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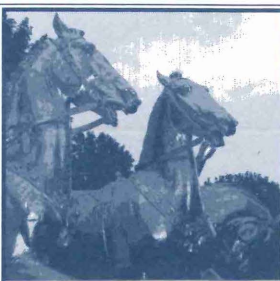
Supplement to the
Comprehensive Annual Financial Report

*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, 1995*

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suppl.

Pursuant to Minn. Stat. 15A.60; Minn.
Stat. 16A.50; Minn. Stat. 176.129
Subd. 12



On the Cover

The Quadriga
("Golden Horses") is a
copper statuary with
gilded gold leaf which was
installed on the Capitol
roof in 1907.

*It is an allegorical
representation of "the
Progress of the State." The
man on the chariot holds
a cornucopia in his right
hand, a standard bearing
the word "Minnesota" in
his left. Female figures
leading the horses are
classical figures
representing civilization,
agriculture and industry.*

*Photo by
Cynthia N. Hackett*

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INTRODUCTION

This report is prepared as a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 1995. 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 22 and November 30, 1995, 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, 1995**

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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

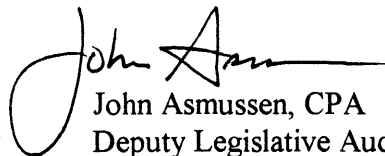
Laura M. King, Commissioner, Department of Finance

We have audited the general purpose financial statements of the State of Minnesota as of and for the year ended June 30, 1995, and have issued our report thereon dated December 1, 1995. 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, 1995

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 1995 Legislature. For the General Fund these amounts are, primarily, from the June 22, 1995 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 1995, 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 1995. 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 1995.

Actual expenditures include disbursements and encumbrances for fiscal year 1995. 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 1995, including any made after June 30, 1995. 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 1995.

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In:			
Net Revenues:			
Individual Income Tax	\$ 3,736,901	\$ 3,749,198	\$ 12,297
Corporate Income and Bank Excise Tax	673,900	665,756	(8,144)
Sales Tax	2,697,400	2,710,716	13,316
Motor Vehicle Excise Tax	362,805	346,870	(15,935)
Inheritance, Estate and Gift Tax	40,813	34,784	(6,029)
Liquor, Wine and Beer Tax	55,159	55,010	(149)
Cigarette and Tobacco Tax	160,963	164,749	3,786
Deed and Mortgage Registration	67,400	70,948	3,548
Insurance Gross Earnings & Fire Marshall Tax	164,289	146,554	(17,735)
Legalized Gambling Taxes	58,776	64,968	6,192
Health Care Surcharge Taxes	121,041	121,315	274
Income Tax Reciprocity	26,996	26,996	-
Other Taxes	3,820	5,154	1,334
Investment Income	48,000	46,202	(1,798)
Lottery Revenue	31,442	36,729	5,287
Departmental Earnings	107,936	96,180	(11,756)
State College & University Tuition & Fees	162,662	182,231	19,569
Care and Hospitalization	143,525	150,496	6,971
Human Services County Reimbursement	128,427	116,776	(11,651)
Other Reimbursements	45,662	63,102	17,440
Other Revenue	150,032	100,771	(49,261)
Total Net Revenues	\$ 8,987,949	\$ 8,955,505	\$ (32,444)
Transfers from Other Funds:			
Dislocated Worker Program Phaseout	\$ 2,303	\$ 2,303	\$ -
Repayment of Revolving Fund Advances	5,210	4,469	(741)
Health Care Access Fund	25,842	25,842	-
Other Special Revenue Funds	4,322	10,385	6,063
Highway Users tax Distribution Fund	716	716	-
Plant Management Fund	8,620	8,620	-
State Lottery Account	690	-	(690)
Natural Resources Funds	385	-	(385)
PEIP Contribution Reduction Actuarial	2,500	1,438	(1,062)
PEIP Surplus Balance	2,736	-	(2,736)
All Other Transfers	11,528	8,557	(2,971)
Total Transfers from Other Funds	\$ 64,852	\$ 62,330	\$ (2,522)
Total Net Revenues and Transfers-In	\$ 9,052,801	\$ 9,017,835	\$ (34,966)
Expenditures and Transfers-Out:			
Accountancy Board:	\$ 483	\$ 481	\$ 2

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Administration:			
Departmental Appropriations	\$ 24,247	\$ 23,001	\$ 1,246
Promote Health Grants	4	4	-
Equipment Advance - Internal Service Funds	3,600	3,600	-
Statewide System Project	77	77	-
Total Department of Administration	<u>\$ 27,928</u>	<u>\$ 26,682</u>	<u>\$ 1,246</u>
Department of Agriculture:			
Departmental Appropriations	\$ 13,126	\$ 13,009	\$ 117
Promote Health Grants	2	2	-
Sustainable Agriculture Demonstration Grants	232	218	14
Grain Inspection & Weighing	800	800	-
Agriculture Information Centers	150	150	-
Beaver Control	50	50	-
Corporate Farming Law Task Force	40	10	30
Dairy Leaders Roundtable	50	50	-
Duluth Seaway Port Authority	115	115	-
Ethanol Development	10,001	6,460	3,541
Ethanol Promotion	100	97	3
Family Farm Interest Payment Adjustments	433	234	199
Farm Advocates Program	100	92	8
Farm Crisis Assistance	216	197	19
Farm Safety, Youth Program	28	2	26
Feedlot Manure Management Advisory Comm	5	4	1
High Oil Soybean Research	150	150	-
Hmong/Asian Farm	52	52	-
Minn Livestock Breeders Association Grants	19	19	-
Minnesota Grown-WIC Coupons	106	82	24
Mn Grown Matching Account	71	71	-
Northern Crops Institute	70	70	-
Timberwolf - Livestock Damage Claims	45	32	13
Value-Added Agricultural Product	750	-	750
Total Department of Agriculture	<u>\$ 26,711</u>	<u>\$ 21,966</u>	<u>\$ 4,745</u>
Agriculture Utilization Research:	\$ 3,930	\$ 3,930	\$ -
Amateur Sports Commission:			
Departmental Appropriations	\$ 470	\$ 470	\$ -
Indigenous Games Grant	310	303	7
Target Center Lease Agreement	750	750	-
Total Amateur Sports Commission	<u>\$ 1,530</u>	<u>\$ 1,523</u>	<u>\$ 7</u>

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Animal Health Board:			
Departmental Appropriations	\$ 1,975	\$ 1,966	\$ 9
Promote Health Grants	1	1	-
Indemnities	49	1	48
Integrated Pseudorabies Control	337	337	-
Total Animal Health Board	<u>\$ 2,362</u>	<u>\$ 2,305</u>	<u>\$ 57</u>
Architecture & Engineering Board:	\$ 611	\$ 606	\$ 5
Arts Board:			
Departmental Appropriations	\$ 707	\$ 707	\$ -
Grants and Subsidies	4,684	4,684	-
Regional Arts Councils	1,290	1,290	-
Total Arts Board	<u>\$ 6,681</u>	<u>\$ 6,681</u>	<u>\$ -</u>
Center for Arts Education:			
Departmental Appropriations	\$ 5,035	\$ 5,030	\$ 5
Education Aids	432	432	-
Total Center for Arts Education	<u>\$ 5,467</u>	<u>\$ 5,462</u>	<u>\$ 5</u>
Asian Pacific Council:			
Departmental Appropriations	\$ 223	\$ 164	\$ 59
Asian Pacific Council Grants	21	21	-
Total Asian Pacific Council	<u>\$ 244</u>	<u>\$ 185</u>	<u>\$ 59</u>
Attorney General:			
Departmental Appropriations	\$ 21,535	\$ 21,342	\$ 193
Attorney General Gender Equity	25	25	-
Co. Attorney Juvenile Law Training	10	10	-
DARE Advisory Council	190	190	-
Treaty Litigation	843	739	104
Total Attorney General	<u>\$ 22,603</u>	<u>\$ 22,306</u>	<u>\$ 297</u>
Barber Examiners Board:	\$ 133	\$ 122	\$ 11
Council on Black Minnesotans:			
Departmental Appropriations	\$ 235	\$ 235	\$ -
Black Minnesotans Council Grants	21	20	1
Total Council on Black Minnesotans	<u>\$ 256</u>	<u>\$ 255</u>	<u>\$ 1</u>
Boxing Board:	\$ 66	\$ 64	\$ 2

