



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, 1996*

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## *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*

## INTRODUCTION

This report is prepared as a supplement to the state of Minnesota Comprehensive Annual 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 Distributions

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 CAFR but is split and reported as a part of funds where other similar activity is reported.

## BASIS

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances at year end are recognized as expenditures of the year appropriated. However, encumbrances associated with ongoing appropriations are not

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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 an 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 April 23 and November 30, 1996 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 BUDGET FUNDS  
YEAR ENDED June 30, 1996**

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STATE OF MINNESOTA

**OFFICE OF THE LEGISLATIVE AUDITOR**

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JAMES R. NOBLES, LEGISLATIVE AUDITOR

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## **Independent Auditor's Report**

Members of the Legislature

The Honorable Arne Carlson, Governor

Wayne Simoneau, 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, 1996, and have issued our report thereon dated December 2, 1996. 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.

A handwritten signature in cursive script, reading "James R. Nobles".

James R. Nobles  
Legislative Auditor

A handwritten signature in cursive script, reading "John Asmussen".

John Asmussen, CPA  
Deputy Legislative Auditor

December 2, 1996

## 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 1996 Legislature. For the General Fund these amounts are, primarily, from the April 23, 1996 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 for current year authorized to be carried forward to fiscal year 1997, or appropriations for fiscal year 1996 that were available for, and used in, fiscal year 1995.

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 1996. 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 1996.

Actual expenditures include disbursements and encumbrances for fiscal year 1996. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund in ongoing appropriation accounts (appropriation type 2). These encumbrances were not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds or to component units for 1996, including any made after June 30, 1996. These transfer-out amounts are included as a part of expenditure amounts for each legal level of control, indicating the uses of budgeted amounts.

## VARIANCES

Revenues and transfers-in variances merely represent the differences between the forecast of revenues to be received and what was actually received.

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Such variances would represent spending in excess of that allowed in law and would be explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 1996.

# STATE OF MINNESOTA

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Individual Income Tax	\$ 3,985,500	\$ 4,135,333	\$ 149,833
Corporate Income and Bank Excise Tax	680,300	701,736	21,436
Sales Tax	2,872,700	2,897,418	24,718
Motor Vehicle Excise Tax	369,444	380,692	11,248
Inheritance, Estate and Gift Tax	30,850	42,898	12,047
Liquor, Wine and Beer Tax	54,960	55,488	528
Cigarette and Tobacco Tax	166,346	161,704	(4,642)
Deed and Mortgage Registration	85,900	87,984	2,084
Insurance Gross Earnings & Fire Marshall Tax	158,554	150,019	(8,535)
Lawful Gambling Taxes	69,347	66,963	(2,384)
Health Care Provider Taxes	127,375	84,022	(43,353)
Income Tax Reciprocity	28,504	28,504	-
Other Taxes	3,656	2,737	(919)
Investment Income	54,500	70,895	16,395
Departmental Services	-	37,445	37,445
State University Tuition & Fees	228,488	251,639	23,151
Care and Hospitalization	-	63,098	63,098
Human Services County Reimbursement	201,938	180,611	(21,327)
Other Revenues	203,656	156,208	(47,448)
Other Reimbursements	29,330	32,500	3,170
Total Net Revenues:	\$ 9,351,348	\$ 9,587,896	\$ 236,548
Transfers from Other Funds:			
Highway Users Tax Distribution Fund	\$ 716	\$ 716	\$ -
Agriculture Loan Repayment	-	400	400
All Other Transfers	3,462	3,637	175
Conservation Fund Balance	2,500	2,500	-
Admin fr. SR -Bldg Code	1,150	150	(1,000)
State Lottery Account	1,320	1,534	214
DOER PEIP	2,000	-	(2,000)
Agriculture Food License	(10)	-	10
Dislocated Worker Program Phase Out	3,000	3,000	-
DNR Forestry Roads	45	-	(45)
Cambridge Special Revenue Fund	264,498	199,176	(65,322)
Family Farm Security	1,200	1,200	-
Lottery	976	690	(286)
Repayment of Revolving Fund Advances	7,378	11,573	4,195
Public Safety SG Spec Rev	333	244	(89)
POST Board	(81)	1,186	1,267
Plant Management Fund	9,510	9,510	-
Other Special Revenue Funds	6,720	10,041	3,321
Total Transfers from Other Funds:	\$ 304,717	\$ 245,555	\$ (59,162)
Total Net Revenues and Transfers-In	\$ 9,656,065	\$ 9,833,451	\$ 177,386

# STATE OF MINNESOTA

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures and Transfers-Out			
Academy of Science:			
Departmental Appropriations	\$ 36	\$ 36	\$ -
Accountancy Board:			
Departmental Appropriations	\$ 480	\$ 480	\$ -
Department of Administration:			
Departmental Appropriations	\$ 20,238	\$ 20,238	\$ -
Equipment Advance	12,341	12,341	-
Management Analysis	555	555	-
Total Department of Administration	<u>\$ 33,134</u>	<u>\$ 33,134</u>	<u>\$ -</u>
Administrative Hearings:			
Administrative Rule Making	\$ 35	\$ 35	\$ -
Department of Agriculture:			
Departmental Appropriations	\$ 13,249	\$ 13,243	\$ 6
Agriculture Information Centers	150	150	-
Animal and Crop Claims	39	39	-
Duluth Seaway Port Authority	115	115	-
Ethanol Promotion	97	97	-
Ethanol Development	10,799	10,799	-
Family Farm Interest Payment Adjustment	163	163	-
Farm Crisis Assistance	198	198	-
Minn Grown-WIC Coupons Grant	76	76	-
Minn Livestock Breeders Association Grants	19	19	-
MN Grown-WIC Coupons	23	23	-
MN Grown Matching Account	69	69	-
Northern Crops Institute	70	70	-
Total Department of Agriculture	<u>\$ 25,067</u>	<u>\$ 25,061</u>	<u>\$ 6</u>
Agriculture Utilization Research:			
Agriculture Utilization Reserve Bonds	\$ 3,930	\$ 3,930	\$ -
NRR1 Hybrid Tree Grant	200	200	-
Total Agriculture Utilization Research	<u>\$ 4,130</u>	<u>\$ 4,130</u>	<u>\$ -</u>
Amateur Sports Commission:			
Departmental Appropriations	\$ 501	\$ 501	\$ -
Ice Center Grants	1,437	1,437	-
Indigenous Games	3	3	-
Target Center Lease Agreement	750	750	-
Total Amateur Sports Commission	<u>\$ 2,691</u>	<u>\$ 2,691</u>	<u>\$ -</u>

