

950017



**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, 1994**

HJ
11
.M616b
1994
suppl.

Pursuant to Minn. Stat. 15A.50
Minn. Stat. 16A.50
Minn. Stat. 176.129 Subd.12

RECEIVED

JAN 11 1995

INTRODUCTION

LEGISLATIVE REFERENCE LIBRARY
STATE OFFICE BUILDING
ST. PAUL, MN 55155

This report is prepared as a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 1994. 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 May 27 and December 1, 1994, 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, 1994**

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	21
Trunk Highway Fund	23
Highway User Tax Distribution Fund	25
State Airports Fund	26
Health Care Access Fund	27
Minnesota Resources Fund	28
Natural Resources Fund	31
Game and Fish Fund	32
Environmental Fund	33

This page intentionally left blank.



STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

CENTENNIAL BUILDING, ST. PAUL, MN 55155 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Independent Auditor's Report

Members of the Legislature


The Honorable Arne Carlson, Governor

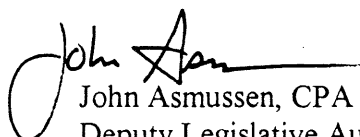
Laura M. King, Commissioner, Department of Finance

We have audited the general purpose financial statements of the State of Minnesota as of and for the year ended June 30, 1994, and have issued our report thereon dated December 13, 1994. 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 13, 1994

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 1994 Legislature. For the General Fund these amounts are, primarily, from the May 27, 1994 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 Consolidated Fund Statement budgetary basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates for federal revenues or license fees even though such revenues are received. The special revenue funds do include revenue budgets for these revenue categories as they are more significant to those funds.

Adjustments to revenue budgets:

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

Expenditures

Initial budget amounts:

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

Adjustments to expenditure budgets:

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

Appropriation amounts from previous years authorized to be carried forward to fiscal year 1994, or appropriations for fiscal year 1995 that were available for, and used in, fiscal year 1994.

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 1994. 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 1994.

Actual expenditures include disbursements and encumbrances for fiscal year 1994. 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 or to component units for 1994, including any made after June 30, 1994. 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 fiscal year 1994.

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
Individual Income Tax	\$ 3,548,272	\$ 3,539,995	\$ (8,277)
Corporate Income and Bank Excise Tax	554,000	551,822	(2,178)
Sales Tax	2,543,029	2,508,381	(34,648)
Motor Vehicle Excise Tax	325,930	332,453	6,523
Inheritance, Estate and Gift Tax	27,437	43,172	15,735
Liquor, Wine and Beer Tax	54,468	56,146	1,678
Cigarette and Tobacco Tax	146,069	151,213	5,144
Deed and Mortgage Registration	97,100	102,152	5,052
Insurance Gross Earnings & Fire Marshall Tax	131,789	146,587	14,798
Legalized Gambling Taxes	56,258	57,561	1,303
Health Care Surcharge Taxes	110,037	110,411	374
Income Tax Reciprocity	26,893	26,893	—
Other Taxes	1,722	8,009	6,287
Investment Income	26,000	31,360	5,360
Lottery Revenue	32,806	35,621	2,815
Departmental Earnings	97,594	92,204	(5,390)
State University Tuition & Fees	113,790	108,764	(5,026)
State Community College Tuition & Fees	66,468	67,950	1,482
Care and Hospitalization	159,066	160,168	1,102
Human Services County Reimbursement	250,786	228,049	(22,737)
Other Reimbursements	52,228	59,806	7,578
Other Revenue	119,106	116,210	(2,896)
Net Revenues	\$ 8,540,848	\$ 8,534,927	\$ (5,921)
Transfers from Other Funds:			
Dislocated Worker Program Phaseout	\$ 3,054	\$ 3,054	\$ —
Family Farm Security Account	1,200	1,200	—
Repayment of Revolving Fund Advances	4,313	3,997	(316)
Health Care Access Fund	10,907	10,907	—
Other Special Revenue Funds	3,980	5,156	1,176
Highway User Tax Distribution Fund	716	716	—
Plant Management Fund	8,952	8,796	(156)
Inter technologies Fund Retained Earnings	2,000	2,000	—
All Other Transfers	5,042	6,946	1,904
Total Transfers from Other Funds	\$ 40,164	\$ 42,772	\$ 2,608
Total Net Revenues and Transfers—In	\$ 8,581,012	\$ 8,577,699	\$ (3,313)
Expenditures and Transfers—Out:			
Accountancy Board	\$ 466	\$ 458	\$ 8
Department of Administration:			
Departmental Appropriation	\$ 24,771	\$ 21,289	\$ 3,482
Commission on Reform and Efficiency (CORE)	102	102	—
Equipment Advance – Internal Service Funds	3,706	3,706	—
Total Department of Administration	\$ 28,579	\$ 25,097	\$ 3,482
Department of Agriculture:			
Departmental Appropriation	\$ 11,576	\$ 10,820	\$ 756
Promote Health Programs	2	2	—

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Agriculture: (Continued)			
Agriculture Information Centers	\$ 150	\$ 150	\$ –
Beaver Control	50	–	50
Corporate Farming Law Task Force	40	–	40
Dairy Leaders Roundtable	50	–	50
Duluth Seaway Port Authority	115	115	–
Ethanol Development	14,800	4,799	10,001
Ethanol Production	1,475	1,475	–
Ethanol Production Financing	1,000	1,000	–
Ethanol Promotion	100	96	4
Family Farm Interest Payment Adjustments	389	345	44
Farm Advocates Program	100	–	100
Farm Crisis Assistance	199	182	17
Farm Safety, Youth Program	115	87	28
Feedlot Manure Management Advisory Comm	5	–	5
Grain Inspection & Weighing	200	200	–
High Oil Soybean Research	150	–	150
Hmong/Asian Farm	45	37	8
Minnesota Livestock Breeders Association Grants	19	19	–
Minnesota Grown–WIC Coupons	100	81	19
Minnesota Grown Matching Account	71	71	–
Northern Crops Institute	70	70	–
Sustainable Agriculture Demonstration Grants	80	78	2
Timberwolf – Livestock Damage Claims	45	45	–
Value–Added Agricultural Product	1,000	1,000	–
Total Department of Agriculture	\$ 31,946	\$ 20,672	\$ 11,274
Agricultural Utilization Rresearch	\$ 3,958	\$ 3,958	\$ –
Amateur Sports Commission	\$ 461	\$ 443	\$ 18
Animal Health Board:			
Departmental Appropriation	\$ 1,849	\$ 1,724	\$ 125
Indemnities	25	1	24
Integrated Pseudorabies Control	200	63	137
Total Animal Health Board	\$ 2,074	\$ 1,788	\$ 286
Architecture & Engineering Board	\$ 592	\$ 551	\$ 41
Arts Board:			
Departmental Appropriation	\$ 683	\$ 653	\$ 30
Grants and Subsidies	4,575	4,490	85
Regional Arts Councils	1,290	1,290	–
Total Arts Board	\$ 6,548	\$ 6,433	\$ 115
Center for Arts Education:			
Center for the Arts	\$ 4,939	\$ 4,877	\$ 62
Education Aids	387	376	11
Total Center for Arts Education	\$ 5,326	\$ 5,253	\$ 73

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Asian Pacific Council:			
Departmental Appropriation	\$ 196	\$ 168	\$ 28
Asian Pacific Council Grants	17	16	1
Ombudsperson-Asian Minnesotans	26	16	10
Total Asian Pacific Council	<u>\$ 239</u>	<u>\$ 200</u>	<u>\$ 39</u>
Attorney General:			
Departmental Appropriation	\$ 19,960	\$ 19,365	\$ 595
Attorney General Gender Equity	15	5	10
DARE Advisory Council	190	190	-
Treaty Litigation	500	447	53
Total Attorney General	<u>\$ 20,665</u>	<u>\$ 20,007</u>	<u>\$ 658</u>
Barber Examiners Board	\$ 126	\$ 110	\$ 16
Council on Black Minnesotans:			
Black Minnesotans Council	\$ 220	\$ 205	\$ 15
Black Minnesotans Council Grants	8	8	-
Ombudsperson-Black Minnesotans	26	26	-
Total Department of Corrections	<u>\$ 254</u>	<u>\$ 239</u>	<u>\$ 15</u>
Boxing Board	\$ 64	\$ 62	\$ 2
Capital Area Architectural & Planning Board:			
Departmental Appropriation	\$ 252	\$ 252	\$ -
Hubert H Humphrey Memorial	75	14	61
Minnesota Vietnam Veterans Memorial	3	-	3
Total Capital Area Architectural & Planning Board	<u>\$ 330</u>	<u>\$ 266</u>	<u>\$ 64</u>
Department of Commerce:			
Departmental Appropriation	\$ 13,895	\$ 13,026	\$ 869
Minnesota Care	175	48	127
Real Estate Renewal	27	23	4
Total Department of Commerce	<u>\$ 14,097</u>	<u>\$ 13,097</u>	<u>\$ 1,000</u>
Community College System:			
Community College System	\$ 187,899	\$ 179,529	\$ 8,370
Promote Health Programs	10	10	-
Total Community College System	<u>\$ 187,909</u>	<u>\$ 179,539</u>	<u>\$ 8,370</u>
Department of Corrections:			
Departmental Appropriation	\$ 198,705	\$ 190,729	\$ 7,976
Promote Health Programs	4	4	-
CB Start Up/Expansion	994	-	994
Children's Mental Health Collaborative	17	17	-
Criminal Justice Information Systems	50	41	9
Claims 1992	1	-	1
Claims 1993	59	57	2
Claims 1994	14	-	14
Claims-Correctional Facilities	2	-	2
Juvenile Restitution Grant Program	250	128	122

