3,275	—
Mobil Home Homestead Credit	3,028	3,028	—
Outcome Based Education	707	640	67
Planning, Evaluation, & Reporting Assistance	577	543	34
Real Property Credits	165	165	—
School Loans—Bond Payment	9,934	5,927	4,007
Short Term Borrowing	1,175	1,175	—
School District Transition Credit	43	43	—
Summer Health Care Interns	33	32	1
Teacher Education Improvement	108	42	66
Violence Prevention Education	1,750	1,750	—
Way To Grow	142	142	—
Total Department of Education	\$ 2,344,020	\$ 2,323,190	\$ 20,830
Department of Employee Relations:			
Departmental Appropriation	\$ 8,844	\$ 7,157	\$ 1,687
Government Training Service	40	40	—
Total Department of Employee Relations	\$ 8,884	\$ 7,197	\$ 1,687
Ethical Practices Board:			
Departmental Appropriation	\$ 356	\$ 356	\$ —
Campaign Financing	2,762	2,762	—
Total Ethical Practices Board	\$ 3,118	\$ 3,118	\$ —
Department of Finance:			
Departmental Appropriation	\$ 11,152	\$ 10,474	\$ 678
Local Government Trust	105	54	51
Total Department of Finance	\$ 11,257	\$ 10,528	\$ 729

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Finance Nonoperating:			
Debt Service, Direct Appropriation	\$ 189,649	\$ 189,649	\$ –
Arbitrage Rebate	1,841	1,841	–
Bonded Debt – Paying Agent Fee	21	21	–
Capital Project Transfers to General Projects Fund	400	400	–
Debt Service, Temporary Financing	–	–	–
Family Practice – Mayo Medical School	274	274	–
Freight Management Savings	685	–	685
General Purposes Contingent	306	–	306
Mayo Medical School	731	553	178
Medical Expense Reimbursement from Other Board	44	–	44
Minneapolis Municipal Employee Retirement	11,005	11,005	–
Judges Retirement Funding	1,434	1,434	–
Tort Claims	415	403	12
Transfer of Lands	494	2	492
Total Finance Nonoperating	\$ 207,299	\$ 205,582	\$ 1,717
Department of Gaming:			
Gambling Control	\$ 1,922	\$ 1,922	\$ –
Parimutuel Racing	1,056	743	313
Teleracing Regulation	146	10	136
Total Department of Gaming	\$ 3,124	\$ 2,675	\$ 449
Office of the Governor	\$ 3,416	\$ 3,394	\$ 22
Department of Health:			
Departmental Appropriation	\$ 49,600	\$ 47,295	\$ 2,305
Home Visiting Program	351	351	–
State Match Title XIX 1993	971	971	–
Medically Fragile Student Study	24	24	–
Total Department of Health	\$ 50,946	\$ 48,641	\$ 2,305
Higher Education Coordinating Board:			
Departmental Appropriation	\$ 3,375	\$ 3,373	\$ 2
Higher Education Grants	87,054	87,054	–
Interstate Tuition Reciprocity	3,657	3,657	–
Minitex Library Program	1,208	1,208	–
Summer Scholarships	214	213	1
Violence Prevention Program	150	149	1
Work Study	5,796	5,796	–
Total Higher Education Coordinating Board	\$ 101,454	\$ 101,450	\$ 4
Minnesota Historical Society:			
Archaeology	\$ 27	\$ 27	\$ –
Cloquet/Moose Lake Forest Fire	20	20	–
General Repair and Replacement	461	461	–
Governmental Learning Center	69	69	–
Historic Preservation Grants	100	100	–

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Minnesota Historical Society (continued):			
Minnesota Historical Society Operations	\$ 11,578	\$ 11,578	\$ –
Minnesota International Center	50	50	–
Sibley House	93	93	–
Statewide Outreach	363	363	–
Total Minnesota Historical Society	<u>\$ 12,761</u>	<u>\$ 12,761</u>	<u>\$ –</u>
Horticultural Society	\$ 72	\$ 72	\$ –
House of Representatives	\$ 22,668	\$ 19,971	\$ 2,697
Housing Finance Agency:			
Departmental Appropriation	\$ 14,159	\$ 14,159	\$ –
Transfer to Housing Finance Agency	1,000	1,000	–
Total Housing Finance Agency	<u>\$ 15,159</u>	<u>\$ 15,159</u>	<u>\$ –</u>
Department of Human Rights:			
Departmental Appropriation	\$ 3,144	\$ 3,129	\$ 15
Workers Compensation	150	150	–
Total Department of Human Rights	<u>\$ 3,294</u>	<u>\$ 3,279</u>	<u>\$ 15</u>
Department of Human Services:			
Departmental Appropriation	\$ 1,801,398	\$ 1,751,922	\$ 49,476
Minorities Therapists Recruitment	242	234	8
Ah–Gwa–Ching Shared Dietary Services	138	24	114
Anoka Miscellaneous Shared Services	639	241	398
Anoka Shared Psychiatric Services	86	83	3
Brainerd Miscellaneous Shared Services	132	114	18
Brainerd Shared Day Activity Center So	20	20	–
Brainerd Shared Dietary Services	43	22	21
Brainerd Shared Laundry Services	322	252	70
Brainerd Shared Medical & General Support	64	29	35
Brainerd Shared Technical Assistance	34	3	31
Cambridge Community Clinic	92	92	–
Cambridge Group Home	681	680	1
Cambridge Group Home	118	114	4
Cambridge Shared Community Services Operation	28	20	8
Cambridge Shared Counseling Services	22	16	6
Cambridge Shared Laundry Services	14	14	–
Community Social Services Act	55,937	55,807	130
Faribault Community Clinic	213	198	15
Faribault Community Work Activity	149	135	14
Faribault Group Home	853	853	–
Faribault Group Home	163	154	9
Faribault Shared Bakery Services	116	65	51
Faribault Shared Community Services Operation	61	51	10
Faribault Shared Laundry Services	550	407	143
Faribault Shared Miscellaneous Leases	1	1	–
Fergus Falls Shared Counseling Services	9	–	9
Fergus Falls Shared Dietary Maintenance Services	34	16	18