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Capital Area Architectural & Planning Board:			
Departmental Appropriations	\$ 313	\$ 300	\$ 13
Hubert H Humphrey Memorial	146	-	146
Minnesota Vietnam Veterans Memorial	3	-	3
Total Capital Area Architectural & Planning Board	<u>\$ 462</u>	<u>\$ 300</u>	<u>\$ 162</u>
Department of Commerce:			
Departmental Appropriations	\$ 14,395	\$ 14,188	\$ 207
Minnesota Care	195	190	5
Real Estate Renewal	29	28	1
Total Department of Commerce	<u>\$ 14,619</u>	<u>\$ 14,406</u>	<u>\$ 213</u>
Community College System:			
Departmental Appropriations	\$ 195,303	\$ 182,844	\$ 12,459
Promote Health Grants	5	4	1
Total Community College System	<u>\$ 195,308</u>	<u>\$ 182,848</u>	<u>\$ 12,460</u>
Department of Corrections:			
Departmental Appropriations	\$ 237,868	\$ 233,321	\$ 4,547
Promote Health Grants	6	6	-
Claims 1995	117	-	117
Children's Mental Health Collaborative	21	21	-
Claims 1992	1	-	1
Claims 1994	14	10	4
Claims-Correctional Facilities	2	-	2
Criminal Justice Information Systems	54	44	10
Domestic Abuse Advocacy Services	200	197	3
Juvenile Restitution Grant Program	379	266	113
Minn Dept Health AIDS Prevention Grant	14	11	3
Sex Offender Programming Project	1,466	903	563
Total Department of Corrections	<u>\$ 240,142</u>	<u>\$ 234,779</u>	<u>\$ 5,363</u>
Corrections Ombudsman:	\$ 562	\$ 559	\$ 3
Court of Appeals:	\$ 5,785	\$ 5,785	\$ -
Council on Disability:	\$ 578	\$ 574	\$ 4
Disabled American Veterans:	\$ 12	\$ 12	\$ -
District Courts:	\$ 65,314	\$ 65,066	\$ 248
Department of Economic Security:			
Departmental Appropriations	\$ 43,683	\$ 43,635	\$ 48
Promote Health Grants	10	10	-
City Grants for Youth Programs	1,150	1,150	-
Community Early Intervention Pilot - Juvenile	20	11	9
Energy and Conservation Act	615	610	5

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Economic Security:(continued)			
Food Banks	600	600	-
Lead Abatement	308	308	-
Mpls & St Paul Summer Youth Employment Grant	235	235	-
Retraining Grants	30	30	-
STRIDE Program	620	546	74
Summer Youth Employment	5,390	5,335	55
Uniform Business Identifier Study	76	44	32
Youthworks	891	891	-
Total Department of Economic Security	\$ 53,628	\$ 53,405	\$ 223
Department of Education:			
Departmental Appropriations	\$ 281,601	\$ 281,556	\$ 45
Faribault Residential School	8,779	8,718	61
Education Aids	2,365,652	2,365,648	4
High-Risk Youth Violence Prevention Grants	2,255	2,251	4
Academic Excellence Foundation	679	641	38
Advance Placement/International Baccalaureate	853	853	-
Agriculture Specialist	35	35	-
Angle Inlet - One Room School Grant	50	50	-
Assessment of Teacher Performance	870	852	18
Attached Machinery	836	836	-
Awareness Training	100	100	-
Border City Disparity	1,591	1,591	-
Burnsville School District Grant	500	500	-
Capital Facilities Grant	500	-	500
Career Teacher Aid	54	54	-
Child Nutrition State Aids	7,033	7,025	8
Children with Disabilities Task Force	25	25	-
Children's Library Services Grants	50	49	1
Coalition for Educ. Reform & Accountability	50	39	11
Collaboration Planning	50	50	-
Community Education-GED Test	180	180	-
Cromwell District Interactive TV Grant	125	125	-
Cross-Cultural Initiatives	134	113	21
Cultural Exchange Program	142	142	-
Debt Service Equalization	27,527	27,527	-
Desegregation & Integration Office	150	149	1
Disaster Credit Aid	2	2	-
Disparity Reduction	12,648	12,648	-
District Cooperation & Combination Aid	7,960	7,960	-
Early Childhood Education-Tribal Schools	68	68	-
Education Agriculture Leadership	29	29	-
Education Performance Improvement Grants	800	800	-
Education Youth Works	4,031	3,611	420
Educational Services Cooperative Units	110	110	-
Elementary School Joint Facility Planning	100	100	-
Enterprise Zone Credit	8	8	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Education:(continued)			
Environmental Education	30	25	5
Exchange-Temporary Assignment	75	..	75
Federal Aid to Education Facilities Planning	123	120	3
Fellowship Grants-Minorities	150	150	-
Free Breakfast Grants	167	161	6
GED & Learn-to-Read TV Series	60	57	3
Graduation Rule Acceleration	6,035	4,688	1,347
Homestead & Agricultural Credit	148,490	148,490	-
Indian Contingency Aid	175	175	-
Indian Language & Culture	592	592	-
Indian Teachers Grants	198	178	20
Instructional Technology Grants	1,600	1,600	-
Integration Grants	18,844	18,844	-
Interactive TV Levy Aid	2,681	2,681	-
Internet	200	200	-
Learning Readiness	11,015	11,015	-
Librarians of Color Program	55	55	-
Local Collaboratives	150	150	-
Low-Income Concentration Grants	1,000	1,000	-
Magnet School & Program Grants	1,500	1,500	-
Male Responsibility & Fathering Grants	500	500	-
Mentorship Cooperative Venture Grants	100	35	65
Metro Transport for the Deaf	68	68	-
Minority Teacher Incentives	312	312	-
Mobil Home Homestead Credit	3,218	3,218	-
Mountain Iron-Buhl District	75	75	-
Multicultural Continuing Education Grants	69	26	43
Nett Lake Youth Program Grant	25	25	-
No. Pine Co. Collaboration Planning Grant	100	37	63
Real Property Credits	14	14	-
Richfield Student Relocation Grant	500	500	-
School Breakfast Program	400	400	-
School Restructuring Grants	750	750	-
Science & Math Initiative	2,705	2,422	283
Scott & Carver Co. Interactive TV Grants	189	189	-
Sexuality-Family Life Education Survey	25	17	8
Sign Language Proficient Evaluation	10	10	-
Special Education Excess Cost	5,555	5,555	-
Staff Development Incentive	100	-	100
State Assurance Mastery Program	52	45	7
State Fire Marshall	200	200	-
State Scholarship Aid	1,666	1,576	90
Student Survey	150	136	14
Summer Food Service Incentives	30	19	11
Teacher Education Improvement	579	269	310
Teacher Education-Hearing Impaired	35	35	-
Teacher Mentoring Program	362	362	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Education:(continued)			
Time & Technology Enhanced Curriculum Grants	83	83	-
Transition Aid for Information Support	800	625	175
Transition Credit	3	3	-
Transportation-Open Enrollment	58	58	-
Unemployment Compensation-Indian School	50	50	-
Violence Prevention	205	204	1
Violence Prevention Education	1,500	1,499	1
Violence Prevention Education Grants	1,200	1,200	-
Way To Grow	475	475	-
Youth Apprentice Demo	668	633	35
Total Department of Education	\$ 2,941,548	\$ 2,937,751	\$ 3,797
Department of Employee Relations:			
Departmental Appropriations	\$ 6,583	\$ 6,380	\$ 203
Promote Health Grants	1	1	-
CORE-Human Resources	514	360	154
Government Training Service	50	50	-
Right-To-Know Contract Administration	104	104	-
State Employee Reinsurance	704	698	6
State Health Promotion and Disease Prevention	100	100	-
Statewide System Project	108	80	28
Total Department of Employee Relations	\$ 8,164	\$ 7,773	\$ 391
Office of Environmental Assistance:			
Departmental Appropriations	\$ 4,487	\$ 4,442	\$ 45
Business Assistance Grants	2,038	2,019	19
County Block Grants	14,008	14,008	-
Total Office of Environmental Assistance	\$ 20,533	\$ 20,469	\$ 64
Ethical Practices Board:			
Departmental Appropriations	\$ 770	\$ 769	\$ 1
Additional Subsidy - Election Campaign Fund	1,500	1,500	-
Campaign Financing	2,931	2,931	-
Total Ethical Practices Board	\$ 5,201	\$ 5,200	\$ 1
Department of Finance:			
Departmental Appropriations	\$ 9,607	\$ 9,468	\$ 139
Accounts Receivable Restructuring	312	177	135
Local Government Trust	169	95	74
Statewide System Project	20,024	17,087	2,937
Total Department of Finance	\$ 30,112	\$ 26,827	\$ 3,285
Finance Nonoperating:			
Debt Service, Direct Appropriation	\$ 199,074	\$ 199,074	\$ -
Ambulance Personnel Award & Incentive Account	1,033	-	1,033
Public Defender Costs	200	186	14
Arbitrage Rebate	1,997	1,997	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Finance Nonoperating:(continued)			
Bonded Debt - Paying Agent Fee	10	10	-
Capital Project Transfers	466	466	-
Family Practice - Mayo Medical School	347	347	-
General Purposes Contingent	397	-	397
Insurance Increases	285	-	285
Judges Retirement Funding	1,459	1,459	-
Mayo Medical School	498	411	87
Minneapolis Municipal Employee Retirement	11,005	11,005	-
Minneapolis Teachers Retirement Fund Assoc	2,461	2,461	-
St Paul Teachers Retirement Fund Assoc	500	500	-
Tort Claims	584	272	312
Transfer of Lands	492	-	492
Total Finance Nonoperating	\$ 220,808	\$ 218,188	\$ 2,620
Gambling Control Board:			
Departmental Appropriations	\$ 45	\$ 45	\$ -
Gambling Control	2,042	2,042	-
Total Gambling Control Board	\$ 2,087	\$ 2,087	\$ -
Office of the Governor:	\$ 3,757	\$ 3,730	\$ 27
Department of Health:			
Departmental Appropriations	\$ 41,911	\$ 41,556	\$ 355
Promote Health Grants	12	12	-
Home Visiting Program	112	110	2
Case Management for Dept of Human Services	381	381	-
DHS Consumer Satisfaction Survey	150	150	-
Fetal Alcohol Syndrome Prevention	113	111	2
Lead Base Paint Program	75	72	3
Retraining Grant	15	8	7
Vaccination Program	100	-	100
Total Department of Health	\$ 42,869	\$ 42,400	\$ 469
Higher Education Board:			
Departmental Appropriation	\$ 1,166	\$ 1,148	\$ 18
State Grants	54	48	6
Total Higher Education Board	\$ 1,220	\$ 1,196	\$ 24
Higher Education Coordinating Board:			
Departmental Appropriations	\$ 3,609	\$ 3,230	\$ 379
Higher Education Grants	101,889	91,679	10,210
Interstate Tuition Reciprocity	4,039	4,039	-
Minitex Library Program	2,063	2,063	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Higher Education Coordinating Board:(continued)			
Minnesota Education Network	3,714	3,696	18
Summer Scholarships	214	202	12
Violence and Abuse Prevention	200	200	-
Work Study	8,403	7,870	533
Youth Service Learning	127	121	6
Total Higher Education Coordinating Board	\$ 124,258	\$ 113,100	\$ 11,158
Minnesota Historical Society:			
Archeology	\$ 77	\$ 77	\$ -
FarmAmerica	25	25	-
General Repair and Replacement	430	430	-
Hinkley Fire Museum	10	10	-
Historic Preservation Grants	48	48	-
Instruction lerning/Teaching Project	90	90	-
Kee Theatre	10	10	-
Minnesota Historical Society Operations	11,270	11,270	-
Minnesota International Center	50	50	-
Physical Plant	5,568	5,568	-
Sibley House	88	88	-
Statewide Outreach	482	482	-
Total Minnesota Historical Society	\$ 18,148	\$ 18,148	\$ -
Horticulture Society:	\$ 72	\$ 72	\$ -
House of Representatives:	\$ 25,651	\$ 22,289	\$ 3,362
Housing Finance Agency:			
1993 Housing Appropriations	\$ 15,532	\$ 15,532	\$ -
Department of Human Rights:	\$ 3,452	\$ 3,446	\$ 6
Department of Human Services:			
Departmental Appropriations	\$ 1,565,283	\$ 1,465,560	\$ 99,723
Minorities Therapists Recruitment	154	142	12
Nonappropriated Shared Services Agreements	6,664	3,892	2,772
Nonappropriated Group Home Services	10,527	9,533	994
Nonappropriated Lease Income for Property Mai	1,319	593	726
Asian-American Juvenile Crime Prevention	100	100	-
Auditorium Demolition-Willmar	174	173	1
Cambridge Community Clinic	55	53	2
Child Support Assurance Act	225	180	45
Child Support Restructuring	3,898	2,696	1,202
Community Social Services Act	49,499	49,499	-
Compulsive Gambling	1	-	1
Faribault Community Clinic	240	239	1
Faribault Community Work Activity	179	179	-
Heritage Act	62	44	18