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Animal Health Board:			
Departmental Appropriations	\$ 2,155	\$ 2,155	\$ -
Architecture Engineering Board:			
Departmental Appropriations	\$ 521	\$ 521	\$ -
Geologists	85	1	84
Total Architecture Engineering Board	<u>\$ 606</u>	<u>\$ 522</u>	<u>\$ 84</u>
Arts Board:			
Departmental Appropriations	\$ 5,642	\$ 5,642	\$ -
Regional Arts Council	1,426	1,426	-
Total Arts Board	<u>\$ 7,068</u>	<u>\$ 7,068</u>	<u>\$ -</u>
Asian-Pacific Council:			
Departmental Appropriations	\$ 150	\$ 150	\$ -
Attorney General:			
Departmental Appropriations	\$ 22,585	\$ 22,585	\$ -
Charitable Registration	63	63	-
Child Support Education Campaign	46	46	-
DARE Advisory Council	98	98	-
Solicitor General Section	3,805	3,805	-
Total Attorney General	<u>\$ 26,598</u>	<u>\$ 26,598</u>	<u>\$ -</u>
Barbers Board:			
Departmental Appropriations	\$ 122	\$ 122	\$ -
Black Minnesotans Council:			
Departmental Appropriations	\$ 224	\$ 224	\$ -
Boxing Board:			
Departmental Appropriations	\$ 67	\$ 67	\$ -
Capitol Area Architect:			
Departmental Appropriations	\$ 246	\$ 246	\$ -
Korean War Memorial	1	1	-
Roy Wilkens Memorial	10	10	-
Total Capitol Area Architect	<u>\$ 258</u>	<u>\$ 258</u>	<u>\$ -</u>
Center for Arts Education:			
Departmental Appropriations	\$ 5,085	\$ 5,085	\$ -
Education Aids	113	-	113
Total Center for Arts Education	<u>\$ 5,198</u>	<u>\$ 5,085</u>	<u>\$ 113</u>

# STATE OF MINNESOTA

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Children, Families, & Learning:			
Departmental Appropriations	\$ 22,916	\$ 19,956	\$ 2,960
Charter School Evaluation	75	75	-
Department Retraining	8	8	-
Departmental Appropriation	(8)	(8)	-
Litigation Costs	34	34	-
Total Department of Children, Families, & Learning	\$ 23,025	\$ 20,065	\$ 2,960
Department of Commerce:			
Departmental Appropriations	\$ 13,070	\$ 13,070	\$ -
Department of Corrections:			
Departmental Appropriations	\$ 253,695	\$ 253,580	\$ 115
Children Integrated Mental Health Facility	24	24	-
Claims 1996	9	-	9
Promote Health Grant	3	3	1
State HIV Outreach	50	50	-
Total Department of Corrections	\$ 253,781	\$ 253,656	\$ 125
Court of Appeals:			
Departmental Appropriations	\$ 5,785	\$ 5,785	\$ -
Disability Council:			
Departmental Appropriations	\$ 700	\$ 700	\$ -
Disabled American Vets:			
Disabled American Vets Grant	\$ 12	\$ 12	\$ -
Department of Economic Security:			
Departmental Appropriations	\$ 52,963	\$ 52,963	\$ -
EETS-LMI	133	133	-
Incentive Grant Program	25	25	-
MDE-Youth Works Americorp	483	483	-
Residential Oil Program	614	611	3
Youthworks	16	16	-
Total Department of Economic Security	\$ 54,235	\$ 54,233	\$ 2

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Education Aids:			
Departmental Appropriations	\$ 1,509	\$ 75	\$ 1,434
Advanced Placement International Baccalaureate Pr	875	814	61
American Indian Contingency	175	175	-
American Indian Post Secondary Preparation	857	857	-
Aquila Community Together Project	50	50	-
Attached Machinery	836	836	-
Border City Disparity	1,870	1,870	-
Capital Facility Grant	408	-	408
Career Teacher Aid	125	125	-
Childrens Liabrary Services	50	50	-
Chronic Truants Program	50	50	-
Comprehensive Early Intervention	390	390	-
Consolidation Transition	993	993	-
Debt Service	30,054	30,054	-
Disparity Reduction Aid	12,616	12,616	-
District Cooperation Revenue	13,485	13,485	-
Early Childhood Tribal	68	68	-
Education Performance Improvement	800	800	-
Enterprise Zone Credit	6	6	-
Extended Day Aid	381	362	19
Facilities Planning	21	21	-
Family Collaboration	4,017	4,017	-
GED Test	113	113	-
General and Supplemental Education	2,487,074	2,461,225	25,849
Health and Development Screening	1,550	1,550	-
Hearing Impaired	70	70	-
High Risk Youth	100	100	-
Homestead Agriculture Credit - Mobile	3,222	3,222	-
Homestead Agriculture Credit	142,554	142,554	-
Indian Scholarship	1,600	1,600	-
Indian Teacher Preparation	190	190	-
Informs Grant	400	400	-
Instruction Transformation Technology Grant	2,700	2,700	-
Insurance Unemployment Compensation Indian Sch	62	25	37
Interactive TV Levy	2,573	2,573	-
Interagency Agreements	932	932	-
Interdistrict Desegregation Transportation Grant	300	100	200
ITV Grant Floodwood	125	125	-
ITV Grant Cromwell	125	125	-
Learning Readiness	9,506	9,506	-
Librarians of Color	55	55	-
Magnet School Grant	1,500	1,500	-
Male Responsibility-Fathering	625	623	2
Math-Science Systemic Initiative	1,086	1,086	-

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Milan Reorganization	36	36	-
Model School Chronic Truants	15	15	-
Montevideo Grant	100	100	-
Multicultural Continuing Education	69	69	-
Multicounty Multiple Type Library	527	527	-
New Moon Girls Program	20	20	-
One Room School House	30	30	-
Options Plus Pilot	147	147	-
Pilot Breakfast Grant	86	86	-
Preston-Fountain Harmony	70	70	-
PSED Replacement Aid	104	104	-
Public Library Basis Grant	7,819	7,819	-
Regional Library Telecommunication	148	148	-
Rent Equity Credit	192	192	-
Rural Computer Transportation	25	25	-
School Restructuring	300	300	-
School Breakfast	419	419	-
School Enrichment Partnership	500	500	-
School Interpreters	136	136	-
School Lunch	7,204	7,204	-
Secondary Students with Disabilities	4,936	4,936	-
Special Consolidation	75	73	2
Special Education Excess Costs	6,297	6,297	-
Special Education Lay Advocates	1	1	-
Special Program Equalization	24,525	24,525	-
Student Suspension/Expulsion	14	14	-
Student Transportation Safety	1,445	1,445	-
Summer Food Service	15	15	-
Summer Special Education Aid	4,310	4,310	-
Targeted Needs	39,529	39,529	-
Teacher Education Improvement	450	309	141
Teacher Education Hearing Improvement	13	13	-
Telecommunication Access	141	141	-
Transportation Aid	564,641	563,041	1,600
Travel for Home Based Service	77	72	5
Tribal Contract School	238	219	19
Violence Prevention	1,500	1,497	3
Vocational School Planning	35	35	-
Way to Grow	475	475	-
Wide Area Transportation Service	250	250	-
Year-Round School/Extended Week	948	948	-
Youth Enrichment Grant	3	3	-
Youth Works Program	44	44	-
Youthworks	1,782	1,782	-
Youth Apprenticeship Grant	1,308	1,308	-