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Corrections: (Continued)			
Minnesota Dept Health AIDS Prevention Grant	\$ 17	\$ 17	\$ -
Sex Offender Programming Project	1,175	248	927
Survey of Inmates	25	25	-
Total Department of Corrections	<u>\$ 201,313</u>	<u>\$ 191,266</u>	<u>\$ 10,047</u>
Corrections Ombudsman	\$ 462	\$ 431	\$ 31
Court of Appeals	\$ 5,710	\$ 5,645	\$ 65
Council on Disability	\$ 567	\$ 557	\$ 10
Disabled American Veterans—Grant in Aid	\$ 12	\$ 12	\$ -
District Courts	\$ 60,490	\$ 59,184	\$ 1,306
Department of Economic Security:			
Departmental Appropriation	\$ 42,449	\$ 42,449	\$ -
Efficient Residential Use of Propane	229	219	10
Energy and Conservation Act	609	609	-
Food Banks	600	600	-
Lead Abatement	200	92	108
Retraining Grants	9	-	9
STRIDE Program	652	649	3
Summer Youth Employment	4,863	4,818	45
Uniform Business Identifier Study	100	24	76
Total Department of Economic Security	<u>\$ 49,711</u>	<u>\$ 49,460</u>	<u>\$ 251</u>
Department of Education:			
Departmental Appropriation	\$ 14,237	\$ 13,277	\$ 960
Faribault Residential School	8,500	8,271	229
Education Aids	2,541,695	2,511,540	30,155
Academic Excellence Foundation	100	96	4
Academic Excellence Foundation	525	473	52
Advance Placement/International Baccalaureate	300	197	103
Advisory Council	15	15	-
Agriculture Specialist	35	35	-
Assessment of Teacher Performance	870	870	-
Attached Machinery	836	836	-
Border City Disparity	1,373	1,373	-
Career Teacher Aid	250	142	108
Child Nutrition State Aids	6,525	6,525	-
Children with Disabilities Task Force	25	-	25
Collaboration Planning	50	50	-
Community Participation School North Branch	200	200	-
Community Education—GED Test	180	99	81
Cross—Cultural Initiatives	135	1	134
Debt Service Equalization	17,018	17,018	-
Disaster Credit Aid	14	14	-
Disparity Reduction	12,804	12,804	-
Dept of Employee Relations—Health Promotion	1	1	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 1994

(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Education: (Continued)			
Early Childhood Education–Tribal Schools	\$ 68	\$ 68	\$ –
Education Agriculture Leadership	50	21	29
Education Youth Works	2,345	127	2,218
Educational Services Cooperative Units	733	733	–
Enterprise Zone Credit	8	8	–
Entrepreneurship	48	48	–
Environmental Education	60	30	30
Exchange–Temporary Assignment	75	–	75
Federal Aid to Education Facilities Planning	120	117	3
Fellowship Grants–Minorities	100	100	–
GED & Learn–to–Read TV Series	60	59	1
Graduation Rule Acceleration	5,000	4,033	967
Homestead & Agricultural Credit	186,180	186,180	–
Indian Contingency Aid	175	175	–
Indian Language & Culture	591	591	–
Indian Teachers Grants	190	182	8
Integration Grants	18,844	18,844	–
Internet	200	200	–
Learning Readiness	9,495	9,482	13
Library Demonstration	30	30	–
Local Collaborative	4,470	4,470	–
Management Information Services	3,275	3,275	–
Minority Teacher Incentives	600	291	309
Mobil Home Homestead Credit	3,173	3,173	–
Mountain Iron–Buhl District	75	75	–
Real Property Credits	25	25	–
School Breakfast Program	200	200	–
Science & Math Initiative	1,500	295	1,205
Sign Language Proficient Evaluation	22	13	9
Staff Development Incentive	100	–	100
State Assurance Mastery Program	45	38	7
State Fire Marshalls	200	200	–
State Scholarship Aid	1,600	1,600	–
Summer Food Service Incentives	30	–	30
Teacher Education–Hearing Impaired	25	25	–
Teacher Education Improvement	300	23	277
Teacher Mentoring Program	340	319	21
Transition Credit	22	22	–
Metro Transport for the Deaf	21	21	–
Transportation–Open Enrollment	52	52	–
Unemployment Compensation–Indian School	50	50	–
Violence Prevention	200	200	–
Violence Prevention Education	1,500	1,500	–
Violence Prevention Grant	1,000	1,000	–
Way To Grow	950	475	475
Youth Apprentice Demonstration	1,000	517	483
Total Department of Education	\$ 2,850,835	\$ 2,812,724	\$ 38,111

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Employee Relations:			
Departmental Appropriation	\$ 6,060	\$ 5,644	\$ 416
Promote Health Programs	1	1	-
CORE-Human Resources	375	266	109
Government Training Service	50	50	-
Right-To-Know Contract Administration	104	104	-
State Employee Reinsurance	1,416	1,416	-
State Health Promotion and Disease Prevention	100	100	-
Total Department of Employee Relations	\$ 8,106	\$ 7,581	\$ 525
Office of Environmental Assistance:			
Departmental Appropriation	\$ 3,154	\$ 2,579	\$ 575
Promote Health Programs	1	1	-
Business Assistance Grants	1,224	428	796
Composting Assistance	800	800	-
County Block Grants	14,008	14,008	-
Total Office of Environmental Assistance	\$ 19,187	\$ 17,816	\$ 1,371
Ethical Practices Board:			
Departmental Appropriation	\$ 441	\$ 418	\$ 23
Campaign Financing	93	93	-
Candidate Independent Expenditure Subsidy	4	4	-
Total Ethical Practices Board	\$ 538	\$ 515	\$ 23
Department of Finance:			
Departmental Appropriation	\$ 9,347	\$ 8,624	\$ 723
Accounts Receivable Restructuring	2,213	147	2,066
Local Government Trust	105	41	64
Statewide System Project	14,569	10,015	4,554
Total Department of Finance	\$ 26,234	\$ 18,827	\$ 7,407
Finance Nonoperating:			
Debt Service, Direct Appropriation	\$ 204,798	\$ 204,798	\$ -
Arbitrage Rebate	2,202	2,202	-
Bonded Debt – Paying Agent Fee	6	6	-
Capital Project Transfers	218	-	218
Debt Service, Temporary Financing	3,586	3,586	-
Family Practice – Mayo Medical School	304	304	-
General Purposes Contingent	198	-	198
Insurance Increases	1,345	-	1,345
Judges Retirement Funding	1,457	1,457	-
Mayo Medical School	504	499	5
Minneapolis Municipal Employee Retirement	11,005	11,005	-
Minneapolis Teachers Retirement Fund Assoc	1,224	1,224	-
Public Defender Costs	138	138	-
St Paul Teachers Retirement Fund Assoc	500	500	-
Tort Claims	300	16	284
Transfer of Lands	492	-	492
Total Finance Nonoperating	\$ 228,277	\$ 225,735	\$ 2,542