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Human Services:(continued)			
STRIDE Work Experience	8,059	7,984	75
Special Equipment-Anoka	42	40	2
Special Equipment-Fairbault	44	44	-
State Share of Medical Assistance Excess Bill	800,000	800,000	-
Work Readiness	4,928	2,459	2,469
Total Department of Human Services	\$ 2,451,453	\$ 2,343,410	\$ 108,043
Humanities Commission:			
Departmental Appropriations	\$ 261	\$ 261	\$ -
Inst for Advancement of Teaching Humanities	325	325	-
Total Humanities Commission	\$ 586	\$ 586	\$ -
Indian Affairs Council:	\$ 515	\$ 421	\$ 94
Intergovernmental Info. Sys. Advisory Council:			
Departmental Appropriations	\$ 237	\$ 202	\$ 35
IISAC Financial Reporting	1,200	394	806
Total Intergovernmental Info. Sys. Advisory Council	\$ 1,437	\$ 596	\$ 841
Investment Board:	\$ 2,079	\$ 2,046	\$ 33
Iron Range Resources & Rehabilitation Board:			
Employment & Economic Diversity Projects	\$ 890	\$ -	\$ 890
Supplemental Occupation Tax Environmental	401	401	-
Total Iron Range Resources & Rehabilitation Board	\$ 1,291	\$ 401	\$ 890
Judicial Standards Board:	\$ 247	\$ 171	\$ 76
Labor Interpretive Center:	\$ 116	\$ 112	\$ 4
Department of Labor and Industry:			
Departmental Appropriations	\$ 3,696	\$ 3,619	\$ 77
Promote Health Grants	1	1	-
Vinland Grants	100	100	-
Total Department of Labor and Industry	\$ 3,797	\$ 3,720	\$ 77
Legislative Auditor:			
Departmental Appropriations	\$ 4,103	\$ 4,100	\$ 3
Best Practices Review	181	171	10
Total Legislative Auditor	\$ 4,284	\$ 4,271	\$ 13
Legislative Commission - Administrative Rules:	\$ 137	\$ 134	\$ 3
Legislative Joint Cmsn - Employee Relations:	\$ 122	\$ 98	\$ 24
Legislative Commission - Great Lakes:	\$ 44	\$ 43	\$ 1

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Legislative Commission - Pensions/Retirement:	\$ 516	\$ 460	\$ 56
Legislative Commission - Plan & Fiscal Policy:	\$ 121	\$ 56	\$ 65
Legislative Commission - Waste Management:	\$ 212	\$ 160	\$ 52
Legislative Commission - Water:	\$ 104	\$ 90	\$ 14
Legislative Commission - Economic Status of Women:	\$ 180	\$ 176	\$ 4
Legislative Coordinating Commission:			
Education Delivery Service Planning & Review	\$ 12	\$ -	\$ 12
Legislative Commission - Electric Energy	350	16	334
Legislative Commission - General Support	258	253	5
Legislative Coordinating Commission - Contingency	559	379	180
Legislative Reference Library	873	873	-
Revisor of Statutes	4,690	4,469	221
Local Collaboratives	98	53	45
Total Legislative Coordinating Commission	\$ 6,840	\$ 6,043	\$ 797
Mediation Services:			
Departmental Appropriations	\$ 1,610	\$ 1,512	\$ 98
Area Labor-Management Committees	231	222	9
Office of Dispute Resolution	81	81	-
Total Mediation Services	\$ 1,922	\$ 1,815	\$ 107
Ombudsman for Mental Health and Retardation:			
Departmental Appropriations	\$ 899	\$ 899	\$ -
Department of Military Affairs:			
Departmental Appropriations	\$ 7,108	\$ 7,108	\$ -
Promote Health Grants	5	5	-
Armory Disposal	50	-	50
Military Forces Emergency	21	21	-
National Guard Youth Camp Grant	50	50	-
Re-enlistment Bonus Payment	602	359	243
Retraining Grant	34	24	10
Tuition Reimbursement	2,475	1,748	727
Total Department of Military Affairs	\$ 10,345	\$ 9,315	\$ 1,030
Military Order of the Purple Heart:	\$ 10	\$ 10	\$ -
Minnesota Technology Inc:			
Minn Technology Inc	\$ 8,034	\$ 8,034	\$ -
Youth Apprenticeship	40	40	-
Total Minnesota Technology Inc	\$ 8,074	\$ 8,074	\$ -