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Total Education Aids	\$ 3,397,098	\$ 3,367,317	\$ 29,781
Department of Employee Relations:			
Departmental Appropriations	\$ 6,129	\$ 6,129	\$ -
Human Resource Initiative	273	273	-
Right-To-Know Access	104	104	-
State Employee Reinsurance	555	555	-
Total Department of Employee Relations	\$ 7,061	\$ 7,061	\$ -
Environmental Assistance:			
Departmental Appropriations	\$ 17,266	\$ 17,266	\$ -
Ethical Practices Board:			
Departmental Appropriations	\$ 423	\$ 423	\$ -
Tax Checkoff	118	118	-
Total Ethical Practices Board	\$ 541	\$ 541	\$ -
Faribault Academies:			
Departmental Appropriations	\$ 128	\$ 128	\$ -
Faribault Academy State	8,590	8,349	241
Total Faribault Academies	\$ 8,718	\$ 8,477	\$ 241
Finance - Debt Service:			
Debt Service Direct	\$ 197,549	\$ 197,549	\$ -
Department of Finance:			
Departmental Appropriations	\$ 9,421	\$ 9,421	\$ -
Economic Analysis	291	291	-
Information Services	11,921	11,921	-
Local Government Trust	105	103	2
Total Department of Finance	\$ 21,737	\$ 21,736	\$ 2
Finance Non-Operating:			
Departmental Appropriations	\$ 15,445	\$ 15,445	\$ -
Arbitrage Rebate	40	40	-
Debt-Paying Agent Fee	-	-	-
Mayo Medical School	408	408	-
Mayo Family Practice	396	343	53
Non Post Fund Judges	1,473	1,473	-
St. Paul Teachers State Aid	2,970	2,970	-
Tort Claims	163	163	-
Total Finance Non-Operating	\$ 20,894	\$ 20,841	\$ 53
Gambling Control Board:			
Departmental Appropriations	\$ 2,049	\$ 2,049	\$ -



# STATE OF MINNESOTA

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Governors Office:			
Governors Office	\$ 3,367	\$ 3,367	\$ -
Government Innovation & Cooperation Board:			
Departmental Appropriations	\$ 407	\$ 407	\$ -
Government Innovation Co-op	8	8	-
Total Government Innovation & Cooperation Board	<u>\$ 415</u>	<u>\$ 415</u>	<u>\$ -</u>
Department of Health:			
Departmental Appropriations	\$ 34,667	\$ 34,667	\$ -
DHS Case Management	199	199	-
DHS Childrens Mental Health	23	23	-
DHS Consumer Satisfaction	136	136	-
FAS Prevention	98	98	-
Total Department of Health	<u>\$ 35,122</u>	<u>\$ 35,122</u>	<u>\$ -</u>
Higher Education Services Office:			
Departmental Appropriations	\$ 110,296	\$ 110,296	\$ -
Learning Network of Minnesota	2,647	2,647	-
Youth Works Benefits	101	101	-
Total Higher Education Services Office	<u>\$ 113,045</u>	<u>\$ 113,045</u>	<u>\$ -</u>
Historical Society:			
Departmental Appropriations	\$ 18,608	\$ 18,608	\$ -
Fiscal Agents	502	468	34
Salary Supplement	174	-	174
Total Historical Society	<u>\$ 19,284</u>	<u>\$ 19,076</u>	<u>\$ 208</u>
Horticulture Society:			
Departmental Appropriations	\$ 72	\$ 72	\$ -
House of Representatives:			
House	\$ 20,760	\$ 20,760	\$ -
Housing Finance Agency:			
1995 Housing Appropriations	\$ 29,582	\$ 29,582	\$ -
Department of Human Rights:			
Departmental Appropriations	\$ 3,206	\$ 3,206	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Human Services:			
Departmental Appropriations	\$ 2,493,877	\$ 2,308,074	\$ 185,802
Cambridge Community Clinic	70	70	-
Child Service Special Needs	3,249	3,249	-
Community Social Service Act	50,499	50,499	-
Demolition Building 30-Moose Lake	171	-	171
Faribault Community Clinic	319	319	-
Mental Health Training - Moose Lake	38	-	38
Waivered Services Startup - Cambridge	17	-	17
Waivered Services Startup - Faribault	17	-	17
Waivered Services Startup - Fergus Falls	14	-	14
Total Department of Human Services	<u>\$ 2,548,271</u>	<u>\$ 2,362,211</u>	<u>\$ 186,059</u>
Humanities Commission:			
Departmental Appropriations	\$ 886	\$ 886	\$ -
Indian Affairs Council:			
Departmental Appropriations	\$ 418	\$ 418	\$ -
Intergovernmental Information Systems Adv Council:			
Departmental Appropriations	\$ 567	\$ 567	\$ -
Investment Board:			
Operations Investment Board	\$ 2,059	\$ 2,059	\$ -
Iron Range Resources & Rehabilitation Board:			
Occupation Taxes Environmental Grants	\$ 422	\$ 422	\$ -
Judicial Standards Board:			
Departmental Appropriations	\$ 360	\$ 260	\$ 100
Department of Labor and Industry:			
Departmental Appropriations	\$ 3,587	\$ 3,587	\$ -
Vinland Grants	100	100	-
Total Department of Labor and Industry	<u>\$ 3,687</u>	<u>\$ 3,687</u>	<u>\$ -</u>
Labor Interpretive Center:			
Departmental Appropriations	\$ 101	\$ 101	\$ -
Legislative Coordinating Commission:			
Electric Energy Task	\$ 2,014	\$ 2,014	\$ -