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Human Services (continued):			
Fergus Falls Shared Mental Health Clinic	\$ 9	\$ –	\$ 9
Fergus Falls Shared Outpatient Services	75	50	25
Fergus Falls Shared Services	8	7	1
Fergus Falls Shared Utilities	677	624	53
Crime Bill—Family Based Services	1,500	1,455	45
Anoka Lease Income—Property Maint	101	55	46
Fergus Falls Lease Income—Property Maint	89	33	56
St Peter Lease Income—Property Maint	4	4	–
Willmar Lease Income—Property Maint	42	39	3
Cambridge Lease Income—Property Maint	77	31	46
Faribault Lease Income—Property Maint	5	–	5
Brainerd Lease Income—Property Maint	52	26	26
Ah—Gwa—Ching Lease Income—Property Maint	11	–	11
Moose Lake Shared Administrative Services	3	–	3
Moose Lake Shared Community Services Oper	36	–	36
Moose Lake Shared Counseling Services	19	–	19
Recycling Project	13	13	–
Shared Services—Independent School Districts	9	3	6
Shared Services—Minn Job Training	10	–	10
Shared Services—Psychiatric/Medical Services	7	–	7
Shared Services—Univ of Minn Medical Student	88	2	86
Shared Services—Minn Day Training	9	–	9
Shared Services—Olmsted Daycare Transport	16	10	6
Special Equipment—Anoka	15	15	–
Special Equipment—Fairbault	21	21	–
St Peter Shared Counseling Services	3	3	–
St Peter Shared Dietary Services	97	35	62
St. Peter Shared Laundry Services	8	–	8
State Share of Medical Assistance Excess Bill	200,000	200,000	–
State Takeover of Income Maintenance Payment	143,705	142,305	1,400
Willmar Shared Community Services Operations	2	2	–
Willmar Shared Day Program Services	255	190	65
Willmar Shared Dietary Services	100	58	42
Willmar Shared Follow—up Services	47	38	9
Willmar Shared GS Support	12	8	4
Willmar Shared Laundry Services	9	5	4
Total Department of Human Services	\$ 2,209,293	\$ 2,156,599	\$ 52,694
Humanities Commission	\$ 237	\$ 237	\$ –
Indian Affairs Council:			
Departmental Appropriation	\$ 363	\$ 337	\$ 26
Reburial of Indian Remains	90	90	–
Total Indian Affairs Council	\$ 453	\$ 427	\$ 26
Investment Board	\$ 1,968	\$ 1,967	\$ 1
Iron Range Resources & Rehabilitation Board:			
Supplemental Occupation Tax Environmental	\$ 404	\$ 404	\$ –

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1993 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Jobs & Training:			
Departmental Appropriation	\$ 37,907	\$ 37,842	\$ 65
Efficient Residential Use of Propane	335	257	78
Energy and Conservation Act	520	503	17
Food Banks	400	400	—
State Jobs Training Partnership Act	200	199	1
Vineland	75	75	—
Youth Employment Demonstration	100	100	—
Youth Wage Subsidy	250	244	6
Total Department of Jobs & Training	<u>\$ 39,787</u>	<u>\$ 39,620</u>	<u>\$ 167</u>
Department of Labor and Industry	\$ 4,052	\$ 4,025	\$ 27
Legislative Auditor	\$ 3,638	\$ 3,621	\$ 17
Legislative Commission – Administrative Rule	\$ 121	\$ 121	\$ —
Legislative Joint Commission – Employee Relations	\$ 118	\$ 89	\$ 29
Legislative Commission – Great Lakes	\$ 43	\$ 40	\$ 3
Legislative Commission – Pensions/Retirement	\$ 581	\$ 511	\$ 70
Legislative Commission – Planning & Fiscal Policy	\$ 79	\$ 75	\$ 4
Legislative Commission – Waste Management	\$ 137	\$ 137	\$ —
Legislative Commission – Water	\$ 82	\$ 72	\$ 10
Legislative Commission – Economic Status of Women	\$ 180	\$ 180	\$ —
Legislative Coordinating Commission:			
Legislative Commission – General Support	\$ 704	\$ 610	\$ 94
Legislative Coordinating Commission – Contingency	48	26	22
Total Legislative Coordinating Commission	<u>\$ 752</u>	<u>\$ 636</u>	<u>\$ 116</u>
Legislative Reference Library	\$ 914	\$ 914	\$ —
Legislative Coordinating Comsn – Revisor of Statutes	\$ 4,296	\$ 4,259	\$ 37
Mediation Services:			
Departmental Appropriation	\$ 1,608	\$ 1,473	\$ 135
Area Labor–Management Committees	247	238	9
Total Mediation Services	<u>\$ 1,855</u>	<u>\$ 1,711</u>	<u>\$ 144</u>
Ombudsman for Mental Health and Retardation	\$ 976	\$ 974	\$ 2

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1993 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Military Affairs:			
Departmental Appropriation	\$ 7,133	\$ 7,133	\$ -
Armory Disposal	300	125	175
Military Forces Emergency	28	28	-
Military Land	49	49	-
Reenlistment Bonus Payment	709	555	154
Tuition Reimbursement	2,278	1,831	447
Total Department of Military Affairs	\$ 10,497	\$ 9,721	\$ 776
Military Order of the Purple Heart	\$ 10	\$ 10	\$ -
Minnesota Technology Inc:			
Minnesota High Technology Corridor	\$ 50	\$ 50	\$ -
Departmental Appropriation	7,928	7,928	-
Total Minnesota Technology Inc	\$ 7,978	\$ 7,978	\$ -
Minnesota-Wisconsin Boundary Area Commission	\$ 127	\$ 127	\$ -
Minnesota Municipal Board	\$ 297	\$ 271	\$ 26
Department of Natural Resources:			
Departmental Appropriation	\$ 70,995	\$ 70,985	\$ 10
Wetlands Conservation	276	275	1
1854 Indian Treaty	2,937	2,937	-
Art VIII Payments in Lieu of Taxes	4,540	4,540	-
Comprehensive Fish and Wildlife Plan	1,686	1,686	-
County Forestry Assistance Program	646	646	-
County Geological Atlas	180	180	-
Emergency Fire Fighting	4,000	4,000	-
Iron Ore Cooperative Research	409	404	5
Lakeshore Leases	32	32	-
Leech Lake Reservation	1,403	1,403	-
Mineral Diversification	978	977	1
Regional Groundwater Assessment	687	687	-
Shoreland Management Grants	1,103	1,103	-
Stream Maintenance	82	75	7
Total Department of Natural Resources	\$ 89,954	\$ 89,930	\$ 24
Pollution Control Agency:			
Departmental Appropriation	\$ 8,819	\$ 8,801	\$ 18
Clean Water Partnership Grants	554	553	1
Garrison Sewage System	24	24	-
Grants Local Clean Water Partnership	15	-	15
Total Pollution Control Agency	\$ 9,412	\$ 9,378	\$ 34
Public Defense Board	\$ 24,195	\$ 24,190	\$ 5
Department of Public Safety:			
Departmental Appropriation	\$ 28,546	\$ 26,525	\$ 2,021
Prevention of Violent Crime	1,292	1,247	45