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Minn/Wisc Boundary Area Commission:	\$ 130	\$ 130	\$ -
Minnesota Municipal Board:	\$ 309	\$ 307	\$ 2
Department of Natural Resources:			
Departmental Appropriations	\$ 78,275	\$ 78,115	\$ 160
Promote Health Grants	7	7	-
Wetlands Conservation	1,100	1,096	4
Off-Highway Motorcycle Recreation	183	20	163
1837 Treaty Enforcement	95	95	-
1854 Indian Treaty	3,845	3,845	-
Art VIII Payments in Lieu of Taxes	5,069	5,069	-
Comprehensive Fish and Wildlife Plan	1,412	1,411	1
Conservation and Recreation Grant	273	273	-
Cuyuna Recreation Area	1	1	-
Emergency Fire Fighting	4,168	4,168	-
Iron Ore Cooperative Research	414	412	2
Leech Lake Reservation	1,812	1,812	-
Marshall Co. Road Reimbursements	38	38	-
Metro Parks Grant	2,238	2,238	-
Mineral Diversification	458	458	-
Minerals Cooperative Environment Research	75	75	-
Morrison Co. Mississippi River Grant	60	-	60
Off-Road Vehicle Recreation	41	38	3
Public Hunting Ground	889	889	-
Root River Dike Repairs	35	35	-
Snowmobile Trail Grants	600	600	-
Thief Lake Wildlife Management Area	8	-	8
Total Department of Natural Resources	<u>\$ 101,096</u>	<u>\$ 100,695</u>	<u>\$ 401</u>
Office of Administrative Hearings:			
Promote Health Grants	\$ 1	\$ 1	\$ -
Ombudsman for Families:			
Ombudsperson transfers from Minority Councils	\$ 106	\$ 106	\$ -
Peace Officers Standards & Training Board:			
Child Abduction Investigation Model	\$ 25	\$ 6	\$ 19
Legal Expense	20	20	-
Total Peace Officers Standards & Training Board	<u>\$ 45</u>	<u>\$ 26</u>	<u>\$ 19</u>
Pollution Control Agency:			
Departmental Appropriations	\$ 8,353	\$ 8,333	\$ 20
Clean Water Partnership Grants	940	940	-
Grants Local Clean Water Partnership	15	-	15
Kondrator Environmental Assessment Study	75	74	1
Total Pollution Control Agency	<u>\$ 9,383</u>	<u>\$ 9,347</u>	<u>\$ 36</u>

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Private Detective Board:	\$ 72	\$ 70	\$ 2
Public Defense Board:	\$ 32,460	\$ 31,976	\$ 484
Department of Public Safety:			
Departmental Appropriations	\$ 32,687	\$ 31,692	\$ 995
Promote Health Grants	5	5	-
Community Crime Reduction Grants	2,925	2,909	16
Crime Victim Ombudsman	100	92	8
Crime Victims Reparations	180	180	-
Cross jurisdictional Investigations	222	222	-
Emergency Management On-call Service	71	71	-
Federal Emergency Management Assistance Match	64	49	15
Implement Criminal Justice Communications Systems	199	164	35
Juvenile Criminal History System	270	251	19
Prevention of Violent Crime	859	859	-
Public Safety Officer Benefit Account	352	200	152
Public Schools Fire Safety Inspection	351	339	12
Repeat DWI Offenders	42	31	11
School Bus Safety	15	13	2
Trunk Highway Fund Reimbursement	1,196	1,196	-
Total Department of Public Safety	\$ 39,538	\$ 38,273	\$ 1,265
Department of Public Service:			
Departmental Appropriations	\$ 7,700	\$ 7,632	\$ 68
Electronic Imaging System	84	84	-
Energy & Conservation Account	-	-	-
Flexible Gas Rates Study	5	5	-
Stray Voltage Study	98	97	1
Total Department of Public Service	\$ 7,887	\$ 7,818	\$ 69
Public Utilities Commission:			
Departmental Appropriations	\$ 3,382	\$ 3,235	\$ 147
Electronic Storage and Retrieval System	311	311	-
Ground Current Studies	450	115	335
Total Public Utilities Commission	\$ 4,143	\$ 3,661	\$ 482
Racing Commission:			
Pari-mutuel Racing	\$ 361	\$ 341	\$ 20
Department of Revenue:			
Departmental Appropriations	\$ 69,198	\$ 68,569	\$ 629
Targeted Property Tax Aid	72,311	72,311	-
93 Omnibus Tax Bill	336	336	-
Accounts Receivable Project	5,269	5,269	-
Attached Machinery Aid	2,382	2,382	-
Child Support Collections	1	-	1
Co. Criminal Justice Aid	8,064	8,064	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Revenue:(continued)			
Collection of Delinquent Taxes	700	700	-
Disparity Reduction Aid	15,754	15,754	-
Disparity Reduction Credit	2,832	2,832	-
Enterprise Zone Credit	16	16	-
Fire State Aid	10,665	10,665	-
Firefighter Relief Association	366	366	-
HACA Prior Year Adjustment	34	34	-
Homestead & Agricultural Credit	24	24	-
Homestead and Agricultural Credit Aid LGT	445,680	445,680	-
Insurance Surcharge	925	925	-
Local Government Aids	333,071	333,071	-
Local Option Sales Tax Administration	404	373	31
Manufactured Home Homestead & Agricultural Credit	3,190	3,190	-
Police State Aid	36,210	36,210	-
Police/Firefighters Relief Assoc Amortization	5,055	3,272	1,783
Police/Firefighters Relief Assoc Amort Supplemental	1,000	542	458
Recording Fees Accounting	260	260	-
Regional Transit Board	2,020	2,020	-
Renters Property Tax Refund	89,750	89,750	-
Revenue Department Initiatives	3,290	3,290	-
Seized Property	370	370	-
State Health Promotion	4	4	-
Supplemental Homestead Property Tax Relief	1,002	1,002	-
Total Department of Revenue	\$ 1,110,183	\$ 1,107,281	\$ 2,902
Science Museum of Minnesota:	\$ 1,108	\$ 1,108	\$ -
Academy of Science:	\$ 36	\$ 36	\$ -
Secretary of State:	\$ 6,321	\$ 6,315	\$ 6
Senate:	\$ 17,429	\$ 16,191	\$ 1,238
Sentencing Guidelines Commission:			
Departmental Appropriations	\$ 352	\$ 349	\$ 3
Training on Criminal Justice Info Systems	73	63	10
Total Sentencing Guidelines Commission	\$ 425	\$ 412	\$ 13
Council for Spanish Speaking People:			
Departmental Appropriations	\$ 249	\$ 223	\$ 26
Council for Spanish Speaking People Grants	30	20	10
School Drop-out Study	50	50	-
Total Council for Spanish Speaking People	\$ 329	\$ 293	\$ 36

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1995 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
State Auditor:			
Departmental Appropriations	\$ 1,191	\$ 937	\$ 254
Audit Practices	6,468	5,051	1,417
Federal Single Audit Contingency	78	62	16
Government Innovation and Cooperation Board	2,596	2,513	83
Police and Fire Relief	316	270	46
Total State Auditor	\$ 10,649	\$ 8,833	\$ 1,816
Minnesota State Retirement System:			
Elective State Officers	\$ 165	\$ 165	\$ -
Legislative Members	3,229	3,229	-
Total Minnesota State Retirement System	\$ 3,394	\$ 3,394	\$ -
State Treasurer:			
Departmental Appropriations	\$ 3,008	\$ 3,008	\$ -
Special Election Subsidies	150	150	-
Total State Treasurer	\$ 3,158	\$ 3,158	\$ -
State University System:			
Departmental Appropriations	\$ 333,286	\$ 302,211	\$ 31,075
State Grants In Aid	3,130	2,816	314
Promote Health Grants	6	6	-
Future Funding Taskforce	4	-	4
Total State University System	\$ 336,426	\$ 305,033	\$ 31,393
Office of Strategic & Long Range Planning:			
Departmental Appropriations	\$ 4,487	\$ 4,418	\$ 69
Promote Health Grants	1	1	-
Children Cabinet	236	190	46
Collaborative Grants	4,777	742	4,035
Other Agency Agreements	178	124	54
Sustainable Human and Economic Development	7	7	-
Total Office of Strategic & Long Range Planning	\$ 9,686	\$ 5,482	\$ 4,204
Supreme Court:			
Departmental Appropriations	\$ 18,180	\$ 18,118	\$ 62
Community Dispute Resolution	264	255	9
Dairy Litigation	65	64	1
Family Law Legal Services	877	877	-
Juvenile Criminal History System	245	245	-
Total Supreme Court	\$ 19,631	\$ 19,559	\$ 72
Tax Court of Appeals:	\$ 537	\$ 533	\$ 4