# STATE OF MINNESOTA

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Legislative Auditor:			
Departmental Appropriations	\$ 4,413	\$ 4,413	\$ -
Legislative Reference Library:			
Departmental Appropriations	\$ 938	\$ 938	\$ -
Department of Mediation Services:			
Departmental Appropriations	\$ 1,443	\$ 1,443	\$ -
Co-op Labor Mgmt Grants	222	222	-
Office of Dispute Resolution	82	82	-
Total Department of Mediation Services	\$ 1,747	\$ 1,747	\$ -
Metropolitan Council Transport:			
Departmental Appropriations	\$ 42,037	\$ 42,037	\$ -
Department of Military Affairs:			
Departmental Appropriations	\$ 7,205	\$ 7,205	\$ -
Armory Disposal	50	25	25
Camp Ripley	60	60	-
Military Forces Emergency	80	80	-
Tuition Reimbursement	1,434	1,434	-
Total Department of Military Affairs	\$ 8,829	\$ 8,804	\$ 25
Military Order of Purple Heart:			
Departmental Appropriations	\$ 20	\$ 20	\$ -
Minnesota State Retirement System:			
Judges NonMPRIF Transfers	\$ 2,319	\$ 2,319	\$ -
Minnesota-Wisconsin Boundary Commission:			
MN/WI Boundary Area	\$ 134	\$ 134	\$ -
Minnesota Technology Inc.:			
Departmental Appropriations	\$ 7,834	\$ 7,834	\$ -
Minnesota State Colleges and Universities:			
Departmental Appropriations	\$ 735,320	\$ 734,592	\$ 728
State Grants	4,516	4,516	-
Total Minnesota State Colleges and Universities	\$ 739,835	\$ 739,107	\$ 728
Municipal Board:			
Departmental Appropriations	\$ 271	\$ 271	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Natural Resources:			
Departmental Appropriations	\$ 75,122	\$ 75,122	\$ -
1837 Treaty	35	35	-
1854 Indian Treaty	3,823	3,823	-
Art VIII Payments in Lieu of Taxes	5,082	5,082	-
Con Con Areas Marshall County	8	8	-
Conservation and Recreational Grants	222	222	-
Ditch Assessments	82	82	-
Emergency Firefighting	2,715	2,715	-
G Yeager WMA Proceeds	33	33	-
Iron Ore Cooperative Research	280	280	-
Leech Lake Reservation	1,787	1,787	-
Mineral Cooperative Environmental Research	35	35	-
Minerals Diversification	168	168	-
Minerals Resource Management	3,829	3,829	-
Public Hunting Ground	1,251	1,251	-
Reinvest in Minn Fish and Wildlife	1,212	1,212	-
REM-GOW Claim	2	2	-
SNA Management	255	255	-
Waters-Schmalzbaur Claim	4	4	-
Wetlands Conservation Wildlife	59	59	-
Total Department of Natural Resources	\$ 96,002	\$ 96,002	\$ -
Ombudsman for Corrections:			
Departmental Appropriations	\$ 774	\$ 774	\$ -
Ombudsman for Mental Health and Retardation:			
Departmental Appropriations	\$ 1,052	\$ 1,052	\$ -
Ombudsperson for Families:			
Departmental Appropriations	\$ 138	\$ 138	\$ -
Office of Strategic and Long Range Planning:			
Departmental Appropriations	\$ 225	\$ 225	\$ -
Childrens Cabinet	133	133	-
Grants Administration	812	811	1
Strategic and Long Range Planning	3,604	3,604	-
Total Office of Strategic and Long Range Planning	\$ 4,774	\$ 4,773	\$ 1
Pollution Control Agency:			
Departmental Appropriations	\$ 7,612	\$ 6,757	\$ 855
Clean Water Partnership Grants	1,502	1,502	-
Environmental Computer Compliance Management	45	45	-
Total Pollution Control Agency	\$ 9,159	\$ 8,304	\$ 855

# STATE OF MINNESOTA

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Private Detectives Board:			
Departmental Appropriations	\$ 89	\$ 89	\$ -
Public Defense Board:			
Departmental Appropriations	\$ 33,739	\$ 33,739	\$ -
State Public Defender	2,952	2,952	-
Total Public Defense Board	<u>\$ 36,691</u>	<u>\$ 36,691</u>	<u>\$ -</u>
Public Employees Retirement Association:			
Excess Police State Aid	\$ 3,498	\$ -	\$ 3,498
Department of Public Safety:			
Departmental Appropriations	\$ 27,193	\$ 27,193	\$ -
1995 Disaster Relief	464	62	402
BCA Confidential Program	198	198	-
Criminal Justice Information System	3,799	3,799	-
Criminal Justice Data Network	696	696	-
Gambling Enforcement	1,021	1,021	-
Office of Drug Policy	955	955	-
Peace Officer Death Benefit	308	308	-
Repeat DWI Offenders	8	8	-
School Bus Safety	11	11	-
Total Department of Public Safety	<u>\$ 34,653</u>	<u>\$ 34,251</u>	<u>\$ 402</u>
Department of Public Service:			
Departmental Appropriations	\$ 7,734	\$ 7,734	\$ -
Public Utilities Commission:			
Ground Studies	\$ 370	\$ -	\$ 370
Ground Currents Studies	194	194	-
Public Utilities Commission	2,977	2,977	-
Total Public Utilities Commission	<u>\$ 3,541</u>	<u>\$ 3,171</u>	<u>\$ 370</u>
Racing Commission:			
Departmental Appropriations	\$ 367	\$ 367	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Revenue:			
Refund Claim Statute of Limitation	\$ 4	\$ 4	\$ -
Departmental Appropriations	72,105	72,105	-
Accounts Receivable Project	3,133	3,133	-
Credit Express	100	-	100
Minnesota-Wisconsin Reciprocity	2	2	-
Outstate Collection Delinquent Taxes	719	719	-
Revenue Recording Fee	265	265	-
Seized Property	16	16	-
Solid Waste Management Project	250	48	202
Total Department of Revenue	\$ 76,595	\$ 76,293	\$ 302
Revenue Intergovernmental Payments:			
Departmental Appropriations	\$ 7,295	\$ 7,295	\$ -
Amortization State Aid	6,364	6,364	-
Attached Machinery Aids	2,382	2,382	-
Co. Criminal Justice Aid	9,873	9,798	75
Disparity Reduction	3,233	3,233	-
Disparity Reduction Aid	15,647	15,647	-
Enterprise Zone Credit	9	9	-
Family Preservation Aid	1,500	1,500	-
Fire State Aid	11,296	11,296	-
Firefighter Relief Association	415	415	-
Homestead and Agriculture Credit Aid	452,628	452,628	-
Insurance Surcharge	857	857	-
Local Government Aids	339,322	339,322	-
Police State Aid	38,694	38,694	-
Property Tax Refunds	78,335	78,335	-
Property Tax Refund Targeting	4,911	4,911	-
Regional Transis Board	2,165	2,165	-
Renters Property Tax Refund	89,111	89,111	-
Supplemental Taconite Property Tax	1,028	1,028	-
Supplemental Amortization State Aid	1,000	1,000	-
Total Revenue Intergovernmental Payments	\$ 1,066,064	\$ 1,065,989	\$ 75
Revisor of Statutes:			
Departmental Appropriations	\$ 3,666	\$ 3,666	\$ -
Science Museum:			
Science Museum of Minnesota	\$ 1,108	\$ 1,108	\$ -
Secretary of State:			
Departmental Appropriations	\$ 6,416	\$ 6,416	\$ -