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Public Safety (continued):			
Hazardous Materials Incident Response	\$ 1,128	\$ 899	\$ 229
Automated Fingerprint Information System	600	600	–
Crossjurisdictional Investigations	427	426	1
DNA Analysis Data	86	76	10
State Match DR 929 & DR 946	630	630	–
Emergency Management On-call Service	44	35	9
Fire Protection	147	90	57
Public Safety Officer Benefit Account	431	300	131
Public Schools Fire Safety Inspection	259	256	3
Repeat DWI Offenders	500	–	500
Southeast Minn Public Assoc	80	80	–
Trunk Highway Fund Reimbursement	1,320	1,320	–
Violent Crimes Prevention	60	55	5
Total Department of Public Safety	\$ 35,550	\$ 32,539	\$ 3,011
Department of Public Service:			
Departmental Appropriation	\$ 7,580	\$ 7,454	\$ 126
Energy & Conservation Account	–	–	–
Energy Conservation Improvement Programs	40	40	–
Flexible Gas Rates Study	5	–	5
Octane Oxygen Fuels	283	200	83
Total Department of Public Service	\$ 7,908	\$ 7,694	\$ 214
Public Utilities Commission	\$ 2,501	\$ 2,475	\$ 26
Department of Revenue:			
Advisory Comsn on Intergovernmental Relations	\$ 25	\$ 2	\$ 23
Departmental Appropriation	69,907	69,879	28
Local Option Sales Tax Administration	560	532	28
Disparity Reduction Credit	1,761	1,761	–
Enterprise Zone Credit	20	20	–
Equalization Aid	21,078	21,078	–
Ethanol Development Fund	3,577	3,577	–
Fire State Aid	10,530	10,530	–
Firefighter Relief Association	385	385	–
HACA Prior Year Adjustment	108	108	–
Homestead and Agricultural Cr Aid Guarentee	65	65	–
Homestead and Agricultural Credit	24	24	–
Homestead and Agricultural Credit Aid LGT	367,288	367,288	–
Insurance Surcharge	788	788	–
Local Government Aids	305,906	305,906	–
Local Government Trust Fund	1	1	–
Manufactured Home Homestead & Agricultural Credit	3,009	3,009	–
Police State Aid	31,950	31,950	–
Police/Firefighters Relief Assoc Amortization	5,055	3,753	1,302
Police/Firefighters Relief Assoc Amortization	1,000	553	447
Political Contribution Tax Credit	3,180	3,180	–
Prepare Microdata Tax return Sample	75	75	–
Property Tax Refund	48,844	48,603	241

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Revenue (continued):			
Property Tax Refund Targeting	\$ 13,147	\$ 13,147	\$ –
Recording Fees Accounting	164	164	–
Regional Transit Board	2,075	2,075	–
Renters Property Tax Refund	87,669	87,669	–
Seized Property	43	43	–
Sports & Health Sales Tax Transfer	3,007	3,007	–
Supplemental Homestead Property Cr Aid LGT	364	364	–
Supplemental Homestead Property Tax Relief	561	561	–
1991 Omnibus Tax Bill	368	368	–
Attached Machinery Aid	2,382	2,382	–
Collection Activities	1,140	1,140	–
Collection Enhancement	194	129	65
Collection of Delinquent Taxes	263	263	–
Disaster Credit–Homestead Property	2	2	–
Disparity Reduction Aid	29,856	29,856	–
Total Department of Revenue	\$ 1,016,371	\$ 1,014,237	\$ 2,134
Science Museum of Minnesota	\$ 1,108	\$ 1,108	\$ –
Academy of Science	\$ 36	\$ 36	\$ –
Secretary of State:			
Departmental Appropriation	\$ 5,201	\$ 4,866	\$ 335
Farm Liens Registry	357	356	1
Redistricting Fund	1	–	1
Reimburse Presidential Primary Costs	2,479	1,602	877
Total Secretary of State	\$ 8,038	\$ 6,824	\$ 1,214
Senate	\$ 16,658	\$ 15,457	\$ 1,201
Sentencing Guidelines Commission	\$ 253	\$ 252	\$ 1
Council for Spanish Speaking People:			
Departmental Appropriation	\$ 218	\$ 218	\$ –
Council for Spanish Speaking People Grants	25	25	–
Total Council for Spanish Speaking People	\$ 243	\$ 243	\$ –
State Auditor:			
Departmental Appropriation	\$ 761	\$ 743	\$ 18
Audit Practices	6,264	6,043	221
Total State Auditor	\$ 7,025	\$ 6,786	\$ 239
Minnesota State Retirement System:			
Elective State Officers	\$ 145	\$ 145	\$ –
Legislative Members	2,636	2,636	–
Total Minnesota State Retirement System	\$ 2,781	\$ 2,781	\$ –

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1993 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
State Treasurer:			
State Treasurer	\$ 1,270	\$ 1,218	\$ 52
Special Election Subsidies	15	15	—
Total State Treasurer	<u>\$ 1,285</u>	<u>\$ 1,233</u>	<u>\$ 52</u>
State University System:			
Departmental Appropriation	\$ 320,770	\$ 297,555	\$ 23,215
State Grants In Aid	2,127	1,982	145
Future Funding Taskforce	13	2	11
Kummer Landfill	2,335	—	2,335
Total State University System	<u>\$ 325,245</u>	<u>\$ 299,539</u>	<u>\$ 25,706</u>
Office of Strategic & Long Range Planning:			
Departmental Appropriation	\$ 3,037	\$ 2,982	\$ 55
Other Agency Agreements	176	159	17
Total Office of Strategic & Long Range Planning	<u>\$ 3,213</u>	<u>\$ 3,141</u>	<u>\$ 72</u>
Supreme Court:			
Departmental Appropriation	\$ 16,302	\$ 16,242	\$ 60
Community Dispute Resolution	245	187	58
Family Law Legal Services	877	877	—
Judicial Standards Board	215	191	24
Study of Racial Bias in the Judicial System	13	13	—
Total Supreme Court	<u>\$ 17,652</u>	<u>\$ 17,510</u>	<u>\$ 142</u>
Tax Court of Appeals	\$ 530	\$ 529	\$ 1
Technical College System:			
Departmental Appropriation	\$ 163,959	\$ 161,196	\$ 2,763
Farm Business Management	40	8	32
Total Technical College System	<u>\$ 163,999</u>	<u>\$ 161,204</u>	<u>\$ 2,795</u>
Department of Trade & Economic Development			
Departmental Appropriation	\$ 14,977	\$ 14,836	\$ 141
Advantage Minnesota, Inc.	200	200	—
Community Resources Program	3,115	3,115	—
Debt Service—Metropolitan Area Parks	1,422	1,422	—
Economic Recovery Grants	5,517	5,516	1
Energy Loan Insurance	126	55	71
Individual On-site Water Treatment Grant	100	100	—
Job Skills Grants	500	500	—
Metropolitan Economic Development Assoc. Inc.	50	49	1
Metropolitan Parks	2,356	2,356	—
Minn Motion Picture Board	189	189	—
Minnesota Job Skills	29	29	—
Minnesota Job Skills Partnership	1,108	1,108	—
Small Business Development Center Match	159	156	3
Small Cities State Match	244	237	7