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Technical College System:			
Departmental Appropriations	\$ 197,944	\$ 195,497	\$ 2,447
Dept Human Services Training	65	65	-
Farm & Small Business FINPAK Mgmt	150	149	1
Farm Business Management	15	15	-
Total Technical College System	\$ 198,174	\$ 195,726	\$ 2,448
Department of Trade & Economic Development:			
Departmental Appropriations	\$ 15,668	\$ 15,255	\$ 413
Promote Health Grants	1	1	-
Advantage Minnesota	200	200	-
Affirmative Enterprise	100	100	-
Agricultural Processing Facility Grant	500	-	500
Community Development Corporations	50	48	2
Economic Recovery Grants	5,517	5,517	-
Energy Loan Insurance	50	-	50
Foreign Country Information Network	140	139	1
Individual On-site Water Treatment	150	150	-
Individual On-site Water Treatment Grant	50	50	-
Job Skills Grants	1,608	1,608	-
Lake Superior Center Authority	25	14	11
Metropolitan Economic Development Assoc	65	65	-
Minnesota Film Board	254	254	-
Minnesota Job Skills	2	2	-
North Metro Business Retention	60	60	-
Phalen Corridor Industrial Park Grant	450	450	-
Small Business Development Centers	745	720	25
Small Business Disaster Fund	900	900	-
Small Cities State Match	253	253	-
Tourism Joint Venture Grants	1	-	1
Women Venture	190	190	-
Youth Entrepreneurship Education	2	-	2
Total Dept of Trade & Economic Development	\$ 26,981	\$ 25,976	\$ 1,005
Regional Transit Board:			
Departmental Appropriations	\$ 17,307	\$ 17,307	\$ -
Community Based and Agency Costs	3,510	3,510	-
Metro Mobility	15,474	15,474	-
Total Regional Transit Board	\$ 36,291	\$ 36,291	\$ -
Department of Transportation:			
Departmental Appropriations	\$ 5	\$ 5	\$ -
Promote Health Grants	11	10	1
Hazardous Materials Registration	118	116	2
High Speed Rail Study	630	-	630
Light Rail Transit	200	200	-
Non-Metro Transit Assistance	12,068	12,017	51
Rail Service Plan & Programming	220	220	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Transportation:(continued)			
Roosevelt Tower	35	25	10
Space Rental	41	41	-
Transit Improvement Administration	384	380	4
Work Zone Safety	25	23	2
Total Department of Transportation	\$ 13,737	\$ 13,037	\$ 700
Uniform Laws Commission:			
Departmental Appropriations	\$ 26	\$ 26	\$ -
University of Minnesota:			
Agriculture Research and Extension Service	\$ 45,997	\$ 45,997	\$ -
Health Sciences	17,458	17,458	-
Institute of Technology	3,021	3,021	-
Maintenance and Operations	375,980	375,980	-
Specials	19,731	19,731	-
Wheat Scab Research	477	477	-
Total University of Minnesota	\$ 462,664	\$ 462,664	\$ -
Department of Veterans Affairs:			
Departmental Appropriations	\$ 2,045	\$ 2,004	\$ 41
County Veterans Svs Office Grants	385	385	-
Emergency Financial and Medical Needs	1,520	1,444	76
Vets Bonus Claims FY9	21	21	-
Vinland Grants	250	250	-
Total Department of Veterans Affairs	\$ 4,221	\$ 4,104	\$ 117
Veterans Home Board:			
Departmental Appropriations	\$ 1,275	\$ 1,251	\$ 24
Veterans Nursing Homes	32,332	32,108	224
Promote Health-Semi Independent Living	1	1	-
Veterans Home Board	145	-	145
Total Veterans Home Board	\$ 33,753	\$ 33,360	\$ 393
Veterans of Foreign Wars:			
Veterans of Foreign Wars	\$ 31	\$ 31	\$ -
Vocational Technical Education Board:			
Departmental Appropriations	\$ 117	\$ 103	\$ 14
Citizens Committee - Voyageurs National Park:			
Citizens Committee - Voyageurs National Park	\$ 67	\$ 63	\$ 4
Water & Soil Resources Board:			
Departmental Appropriations	\$ 3,036	\$ 3,036	\$ -
Erosion Control and Water Quality Grants	2,485	2,422	63
Flood Plain Management Grants	189	172	17
Grant & Revolving Fund Implementation	1,005	997	8

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Water & Soil Resources Board:(continued)			
Local Water Resources Protection	6,441	6,441	-
Private Forest Management	50	50	-
Soil and Water Conservation Grants	1,685	1,685	-
Total Water & Soil Resources Board	<u>\$ 14,891</u>	<u>\$ 14,803</u>	<u>\$ 88</u>
World Trade Center Corporation:			
Privatize World Trade Center	\$ 111	\$ 111	\$ -
Zoological Board:			
Departmental Appropriations	\$ 5,326	\$ 5,279	\$ 47
Promote Health Grants	1	1	-
Total Zoological Board	<u>\$ 5,327</u>	<u>\$ 5,280</u>	<u>\$ 47</u>
Total Expenditures and Transfers-Out	<u>\$ 9,145,392</u>	<u>\$ 8,933,571</u>	<u>\$ 211,821</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out	\$ (92,591)	\$ 84,264	\$ 176,855
Budgetary Fund Balance, July 1, 1994	\$ 903,534	\$ 903,534	\$ -
Prior Year Adjustments	42,032	34,785	(7,247)
Estimated Appropriation Cancellations	15,000	-	(15,000)
Budgetary Fund Balance, June 30, 1995	<u>\$ 867,975</u>	<u>\$ 1,022,583</u>	<u>\$ 154,608</u>
Less: Appropriation Carryover	-	75,229	(75,229)
Less: Budgetary Reserve	500,000	500,000	-
Undesignated Fund Balance, June 30, 1995	<u>\$ 367,975</u>	<u>\$ 447,354</u>	<u>\$ 79,379</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 June 22, 1995 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.

(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, 1995 (IN THOUSANDS)

- 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 1995 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 1995.
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	\$ 447,354
State Government Fund	10,816
General Fund in CAFR	<u>\$ 458,170</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, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Health Occupation License Fees	\$ 28,462	\$ 28,462	-
Other Reimbursements	51	51	-
Total Net Revenues	\$ 28,513	\$ 28,513	\$ -
Expenditures and Transfers-Out:			
Attorney General:			
Public Assistance	\$ 2,424	\$ 2,340	\$ 84
Chiropractic Board:			
Departmental Appropriations	\$ 322	\$ 297	\$ 25
Administrative Services Unit	118	76	42
Statewide Indirect	9	9	-
Total Chiropractic Board	\$ 449	\$ 382	\$ 67
Dentistry Board:			
Departmental Appropriations	\$ 763	\$ 602	\$ 161
Statewide Indirect	15	15	-
Total Dentistry Board	\$ 778	\$ 617	\$ 161
Dietetics and Nutrition Practice Board:	\$ 185	\$ 19	\$ 166
Department of Health:			
Departmental Appropriations	\$ 14,553	\$ 14,525	\$ 28
Asbestos Abatement Activities	162	97	65
Expanded Network Option	99	34	65
Total Department of Health	\$ 14,814	\$ 14,656	\$ 158
Marriage and Family Therapy Licensing Board:			
Departmental Appropriations	\$ 100	\$ 88	\$ 12
Statewide Indirect	3	3	-
Total Marriage and Family Therapy Licensing Board	\$ 103	\$ 91	\$ 12
Medical Examiners Board:			
Departmental Appropriations	\$ 2,234	\$ 1,834	\$ 400
Health Professionals Services Program	198	168	30
Statewide Indirect	27	27	-
Total Medical Examiners Board	\$ 2,459	\$ 2,029	\$ 430
Nursing Board			
Departmental Appropriations	\$ 1,598	\$ 1,536	\$ 62
Nursing Grants Administration	32	32	-
Statewide Indirect	36	36	-
Total Nursing Board	\$ 1,666	\$ 1,604	\$ 62
Nursing Home Administrators Board:			
Departmental Appropriations	\$ 176	\$ 159	\$ 17
Statewide Indirect	6	6	-
Total Nursing Home Administrators Board	\$ 182	\$ 165	\$ 17