**STATE OF MINNESOTA****GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Senate:			
Departmental Appropriations	\$ 15,069	\$ 15,069	\$ -
Sentencing Guidelines Commission:			
Departmental Appropriations	\$ 372	\$ 372	\$ -
Spanish Speaking People Council:			
Departmental Appropriations	\$ 188	\$ 188	\$ -
State Auditor:			
Departmental Appropriations	\$ 892	\$ 892	\$ -
Audit Practice	4,944	4,944	-
Special Investigations	266	266	-
Total State Auditor	<u>\$ 6,102</u>	<u>\$ 6,102</u>	<u>\$ -</u>
State Treasurer:			
Departmental Appropriations	\$ 2,427	\$ 2,427	\$ -
Income Tax Administrative	19	19	-
Special Election Subsidy	29	29	-
Total State Treasurer	<u>\$ 2,475</u>	<u>\$ 2,475</u>	<u>\$ -</u>
Supreme Court:			
Departmental Appropriations	\$ 17,210	\$ 17,210	\$ -
Community Dispute Resolution	241	241	-
Family Law and Legal Services	877	877	-
Total Supreme Court	<u>\$ 18,328</u>	<u>\$ 18,328</u>	<u>\$ -</u>
Tax Court:			
Tax Court of Appeals	\$ 598	\$ 598	\$ -
Dept. of Trade and Economic Development:			
Departmental Appropriations	\$ 19,490	\$ 19,490	\$ -
Business and Community Development	3,697	3,697	-
Contamination Cleanup	14	14	-
Economic Recovery Grants	4,933	4,933	-
Lake Superior	25	25	-
Minnesota Film Board	229	229	-
Mortgage Credit Certificates	26	26	-
Small Business Development Centers Match	411	411	-
Total Dept. of Trade and Economic Development	<u>\$ 28,825</u>	<u>\$ 28,825</u>	<u>\$ -</u>

# STATE OF MINNESOTA

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Transportation:			
Departmental Appropriations	\$ 204	\$ 204	\$ -
Hazardous Materials Registration	69	69	-
Health Promotion Grant	2	2	-
Non Metro Transit Assistance	9,613	9,613	-
Roosevelt Tower	3	3	-
Space Rental Grant	41	41	-
Transit Assistance Improvements	335	335	-
Total Department of Transportation	<u>\$ 10,267</u>	<u>\$ 10,267</u>	<u>\$ -</u>
Trial Courts:			
Departmental Appropriations	\$ 59,339	\$ 59,339	\$ -
District Jury Expense	5,727	5,727	-
Total Trial Courts	<u>\$ 65,065</u>	<u>\$ 65,065</u>	<u>\$ -</u>
Uniform Laws Commission:			
Departmental Appropriations	\$ 28	\$ 28	\$ -
University of Minnesota:			
Departmental Appropriations	\$ 50	\$ 50	\$ -
Agriculture and Extension Services	47,047	47,047	-
Health Sciences	17,758	17,758	-
Institute of Technology	3,067	3,067	-
System Specials	20,056	20,056	-
U of M Maintenance and Operations	395,432	395,432	-
Wheat Scab	500	500	-
Total University of Minnesota	<u>\$ 483,910</u>	<u>\$ 483,910</u>	<u>\$ -</u>
Department of Veterans Affairs:			
Departmental Appropriations	\$ 2,976	\$ 2,976	\$ -
CVSO Grants	203	203	-
Veterans Bonus Claims 1996	43	43	-
Total Department of Veterans Affairs	<u>\$ 3,223</u>	<u>\$ 3,223</u>	<u>\$ -</u>
Veterans Home Board:			
Departmental Appropriations	\$ 17,937	\$ 17,937	\$ -
VFW:			
VFW Assistance	\$ 41	\$ 41	\$ -
Voyageurs National Park:			
Departmental Appropriations	\$ 52	\$ 52	\$ -



**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Water and Soil Resources Board:			
Departmental Appropriations	\$ 7,075	\$ 7,075	\$ -
Board of Water and Soil Resources	3,107	3,107	-
Cost Share Work	2,379	2,379	-
Flood Plan Management	157	157	-
SRF-Implementation	1,040	1,040	-
Total Water and Soil Resources Board	<u>\$ 13,758</u>	<u>\$ 13,758</u>	<u>\$ -</u>
World Trade Center Board:			
Departmental Appropriations	\$ 170	\$ 170	\$ -
Zoological Board:			
Departmental Appropriations	\$ 5,163	\$ 5,163	\$ -
Total Expenditures and Transfers-Out	<u>\$ 9,747,446</u>	<u>\$ 9,521,456</u>	<u>\$ 225,990</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (91,381)	\$ 311,994	\$ 403,376
Budgetary Fund Balance, July 1, 1995	1,022,583	1,022,583	-
Prior Year Adjustments	21,450	8,521	(12,929)
Estimated Appropriation Cancel	7,587	-	(7,587)
Budgetary Fund Balance, June 30, 1996	<u>\$ 960,239</u>	<u>\$ 1,343,099</u>	<u>\$ 382,860</u>
Less: Appropriation Carryover	-	277,211	(277,211)
Less: Budgetary Reserve	570,000	570,000	-
Undesignated Fund Balance, June 30, 1996	<u><u>\$ 390,239</u></u>	<u><u>\$ 495,888</u></u>	<u><u>\$ 105,649</u></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 the other funds for statewide indirect costs are eliminated from both revenues and expenditures on the FBA but included on this report. This inclusion permits recognition of total appropriation and expenditures for those staff and other agencies whose expenditures are being reimbursed. This difference has no effect on the fund balance.
2. The General Fund budget amounts in this report differ from those on the April 22, 1996 FBA. There are several reasons for this, primarily:

# STATE OF MINNESOTA

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## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

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- 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 revenues and expenditures related to those revenues. On this report we have included, as authorized adjustments to expenditure budgets, the actual dedicated revenues received. This is the legal limit on spending related to these revenues.
  - d. On the FBA, appropriations are reported in the fiscal year stated in law. However, in certain cases the legislature has made annual appropriations available for either year of the biennium. In such instances, this report excludes any unused budgeted amounts for fiscal year 1996; forwarding the budget authority to fiscal year 1997.
- 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 activity. A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 495,888
State Government Fund	10,141
General Fund in CAFR	<u>\$ 506,029</u>

**STATE OF MINNESOTA****STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 28,339	\$ 28,339	\$ -
Other Reimbursements	612	612	-
Other Revenues	183	183	-
Total Net Revenues:	<u>\$ 29,134</u>	<u>\$ 29,134</u>	<u>\$ -</u>
Total Net Revenues and Transfers-In	<u>\$ 29,134</u>	<u>\$ 29,134</u>	<u>\$ -</u>
Expenditures and Transfers-Out			
Attorney General:			
Departmental Appropriations	\$ 2,818	\$ 2,818	\$ -
Vulnerable Adult Act	20	20	-
Total Attorney General	<u>\$ 2,838</u>	<u>\$ 2,838</u>	<u>\$ -</u>
Chiropractors Board:			
Departmental Appropriations	\$ 295	\$ 295	\$ -
Dentistry Board:			
Departmental Appropriations	\$ 550	\$ 550	\$ -
Statewide Indirect	6	6	-
Total Dentistry Board	<u>\$ 555</u>	<u>\$ 555</u>	<u>\$ -</u>
Dietetics & Nutrition Practice:			
Departmental Appropriations	\$ 39	\$ 39	\$ -
Department of Health:			
Departmental Appropriations	\$ 14,639	\$ 14,466	\$ 173
911 Emergency Telephone	50	50	-
SGSR-Child Support	64	34	30
Vulnerable Adults	800	800	-
Total Department of Health	<u>\$ 15,553</u>	<u>\$ 15,350</u>	<u>\$ 203</u>
Department of Human Services:			
Children's Visitation Center	\$ 94	\$ 94	\$ -
Vulnerable Adults License	537	537	-
Total Department of Human Services	<u>\$ 631</u>	<u>\$ 631</u>	<u>\$ -</u>
Marriage and Family Therapy Board:			
Departmental Appropriations	\$ 88	\$ 88	\$ -