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Gambling Control Board	\$ 1,942	\$ 1,845	\$ 97
Governor's Office	\$ 3,475	\$ 3,199	\$ 276
Department of Health:			
Departmental Appropriation	\$ 37,750	\$ 37,475	\$ 275
Promote Health Programs	10	10	—
Home Visiting Program	263	245	18
Crime Prevention	65	65	—
Case Management for Dept Human Services	221	221	—
Case Management for Dept Human Services (MI)	19	4	15
Vaccination Program	100	—	100
Fetal Alcohol Syndrome Prevention	100	63	37
Lead Base Paint Program	75	75	—
Retraining Grant	15	—	15
Total Department of Health	\$ 38,618	\$ 38,158	\$ 460
Higher Education Board:			
State Grants	\$ 54	\$ —	\$ 54
Departmental Appropriation	996	712	284
Total Higher Education Board	\$ 1,050	\$ 712	\$ 338
Higher Education Coordinating Board:			
Departmental Appropriation	\$ 3,223	\$ 2,805	\$ 418
Higher Education Grants	101,946	95,833	6,113
Interstate Tuition Reciprocity	6,061	3,061	3,000
Minnesota Education Network	1,750	1,086	664
Minitex Library Program	2,063	2,063	—
Summer Scholarships	214	214	—
Violence and Abuse Prevention	200	200	—
Work Study	8,219	8,045	174
Youth Service Learning	115	105	10
Total Higher Education Coordinating Board	\$ 123,791	\$ 113,412	\$ 10,379
Minnesota Historical Society:			
Archeology	\$ 27	\$ 27	\$ —
Farm America	25	25	—
General Repair and Replacement	430	430	—
Historic Preservation Grants	48	48	—
Instruction Learning/Teaching Project	90	90	—
Marine Corp Nurse Statue	50	50	—
Minnesota Air National Guard Museum	19	19	—
Minnesota Military Museum	29	29	—
Minnesota Historical Society Operations	11,229	11,229	—
Minnesota International Center	50	50	—
Moose Lake Fire & Heritage Museum	25	25	—
Physical Plant	5,559	5,559	—
Sibley House	88	88	—
St Anthony Falls	40	40	—
Statewide Outreach	482	482	—
Total Minnesota Historical Society	\$ 18,191	\$ 18,191	\$ —

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Horticultural Society	\$ 72	\$ 72	\$ –
House of Representatives	\$ 23,391	\$ 19,522	\$ 3,869
1994 Housing Appropriations	\$ 21,282	\$ 21,282	\$ –
Department of Human Rights	\$ 3,287	\$ 3,280	\$ 7
Department of Human Services:			
Departmental Appropriation	\$ 1,796,838	\$ 1,737,157	\$ 59,681
Promote Health Programs	13	13	–
Minorities Therapists Recruitment	158	158	–
Nonappropriated Shared Services Agreements	5,165	3,169	1,996
Recycling Project	2	2	–
Nonappropriated Group Home Services	3,451	3,404	47
Nonappropriated Lease Income Property Maint	904	525	379
Asian–American Juvenile Crime Prevention	100	80	20
Child Support Restructuring	2,633	1,895	738
Children's Integrated Service System	560	560	–
Cambridge Community Clinic	62	59	3
Community Social Services Act	50,762	50,762	–
Faribault Community Clinic	264	264	–
Faribault Community Work Activity	170	147	23
Heritage Act	73	66	7
Auditorium Demolition – Willmar	175	2	173
Retraining Grants–Moose Lake	11	4	7
STRIDE Work Experience	6,977	6,838	139
Special Equipment–Anoka	83	43	40
Special Equipment–Faribault	89	47	42
State Share of Medical Assistance Excess Bill	500,000	500,000	–
Work Readiness	4,111	3,160	951
Total Department of Human Services	\$ 2,372,601	\$ 2,308,355	\$ 64,246
Humanities Commission:			
Humanities Commission	\$ 261	\$ 261	\$ –
Inst for Advancement of Teaching Humanities	325	325	–
Total Humanities Commission	\$ 586	\$ 586	\$ –
Indian Affairs Council:			
Departmental Appropriation	\$ 452	\$ 390	\$ 62
Ombudsman–Indian Minnesotans	6	–	6
Ombudsman–Indian Minnesotans (Dept Education)	20	–	20
Legal Assistance Planning	15	15	–
Total Indian Affairs Council	\$ 493	\$ 405	\$ 88
Investment Board	\$ 2,016	\$ 1,975	\$ 41
Iron Range Resources & Rehabilitation Board	\$ 395	\$ 395	\$ –
Judicial Standards Board	\$ 237	\$ 192	\$ 45
Labor Interpretive Center	\$ 45	\$ 16	\$ 29

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Labor and Industry:			
Departmental Appropriation	\$ 3,749	\$ 3,671	\$ 78
Vinland Grants	100	100	—
Total Department of Labor and Industry	<u>\$ 3,849</u>	<u>\$ 3,771</u>	<u>\$ 78</u>
Legislative Auditor	\$ 3,951	\$ 3,860	\$ 91
Legislative Commission – Administrative Rule	\$ 141	\$ 140	\$ 1
Legislative Joint Commission – Employee Relations	\$ 138	\$ 93	\$ 45
Legislative Commission – Great Lakes	\$ 47	\$ 43	\$ 4
Legislative Commission – Mississippi River Parkway	\$ 10	\$ 10	\$ —
Legislative Commission – Pensions/Retirement	\$ 569	\$ 499	\$ 70
Legislative Commission – Planning & Fiscal Policy	\$ 232	\$ 53	\$ 179
Legislative Commission – Waste Management	\$ 175	\$ 139	\$ 36
Legislative Commission – Water	\$ 107	\$ 91	\$ 16
Legislative Commission – Economic Status of Women	\$ 179	\$ 177	\$ 2
Legislative Coordinating Commission:			
Education Delivery Service Planning & Review	\$ 15	\$ 3	\$ 12
Legislative Commission – General Support	278	278	—
Legislative Coordinating Commission – Contingency	423	337	86
Total Legislative Coordinating Commission	<u>\$ 716</u>	<u>\$ 618</u>	<u>\$ 98</u>
Legislative Reference Library	\$ 873	\$ 870	\$ 3
Legislative Coordinating Comm – Revisor of Statutes	\$ 3,919	\$ 3,535	\$ 384
Mediation Services:			
Departmental Appropriation	\$ 1,504	\$ 1,399	\$ 105
Area Labor–Management Committees	222	222	—
Office of Dispute Resolution	80	80	—
Total Quality Management Grants	60	60	—
Total Mediation Services	<u>\$ 1,866</u>	<u>\$ 1,761</u>	<u>\$ 105</u>
Ombudsman for Mental Health and Retardation:			
Departmental Appropriation	\$ 883	\$ 869	\$ 14
Promote Health Programs	1	1	—
Total Ombudsman for Mental Health and Retardation	<u>\$ 884</u>	<u>\$ 870</u>	<u>\$ 14</u>
Department of Military Affairs:			
Departmental Appropriation	\$ 7,317	\$ 7,248	\$ 69
Promote Health Programs	5	5	—
Armory Disposal	175	125	50

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Military Affairs: Continued)			
Military Forces Emergency	\$ 268	\$ 268	\$ -
Reenlistment Bonus Payment	638	446	192
Retraining Grant	34	-	34
Tuition Reimbursement	2,312	1,777	535
Total Department of Military Affairs	<u>\$ 10,749</u>	<u>\$ 9,869</u>	<u>\$ 880</u>
 Military Order of the Purple Heart	 \$ 10	 \$ 10	 \$ -
 Minnesota Technology Inc:			
Minnesota Technology Inc	\$ 7,832	\$ 7,832	\$ -
Youth Apprenticeship	40	40	-
Total Minnesota Technology Inc	<u>\$ 7,872</u>	<u>\$ 7,872</u>	<u>\$ -</u>
 Minnesota-Wisconsin Boundary Area Commission	 \$ 129	 \$ 128	 \$ 1
 Minnesota Municipal Board	 \$ 322	 \$ 294	 \$ 28
 Department of Natural Resources:			
Departmental Appropriation	\$ 74,682	\$ 71,477	\$ 3,205
Promote Health Programs	5	5	-
Wetlands Conservation	943	787	156
1837 Treaty Enforcement	80	35	45
1854 Indian Treaty	2,966	2,966	-
Art VIII Payments in Lieu of Taxes	4,558	4,558	-
Barrier Reef Lake of the Woods Construction	44	43	1
Conservation and Recreation Grant	258	243	15
Cuyuna Recreation Area	5	4	1
Comprehensive Fish and Wildlife Plan	1,311	1,186	125
Emergency Fire Fighting	3,506	3,506	-
Iron Ore Cooperative Research	311	226	85
Leech Lake Reservation	1,458	1,458	-
Metro Parks Grant	2,238	2,238	-
Middle River – Snake River Watershed	40	40	-
Minerals Cooperative Environment Research	30	-	30
Mineral Diversification	375	263	112
Off-Highway Motorcycle Recreation	235	52	183
Off-Road Vehicle Recreation	150	109	41
Public Hunting Ground	857	857	-
Root River Dike Repairs	35	35	-
Steel Mill Feasibility	20	20	-
Thief Lake Wildlife Management Area	8	-	8
Total Department of Natural Resources	<u>\$ 94,115</u>	<u>\$ 90,108</u>	<u>\$ 4,007</u>
 Pollution Control Agency:			
Departmental Appropriation	\$ 7,556	\$ 7,152	\$ 404
Promote Health Programs	1	1	-
Clean Water Partnership Grants	1,946	1,006	940