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, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Optometry Board:			
Departmental Appropriations	\$ 79	\$ 70	\$ 9
Statewide Indirect	3	3	-
Total Optometry Board	<u>\$ 82</u>	<u>\$ 73</u>	<u>\$ 9</u>
Pharmacy Board:			
Departmental Appropriations	\$ 619	\$ 613	\$ 6
Statewide Indirect	8	8	-
Total Pharmacy Board	<u>\$ 627</u>	<u>\$ 621</u>	<u>\$ 6</u>
Podiatry Board:			
Departmental Appropriations	\$ 31	\$ 26	\$ 5
Statewide Indirect	4	4	-
Total Podiatry Board	<u>\$ 35</u>	<u>\$ 30</u>	<u>\$ 5</u>
Psychology Board:			
Departmental Appropriations	\$ 322	\$ 295	\$ 27
Statewide Indirect	8	8	-
Total Psychology Board	<u>\$ 330</u>	<u>\$ 303</u>	<u>\$ 27</u>
Social Work Licensing Board:			
Departmental Appropriations	\$ 447	\$ 445	\$ 2
Statewide Indirect	18	18	-
Total Social Work Licensing Board	<u>\$ 465</u>	<u>\$ 463</u>	<u>\$ 2</u>
Veterinary Medicine Board:			
Departmental Appropriations	\$ 110	\$ 110	\$ -
Statewide Indirect	4	4	-
Total Veterinary Medicine Board	<u>\$ 114</u>	<u>\$ 114</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 24,713</u>	<u>\$ 23,507</u>	<u>\$ 1,207</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers-Out	\$ 3,800	\$ 5,006	\$ 1,206
Undesignated Budgetary Fund Balance, July 1, 1994	5,314	5,314	-
Prior Year Adjustments	-	496	496
Undesignated Budgetary Fund Balance, June 30, 1995	<u>\$ 9,114</u>	<u>\$ 10,816</u>	<u>\$ 1,702</u>
Add Designated for Nonappropriated Fund Purposes		3,420	
Total Unreserved Fund Balance, June 30, 1995		<u>\$ 14,236</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 June 30, 1995	
General Fund	\$ 10,816
Designated for Nonappropriated Fund Purpose:	
Miscellaneous Special Revenue Fund	3,150
Federal Fund	270
Total Unreserved Fund Balance June 30, 1995	<u>\$ 14,236</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, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In:			
Net Revenues:			
Federal Revenues	\$ 193,063	\$ 210,500	\$ 17,437
License Fees	21,672	22,092	420
Departmental Services	21,624	17,848	(3,776)
Investment Income	4,400	9,979	5,579
Other Revenue	8,380	10,229	1,849
Total Net Revenues	<u>\$ 249,139</u>	<u>\$ 270,648</u>	<u>\$ 21,509</u>
Transfers from Other Funds:			
General Fund	\$ 1,200	\$ 1,200	\$ -
Highway Users tax Distribution Fund	543,048	543,048	-
Federal Fund	1,995	1,995	-
All Other Transfers	151	151	-
Total Transfers from Other Funds	<u>\$ 546,394</u>	<u>\$ 546,394</u>	<u>\$ -</u>
Total Net Revenues and Transfers-In	<u>\$ 795,533</u>	<u>\$ 817,042</u>	<u>\$ 21,509</u>
Expenditures and Transfers-Out:			
Department of Administration:			
1987 Capital Projects Administration	\$ 621	\$ 621	\$ -
1992 Capital Projects Administration	187	187	-
1993 Capital Projects Administration	2,616	2,616	-
1994 Capital Projects Administration	302	302	-
Renovate Transportation building	3,684	3,684	-
Total Department of Administration	<u>\$ 7,410</u>	<u>\$ 7,410</u>	<u>\$ -</u>
Department of Education:			
Traffic Safety Project	\$ 23	\$ 19	\$ 4
Finance Nonoperating:			
General Purposes Contingency	\$ 400	\$ -	\$ 400
Tort Claims	931	471	460
Total Finance Nonoperating	<u>\$ 1,331</u>	<u>\$ 471</u>	<u>\$ 860</u>
Department of Health	\$ 1,513	\$ 1,513	\$ -
Legislative Commission - Miss. River Parkway:			
Legislative Commission - Miss River Contingency	\$ 32	\$ 32	\$ -
Minnesota Safety Council:	\$ 67	\$ 67	\$ -
Department of Public Safety:	\$ 68,886	\$ 67,199	\$ 1,687
Department of Trade & Economic Development:			
Travel Information Centers	\$ 671	\$ 671	\$ -

STATE OF MINNESOTA

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Transportation:			
Departmental Appropriations	\$ 365,128	\$ 360,828	\$ 4,300
1981 Capital Improvements	207	207	-
1982 Capital Improvements	25	25	-
1983 Capital Improvements	71	71	-
1985 Capital Improvement - Buildings	502	502	-
1985 Capital Improvements - Rest Areas	6	6	-
1987 Capital Improvements	9	9	-
1989 Capital Improvements	59	59	-
1990 Capital Improvements	263	263	-
1992 Capital Improvements	520	520	-
1994 Capital Improvements	2,234	2,234	-
Electric Vehicle Study	200	180	20
Federal/State Safety	929	139	790
Gifts and Grants-Trunk Highway Fund	75	6	69
Highway Debt Service	17,186	14,114	3,072
Highway Improvement	354,687	348,423	6,264
Houdek Underpayment Claim	2	-	2
Interstate Motor Carrier	4	-	4
Research and Strategic Initiatives	4,395	4,167	228
Road Use Permits	985	-	985
Statewide Indirect	3,018	3,018	-
Transportation Research	117	117	-
Total Department of Transportation	\$ 750,622	\$ 734,888	\$ 15,734
Transportation Regulation Board:	\$ 709	\$ 616	\$ 93
Total Expenditures and Transfers-Out	\$ 831,264	\$ 812,886	\$ 18,378
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out	\$ (35,731)	\$ 4,156	\$ 39,887
Budgetary Fund Balance, July 1, 1994	100,374	100,374	-
Prior Year Adjustments	8,161	8,161	-
Budgetary Fund Balance, June 30, 1995	\$ 72,804	\$ 112,691	\$ 39,887
Less: Appropriation Carryover	-	13,489	(13,489)
Undesignated Fund Balance, June 30, 1995	\$ 72,804	\$ 99,202	\$ 26,398