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Trade & Economic Development (continued):			
Tourism Joint Venture Grants	\$ 729	\$ 712	\$ 17
Traverse Des Sioux	150	150	—
Women Venture Inc.	190	190	—
Total Department of Trade & Economic Development	<u>\$ 31,161</u>	<u>\$ 30,920</u>	<u>\$ 241</u>
Regional Transit Board:			
Regional Transit Board	\$ 14,462	\$ 14,462	\$ —
Metro Mobility	12,668	12,668	—
Total Regional Transit Board	<u>\$ 27,130</u>	<u>\$ 27,130</u>	<u>\$ —</u>
Department of Transportation:			
Departmental Appropriation	\$ 9	\$ 5	\$ 4
Hazardous Materials Registration	115	100	15
Non-Metro Transit Assistance	9,110	9,103	7
Rail Service Plan & Programming	260	256	4
Space Rental	41	41	—
Transit Improvement Administration	425	421	4
Total Department of Transportation	<u>\$ 9,960</u>	<u>\$ 9,926</u>	<u>\$ 34</u>
Uniform Laws Commission	\$ 26	\$ 26	\$ —
University of Minnesota:			
Minnesota Extension Service	\$ 200	\$ 200	\$ —
Agriculture Research and Extension Service	43,154	43,154	—
Health Sciences	16,659	16,659	—
Institute of Technology	2,890	2,890	—
Maintenance and Operations	350,500	350,500	—
Specials	18,679	18,679	—
Total University of Minnesota	<u>\$ 432,082</u>	<u>\$ 432,082</u>	<u>\$ —</u>
Department of Veterans Affairs:			
Departmental Appropriation	\$ 1,935	\$ 1,933	\$ 2
Emergency Financial and Medical Needs	1,209	1,048	161
Veterans Compensation Claims 1989	19	—	19
Veterans Compensation Claims 1991	19	19	—
Total Department of Veterans Affairs	<u>\$ 3,182</u>	<u>\$ 3,000</u>	<u>\$ 182</u>
Veterans Home Board:			
Departmental Appropriation	\$ 966	\$ 955	\$ 11
Veterans Nursing Homes	26,423	25,399	1,024
Total Veterans Home Board	<u>\$ 27,389</u>	<u>\$ 26,354</u>	<u>\$ 1,035</u>
Veterans of Foreign Wars	\$ 31	\$ 31	\$ —
Vocational Technical Education Council	\$ 123	\$ 118	\$ 5
Citizens Committee – Voyageurs National Park	\$ 82	\$ 61	\$ 21

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1993 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Office of Waste Management:			
Departmental Appropriation	\$ 5,335	\$ 5,249	\$ 86
County Block Grants	14,008	14,008	–
Municipal Solid Waste Compost Markets	250	250	–
Total Office of Waste Management	<u>\$ 19,593</u>	<u>\$ 19,507</u>	<u>\$ 86</u>
Water & Soil Resources Board:			
Departmental Appropriation	\$ 1,905	\$ 1,905	\$ –
Conservation Reserve Program	900	900	–
Erosion Control and Water Quality Grants	1,866	1,783	83
Flood Plain Management Grants	220	220	–
International Water Coalition	10	10	–
Local Water Resources Protection	2,843	2,839	4
Minn Assoc of Soil & Water Conserv Dist Grant	300	300	–
Private Forest Management	120	120	–
Sediment and Erosion Control Grants	162	159	3
Soil and Water Conservation Grants	863	863	–
Wetlands Administration	694	694	–
Total Water & Soil Resources Board	<u>\$ 9,883</u>	<u>\$ 9,793</u>	<u>\$ 90</u>
World Trade Center Corporation:			
Privatize World Trade Center	\$ 360	\$ 360	\$ –
Zoological Board	<u>\$ 5,896</u>	<u>\$ 5,715</u>	<u>\$ 181</u>
Total Expenditures and Transfers–Out	<u>\$ 7,902,418</u>	<u>\$ 7,755,799</u>	<u>\$ 146,619</u>
Excess of Revenues and Transfers–In Over (Under)			
Expenditures and Transfers–Out	\$ 157,987	\$ 370,621	\$ 212,634
Budgetary Fund Balance, July 1, 1992	448,963	448,963	–
Prior Year Adjustments	20,450	56,851	36,401
Estimated Appropriation Cancellations	11,275	–	(11,275)
Budgetary Fund Balance, June 30, 1993	<u>\$ 638,675</u>	<u>\$ 876,435</u>	<u>\$ 237,760</u>
Less: Appropriation Carryover	–	53,728	(53,728)
Less: Budgetary Reserve	360,000	360,000	–
Undesignated Fund Balance, June 30, 1993	<u>\$ 278,675</u>	<u>\$ 462,707</u>	<u>\$ 184,032</u>

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.

(The notes continue on the next page.)

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1993 (IN THOUSANDS)

2. The General Fund budget amounts in this report differ from those on the June 16, 1993 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 1994 but used in FY 1993, as an authorized adjustment to the FY 1993 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 1993.
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	\$ 462,707
State Government Fund	1,447
General Fund in CAFR	<u>\$ 464,154</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, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Health Occupation License Fees	\$ 8,177	\$ 8,382	\$ 205
Non Estimated Revenues	7,713	7,713	–
Net Revenues	<u>\$ 15,890</u>	<u>\$ 16,095</u>	<u>\$ 205</u>
Expenditures and Transfers—Out:			
Department of Administration:			
Nonappropriated Authority	\$ 4,258	\$ 4,258	\$ –
Attorney General:			
Public Assistance	\$ 1,444	\$ 1,444	\$ –
Chiropractic Board:			
Departmental Appropriation	\$ 305	\$ 278	\$ 27
Statewide Indirect Cost	4	4	–
Total Chiropractic Board	<u>\$ 309</u>	<u>\$ 282</u>	<u>\$ 27</u>
Dentistry Board:			
Departmental Appropriation	\$ 597	\$ 538	\$ 59
Statewide Indirect Cost	30	30	–
Total Dentistry Board	<u>\$ 627</u>	<u>\$ 568</u>	<u>\$ 59</u>
Department of Health:			
Health Care Workers	\$ 131	\$ 49	\$ 82
Health Occupations Program	552	405	147
Lead Abatement License	70	69	1
Statewide Indirect Cost	5	5	–
Total Department of Health	<u>\$ 758</u>	<u>\$ 528</u>	<u>\$ 230</u>
Department of Jobs & Training:			
Nonappropriated Authority	\$ 1,154	\$ 1,154	\$ –
Marriage and Family Therapy Licensing Board:			
Departmental Appropriation	\$ 94	\$ 89	\$ 5
Statewide Indirect Cost	2	2	–
Total Marriage and Family Therapy Licensing Board	<u>\$ 96</u>	<u>\$ 91</u>	<u>\$ 5</u>
Medical Examiners Board:			
Departmental Appropriation	\$ 2,045	\$ 1,956	\$ 89
Statewide Indirect Cost	45	45	–
Total Medical Examiners Board	<u>\$ 2,090</u>	<u>\$ 2,001</u>	<u>\$ 89</u>
Department of Natural Resources:			
Nonappropriated Authority	\$ 1,063	\$ 1,063	\$ –