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1994
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Pollution Control Agency: (Continued)			
Composting Assistance	\$ 700	\$ 700	\$ –
Grants Local Clean Water Partnership	15	–	15
Total Pollution Control Agency	\$ 10,218	\$ 8,859	\$ 1,359
Private Detective Board	\$ 67	\$ 62	\$ 5
Public Defense Board	\$ 25,902	\$ 25,224	\$ 678
Department of Public Safety:			
Departmental Appropriation	\$ 28,974	\$ 26,519	\$ 2,455
Promote Health Programs	9	9	–
Cross-jurisdictional Investigations	200	178	22
Emergency Management On-Call Service	53	32	21
Federal Emergency Management Assistance Match	2,908	2,844	64
Implement Criminal Justice Communication System	250	129	121
Community Crime Reduction Grants	700	700	–
Prevention of Violent Crime	852	845	7
Public Safety Officer Benefit Account	326	300	26
Public Schools Fire Safety Inspection	329	302	27
Repeat DWI Offenders	1,000	970	30
Trunk Highway Fund Reimbursement	1,233	1,233	–
Total Department of Public Safety	\$ 36,834	\$ 34,061	\$ 2,773
Department of Public Service:			
Departmental Appropriation	\$ 7,944	\$ 7,803	\$ 141
Electronic Imaging System	84	–	84
Energy & Conservation Account	1	–	1
Flexible Gas Rates Study	5	–	5
Stray Voltage Study	98	–	98
Total Department of Public Service	\$ 8,132	\$ 7,803	\$ 329
Public Utilities Commission:			
Public Utilities Commission	\$ 3,096	\$ 2,764	\$ 332
Ground Current Studies	300	–	300
Electronic Storage and Retrieval System	558	6	552
Total Public Utilities Commission	\$ 3,954	\$ 2,770	\$ 1,184
Pari-Mutuel Racing	\$ 366	\$ 283	\$ 83
Department of Revenue:			
Departmental Appropriation	\$ 68,871	\$ 68,836	\$ 35
1993 Omnibus Tax Bill	301	84	217
Accounts Receivable Project	1,435	1,163	272
Attached Machinery Aid	2,382	2,382	–
Child Support Collections	115	115	–
County Criminal Justice Aid	8,064	8,064	–
Collection of Delinquent Taxes	426	426	–
Disaster Credit-Homestead Property	20	20	–
Disparity Reduction Aid	29,672	29,672	–
Disparity Reduction Credit	2,543	2,543	–

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Revenue: (Continued)			
Enterprise Zone Credit	\$ 16	\$ 16	\$ -
Equalization Aid	20,011	20,011	-
Fire State Aid	9,999	9,999	-
Firefighter Relief Association	331	331	-
HACA Prior Year Adjustment	9	9	-
Homestead and Agricultural Cr Aid Guarantee	26	26	-
Homestead & Agricultural Credit	24	24	-
Homestead and Agricultural Credit Aid LGT	420,005	420,005	-
Insurance Surcharge	921	921	-
Local Government Aids	291,173	291,173	-
Local Government Trust Fund	13	13	-
Local Option Sales Tax Administration	326	248	78
Manufactured Home Homestead & Agricultural Cr	3,129	3,129	-
Police State Aid	33,998	33,998	-
Police/Firefighters Relief Assoc Amortization	3,417	3,354	63
Police/Firefighters Relief Assoc Amortization	553	553	-
Political Contribution Tax Credit	2,642	2,642	-
Revenue Department Initiatives	2,732	2,551	181
Recording Fees Accounting	186	186	-
Regional Transit Board	3,503	3,503	-
Renters Property Tax Refund	90,699	90,699	-
State Health Promotion	6	6	-
Seized Property	26	26	-
Supplemental Homestead Property Tax Relief	963	963	-
Targeted Property Tax Aid	57,993	57,993	-
Targeted Property Tax Aid	15,605	15,605	-
Total Department of Revenue	\$ 1,072,135	\$ 1,071,289	\$ 846
Science Museum of Minnesota	\$ 1,114	\$ 1,108	\$ 6
Academy of Science	\$ 36	\$ 36	\$ -
Secretary of State	\$ 5,351	\$ 4,789	\$ 562
Senate	\$ 16,042	\$ 14,476	\$ 1,566
Sentencing Guidelines Commission:			
Sentencing Guidelines Commission	\$ 338	\$ 303	\$ 35
Training on Criminal Justice Information Systems	50	27	23
Total Sentencing Guidelines Commission	\$ 388	\$ 330	\$ 58
Council for Spanish Speaking People:			
Council for Spanish Speaking People	\$ 244	\$ 237	\$ 7
Council for Spanish Speaking People Grants	6	-	6
Ombudsperson-Spanish Speaking People	26	16	10
Total Council for Spanish Speaking People	\$ 276	\$ 253	\$ 23

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
State Auditor:			
Departmental Appropriation	\$ 664	\$ 658	\$ 6
Audit Practices	6,410	5,813	597
Local Collaborative	132	35	97
Federal Single Audit Contingency	77	77	—
Government Innovation and Cooperation Board	1,200	804	396
Police and Fire Relief	157	151	6
Total State Auditor	\$ 8,640	\$ 7,538	\$ 1,102
Minnesota State Retirement System:			
Elective State Officers	\$ 163	\$ 163	\$ —
Legislative Members	1,706	1,706	—
Total Minnesota State Retirement System	\$ 1,869	\$ 1,869	\$ —
State Treasurer:			
State Treasurer	\$ 2,463	\$ 1,933	\$ 530
Special Election Subsidies	29	29	—
Total State Treasurer	\$ 2,492	\$ 1,962	\$ 530
State University System:			
Departmental Appropriation	\$ 326,098	\$ 303,941	\$ 22,157
State Grants in Aid	2,219	2,218	1
Promote Health Programs	6	6	—
Future Funding Taskforce	11	7	4
Kummer Landfill	2,335	2,335	—
Total State University System	\$ 330,669	\$ 308,507	\$ 22,162
Office of Strategic & Long Range Planning:			
Departmental Appropriation	\$ 3,638	\$ 3,480	\$ 158
Promote Health Programs	1	1	—
Children's Cabinet	400	165	235
Collaborative Grants	6,970	4,101	2,869
Other Agency Agreements	134	116	18
Sustainable Human and Economic Development	100	93	7
Total Office of Strategic & Long Range Planning	\$ 11,243	\$ 7,956	\$ 3,287
Supreme Court			
Departmental Appropriation	\$ 17,224	\$ 16,546	\$ 678
Community Dispute Resolution	249	226	23
Dairy Litigation	75	10	65
Family Law Legal Services	877	877	—
Total Supreme Court	\$ 18,425	\$ 17,659	\$ 766
Tax Court of Appeals	\$ 519	\$ 498	\$ 21
Technical College System			
Departmental Appropriation	\$ 168,240	\$ 166,727	\$ 1,513
Farm Business Management	32	17	15
Dept Human Services Training	50	39	11
Total Technical College System	\$ 168,322	\$ 166,783	\$ 1,539

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Trade & Economic Development			
Departmental Appropriation	\$ 17,157	\$ 16,225	\$ 932
Advantage Minnesota	200	200	—
Affirmative Enterprise	100	100	—
Concentrated Area Action Plan	25	25	—
Community Development Corporations	50	50	—
Concentrated Area Action Plans	25	25	—
Economic Recovery Grants	5,517	5,517	—
Energy Loan Insurance	55	—	55
Foreign Country Information Network	105	70	35
Individual On-Site Water Treatment	150	—	150
Individual On-Site Water Treatment Grant	50	—	50
International Ringette Tournament	30	30	—
Job Skills Grants	1,088	1,067	21
Lake Superior Center Authority	25	25	—
Metropolitan Economic Development Association	65	65	—
Minnesota Film Board	214	214	—
Minnesota Job Skills	2	—	2
North Metro Business Retention	25	25	—
Small Business Development Center Match	3	—	3
Small Business Development Centers	450	244	206
Small Cities State Match	244	244	—
Tourism Promotion	200	200	—
Capital Access Program	500	500	—
Regional Challenge Grants	6,000	6,000	—
Tourism Loan Program	1,000	1,000	—
Urban Challenge Grants	6,000	6,000	—
Woman's Final Four Basketball Tournament	300	284	16
Women Venture	190	190	—
Youth Entrepreneurship Education	50	48	2
Total Department of Trade & Economic Development	\$ 39,820	\$ 38,348	\$ 1,472
Regional Transit Board:			
Regional Transit Board	\$ 15,492	\$ 15,492	\$ —
Community Based and Agency Costs	3,500	3,500	—
Metro Mobility	13,800	13,800	—
Total Regional Transit Board	\$ 32,792	\$ 32,792	\$ —
Department of Transportation:			
Promote Health Programs	\$ 13	\$ 13	\$ —
Hazardous Materials Registration	112	101	11
Light Rail Transit	200	—	200
Non-Metro Transit Assistance	10,644	8,809	1,835
Roosevelt Tower	26	—	26
Rail Service Plan & Programming	243	225	18
Space Rental	41	41	—
Transit Improvement Administration	395	381	14
Total Department of Transportation	\$ 11,674	\$ 9,570	\$ 2,104
Uniform Laws Commission	\$ 27	\$ 27	\$ —