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, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Motor Vehicle License Taxes	\$ 436,808	\$ 427,294	\$ (9,514)
Fuel Taxes	493,095	490,148	(2,947)
License Fees	-	3	3
Departmental Services	4,872	5,734	862
Investment Income	250	1,217	967
Other Revenue	842	850	8
Total Net Revenues	<u>\$ 935,867</u>	<u>\$ 925,246</u>	<u>\$ (10,621)</u>
Expenditures and Transfers-Out:			
Finance Nonoperating:			
General Purposes Contingency	\$ 250	\$ -	\$ 250
Department of Public Safety:			
Departmental Appropriations	\$ 10,770	\$ 10,608	\$ 162
General Fund Reimbursement	716	716	-
Trunk Highway Fund Reimbursement	434	434	-
Total Department of Public Safety	<u>\$ 11,920</u>	<u>\$ 11,758</u>	<u>\$ 162</u>
Department of Revenue:			
All Terrain Vehicle Unrefunded Gas Tax	\$ 608	\$ 608	\$ -
Forest Road Unrefunded Gas Tax	559	559	-
Motorboat Unrefunded Gas Tax	6,081	6,081	-
Off-Road Motorcycle Gas Tax	97	97	-
Special Taxes Petroleum	1,719	1,688	31
Snowmobile Unrefunded Gas Tax	3,041	3,041	-
Total Department of Revenue	<u>\$ 12,105</u>	<u>\$ 12,074</u>	<u>\$ 31</u>
Department of Transportation:			
Highway Tax Distribution	899,857	899,857	-
Statewide Indirect	460	460	-
Total Department of Transportation	<u>\$ 900,317</u>	<u>\$ 900,317</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 924,592</u>	<u>\$ 924,149</u>	<u>\$ 443</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers-Out	\$ 11,275	\$ 1,097	\$ (10,178)
Budgetary Fund Balance, July 1, 1994	310	310	-
Prior Year Adjustments	-	21	21
Undesignated Fund Balance, June 30, 1995	<u>\$ 11,585</u>	<u>\$ 1,428</u>	<u>\$ (10,157)</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, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Fuel Taxes	\$ 2,804	\$ 3,138	\$ 334
Aircraft Registration	2,046	2,604	558
Airline Flight Property Taxes	8,190	8,532	342
Departmental Services	350	314	(36)
Investment Income	750	1,024	274
Other Revenue	941	729	(212)
Total Net Revenues	<u>\$ 15,081</u>	<u>\$ 16,341</u>	<u>\$ 1,260</u>
Expenditures:			
Legislative Coordinating Commission:			
Metropolitan Airport Advisory Council	\$ 15	\$ 1	\$ 14
Department of Transportation:			
Departmental Appropriations	19,139	16,566	2,573
Air Service Grants	200	180	20
Air Transport System	711	658	53
Equipment	77	71	6
Pine Creek Airport Construction	29	-	29
Pine Creek Airport	8	8	-
Statewide Indirect	59	59	-
Total Department of Transportation	<u>\$ 20,223</u>	<u>\$ 17,542</u>	<u>\$ 2,681</u>
Total Expenditures	<u>\$ 20,238</u>	<u>\$ 17,543</u>	<u>\$ 2,695</u>
Excess of Revenues Over (Under) Expenditures	\$ (5,157)	\$ (1,202)	\$ 3,955
Budgetary Fund Balance, July 1, 1994	11,923	11,923	-
Prior Year Adjustments	-	1,788	1,788
Budgetary Fund Balance, June 30, 1995	<u>\$ 6,766</u>	<u>\$ 12,509</u>	<u>\$ 5,743</u>
Less: Appropriation Carryover	-	62	(62)
Undesignated Fund Balance, June 30, 1995	<u>\$ 6,766</u>	<u>\$ 12,447</u>	<u>\$ 5,681</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, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues:			
Hospital Tax	42,752	40,193	(2,559)
Provider Tax	92,593	71,725	(20,868)
Health Care Premiums	13,858	14,585	727
Wholesale Drug Distributor Tax	-	19,488	19,488
Other Revenue	11	23	12
Total Net Revenues	<u>\$ 149,214</u>	<u>\$ 146,014</u>	<u>\$ (3,200)</u>
Expenditures and Transfers-Out:			
Department of Employee Relations:			
Advances to Private Employee Insurance Fund	\$ 1,000	\$ 1,000	\$ -
Finance Nonoperating:			
MAXIS System Development	\$ 239	\$ 239	\$ -
Transfer to General Fund	25,842	25,842	-
Total Finance Nonoperating	<u>\$ 26,081</u>	<u>\$ 26,081</u>	<u>\$ -</u>
Department of Health:			
Antitrust Exceptions	\$ 1	\$ -	\$ 1
Health Care Access	9,977	7,106	2,871
Total Department of Health	<u>\$ 9,978</u>	<u>\$ 7,106</u>	<u>\$ 2,872</u>
Higher Education Coordinating Board:			
Minnesota Care Program	\$ 707	\$ 467	\$ 240
Department of Human Services:			
Minnesota Care	\$ 97,925	\$ 65,183	\$ 32,742
Legislative Coordinating Commission:			
Health Right	\$ 175	\$ 155	\$ 20
Department of Revenue:			
Minnesota Care Administration	\$ 1,656	\$ 1,380	\$ 276
University of Minnesota:			
Health Right	\$ 2,357	\$ 2,357	\$ -
Total Expenditures and Transfers-Out	<u>\$ 139,879</u>	<u>\$ 103,729</u>	<u>\$ 36,150</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers-Out	\$ 9,335	\$ 42,285	\$ 32,950
Budgetary Fund Balance, July 1, 1994	30,831	30,831	-
Prior Year Adjustments	-	(200)	(200)
Less: Reserves for Incurred but not Reported	17,563	17,563	-
Undesignated Fund Balance, June 30, 1995	<u>\$ 22,603</u>	<u>\$ 55,353</u>	<u>\$ 32,750</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, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In:			
Net Revenues:			
Cigarette Tax	\$ 7,684	\$ 8,234	\$ 550
Investment Income	320	387	67
Other Revenue	10	1	(9)
Total Net Revenue	\$ 8,014	\$ 8,622	\$ 608
Transfers from Federal Fund	138	122	(16)
Total Net Revenues and Transfers-In	\$ 8,152	\$ 8,744	\$ 592
Expenditures and Transfers-Out:			
Department of Agriculture:			
Alternate Aquaculture Methods	\$ 106	\$ 60	\$ 46
Cover Crops in a Corn/Soybean Rotation	70	70	-
Federal Cost Share Feedlot Funds	290	281	9
Integrated Control of Purple Loosestrife	45	45	-
Land Applied Manure Nutrient Availability	140	140	-
Managing Agric Environment Sandy Soils	254	253	1
Manure Mgmt Conservation Tillage Systems	256	251	5
Minnesota Aquaculture Development Program	93	9	84
Nutrient Recycling Through Plants & Animals	120	118	2
Total Department of Agriculture	\$ 1,374	\$ 1,227	\$ 147
Department of Education:			
Minnesota Future Resources	\$ 8	\$ -	\$ 8
Minnesota Historical Society:			
Historical Research and Planning for Traverse	50	50	-
National Register Grants Program	120	120	-
Total Minnesota Historical Society	\$ 170	\$ 170	\$ -
Legislative Commission - Minnesota Resources:	102	48	54
Department of Natural Resources:			
Agassiz Recreation Trails	\$ 420	\$ -	\$ 420
Anadronous Fish Monitoring	107	107	-
Cooperative Trails Grant Program	748	566	182
Critical Winter Habitat Areas/Farmed Land	38	38	-
Deer Critical Habitat Survey-Koochiching Co	69	23	46
Developing Quality Hardwood Forests	150	150	-
Development of Tree Seed Orchard Complex	52	48	4
Evaluation of Mn Old Growth Forests	117	117	-
Gateway Segment of Willard Munger State Trail	54	2	52
Lake Minnetonka Access	1,076	1,073	3

STATE OF MINNESOTA

MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Natural Resources: (Continued)			
Lake Superior Safe Harbor	\$ 1,979	\$ 286	\$ 1,693
Land and Water Conservation Fund Admin	40	40	-
Local Recreation Grants	250	41	209
Local River Planning	325	263	62
Mesabi Trail Acquisition Planning & Developme	670	-	670
Developing Multi-Use Urban Greenspace	9	-	9
Niemackl Watershed Restoration	197	18	179
Niemackl Watershed Restoration - Match	300	100	200
Prairie Ecosystem Restoration Minneapolis	7	-	7
Recreational Opport-Southeast Asian Ethnic	211	185	26
Nicollet Conserv. Club Swan Lake Interp Room	2	-	2
South Central Minn Groundwater	233	233	-
Stream Flow Protection	142	142	-
Urban Community Gardening Program	3	3	-
White Bear Lake Water Level Feasibility Study	168	64	104
Wild Turkey Hunting Safety Education	13	13	-
Total Department of Natural Resources	\$ 7,380	\$ 3,512	\$ 3,868
Pollution Control Agency:			
Optical Brighteners Groundwater Contamination	112	112	-
Quantify Pesticide and Fertilizer Runoff	27	27	-
Scale Waste Collection in Aquaculture	81	-	81
Total Pollution Control Agency	\$ 220	\$ 139	\$ 81
Department of Trade & Economic Development:			
Departmental Appropriations	18	18	-
Department of Transportation:			
Mitigating Concrete Aggregate Problems	79	49	30
Total Expenditures and Transfers-Out	\$ 9,351	\$ 5,163	\$ 4,188
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out	\$ (1,199)	\$ 3,581	\$ 4,780
Budgetary Fund Balance, July 1, 1994	1,704	1,704	-
Prior Year Adjustments	-	1,388	1,388
Budgetary Fund Balance, June 30, 1995	\$ 505	\$ 6,673	\$ 6,168
Less: Appropriation Carryover	-	3,328	(3,328)
Undesignated Fund Balance, June 30, 1995	\$ 505	\$ 3,345	\$ 2,840