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, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Nursing Board:			
Departmental Appropriation	\$ 1,664	\$ 1,454	\$ 210
Nursing Grants Administration	32	32	–
Statewide Indirect Cost	10	10	–
Total Nursing Board	<u>\$ 1,706</u>	<u>\$ 1,496</u>	<u>\$ 210</u>
Nursing Home Administrators Board	\$ 193	\$ 170	\$ 23
Optometry Board:			
Departmental Appropriation	\$ 71	\$ 62	\$ 9
Statewide Indirect Cost	9	9	–
Total Optometry Board	<u>\$ 80</u>	<u>\$ 71</u>	<u>\$ 9</u>
Pharmacy Board:			
Departmental Appropriation	\$ 599	\$ 587	\$ 12
Statewide Indirect Cost	18	18	–
Total Pharmacy Board	<u>\$ 617</u>	<u>\$ 605</u>	<u>\$ 12</u>
Podiatry Board	\$ 30	\$ 30	\$ –
Psychology Board:			
Departmental Appropriation	\$ 391	\$ 369	\$ 22
Statewide Indirect Cost	8	8	–
Total Psychology Board	<u>\$ 399</u>	<u>\$ 377</u>	<u>\$ 22</u>
Social Work Licensing Board:			
Departmental Appropriation	\$ 438	\$ 438	\$ –
Statewide Indirect Cost	1	1	–
Total Social Work Licensing Board	<u>\$ 439</u>	<u>\$ 439</u>	<u>\$ –</u>
State University System:			
Nonappropriated Authority	\$ 96	\$ 96	\$ –
Department of Transportation:			
Nonappropriated Authority	\$ 883	\$ 883	\$ –
Veterinary Medicine Board:			
Departmental Appropriation	\$ 108	\$ 106	\$ 2
Statewide Indirect Cost	2	2	–
Total Veterinary Medicine Board	<u>\$ 110</u>	<u>\$ 108</u>	<u>\$ 2</u>
Total Expenditures and Transfers–Out	<u>\$ 16,352</u>	<u>\$ 15,664</u>	<u>\$ 688</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, 1993
 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures and Transfers—Out	\$ (462)	\$ 431	\$ 893
Budgetary Fund Balance, July 1, 1992	7,757	7,757	—
Prior Year Adjustments	255	421	166
Budgetary Fund Balance, June 30, 1993	\$ 7,550	\$ 8,609	\$ 1,059
Less Designated for Nonappropriated Fund Purposes	7,162	7,162	—
Undesignated Fund Balance, June 30, 1993	\$ 388	\$ 1,447	\$ 1,059

- (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.

STATE OF MINNESOTA

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS

YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
Federal Revenues	\$ 226,100	\$ 173,319	\$ (52,781)
Local Government Loans	6,600	399	(6,201)
License Fees	14,626	18,306	3,680
Departmental Services	22,022	18,215	(3,807)
Investment Income	8,755	5,253	(3,502)
Other Revenue	8,689	9,361	672
Net Revenues	<u>\$ 286,792</u>	<u>\$ 224,853</u>	<u>\$ (61,939)</u>
Transfers from Other Funds:			
General Fund	\$ 1,763	\$ 1,763	\$ —
Highway Users Tax Distribution Fund	500,690	497,697	(2,993)
Total Transfers from Other Funds	<u>\$ 502,453</u>	<u>\$ 499,460</u>	<u>\$ (2,993)</u>
Total Net Revenues and Transfers—In	<u>\$ 789,245</u>	<u>\$ 724,313</u>	<u>\$ (64,932)</u>
Expenditures and Transfers—Out:			
Department of Administration:			
1984 Capital Projects Administration	\$ 368	\$ 368	\$ —
Capital Projects Administration	4	4	—
Renovate Transportation building	571	571	—
Transportation Building	110	110	—
Total Department of Administration	<u>\$ 1,053</u>	<u>\$ 1,053</u>	<u>\$ —</u>
Arts Board:			
Brainerd Transportation Headquarters	\$ 15	\$ 15	\$ —
Duluth Transportation Headquarters	21	21	—
Percent for Arts	2	2	—
Total Arts Board	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ —</u>
Department of Education:			
Traffic Safety Project	\$ 21	\$ 19	\$ 2
Finance Nonoperating:			
Minnesota Safety Council	\$ 71	\$ 71	\$ —
General Purposes Contingency	400	—	400
Tort Claims	790	176	614
Transfer to General Fund	58	58	—
Total Finance Nonoperating	<u>\$ 1,319</u>	<u>\$ 305</u>	<u>\$ 1,014</u>
Department of Health	\$ 1,482	\$ 1,479	\$ 3
Legislative Commission – Miss River Contingency	\$ 32	\$ 32	\$ —
Department of Public Safety:			
Departmental Appropriation	\$ 64,574	\$ 63,014	\$ 1,560
Mandatory Vehicle Inspection	66	48	18
Omnibus DWI Act	23	4	19
Total Department of Public Safety	<u>\$ 64,663</u>	<u>\$ 63,066</u>	<u>\$ 1,597</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, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Trade & Economic Development			
Travel Information Centers	\$ 718	\$ 717	\$ 1
Department of Transportation:			
Departmental Appropriation	\$ 325,576	\$ 323,712	\$ 1,864
1981 Capital Improvements	3	3	–
1982 Capital Improvements	43	43	–
1983 Capital Improvements	6	6	–
1983 Capital Improvements – Rest Areas	3	3	–
1984 Capital Improvements	19	19	–
1984 Capital Improvements – Rest Areas	8	8	–
1985 Capital Improvements – Buildings	18	18	–
1985 Capital Improvements – Rest Areas	299	299	–
1987 Capital Improvements	42	42	–
1989 Capital Improvements	1,327	1,327	–
1990 Capital Improvements	550	550	–
1992 Capital Improvements	5,098	5,098	–
Advance Right of Way	96	–	96
Carrier Authority Regulation	218	208	10
Federal/State Safety	906	239	667
Gifts and Grants	128	121	7
Highway Debt Service	16,094	15,798	296
Highway Improvement	416,238	343,188	73,050
Limousine Services Permits	47	37	10
Purchase State Airplane	1,620	1,620	–
Regulation of Special Transportation Services	24	21	3
Road Use Permits	727	–	727
State Bridge Construction	81	–	81
Statewide Indirect Costs	2,734	2,734	–
Tourism Interagency Agreement	74	–	74
Transportation Research	128	101	27
Total Department of Transportation	<u>\$ 772,107</u>	<u>\$ 695,195</u>	<u>\$ 76,912</u>
Transportation Regulation Board:			
Departmental Appropriation	\$ 754	\$ 722	\$ 32
Motor Carrier Regulation	25	22	3
Total Transportation Regulation Board	<u>\$ 779</u>	<u>\$ 744</u>	<u>\$ 35</u>
Total Expenditures and Transfers–Out	<u>\$ 842,212</u>	<u>\$ 762,648</u>	<u>\$ 79,564</u>
Excess of Revenues and Transfers–In Over (Under)			
Expenditures and Transfers–Out	\$ (52,967)	\$ (38,335)	\$ 14,632
Budgetary Fund Balance, July 1, 1992	53,383	53,383	–
Prior Year Adjustments	–	17,733	17,733
Budgetary Fund Balance, June 30, 1993	<u>\$ 416</u>	<u>\$ 32,781</u>	<u>\$ 32,365</u>
Less: Appropriation Carryover	–	4,885	(4,885)
Undesignated Fund Balance, June 30, 1993	<u>\$ 416</u>	<u>\$ 27,896</u>	<u>\$ 27,480</u>