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Medical Practice Board:			
Departmental Appropriations	\$ 2,026	\$ 1,976	\$ 50
Nursing Board:			
Departmental Appropriations	\$ 1,952	\$ 1,952	\$ -
Statewide Indirect	35	35	-
Total Nursing Board	<u>\$ 1,987</u>	<u>\$ 1,987</u>	<u>\$ -</u>
Nursing Home Administrative Board:			
Departmental Appropriations	\$ 168	\$ 168	\$ -
Optometry Board:			
Departmental Appropriations	\$ 53	\$ 53	\$ -
Statewide Indirect	3	3	-
Total Optometry Board	<u>\$ 56</u>	<u>\$ 56</u>	<u>\$ -</u>
Pharmacy Board:			
Departmental Appropriations	\$ 848	\$ 848	\$ -
Statewide Indirect	6	6	-
Total Pharmacy Board	<u>\$ 854</u>	<u>\$ 854</u>	<u>\$ -</u>
Podiatry Board:			
Departmental Appropriations	\$ 23	\$ 23	\$ -
Statewide Indirect	3	3	-
Total Podiatry Board	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ -</u>
Pollution Control Agency:			
Wastewater Treatment Operator Training	\$ 22	\$ 22	\$ -
Psychology Board:			
Departmental Appropriations	\$ 353	\$ 353	\$ -
Department of Public Safety:			
Vulnerable Adults Report	\$ 7	\$ 7	\$ -
Social Work Board:			
Departmental Appropriations	\$ 477	\$ 477	\$ -
Statewide Indirect	6	6	-
Total Social Work Board	<u>\$ 483</u>	<u>\$ 483</u>	<u>\$ -</u>
Veterinary Medicine Board:			
Departmental Appropriations	\$ 158	\$ 158	\$ -

# STATE OF MINNESOTA

## STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Total Expenditures and Transfers-Out	\$ 26,138	\$ 25,885	\$ 253
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 2,996	\$ 3,249	\$ 253
Budgetary Fund Balance, July 1, 1995	10,816	10,816	-
Prior Year Adjustm	210	210	-
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	\$ 14,022	\$ 14,275	\$ 253
Less: Appropriation Carryover	-	4,134	4,134
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	\$ 14,022	\$ 10,141	\$ (3,881)
Add Designated for Nonappropriated Fund Purposes:		4,722	
Total Unreserved Fund Balance, June 30, 1996		\$ 14,863	

### NOTES

- (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, 1996

General Fund	\$ 10,141
Designated for Nonappropriated Fund Purpose:	
Miscellaneous Special Revenue Fund	2,923
Federal Fund	1,799
Total Unreserved Fund Balance June 30	\$ 14,863

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Net Revenues and Transfers-In			
Net Revenues:			
Federal Grants	\$ 225,263	\$ 228,392	\$ 3,129
Departmental Earnings	40,911	37,288	(3,623)
Investment/Interest Income	10,350	12,843	2,493
Other Income	20,537	16,878	(3,659)
Total Net Revenues:	<u>\$ 297,061</u>	<u>\$ 295,401</u>	<u>\$ (1,660)</u>
Transfers from Other Funds:			
Operating Transfer-in	\$ 555,481	\$ 574,527	\$ 19,046
Total Net Revenues and Transfers-In	<u>\$ 852,542</u>	<u>\$ 869,928</u>	<u>\$ 17,386</u>
Expenditures and Transfers-Out			
Department of Administration:			
1993 - Trunk Highway Fund	\$ 8,031	\$ 8,031	\$ -
Arts Board:			
Departmental Appropriations	\$ 7	\$ 7	\$ -
Department of Children, Families, & Learning:			
Highway Trunk Fund	\$ 13	\$ 13	\$ -
Finance Non-Operating:			
Tort Claims	\$ 344	\$ 344	\$ -
Department of Health:			
Departmental Appropriations	\$ 1,580	\$ 1,527	\$ 54
Mississippi Parkway Legislative Commission:			
Departmental Appropriations	\$ 29	\$ 29	\$ -
Department of Public Safety:			
Departmental Appropriations	\$ 66,111	\$ 66,111	\$ -
1995 Disaster Relief	19	19	-
Total Department of Public Safety	<u>\$ 66,130</u>	<u>\$ 66,130</u>	<u>\$ -</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, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Safety Council:			
Departmental Appropriations	\$ 67	\$ 67	\$ -
Dept. of Trade and Economic Development:			
Travel Information Centers	\$ 679	\$ 679	\$ -
Transportation Regulation Board:			
Departmental Appropriations	\$ 605	\$ 537	\$ 68
Department of Transportation:			
Departmental Appropriations	\$ 337,583	\$ 336,596	\$ 987
Debt Service	21,728	20,188	1,540
DPS Radio Communications	175	175	-
Electric Vehicle Study	1,230	1,230	-
Federal/State Safety	182	182	-
Highway Improvement	379,718	378,985	733
Statewide Indirect Cost	4,054	4,054	-
Traffic Engineering	6,791	6,791	-
Transportation Research	36	36	-
Total Department of Transportation	<u>\$ 751,498</u>	<u>\$ 748,239</u>	<u>\$ 3,259</u>
Total Expenditures and Transfers-Out	<u>\$ 828,983</u>	<u>\$ 825,602</u>	<u>\$ 3,381</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 23,559	\$ 44,326	\$ 20,767
Budgetary Fund Balance, July 1, 1995	112,691	112,691	-
Prior Year Adjustments	8,976	8,976	-
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	<u>\$ 145,226</u>	<u>\$ 165,993</u>	<u>\$ 20,767</u>
Less: Appropriation Carryover	-	44,963	(44,963)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	<u><u>\$ 145,226</u></u>	<u><u>\$ 121,030</u></u>	<u><u>\$ (24,196)</u></u>