STATE OF MINNESOTA

**NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In:			
Net Revenues:			
License Fees	\$ 7,031	\$ 7,467	\$ 436
Departmental Services	277	354	77
Investment Income	137	191	54
Other Revenue	1,800	2,720	920
Total Net Revenues	<u>\$ 9,245</u>	<u>\$ 10,732</u>	<u>\$ 1,487</u>
Transfer from Highway Users Tax Distribution Fund	\$ 9,879	\$ 9,827	\$ (52)
Total Net Revenues and Transfers-In	<u>\$ 19,124</u>	<u>\$ 20,559</u>	<u>\$ 1,435</u>
Expenditures:			
Department of Natural Resources:			
Departmental Appropriations	\$ 17,280	\$ 16,486	\$ 794
Off Highway Motorcycle Recreation	127	64	63
Aquatic Exotic Species Control	1,374	1,358	16
Lake Superior Safe Harbor Program	455	455	-
Land Acquisition-Fisheries	217	79	138
Land Acquisition-Wildlife	8	-	8
Land Acquisition-Forest	303	98	205
Land Acquisition-SNA	491	178	313
Land Acquisition-Trails	33	-	33
Land Acquisition - WMA	2	-	2
Off Road Vehicle Recreation	7	-	7
State Park Development Projects	701	694	7
State Parks Land Acquisitions	87	-	87
Statewide Indirect	132	132	-
Wildlife Land Acquisition Bayport	1,222	475	747
Total Department of Natural Resources	<u>\$ 22,439</u>	<u>\$ 20,019</u>	<u>\$ 2,420</u>
Total Expenditures	<u>\$ 22,439</u>	<u>\$ 20,019</u>	<u>\$ 2,420</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures	\$ (3,315)	\$ 540	\$ 3,855
Budgetary Fund Balance, July 1, 1994	8,581	8,581	-
Prior Year Adjustments	-	154	154
Budgetary Fund Balance, June 30, 1995	<u>\$ 5,266</u>	<u>\$ 9,275</u>	<u>\$ 4,009</u>
Less: Appropriation Carryover	5,266	9,275	(4,009)
Undesignated Fund Balance, June 30, 1995	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF MINNESOTA

**GAME AND FISH FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In:			
Net Revenues:			
Federal Revenues	\$ 13,161	\$ 13,245	\$ 84
License Fees	37,465	37,495	30
Departmental Services	632	684	52
Investment Income	288	570	282
Other Revenue	564	543	(21)
Total Net Revenues	<u>\$ 52,110</u>	<u>\$ 52,537</u>	<u>\$ 427</u>
Expenditures and Transfers-Out:			
Finance Nonoperating:			
Insurance Increases	\$ 75	\$ -	\$ 75
Department of Natural Resources:			
Departmental Appropriations	\$ 43,700	\$ 43,391	\$ 309
Computerized Licensing	576	461	115
Deer Habitat Improvement	1,695	1,316	379
Deer Population Management Program	287	280	7
Emergency Deer Feeding	168	168	-
Fish Management Intensification	4,981	2,270	2,711
Fish Trout Stream Management	678	579	99
Game and Fish Debt Service	49	49	-
Pelting	2	2	-
Pheasant Habitat Improvement	1,272	659	613
Statewide Indirect	498	498	-
Wal-Mart Claim	4	4	-
Waterfowl Habitat Improvement	1,634	698	936
Wild Rice Management	60	15	45
Wildlife Acquisition - License	1,681	1,491	190
Total Department of Natural Resources	<u>\$ 57,285</u>	<u>\$ 51,881</u>	<u>\$ 5,404</u>
Total Expenditures and Transfers-Out	<u>\$ 57,360</u>	<u>\$ 51,881</u>	<u>\$ 5,479</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers-Out	\$ (5,250)	\$ 656	\$ 5,906
Budgetary Fund Balance, July 1, 1994	\$ 5,976	\$ 5,976	\$ -
Prior Year Adjustments	-	183	183
Budgetary Fund Balance, June 30, 1995	<u>\$ 726</u>	<u>\$ 6,815</u>	<u>\$ 6,089</u>
Less: Appropriation Carryover	-	2,378	(2,378)
Undesignated Fund Balance, June 30, 1995	<u>\$ 726</u>	<u>\$ 4,437</u>	<u>\$ 3,711</u>

STATE OF MINNESOTA

**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In:			
Net Revenues:			
Solid & Hazardous Waste Disposal Taxes	\$ 6,160	\$ 5,113	\$ (1,047)
License Fees	11,874	12,085	211
Departmental Services	4,060	5,182	1,122
Investment Income	650	642	(8)
Other Revenue	5,101	4,334	(767)
Total Net Revenues	<u>\$ 27,845</u>	<u>\$ 27,356</u>	<u>\$ (489)</u>
Expenditures and Transfers-Out:			
Department of Agriculture:			
Agricultural Chemical Superfund	\$ 244	\$ 244	\$ -
Environmental Response and Compensation	323	323	-
Total Department of Agriculture	<u>\$ 567</u>	<u>\$ 567</u>	<u>\$ -</u>
Attorney General:			
Environmental Enforcement	\$ 116	\$ 108	\$ 8
Landfill Planning	150	139	11
Total Attorney General	<u>\$ 266</u>	<u>\$ 247</u>	<u>\$ 19</u>
Office of Environmental Assistance:			
Departmental Appropriations	\$ 1,343	\$ 1,308	\$ 35
Metro Landfill Abatement	2,921	1,904	1,017
Metro landfill Program	125	125	-
Pollution Prevention	493	314	179
Pollution Prevention Fee	3	-	3
Used Oil Grants	108	29	79
Total Office of Environmental Assistance	<u>\$ 4,993</u>	<u>\$ 3,680</u>	<u>\$ 1,313</u>
Finance Nonoperating:			
Insurance Increases	\$ 20	\$ -	\$ 20
Harmful Substance Compensation Board:	\$ 2,337	\$ 2,337	\$ -
Department of Health:	\$ 248	\$ 208	\$ 40
Pollution Control Agency:			
Departmental Appropriations	\$ 1,287	\$ 1,187	\$ 100
Metro Landfill Contingency - Administration	1,441	89	1,352
Superfund - Administration	2,578	2,457	121
Motor Vehicle Transfer - Administration	2,882	1,013	1,869
Landfill Cleanup	475	454	21
Computer DELTA Project	1,521	1,520	1
Statewide Indirect	47	47	-
Air Quality - Permit Program	5,837	5,832	5
Air Quality Environmental Enforcement	44	22	22
Departmental Appropriations	408	-	408
Environmental Law Enforcement	111	82	29
Environmental Response and Liability Account	82	82	-

STATE OF MINNESOTA

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1995
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Pollution Control Agency:(continued)			
General Support - Permit Program	1,349	1,348	1
Groundwater & Solid Waste Environ Enforcement	11	11	-
Hazardous Waste - Permit Program	1,809	1,776	33
Hazardous Waste Environmental Enforcement	38	32	6
Hazardous Waste Property Transfer	151	74	77
Hazardous Waste Revolving Loan Program	498	10	488
Individual Sewage Treatment Systems Permit	120	90	30
Landfill Assessment	6	-	6
Transfer to Landfill Fund	9,525	9,525	-
Low Level Radiation - Permit Program	38	32	6
Mgmt Alternatives for Shedder Residue Grants	109	67	42
Pollution Prevention	44	44	-
Property Transfer Law	369	330	39
Property Transfer Program	879	759	120
Spills-Environmental Enforcement	287	273	14
Study of Mgmt of Shedder Residue	300	226	74
Superfund - Specific Project	1,536	1,536	-
Waste Tire Cleanup	116	-	116
Water Quality - Permit Program	1,910	1,889	21
Water Quality Environmental Enforcement	49	49	-
Total Pollution Control Agency	<u>\$ 35,857</u>	<u>\$ 30,856</u>	<u>\$ 5,001</u>
Department of Public Safety:			
Emergency Response Commission	\$ 41	\$ 40	\$ 1
Department of Revenue:			
Administration - Metro Landfill Abatement	\$ 92	\$ 91	\$ 1
Department of Trade & Economic Development:			
Environmental Resources	\$ 320	\$ 187	\$ 133
Department of Transportation:			
Junkyard Regulation	\$ 814	\$ 133	\$ 681
Total Expenditures and Transfers-Out	<u>\$ 45,555</u>	<u>\$ 38,346</u>	<u>\$ 7,209</u>
Excess of Revenues Over (Under)			
Expenditures and Transfers-Out	\$ (17,710)	\$ (10,990)	\$ (6,720)
Budgetary Fund Balance, July 1, 1994	20,711	20,711	-
Prior Year Adjustments	-	(1,860)	1,860
Undesignated Fund Balance, June 30, 1995	<u>\$ 3,001</u>	<u>\$ 7,861</u>	<u>\$ 4,860</u>

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