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
University of Minnesota:			
Agriculture Research and Extension Service	\$ 44,247	\$ 44,247	\$ –
Health Sciences	16,758	16,758	–
Institute of Technology	2,911	2,911	–
Maintenance and Operations	362,119	362,119	–
Specials	18,931	18,931	–
Sustainable Agriculture Chair	75	75	–
Total University of Minnesota	<u>\$ 445,041</u>	<u>\$ 445,041</u>	<u>\$ –</u>
Department of Veterans Affairs:			
Departmental Appropriation	\$ 1,655	\$ 1,504	\$ 151
County Veterans Services Office Grants	155	–	155
Emergency Financial and Medical Needs	1,385	1,298	87
Veterans Bonus Claims 1989	21	–	21
Veterans Compensation Claims 1989	19	19	–
Vinland Grants	250	250	–
Total Department of Veterans Affairs	<u>\$ 3,485</u>	<u>\$ 3,071</u>	<u>\$ 414</u>
Veterans Home Board:			
Departmental Appropriation	\$ 623	\$ 611	\$ 12
Veterans Nursing Homes	26,476	25,313	1,163
Promote Health Programs – Minneapolis	1	1	–
Promote Health Programs – Semi Independent Living	3	3	–
Veterans Home Board	637	–	637
Total Veterans Home Board	<u>\$ 27,740</u>	<u>\$ 25,928</u>	<u>\$ 1,812</u>
Veterans of Foreign Wars	\$ 31	\$ 31	\$ –
Vocational Technical Education Council	\$ 104	\$ 92	\$ 12
Citizens Committee – Voyageurs National Park	\$ 72	\$ 63	\$ 9
Water & Soil Resources Board:			
Departmental Appropriation	\$ 2,869	\$ 2,712	\$ 157
Erosion Control and Water Quality Grants	2,617	2,495	122
Flood Plain Management Grants	189	189	–
Local Water Resources Protection	5,003	4,518	485
Private Forest Management	50	–	50
Soil and Water Conservation Grants	1,599	1,530	69
Total Water & Soil Resources Board	<u>\$ 12,327</u>	<u>\$ 11,444</u>	<u>\$ 883</u>
Privatize World Trade Center	\$ 278	\$ 278	\$ –
Zoological Board:			
Departmental Appropriation	\$ 5,307	\$ 5,144	\$ 163
Promote Health Programs	2	2	–
Total Zoological Board	<u>\$ 5,309</u>	<u>\$ 5,146</u>	<u>\$ 163</u>
Total Expenditures and Transfers–Out	<u>\$ 8,799,095</u>	<u>\$ 8,580,280</u>	<u>\$ 218,815</u>
Excess of Revenues and Transfers–In Over (Under)			
Expenditures and Transfers–Out	\$ (218,083)	\$ (2,581)	\$ 215,502

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1993	\$ 876,435	\$ 876,435	\$ –
Prior Year Adjustments	20,450	29,680	9,230
Estimated Appropriation Cancellations	5,000	–	(5,000)
Budgetary Fund Balance, June 30, 1994	\$ 683,802	\$ 903,534	\$ 219,732
Less: Appropriation Carryover	–	186,960	(186,960)
Less: Budgetary Reserve	500,000	500,000	–
Undesignated Fund Balance, June 30, 1994	<u>\$ 183,802</u>	<u>\$ 216,574</u>	<u>\$ 32,772</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.
2. The General Fund budget amounts in this report differ from those on the May 27, 1994 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. 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 fiscal year 1995 but used in fiscal year 1994, as an authorized adjustment to the fiscal year 1994 appropriation. Amounts available upon enactment are reported in the earliest year it is made available. Again, this establishes the legal limit on spending for fiscal year 1994.

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

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 22). 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	\$ 216,574
State Government Fund	5,314
General Fund in CAFR	<u>\$ 221,888</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, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Health Occupation License Fees	\$ 25,709	\$ 25,783	\$ 74
Other Reimbursements	–	55	55
Other Revenue	–	2	2
Net Revenues	<u>\$ 25,709</u>	<u>\$ 25,840</u>	<u>\$ 131</u>
Expenditures and Transfers—Out:			
Attorney General:			
Public Assistance	\$ 2,071	\$ 2,042	\$ 29
Chiropractic Board:			
Departmental Appropriation	\$ 305	\$ 290	\$ 15
Statewide Indirect Cost	63	8	55
Total Chiropractic Board	<u>\$ 368</u>	<u>\$ 298</u>	<u>\$ 70</u>
Dentistry Board:			
Departmental Appropriation	\$ 666	\$ 559	\$ 107
Statewide Indirect Cost	3	3	–
Total Dentistry Board	<u>\$ 669</u>	<u>\$ 562</u>	<u>\$ 107</u>
Department of Health:			
Departmental Appropriation	\$ 14,786	\$ 13,768	\$ 1,018
Asbestos Abatement Activities	102	43	59
Statewide Indirect	6	6	–
Departmental Appropriation	94	89	5
Total Department of Health	<u>\$ 14,988</u>	<u>\$ 13,906</u>	<u>\$ 1,082</u>
Marriage and Family Therapy Licensing Board:			
Statewide Indirect	\$ 7	\$ 7	\$ –
Medical Examiners Board:			
Departmental Appropriation	\$ 2,049	\$ 1,869	\$ 180
Statewide Indirect	15	15	–
Total Medical Examiners Board	<u>\$ 2,064</u>	<u>\$ 1,884</u>	<u>\$ 180</u>
Nursing Board:			
Departmental Appropriation	\$ 1,553	\$ 1,535	\$ 18
Nursing Grants Administration	38	37	1
Statewide Indirect	32	32	–
Total Nursing Board	<u>\$ 1,623</u>	<u>\$ 1,604</u>	<u>\$ 19</u>
Nursing Home Administrators Board:			
Departmental Appropriation	\$ 171	\$ 167	\$ 4
Statewide Indirect	7	7	–
Total Nursing Home Administrators Board	<u>\$ 178</u>	<u>\$ 174</u>	<u>\$ 4</u>
Optometry Board			
Departmental Appropriation	71	64	7
Statewide Indirect	\$ 5	\$ 5	\$ –
Total Optometry Board	<u>\$ 76</u>	<u>\$ 69</u>	<u>\$ 7</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, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Pharmacy Board:			
Departmental Appropriation	\$ 601	\$ 587	\$ 14
Statewide Indirect	17	17	—
Total Pharmacy Board	<u>\$ 618</u>	<u>\$ 604</u>	<u>\$ 14</u>
Podiatry Board:			
Departmental Appropriation	\$ 30	\$ 30	\$ —
Statewide Indirect	6	6	—
Total Podiatry Board	<u>\$ 36</u>	<u>\$ 36</u>	<u>\$ —</u>
Psychology Board:			
Departmental Appropriation	\$ 316	\$ 311	\$ 5
Statewide Indirect	18	18	—
Total Psychology Board	<u>\$ 334</u>	<u>\$ 329</u>	<u>\$ 5</u>
Social Work Licensing Board:			
Departmental Appropriation	\$ 439	\$ 434	\$ 5
Statewide Indirect	10	10	—
Total Social Work Licensing Board	<u>\$ 449</u>	<u>\$ 444</u>	<u>\$ 5</u>
Veterinary Medicine Board:			
Departmental Appropriation	\$ 108	\$ 106	\$ 2
Statewide Indirect	10	10	—
Total Veterinary Medicine Board	<u>\$ 118</u>	<u>\$ 116</u>	<u>\$ 2</u>
Total Expenditures and Transfers—Out	<u>\$ 23,599</u>	<u>\$ 22,075</u>	<u>\$ 1,524</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers—Out	\$ 2,110	\$ 3,765	\$ 1,655
Undesignated Budgetary Fund Balance, July 1, 1993	1,447	1,447	—
Prior Year Adjustments	—	102	102
Undesignated Budgetary Fund Balance, June 30, 1994	<u>\$ 3,557</u>	<u>\$ 5,314</u>	<u>\$ 1,757</u>
Add Designated for Nonappropriated Fund Purposes		6,814	
Total Unreserved Fund Balance, June 30, 1994		<u>\$ 12,128</u>	