# STATE OF MINNESOTA

## HIGHWAY USER TAX DISTRIBUTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Motor Vehicle License Tax	\$ 21,000	\$ -	\$ (21,000)
Motor Vehicle License Tax	426,950	449,719	22,769
Fuel Taxes	516,121	518,165	2,044
Departmental Earnings	6,045	5,166	(879)
Investment Income	1,380	1,198	(182)
Other Revenue	1,032	836	(196)
Total Net Revenues:	\$ 972,528	\$ 975,084	\$ 2,556
Total Net Revenues and Transfers-In	\$ 972,528	\$ 975,084	\$ 2,556
Expenditures and Transfers-Out			
Department of Public Safety:			
Departmental Appropriations	\$ 11,440	\$ 11,440	\$ -
Department of Revenue:			
Departmental Appropriations	\$ 1,625	\$ 1,625	\$ -
Revenue Intergovernmental Payments:			
ATV Unrefunded Gas Tax	\$ 627	\$ 627	\$ -
Forest Road Unrefunded Gas Tax	578	578	-
Highway Fuel Refund Interest	-	-	-
Motorboat Unrefunded Gas Tax	6,266	6,266	-
Off-Road Motorcycle	-	-	-
Off-Road Motorcycle Gas Tax	192	192	-
Off-Road Vehicle	362	362	-
Snowmobile Unrefunded Gas Tax	3,133	3,133	-
Total Revenue Intergovernmental Payments	\$ 11,157	\$ 11,157	\$ -
Department of Transportation:			
Departmental Appropriations	\$ 949,215	\$ 949,215	\$ -
Statewide Indirect	374	374	-
Total Department of Transportation	\$ 949,589	\$ 949,589	\$ -
Total Expenditures and Transfers-Out	\$ 973,812	\$ 973,812	\$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,284)	\$ 1,272	\$ 2,556
Budgetary Fund Balance, July 1, 1995	1,428	1,428	-
Prior Year Adjustments	1	1	-
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	\$ 146	\$ 2,702	\$ 2,556



**STATE OF MINNESOTA**

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**HIGHWAY USER TAX DISTRIBUTION  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

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	Budget	Actual	Variance: Favorable (Unfavorable)
Less: Appropriation Carryover	-	351	(351)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	<u>\$ 146</u>	<u>\$ 2,351</u>	<u>\$ 2,205</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, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Gasoline & Special Fuel Taxes	\$ 2,785	\$ 2,896	\$ 111
Aircraft Registration Tax	2,203	8,287	6,084
Airline Flight Property Tax	8,956	3,779	(5,177)
Departmental Earnings	400	751	351
Investment Income	1,025	1,852	827
Other Income	1,566	225	(1,341)
Total Net Revenues:	\$ 16,935	\$ 17,790	\$ 855
Total Net Revenues and Transfers-In	\$ 16,935	\$ 17,790	\$ 855
Expenditures and Transfers-Out			
Legislative Coordinating Commission:			
Departmental Appropriations	\$ 19	\$ 19	\$ -
Department of Transportation:			
Departmental Appropriations	\$ 17,741	\$ 17,741	\$ -
Air Transport System	675	675	-
Equipment	38	38	-
Statewide Indirect	62	62	-
Total Department of Transportation	\$ 18,515	\$ 18,515	\$ -
Total Expenditures and Transfers-Out	\$ 18,534	\$ 18,534	\$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,599)	\$ (744)	\$ 855
Budgetary Fund Balance, July 1, 1995	12,509	12,509	-
Prior Year Adjustments	-	680	680
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	\$ 10,910	\$ 12,445	\$ 1,535
Less: Appropriation Carryover	-	815	(815)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	\$ 10,910	\$ 11,630	\$ 720

# 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, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	\$ 140,500	\$ 139,711	\$ (789)
Gross Earnings Taxes	11,462	14,461	2,999
Departmental Services	18,198	17,424	(774)
Licence & Fees	-	76	76
Other Revenues	3,354	26	(3,328)
Total Net Revenues:	<u>\$ 173,514</u>	<u>\$ 171,698</u>	<u>\$ (1,816)</u>
Total Net Revenues and Transfers-In	<u>\$ 173,514</u>	<u>\$ 171,698</u>	<u>\$ (1,816)</u>
Expenditures and Transfers-Out			
Department of Commerce:			
Minnesota Care	\$ 52	\$ 3	\$ 49
Department of Health:			
Health Care Access	\$ 6,405	\$ 6,405	\$ -
Department of Human Services:			
Departmental Appropriations	\$ 1,800	\$ -	\$ 1,800
Minnesota Care	96,912	73,595	23,317
Total Department of Human Services	<u>\$ 98,712</u>	<u>\$ 73,595</u>	<u>\$ 25,117</u>
Legislative Coordinating Commission:			
Departmental Appropriations	\$ 91	\$ 91	\$ -
Department of Revenue:			
Minnesota Care	\$ 1,133	\$ 1,133	\$ -
University of Minnesota:			
Minnesota Care	\$ 2,442	\$ 2,442	\$ -
Primary Care Grant	125	125	-
Total University of Minnesota	<u>\$ 2,567</u>	<u>\$ 2,567</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 108,960</u>	<u>\$ 83,795</u>	<u>\$ 25,165</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 64,554	\$ 87,903	\$ 23,349
Budgetary Fund Balance, July 1, 1995	72,916	72,916	-
Prior Year Adjustments	-	490	490
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	<u>\$ 137,470</u>	<u>\$ 161,309</u>	<u>\$ 23,839</u>

STATE OF MINNESOTA

HEALTH CARE ACCESS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Less: Appropriation Carryover	-	6,545	(6,545)
Less: Budgetary Reserve	16,922	5,232	11,690
Undesignated Fund Balance, June 30, 1996	\$ 120,548	\$ 149,533	\$ 28,985