STATE OF MINNESOTA

HIGHWAY USERS TAX DISTRIBUTION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Motor Vehicle License Taxes	\$ 383,057	\$ 383,236	\$ 179
Fuel Taxes	459,385	459,686	301
Departmental Services	5,119	5,032	(87)
Other Revenue	860	501	(359)
Net Revenues	<u>\$ 848,421</u>	<u>\$ 848,455</u>	<u>\$ 34</u>
Expenditures and Transfers—Out:			
Finance Nonoperating:			
General Purposes Contingency	\$ 250	\$ —	\$ 250
Department of Public Safety:			
Departmental Appropriation	\$ 10,371	\$ 10,363	\$ 8
Collegiate License Plates	118	40	78
General Fund Reimbursement	1,026	1,026	—
Trunk Highway Fund Reimbursement	443	443	—
Total Department of Public Safety	<u>\$ 11,958</u>	<u>\$ 11,872</u>	<u>\$ 86</u>
Department of Revenue:			
Forest Road Unrefunded Gas Tax	\$ 541	\$ 541	\$ —
Motorboat Unrefunded Gas Tax	5,796	5,796	—
Snowmobile Unrefunded Gas Tax	2,898	2,898	—
Special Taxes Petroleum	1,715	1,715	—
All Terrain Vehicle Unrefunded Gas Tax	580	580	—
Total Department of Revenue	<u>\$ 11,530</u>	<u>\$ 11,530</u>	<u>\$ —</u>
Department of Transportation:			
Highway Tax Distribution	\$ 825,330	\$ 825,330	\$ —
Statewide Indirect	445	445	—
Total Department of Transportation	<u>\$ 825,775</u>	<u>\$ 825,775</u>	<u>\$ —</u>
Total Expenditures and Transfers—Out	<u>\$ 849,513</u>	<u>\$ 849,177</u>	<u>\$ 336</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers—Out	\$ (1,092)	\$ (722)	\$ 370
Budgetary Fund Balance, July 1, 1992	1,095	1,095	—
Prior Year Adjustments	—	162	162
Undesignated Fund Balance, June 30, 1993	<u>\$ 3</u>	<u>\$ 535</u>	<u>\$ 532</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, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Fuel Taxes	\$ 2,600	\$ 2,833	\$ 233
Aircraft Registration	2,000	1,894	(106)
Airline Flight Property Taxes	8,400	8,155	(245)
Departmental Services	78	418	340
Investment Income	1,100	948	(152)
Other Revenue	974	668	(306)
Net Revenues	<u>\$ 15,152</u>	<u>\$ 14,916</u>	<u>\$ (236)</u>
Expenditures:			
Legislative Coordinating Commission:			
Metropolitan Airport Advisory Council	\$ 25	\$ 10	\$ 15
Department of Transportation:			
Departmental Appropriation	\$ 16,677	\$ 15,838	\$ 839
Air Transport System	658	646	12
Equipment	76	75	1
Pine Creek Airport Construction	385	385	–
Purchase State Airplane	1,080	1,080	–
Statewide Indirect Costs	45	45	–
Total Department of Transportation	<u>\$ 18,921</u>	<u>\$ 18,069</u>	<u>\$ 852</u>
Total Expenditures	<u>\$ 18,946</u>	<u>\$ 18,079</u>	<u>\$ 867</u>
Excess of Revenues Over (Under) Expenditures	\$ (3,794)	\$ (3,163)	\$ 631
Budgetary Fund Balance, July 1, 1992	14,055	14,055	–
Prior Year Adjustments	–	803	803
Budgetary Fund Balance, June 30, 1993	<u>\$ 10,261</u>	<u>\$ 11,695</u>	<u>\$ 1,434</u>
Less: Appropriation Carryover	–	12	(12)
Undesignated Fund Balance, June 30, 1993	<u>\$ 10,261</u>	<u>\$ 11,683</u>	<u>\$ 1,422</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, 1993
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Cigarette Tax	\$ 18,925	\$ 18,886	\$ (39)
Hospital 2% Tax	11,800	11,884	84
Health Care Premiums	1,707	1,717	10
Net Revenues	<u>\$ 32,432</u>	<u>\$ 32,487</u>	<u>\$ 55</u>
Expenditures and Transfers—Out:			
Department of Administration:			
Minnesota Care Telecommunications	\$ 27	\$ 27	\$ —
Department of Commerce:			
Health Right	\$ 809	\$ 568	\$ 241
Department of Employee Relations:			
Private Employee Insurance	\$ 1,679	\$ 525	\$ 1,154
Finance Nonoperating:			
Preparation of Biennial Budget Recommendation	\$ 4,368	\$ 4,368	\$ —
Department of Health:			
Health Care Access	\$ 3,005	\$ 2,216	\$ 789
Higher Education Coordinating Board:			
Minnesota Care Program	\$ 189	\$ 59	\$ 130
Department of Human Services:			
Minnesota Care	\$ 10,666	\$ 6,929	\$ 3,737
Legislative Coord Cmsn – Contingent:			
Health Right	\$ 125	\$ 120	\$ 5
Department of Revenue:			
Minnesota Care Administration	\$ 917	\$ 367	\$ 550
University of Minnesota:			
Health Right	\$ 2,200	\$ 2,200	\$ —
Total Expenditures and Transfers—Out	<u>\$ 23,985</u>	<u>\$ 17,379</u>	<u>\$ 6,606</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers—Out	\$ 8,447	\$ 15,108	\$ 6,661
Budgetary Fund Balance, July 1, 1992	—	—	—
Less Appropriation Carryover	—	1,340	(1,340)
Less Reserve for Incurred but not Reported	2,929	2,968	(39)
Undesignated Fund Balance, June 30, 1993	<u>\$ 5,518</u>	<u>\$ 10,800</u>	<u>\$ 5,282</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, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers–In:			
Net Revenues:			
Tobacco Taxes	\$ 7,383	\$ 7,303	\$ (80)
Investment Income	268	119	(149)
Other Revenue	33	50	17
Net Revenue	\$ 7,684	\$ 7,472	\$ (212)
Transfers from Federal Fund	238	238	–
Total Net Revenues and Transfers–In	\$ 7,922	\$ 7,710	\$ (212)
Expenditures and Transfers–Out:			
Department of Administration:			
Land Survey Control Points Inventory	\$ 112	\$ 112	\$ –
Local Geographic Information System	72	72	–
Statewide Land Use Update	169	169	–
Total Department of Administration	\$ 353	\$ 353	\$ –
Department of Agriculture:			
Native Grass and Wildflower Seed	\$ 82	\$ 77	\$ 5
Nitrogen and Water Management	173	173	–
Pesticide Spill Reveiws	208	179	29
Total Department of Agriculture	\$ 463	\$ 429	\$ 34
Minnesota Historical Society:			
Fur Trade Research	\$ 210	\$ 210	\$ –
Historical Data Base	45	45	–
Preservation of Historic Shipwrecks	40	40	–
Total Minnesota Historical Society	\$ 295	\$ 295	\$ –
Legislative Comm MnResources:			
Legislative Commission on Minnesota Resource	\$ 485	\$ 301	\$ 184
Natural Resources Contingency Appropriation	876	876	–
Total Legislative Comm MnResources	\$ 1,361	\$ 1,177	\$ 184
Department of Natural Resources:			
Accelerated Wild Turkey Management	\$ 25	\$ 25	\$ –
Access to Lakes and Rivers	461	461	–
Acquisition & Devel of Scientific/Nat'l Areas	219	219	–
Biological Control of Eurasian Milfoil	146	146	–
Catch and Release Program	4	4	–
Cooperative Urban Aquatic Education	226	225	1
Lake Mille Lacs Public Landing	20	–	20
Lake Minnetonka Bass Tracking	42	42	–
Land & Water Conservation Fund Administration	43	42	1
Local Rivers Planning	242	242	–
Mature Aspen Decay Models	52	52	–
Metro Lakes Fishing Opportunities	58	58	–
Minnesota Old–Growth Forests	107	107	–
Mystery Cave Resource Evaluation	96	92	4
Off–Highway Vehicle Recreation Area	53	52	1