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

Budgetary Fund Balance	
General Fund	\$ 5,314
Designated for Nonappropriated Fund Purpose:	
Miscellaneous Special Revenue Fund	6,333
Federal Fund	481
Total Unreserved Fund Balance	<u>\$ 12,128</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, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
Federal Revenues	\$ 192,700	\$ 199,715	\$ 7,015
License Fees	17,292	20,773	3,481
Departmental Services	20,909	27,082	6,173
Investment Income	3,200	4,346	1,146
Other Revenue	6,511	10,990	4,479
Net Revenues	<u>\$ 240,612</u>	<u>\$ 262,906</u>	<u>\$ 22,294</u>
Transfers from Other Funds:			
General Fund	\$ 1,233	\$ 1,233	\$ —
Highway User Tax Distribution Fund	526,839	520,595	(6,244)
All Other Transfers	535	535	—
Total Transfers from Other Funds	<u>\$ 528,607</u>	<u>\$ 522,363</u>	<u>\$ (6,244)</u>
Total Net Revenues and Transfers—In	<u>\$ 769,219</u>	<u>\$ 785,269</u>	<u>\$ 16,050</u>
Expenditures and Transfers—Out:			
Department of Administration:			
1984 Capital Projects Administration	\$ 67	\$ 67	\$ —
1987 Capital Projects Administration	343	343	—
1992 Capital Projects Administration	537	537	—
1993 Capital Projects Administration	50	50	—
Renovate Transportation Building	347	347	—
Total Department of Administration	<u>\$ 1,344</u>	<u>\$ 1,344</u>	<u>\$ —</u>
Arts Board:			
Duluth Transportation Headquarters	\$ 19	\$ 19	\$ —
Percent for Arts	1	1	—
Total Arts Board	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ —</u>
Department of Education:			
Traffic Safety Project	\$ 21	\$ 19	\$ 2
Finance Nonoperating:			
General Purposes Contingency	\$ 200	\$ —	\$ 200
Insurance Increases	333	—	333
Tort Claims	600	269	331
Total Finance Nonoperating	<u>\$ 1,133</u>	<u>\$ 269</u>	<u>\$ 864</u>
Department of Health	\$ 1,491	\$ 1,478	\$ 13
Legislative Commission — Mississippi River Contingency	\$ 32	\$ 32	\$ —
Minnesota Safety Council	\$ 67	\$ 67	\$ —
Department of Public Safety:			
Departmental Appropriation	\$ 65,595	\$ 61,416	\$ 4,179
Department of Trade & Economic Development			
Travel Information Centers	\$ 668	\$ 668	\$ —

STATE OF MINNESOTA

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1994
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Transportation:			
Departmental Appropriation	\$ 337,655	\$ 310,240	\$ 27,415
1981 Capital Improvements	4	4	—
1982 Capital Improvements	144	144	—
1983 Capital Improvements	55	55	—
1984 Capital Improvements	20	20	—
1984 Capital Improvements – Rest Areas	11	11	—
1985 Capital Improvements – Buildings	9	9	—
1985 Capital Improvements – Rest Areas	351	351	—
1987 Capital Improvements	13	13	—
1989 Capital Improvements	107	107	—
1990 Capital Improvements	149	149	—
1992 Capital Improvements	2,674	2,674	—
Advance Right of Way	96	—	96
Federal and State Safety	767	138	629
Gifts and Grants—Trunk Highway Fund	81	16	65
H & Byers Damage Claim	13	13	—
Highway Debt Service	14,577	13,754	823
Highway Improvement	340,350	338,838	1,512
Houdek Underpayment Claim	2	—	2
Interstate Motor Carrier	1	—	1
L Johnson Injury Underpayment Claim	15	15	—
Research and Strategic Initiatives	3,210	2,658	552
Road Use Permits	820	—	820
State Bridge Construction	81	—	81
Statewide Indirect	2,939	2,939	—
Tourism Interagency Agreement	74	—	74
Transportation Research	75	33	42
Total Department of Transportation	\$ 704,293	\$ 672,181	\$ 32,112
Transportation Regulation Board	\$ 706	\$ 701	\$ 5
Total Expenditures and Transfers—Out	\$ 775,370	\$ 738,195	\$ 37,175
Excess of Revenues and Transfers—In Over (Under)			
Expenditures and Transfers—Out	\$ (6,151)	\$ 47,074	\$ 53,225
Budgetary Fund Balance, July 1, 1993	32,781	32,781	—
Prior Year Adjustments	—	20,519	20,519
Budgetary Fund Balance, June 30, 1994	\$ 26,630	\$ 100,374	\$ 73,744
Less: Appropriation Carryover	—	42,173	(42,173)
Undesignated Fund Balance, June 30, 1994	\$ 26,630	\$ 58,201	\$ 31,571

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, 1994
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Motor Vehicle License Taxes	\$ 405,530	\$ 403,146	\$ (2,384)
Fuel Taxes	476,254	476,096	(158)
License Fees	—	2	2
Departmental Services	5,296	4,817	(479)
Investment Income	200	188	(12)
Other Revenue	800	875	75
Net Revenues	<u>\$ 888,080</u>	<u>\$ 885,124</u>	<u>\$ (2,956)</u>
Expenditures and Transfers—Out:			
Finance Nonoperating:			
General Purposes Contingency	\$ 125	\$ —	\$ 125
Department of Public Safety:			
Departmental Appropriation	\$ 10,283	\$ 9,695	\$ 588
General Fund Reimbursement	716	716	—
Trunk Highway Fund Reimbursement	449	449	—
Total Department of Public Safety	<u>\$ 11,448</u>	<u>\$ 10,860</u>	<u>\$ 588</u>
Department of Revenue:			
All Terrain Vehicle Unrefunded Gas Tax	\$ 593	\$ 593	\$ —
Forest Road Unrefunded Gas Tax	538	538	—
Motorboat Unrefunded Gas Tax	5,933	5,933	—
Snowmobile Unrefunded Gas Tax	2,967	2,967	—
Special Taxes Petroleum	1,673	1,631	42
Total Department of Revenue	<u>\$ 11,704</u>	<u>\$ 11,662</u>	<u>\$ 42</u>
Department of Transportation:			
Highway Tax Distribution	\$ 862,596	\$ 862,596	\$ —
Statewide Indirect	398	398	—
Total Department of Transportation	<u>\$ 862,994</u>	<u>\$ 862,994</u>	<u>\$ —</u>
Total Expenditures and Transfers—Out	<u>\$ 886,271</u>	<u>\$ 885,516</u>	<u>\$ 755</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers—Out	\$ 1,809	\$ (392)	\$ (2,201)
Budgetary Fund Balance, July 1, 1993	535	535	—
Prior Year Adjustments	—	167	167
Undesignated Fund Balance, June 30, 1994	<u>\$ 2,344</u>	<u>\$ 310</u>	<u>\$ (2,034)</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, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Fuel Taxes	\$ 2,261	\$ 2,666	\$ 405
Aircraft Registration	2,056	2,090	34
Airline Flight Property Taxes	8,400	8,200	(200)
Departmental Services	78	245	167
Investment Income	850	735	(115)
Other Revenue	975	762	(213)
Net Revenues	<u>\$ 14,620</u>	<u>\$ 14,698</u>	<u>\$ 78</u>
Expenditures:			
Legislative Coordinating Commission:			
Metropolitan Airport Advisory Council	\$ 15	\$ 1	\$ 14
Department of Transportation:			
Departmental Appropriation	\$ 15,408	\$ 13,308	\$ 2,100
Air Service Grants	200	79	121
Air Transport System	725	701	24
Aeronautics Office Building	1,200	979	221
Equipment	59	42	17
Pine Creek Airport	8	8	—
Statewide Indirect	51	51	—
Total Department of Transportation	<u>\$ 17,651</u>	<u>\$ 15,168</u>	<u>\$ 2,483</u>
Total Expenditures	<u>\$ 17,666</u>	<u>\$ 15,169</u>	<u>\$ 2,497</u>
Excess of Revenues Over (Under) Expenditures	\$ (3,046)	\$ (471)	\$ 2,575
Budgetary Fund Balance, July 1, 1993	11,695	11,695	—
Prior Year Adjustments	—	699	699
Budgetary Fund Balance, June 30, 1994	<u>\$ 8,649</u>	<u>\$ 11,923</u>	<u>\$ 3,274</u>
Less: Appropriation Carryover	—	2,353	(2,353)
Undesignated Fund Balance, June 30, 1994	<u>\$ 8,649</u>	<u>\$ 9,570</u>	<u>\$ 921</u>
		(1)	

(1) The State Airports Fund is reported on the Comprehensive Annual Financial Report as Other Transportation Funds.