STATE OF MINNESOTA

**MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Natural Resources (continued):			
Pilot Fish Pond Complex	\$ 217	\$ 217	\$ –
Private Fish Stocking Survey	26	16	10
Private Forest Oak Regeneration	156	77	79
Split Rock Lighthouse State Park Diver Access	20	20	–
State Forest Land Acquisition	181	181	–
Superior Hiking Trail	158	157	1
Swan/Heron Lake Area	2	2	–
Wildlife Oriented Recreation	5	5	–
Youth in Natural Resources	89	78	11
Total Natural Resources	\$ 2,648	\$ 2,520	\$ 128
Pollution Control Agency:			
Waterwatch Citizen Monitoring	\$ 143	\$ 142	\$ 1
State University System:			
Aquifer Analysis	\$ 64	\$ 57	\$ 7
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	62	62	–
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	112	112	–
Residential Land Use Guidelines	75	75	–
Total University of Minnesota	\$ 2,387	\$ 2,387	\$ –
Total Expenditures and Transfers–Out	\$ 7,714	\$ 7,360	\$ 354
Excess of Revenues and Transfers–In Over (Under)			
Expenditures and Transfers–Out	\$ 208	\$ 350	\$ 142
Budgetary Fund Balance, July 1, 1992	527	527	–
Prior Year Adjustments	–	359	359
Budgetary Fund Balance, June 30, 1993	\$ 735	\$ 1,236	\$ 501
Less: Appropriation Carryover	–	336	(336)
Undesignated Fund Balance, June 30, 1993	\$ 735	\$ 900	\$ 165

STATE OF MINNESOTA

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
License Fees	\$ 5,351	\$ 5,770	\$ 419
Departmental Services	130	223	93
Investment Income	315	209	(106)
Other Revenue	2,215	1,639	(576)
Net Revenues	<u>\$ 8,011</u>	<u>\$ 7,841</u>	<u>\$ (170)</u>
Transfers from Other Funds:			
Highway Users Tax Distribution Fund	\$ 9,274	\$ 9,274	\$ —
Total Transfers from Other Funds	<u>\$ 9,274</u>	<u>\$ 9,274</u>	<u>\$ —</u>
Total Net Revenues and Transfers—In	<u>\$ 17,285</u>	<u>\$ 17,115</u>	<u>\$ (170)</u>
Expenditures:			
Department of Natural Resources:			
Departmental Appropriation	\$ 16,162	\$ 16,065	\$ 97
Aquatic Exotic Species Control	292	292	—
Lake Superior Safe Harbor Program	250	250	—
Management of Nuisance Exotic Species	219	219	—
State Park Development Projects	747	742	5
State Parks Land Acquisitions	689	668	21
Statewide Indirect Cost	113	113	—
Total Department of Natural Resources	<u>\$ 18,472</u>	<u>\$ 18,349</u>	<u>\$ 123</u>
Total Expenditures	<u>\$ 18,472</u>	<u>\$ 18,349</u>	<u>\$ 123</u>
Excess of Revenues and Transfers—In			
Over (Under) Expenditures	\$ (1,187)	\$ (1,234)	\$ (47)
Budgetary Fund Balance, July 1, 1992	7,652	7,652	—
Prior Year Adjustments	—	647	647
Undesignated Fund Balance, June 30, 1993	<u>\$ 6,465</u>	<u>\$ 7,065</u>	<u>\$ 600</u>
		(1)	

(1) The Actual Undesignated Fund Balance at June 30, 1993 includes amounts dedicated for the following programs (in thousands):