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, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Cigarette Tax	\$ 9,267	\$ 10,782	\$ 1,515
Hospital Tax	43,370	39,570	(3,800)
Provider Tax	26,094	10,760	(15,334)
Health Care Premiums	9,875	10,357	482
Wholesale Drug Distributor Tax	—	3,838	3,838
Other Taxes	—	20	20
Other Revenue	—	1	1
Net Revenues	<u>\$ 88,606</u>	<u>\$ 75,328</u>	<u>\$ (13,278)</u>
Expenditures and Transfers—Out:			
Department of Employee Relations:			
Advances to Private Employee Insurance Fund	\$ 1,700	\$ 550	\$ 1,150
Finance Nonoperating:			
MAXIS System Development	\$ 189	\$ 189	\$ —
Transfer to General Fund	10,907	10,907	—
Total Finance Nonoperating	<u>\$ 11,096</u>	<u>\$ 11,096</u>	<u>\$ —</u>
Department of Health:			
Antitrust Exceptions	\$ 1	\$ 1	\$ —
Health Care Access	5,940	4,695	1,245
Total Department of Health	<u>\$ 5,941</u>	<u>\$ 4,696</u>	<u>\$ 1,245</u>
Higher Education Coordinating Board:			
Minnesota Care Program	\$ 580	\$ 488	\$ 92
Department of Human Services:			
Minnesota Care	\$ 45,869	\$ 39,251	\$ 6,618
Legislative Coordinating Commission:			
Health Right	\$ 175	\$ 90	\$ 85
Department of Revenue:			
Minnesota Care Administration	\$ 1,588	\$ 1,157	\$ 431
University of Minnesota:			
Health Right	\$ 2,277	\$ 2,277	\$ —
Total Expenditures and Transfers—Out	<u>\$ 69,226</u>	<u>\$ 59,605</u>	<u>\$ 9,621</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers—Out	\$ 19,380	\$ 15,723	\$ (3,657)
Budgetary Fund Balance, July 1, 1993	15,108	15,108	—
Less: Reserves for Incurred but not Reported	14,776	18,165	(3,389)
Undesignated Fund Balance, June 30, 1994	<u>\$ 19,712</u>	<u>\$ 12,666</u>	<u>\$ (7,046)</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, 1994
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Net Revenues and Transfers—In:			
Net Revenues:			
Cigarette Tax	\$ 6,827	\$ 7,666	\$ 839
Investment Income	50	157	107
Other Revenue	10	41	31
Net Revenue	<u>\$ 6,887</u>	<u>\$ 7,864</u>	<u>\$ 977</u>
Transfers from Federal Fund	208	372	164
Total Net Revenues and Transfers—In	<u>\$ 7,095</u>	<u>\$ 8,236</u>	<u>\$ 1,141</u>
Expenditures and Transfers—Out:			
Department of Agriculture:			
Alternate Aquaculture Methods	\$ 125	\$ 125	\$ —
Cover Crops in a Corn/Soybean Rotation	80	80	—
Federal Cost Share Feedlot Funds	250	250	—
Manure Mgt Conservation Tillage Systems	250	245	5
Integrated Control of Purple Loosestrife	45	45	—
Minnesota Aquaculture Development Program	137	137	—
Land Applied Manure Nutrient Availability	140	140	—
Nutrient Recycling Through Plants & Animals	140	140	—
Managing Agric Environment Sandy Soils	240	226	14
Total Department of Agriculture	<u>\$ 1,407</u>	<u>\$ 1,388</u>	<u>\$ 19</u>
Department of Education:			
Minnesota Future Resources	\$ 791	\$ 726	\$ 65
Minnesota Historical Society:			
Historical Research and Planning for Traverse	34	18	16
National Register Grants Program	82	45	37
Summer Youth History Program	100	100	—
Total Minnesota Historical Society	<u>\$ 216</u>	<u>\$ 163</u>	<u>\$ 53</u>
Legislative Commission – Minnesota Resources:			
Legislative Commission on Minnesota Resource	\$ 325	\$ 323	\$ 2
Department of Natural Resources:			
Agassiz Recreational Trails	\$ 650	\$ 650	\$ —
Anadronous Fish Monitoring	91	30	61
Como Park Replanting	93	93	—
Cooperative Trails Grant Program	72	72	—
Critical Winter Habitat Areas/Farmed Land	62	62	—
Deer Critical Habitat Survey—Koochiching Co	6	6	—
Developing Quality Hardwood Forests	120	120	—
Granite Quarry Park & Interpretive Center	50	50	—
Land and Water Conservation Fund Administration	40	40	—

STATE OF MINNESOTA

MINNESOTA RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Natural Resources: (Continued)			
Lake Minnetonka Access	\$ 22	\$ 22	\$ –
Lake Superior Safe Harbor	21	21	–
Local River Planning	240	155	85
Mesabi Trail Acquisition Planning & Development	700	700	–
Mississippi Headwaters River Inquiry Project	175	175	–
Mississippi Headwaters Rvr Inquiry/Educ Project	75	75	–
Developing Multi–Use Urban Green Space	220	220	–
Niemackl Watershed Restoration	3	3	–
Evaluation of Minnesota Old Growth Forests	134	134	–
Peninsula Point Two Rivers Historical Park	436	436	–
Prairie Ecosystem Restoration Minneapolis	60	60	–
Private Forest Oak Regeneration	79	79	–
Recreational Opportunity–Southeast Asian Ethnic	150	90	60
Reforestation Ramsey Parks and Open Space	50	50	–
Replace Eurasian Water Milfoil with Minnesota Plants	40	40	–
South Central Minnesota Groundwater	145	145	–
Stream Flow Protection	140	138	2
Nicollet Conservation Club Swan Lk Interpretive Rm	18	18	–
Theodore Wirth Park Tamarack Bog Preservation	40	40	–
Development of Tree Seed Orchard Complex	45	45	–
Urban Community Gardening Program	110	110	–
White Bear Lake Water Level Feasibility Study	7	7	–
Wild Turkey Hunting Safety Education	26	26	–
Total Department of Natural Resources	\$ 4,120	\$ 3,912	\$ 208
Pollution Control Agency:			
Optical Brighteners Groundwater Contamination	79	79	–
Quantify Pesticide and Fertilizer Runoff	24	24	–
Scale Waste Collection in Aquaculture	50	50	–
Total Pollution Control Agency	\$ 153	\$ 153	\$ –
Department of Public Service:			
LCMR Photovoltaic Demonstration Project	\$ 230	\$ 230	\$ –
State University System:			
Aquifer Analysis	\$ 11	\$ 11	\$ –
Office of Strategic & Long Range Planning:			
National Aerial Photography Prgm Flight Use	\$ 90	\$ 90	\$ –
Department of Trade & Economic Development			
Replace Septic Systems for Tourism Businesses	\$ 500	\$ 493	\$ 7
Department of Transportation:			
Mitigating Concrete Aggregate Problems	\$ 100	\$ 100	\$ –
University of Minnesota:			
Ecology of Minnesota – Book	\$ 51	\$ 51	\$ –

STATE OF MINNESOTA

**MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1994
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Water & Soil Resources Board			
Legislative Commission on Minnesota Resources	\$ 323	\$ 323	\$ –
Total Expenditures and Transfers–Out	<u>\$ 8,317</u>	<u>\$ 7,963</u>	<u>\$ 354</u>
Excess of Revenues and Transfers–In Over (Under)			
Expenditures and Transfers–Out	\$ (1,222)	\$ 273	\$ 1,495
Budgetary Fund Balance, July 1, 1993	1,236	1,236	–
Prior Year Adjustments	–	195	195
Budgetary Fund Balance, June 30, 1994	<u>\$ 14</u>	<u>\$ 1,704</u>	<u>\$ 1,690</u>
Less: Appropriation Carryover	–	1,579	(1,579)
Undesignated Fund Balance, June 30, 1994	<u>\$ 14</u>	<u>\$ 125</u>	<u>\$ 111</u>