All Terrain Vehicles	\$ 3,426
Snowmobiling	1,748
Water Recreation	1,354
Land Acquisition	372
Non-Game Wildlife	165
Total	<u>\$ 7,065</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, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
Federal Revenues	\$ 12,100	\$ 12,577	\$ 477
License Fees	36,620	36,302	(318)
Departmental Services	510	495	(15)
Investment Income	700	555	(145)
Other Revenue	695	854	159
Total Net Revenues	<u>\$ 50,625</u>	<u>\$ 50,783</u>	<u>\$ 158</u>
Transfers from Other Funds	2	2	—
Total Net Revenues and Transfers—In	<u>\$ 50,627</u>	<u>\$ 50,785</u>	<u>\$ 158</u>
Expenditures and Transfers—Out:			
Department of Natural Resources:			
Departmental Appropriation	\$ 41,181	\$ 41,180	\$ 1
1854 Indian Treaty	734	734	—
Computerized Licensing	424	424	—
Deer Habitat Improvement	1,370	1,364	6
Emergency Deer Feeding	207	207	—
Fish Management Intensification	3,710	3,667	43
Fish Trout Stream Management	530	528	2
Fish and Wildlife Management	48	13	35
Game and Fish Debt Service	50	50	—
Heron Lake and Swan Lake Projects	68	63	5
Leech Lake Reservation	351	351	—
Pheasant Habitat Improvement	503	477	26
Public Hunting Grounds	874	874	—
Statewide Indirect	474	474	—
Waterfowl Habitat Improvement	707	699	8
Wildlife Acquisition – License	1,568	1,337	231
Total Department of Natural Resources:	<u>\$ 52,799</u>	<u>\$ 52,442</u>	<u>\$ 357</u>
Total Expenditures and Transfers—Out	<u>\$ 52,799</u>	<u>\$ 52,442</u>	<u>\$ 357</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers—Out	\$ (2,172)	\$ (1,657)	\$ 515
Budgetary Fund Balance, July 1, 1992	4,688	4,688	—
Prior Year Adjustments	—	455	455
Budgetary Fund Balance, June 30, 1993	<u>\$ 2,516</u>	<u>\$ 3,486</u>	<u>\$ 970</u>
Less: Appropriation Carryover	—	266	(266)
Undesignated Fund Balance, June 30, 1993	<u>\$ 2,516</u>	<u>\$ 3,220</u>	<u>\$ 704</u>

STATE OF MINNESOTA

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers--In:			
Net Revenues:			
Solid and Hazardous Waste Disposal Taxes	\$ 3,774	\$ 3,239	\$ (535)
License Fees	7,552	10,024	2,472
Investment Income	1,664	1,080	(584)
Other Revenue	9,976	8,577	(1,399)
Total Net Revenues	<u>\$ 22,966</u>	<u>\$ 22,920</u>	<u>\$ (46)</u>
Transfers from Other Funds	\$ 1,400	\$ 1,400	\$ -
Total Net Revenues and Transfers--In	<u>\$ 24,366</u>	<u>\$ 24,320</u>	<u>\$ (46)</u>
Expenditures and Transfers--Out:			
Department of Agriculture:			
Agricultural Chemical Superfund	\$ 143	\$ 143	\$ -
Environmental Response and Compensation	194	194	-
Total Department of Agriculture	<u>\$ 337</u>	<u>\$ 337</u>	<u>\$ -</u>
Attorney General:			
Environmental Enforcement	\$ 123	\$ 123	\$ -
Harmful Substance Compensation Board	\$ 2,295	\$ 125	\$ 2,170
Department of Health:			
Departmental Appropriation	\$ 168	\$ 124	\$ 44
Department of Natural Resources:			
Environmental Enforcement -- Field Citation	\$ 100	\$ 100	\$ -
Pollution Control Agency:			
Departmental Appropriation	\$ 515	\$ 107	\$ 408
Superfund -- Administration	4,000	3,978	22
Motor Vehicle Transfer -- Administration	2,968	2,828	140
Metro Landfill Contingency -- Administration	2,327	562	1,765
Air Quality -- Permit Program	4,352	4,347	5
Environmental Law Enforcement	722	683	39
Environmental Response and Liability Account	104	104	-
General Support -- Permit Program	1,670	1,660	10
Hazardous Waste -- Permit Program	1,812	1,769	43
Landfill Abatement Control Account	26	26	-
Landfill Assessment	1,407	1,160	247
Low Level Radiation -- Permit Program	39	38	1
Pollution Prevention	46	46	-
Property Transfer Program	503	438	65
Solid Waste Control -- Metro Landfill Abate	2,014	2,014	-
Solid Waste Fees	275	273	2
Statewide Indirect	119	119	-
Superfund -- Specific Project	3,638	3,638	-
Waste Tire Cleanup	358	242	116
Water Quality -- Permit Program	1,955	1,845	110
Total Pollution Control Agency	<u>\$ 28,850</u>	<u>\$ 25,877</u>	<u>\$ 2,973</u>

STATE OF MINNESOTA

**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1993
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Public Safety:			
Emergency Response Commission	\$ 41	\$ 38	\$ 3
Department of Public Service:			
Toxic Pollution Prevention Grant	\$ 2	\$ 2	\$ –
Department of Revenue:			
Administration – Metro Landfill Abatement	\$ 48	\$ 43	\$ 5
Administration – Metro Landfill Contingency	46	45	1
Total Department of Revenue	<u>\$ 94</u>	<u>\$ 88</u>	<u>\$ 6</u>
Department of Trade & Economic Development			
Community Environment	\$ 214	\$ 209	\$ 5
Department of Transportation:			
Junkyard Regulation	\$ 200	\$ 200	\$ –
Office of Waste Management:			
Departmental Appropriation	\$ 150	\$ 42	\$ 108
Pollution Prevention – General Support	150	148	2
Pollution Prevention	847	827	20
Total Office of Waste Management	<u>\$ 1,147</u>	<u>\$ 1,017</u>	<u>\$ 130</u>
Total Expenditures and Transfers–Out	<u>\$ 33,571</u>	<u>\$ 28,240</u>	<u>\$ 5,331</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers–Out	\$ (9,205)	\$ (3,920)	\$ 5,285
Budgetary Fund Balance, July 1, 1992	24,403	24,403	–
Change in Reporting Entity (2)	(481)	(481)	–
Prior Year Adjustments	–	1,653	1,653
Undesignated Fund Balance, June 30, 1993	<u>\$ 14,717</u>	<u>\$ 21,655</u>	<u>\$ 6,938</u>

(1)

- (1) The Actual Undesignated Fund Balance at June 30, 1993 includes amounts dedicated for the following purposes (in thousands):

Metro Landfill Abatement	\$ 5,857
Metro Landfill Contingency	9,764
Harmful Substances Board	2,171
Superfund Specific Project	295
Waste Tire Administration and Operation	631
Other	2,937
Total	<u>\$ 21,655</u>

- (2) The Petroleum Tank Release Cleanup component is not reported in the Environmental fund starting in FY 1993. This component is not appropriated and under generally accepted accounting principles, carries a significant accrual liability which would distort this fund.

HJ 11 .M616b 1993 suppl.
Minnesota. Department of Finance.
Comprehensive annual financial report for the
year ended June 30, ...

HJ 11 .M616b 1993 suppl.
Minnesota. Department of Finance.
Comprehensive annual financial report for the
year ended June 30, ...

DATE	ISSUED TO
3-7-94	[REDACTED]
<u> </u>	[REDACTED]
001 9 '96	[REDACTED]
	[REDACTED]
	[REDACTED]

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