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
License Fees	\$ 7,002	\$ 6,705	\$ (297)
Departmental Services	1,211	485	(726)
Investment Income	166	151	(15)
Other Revenue	1,329	1,611	282
Net Revenues	<u>\$ 9,708</u>	<u>\$ 8,952</u>	<u>\$ (756)</u>
Transfers from Other Funds:			
Highway User Tax Distribution Fund	\$ 9,493	\$ 9,493	\$ —
Total Transfers from Other Funds	<u>\$ 9,493</u>	<u>\$ 9,493</u>	<u>\$ —</u>
Total Net Revenues and Transfers—In	<u>\$ 19,201</u>	<u>\$ 18,445</u>	<u>\$ (756)</u>
Expenditures:			
Department of Natural Resources:			
Departmental Appropriation	\$ 16,566	\$ 15,324	\$ 1,242
Aquatic Exotic Species Control	1,039	829	210
Lake Superior Safe Harbor Program	250	55	195
Land Acquisition — Fisheries	1	—	1
Land Acquisition — Wildlife	4	—	4
Land Acquisition — Forest	60	2	58
Land Acquisition — Scenic and Natural Areas	400	—	400
Land Acquisition — Trails	13	—	13
Off Highway Motorcycle Recreation	12	—	12
Off Road Vehicle Recreation	3	—	3
State Park Development Projects	608	554	54
State Parks Land Acquisitions	247	201	46
Statewide Indirect	69	69	—
Wildlife Land Acquisition Bayport	296	35	261
Total Department of Natural Resources	<u>\$ 19,568</u>	<u>\$ 17,069</u>	<u>\$ 2,499</u>
Total Expenditures	<u>\$ 19,568</u>	<u>\$ 17,069</u>	<u>\$ 2,499</u>
Excess of Revenues and Transfers—In Over (Under) Expenditures	\$ (367)	\$ 1,376	\$ 1,743
Budgetary Fund Balance, July 1, 1993	7,065	7,065	—
Prior Year Adjustments	—	140	140
Budgetary Fund Balance, June 30, 1994	<u>\$ 6,698</u>	<u>\$ 8,581</u>	<u>\$ 1,883</u>
Less: Appropriation Carryover	—	8,581	(8,581)
Undesignated Fund Balance, June 30, 1994	<u>\$ 6,698</u>	<u>\$ —</u>	<u>\$ (6,698)</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, 1994
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
Federal Revenues	\$ 11,800	\$ 11,341	\$ (459)
License Fees	36,413	37,734	1,321
Departmental Services	365	422	57
Investment Income	300	329	29
Other Revenue	864	1,021	157
Total Net Revenues	<u>\$ 49,742</u>	<u>\$ 50,847</u>	<u>\$ 1,105</u>
Expenditures and Transfers—Out:			
Finance Nonoperating:			
Insurance Increases	\$ 72	\$ —	\$ 72
Department of Natural Resources:			
Departmental Appropriation	\$ 42,987	\$ 41,509	\$ 1,478
1854 Indian Treaty	742	742	—
Computerized Licensing	424	349	75
Deer Population Management Program	368	315	53
Deer Habitat Improvement	1,200	1,071	129
Emergency Deer Feeding	130	92	38
Fish Management Intensification	2,350	1,765	585
Fish Trout Stream Management	531	427	104
Game and Fish Debt Service	58	58	—
Legislative Claims — Game and Fish Fund	4	4	—
Leech Lake Reservation	364	364	—
Pelting	2	1	1
Pheasant Habitat Improvement	605	436	169
Statewide Indirect	428	428	—
Wal-Mart Claim	4	—	4
Waterfowl Habitat Improvement	708	425	283
Wild Rice Management	48	8	40
Wildlife Acquisition — License	1,342	892	450
Total Department of Natural Resources	<u>\$ 52,295</u>	<u>\$ 48,886</u>	<u>\$ 3,409</u>
Total Expenditures and Transfers—Out	<u>\$ 52,367</u>	<u>\$ 48,886</u>	<u>\$ 3,481</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers—Out	\$ (2,625)	\$ 1,961	\$ 4,586
Budgetary Fund Balance, July 1, 1993	\$ 3,486	\$ 3,486	\$ —
Prior Year Adjustments	—	529	529
Budgetary Fund Balance, June 30, 1994	<u>\$ 861</u>	<u>\$ 5,976</u>	<u>\$ 5,115</u>
Less: Appropriation Carryover	—	5,110	(5,110)
Undesignated Fund Balance, June 30, 1994	<u>\$ 861</u>	<u>\$ 866</u>	<u>\$ 5</u>

STATE OF MINNESOTA

**ENVIRONMENTAL FUND (1)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1994
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers—In:			
Net Revenues:			
Solid & Hazardous Waste Disposal Taxes	\$ 5,000	\$ 2,697	\$ (2,303)
License Fees	11,094	10,874	(220)
Departmental Services	12,002	9,718	(2,284)
Investment Income	1,465	786	(679)
Other Revenue	4,824	3,626	(1,198)
Total Net Revenues	\$ 34,385	\$ 27,701	\$ (6,684)
Transfers from Other Funds	\$ —	\$ 378	\$ 378
Total Net Revenues and Transfers—In	\$ 34,385	\$ 28,079	\$ (6,306)
Expenditures and Transfers—Out:			
Department of Agriculture:			
Agricultural Chemical Superfund	\$ 211	\$ 211	\$ —
Environmental Response and Compensation	110	110	—
Total Department of Agriculture	\$ 321	\$ 321	\$ —
Attorney General:			
Environmental Enforcement	\$ 115	\$ 115	\$ —
Department of Commerce:			
Buyout Formula	\$ 150	\$ 150	\$ —
Office of Environmental Assistance:			
Departmental Appropriation	\$ 887	\$ 811	\$ 76
Pollution Prevention Fee	147	—	147
Pollution Prevention	203	100	103
Used Oil Grants	108	—	108
Total Office of Environmental Assistance	\$ 1,345	\$ 911	\$ 434
Harmful Substance Compensation Board:			
Harmful Substance Board	\$ 2,259	\$ 117	\$ 2,142
Department of Health:			
Departmental Appropriation	\$ 191	\$ 140	\$ 51
Pollution Control Agency:			
Superfund – Administration	\$ 2,724	\$ 2,631	\$ 93
Motor Vehicle Transfer – Administration	2,955	2,536	419
Landfill Cleanup	1,068	1,041	27
Landfill Cleanup	3,827	2,672	1,155
Computer DELTA Project	122	23	99
Air Quality Environmental Enforcement	35	26	9
Air Quality – Permit Program	5,302	4,993	309
Computer DELTA Project	957	567	390
Computer DELTA Project	201	62	139
Departmental Appropriation	408	—	408
Environmental Law Enforcement	75	39	36
Environmental Response and Liability Account	53	53	—
Groundwater & Solid Waste Environ Enforcement	10	9	1
General Support – Permit Program	1,333	1,318	15

STATE OF MINNESOTA

ENVIRONMENTAL FUND (1) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1994 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Pollution Control Agency: (Continued)			
Hopkins Metropolitan Landfill Contingency Fund	\$ 1,000	\$ 1,000	\$ –
Hazardous Waste Environmental Enforcement	35	32	3
Hazardous Waste Revolving Loan Program	259	4	255
Hazardous Waste – Permit Program	1,717	1,630	87
Individual Sewage Treatment Systems Permit	120	–	120
Landfill Cleanup Administration	1,944	–	1,944
Landfill Abatement Control Account	20	20	–
Landfill Assessment	1,006	801	205
Low Level Radiation – Permit Program	38	38	–
Metro Landfill Contingency – Administration	790	162	628
Metro Landfill Contingency – Administration	8	8	–
Hazardous Waste Property Transfer	100	49	51
Property Transfer Law	361	270	91
Pollution Prevention	44	44	–
Property Transfer Program	824	765	59
Mgmt Alternatives for Shedder Residue Grants	70	31	39
Study of Mgmt of Shedder Residue	150	–	150
Spills–Environmental Enforcement	195	143	52
Solid Waste Control – Metro Landfill Abatement	1,322	1,322	–
Statewide Indirect	103	99	4
Superfund – Specific Project	2,493	2,636	(143)
Water Quality Environmental Enforcement	80	71	9
Waste Tire Cleanup	116	–	116
Water Quality – Permit Program	1,906	1,898	8
Total Pollution Control Agency	\$ 33,771	\$ 26,993	\$ 6,778
Department of Public Safety:			
Emergency Response Commission	\$ 40	\$ 39	\$ 1
Department of Revenue:			
Administration–Metro Landfill Abatement	\$ 317	\$ 91	\$ 226
Administration–Petroleum Tank Release Cleanup	3	–	3
Total Department of Revenue	\$ 320	\$ 91	\$ 229
Department of Trade & Economic Development			
Environmental Resources	\$ 210	\$ 100	\$ 110
Department of Transportation:			
Junkyard Regulation	\$ 200	\$ 46	\$ 154
Total Expenditures and Transfers–Out	\$ 38,922	\$ 29,023	\$ 9,899
Excess of Revenues Over (Under)			
Expenditures and Transfers–Out	\$ (4,537)	\$ (944)	\$ 3,593
Budgetary Fund Balance, July 1, 1993	21,655	21,655	–
Undesignated Fund Balance, June 30, 1994	\$ 17,118	\$ 20,711	\$ 3,593

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

HJ 11 .M616b 1994 suppl.
Minnesota. Department of Finance.
Comprehensive annual financial report for the
year ended June 30, ...

HJ 11 .M616b 1994 suppl.
Minnesota. Department of Finance.
Comprehensive annual financial report for the
year ended June 30, ...

DATE	ISSUED TO
OCT 21 '95	[REDACTED]
NOV 8 '95	[REDACTED]
OCT 20 '95	[REDACTED]

LEONARD J. HENRY LIBRARY
Saint Paul, Minnesota 55105

DEMCO