**STATE OF MINNESOTA**

**MINNESOTA RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Revenues	\$ 5	\$ 6	\$ 1
Tobacco Taxes	7,576	4,655	(2,921)
Investment Income	405	414	9
Total Net Revenues:	<u>\$ 7,986</u>	<u>\$ 5,075</u>	<u>\$ (2,911)</u>
Transfers from Other Funds:			
Operating Transfer-in	\$ 90	\$ -	\$ (90)
Total Net Revenues and Transfers-In	<u>\$ 8,076</u>	<u>\$ 5,075</u>	<u>\$ (3,001)</u>
Expenditures and Transfers-Out			
Department of Agriculture:			
Alternative Aquaculture Methods	\$ 33	\$ 33	\$ -
Conservation Reserve Program Land Analysis	111	111	-
Federal Share Feedlot Program	61	61	-
Feedlot Manure Management Advisory Commission	200	200	-
Oak Wilt Control	90	90	-
Sustainable Agriculture Practices	100	100	-
Whitewater Agreement	225	225	-
Total Department of Agriculture	<u>\$ 820</u>	<u>\$ 820</u>	<u>\$ -</u>
Environmental Assistance:			
Departmental Appropriations	\$ 850	\$ 850	\$ -
Historical Society:			
Departmental Appropriations	\$ 149	\$ 149	\$ -
Department of Natural Resources:			
Departmental Appropriations	\$ 4,239	\$ 3,344	\$ 894
Agassiz Recreational Trail	420	420	-
Deer Habitat - Koochiching	29	29	-
Gateway Segment - Munger Trails	30	30	-
Local River Planning	172	172	-
Mesabi Trail	670	659	10
Niemackl Watershed Improvement	91	91	-
Prairie Ecosystem	7	7	-
White Bear Lake Water Level	104	104	-
Total Department of Natural Resources	<u>\$ 5,762</u>	<u>\$ 4,858</u>	<u>\$ 904</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, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Office of Strategic and Long Range Planning: Departmental Appropriations	\$ 134	\$ 134	\$ -
Pollution Control Agency: Departmental Appropriations	\$ 960	\$ 960	\$ -
Science Museum: Departmental Appropriations	\$ 375	\$ 375	\$ -
Dept. of Trade and Economic Development: Departmental Appropriations	\$ 45	\$ 45	\$ -
University of Minnesota: Departmental Appropriations	\$ 1,030	\$ 1,030	\$ -
Water and Soil Resources Board: Departmental Appropriations	\$ 225	\$ 225	\$ -
Total Expenditures and Transfers-Out	<u>\$ 10,350</u>	<u>\$ 9,446</u>	<u>\$ 904</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (2,274)	\$ (4,371)	\$ (2,097)
Budgetary Fund Balance, July 1, 1995	6,673	6,673	-
Prior Year Adjustments	-	170	170
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	<u>\$ 4,399</u>	<u>\$ 2,472</u>	<u>\$ (1,927)</u>
Less: Appropriation Carryover	-	923	(923)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	<u><u>\$ 4,399</u></u>	<u><u>\$ 1,549</u></u>	<u><u>\$ (2,850)</u></u>

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	\$ 7,043	\$ 7,126	\$ 83
Investment Income	216	117	(99)
Other Revenues	1,203	1,601	398
Total Net Revenues:	\$ 8,462	\$ 8,844	\$ 382
Transfers from Other Funds:			
Transfer from Highway User Tax Distribution Fund	\$ 10,762	\$ 10,579	\$ (183)
Total Net Revenues and Transfers-In	\$ 19,224	\$ 19,423	\$ 199
Expenditures and Transfers-Out			
Minnesota-Wisconsin Boundary Commission:			
Departmental Appropriations	\$ 30	\$ 30	\$ -
Department of Natural Resources:			
Departmental Appropriations	\$ 17,169	\$ 17,169	\$ -
Land Acquisition - Fisheries	109	109	-
Land Acquisition - SNA	380	380	-
Land Acquisition - Trails	15	15	-
Land Acquisition - Wildlife	13	13	-
Land Acquisition - Forests	185	185	-
Off-Highway Vehicle	192	-	192
Snowmobile Debt Service	55	54	1
Snowmobile - G. I. A.	560	560	-
Statewide Indirect	116	116	-
Total Department of Natural Resources	\$ 18,793	\$ 18,600	\$ 193
Total Expenditures and Transfers-Out	\$ 18,823	\$ 18,630	\$ 193
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 401	\$ 793	\$ 392
Budgetary Fund Balance, July 1, 1995	9,275	9,275	-
Prior Year Adjustments	-	137	137
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	\$ 9,676	\$ 10,205	\$ 529
Less: Appropriation Carryover	9,676	10,205	(529)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	\$ -	\$ -	\$ -

# 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, 1996 (IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Federal Revenues	\$ 12,707	\$ 13,162	\$ 455
License Fees	38,117	38,156	39
Investment Income	600	750	150
Other Revenues	978	877	(101)
Total Net Revenues:	\$ 52,402	\$ 52,945	\$ 543
Total Net Revenues and Transfers-In	\$ 52,402	\$ 52,945	\$ 543
Expenditures and Transfers-Out			
Department of Natural Resources:			
Departmental Appropriations	\$ 48,874	\$ 48,874	\$ -
Deer Population	266	266	-
Emergency Deer Feeding	738	738	-
Statewide Indirect	474	474	-
Wild Rice Management	8	8	-
Total Department of Natural Resources	\$ 50,361	\$ 50,361	\$ -
Total Expenditures and Transfers-Out	\$ 50,361	\$ 50,361	\$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 2,041	\$ 2,584	\$ 543
Budgetary Fund Balance, July 1, 1995	6,815	6,815	-
Prior Year Adjustments	-	480	480
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	\$ 8,856	\$ 9,879	\$ 1,023
Less: Appropriation Carryover	-	2,479	(2,479)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	\$ 8,856	\$ 7,400	\$ (1,456)



**STATE OF MINNESOTA****ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	\$ 18,400	\$ 18,250	\$ (150)
Departmental Services	-	63	63
Other Taxes	2,999	3,115	116
Other Revenues	3,565	4,369	804
Investment Income	234	370	136
Total Net Revenues:	<u>\$ 25,198</u>	<u>\$ 26,167</u>	<u>\$ 969</u>
Total Net Revenues and Transfers-In	<u>\$ 25,198</u>	<u>\$ 26,167</u>	<u>\$ 969</u>
Expenditures and Transfers-Out			
Department of Agriculture:			
Departmental Appropriations	\$ 349	\$ 349	\$ -
Attorney General:			
Departmental Appropriations	\$ 118	\$ 118	\$ -
Environment-PCA-Partner	89	89	-
Total Attorney General	<u>\$ 207</u>	<u>\$ 207</u>	<u>\$ -</u>
Environmental Assistance:			
Departmental Appropriations	\$ 1,948	\$ 1,948	\$ -
Department of Health:			
Departmental Appropriations	\$ 171	\$ 164	\$ 7
Department of Natural Resources:			
Departmental Appropriations	\$ 19	\$ 19	\$ -

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 1996  
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Pollution Control Agency:			
Departmental Appropriations	\$ 19,719	\$ 17,709	\$ 2,010
Computer Delta - Used Oil	4	4	-
Computer Delta - Fees	626	626	-
Computer Delta - Low Level Radiation	1	1	-
Computer Delta - MVTA	1,168	1,168	-
Computer Delta - Pollution Prevention	2	2	-
Computer Delta - Tires	15	15	-
Low Level Radiation	32	32	-
Pollution Prevention	45	45	-
Shredder Grants	29	29	-
Small Business Loans	100	100	-
Used Oil Filter Collection	24	24	-
Total Pollution Control Agency	\$ 21,764	\$ 19,754	\$ 2,010
Department of Public Safety:			
Departmental Appropriations	\$ 38	\$ 38	\$ -
Department of Revenue:			
Departmental Appropriations	\$ 85	\$ 85	\$ -
Total Expenditures and Transfers-Out	\$ 24,582	\$ 22,565	\$ 2,017
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 616	\$ 3,602	\$ 2,986
Budgetary Fund Balance, July 1, 1995	7,861	7,861	-
Prior Year Adjustments	-	2,710	2,710
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1996	\$ 8,477	\$ 14,173	\$ 5,696
Less: Appropriation Carryover	8,477	8,978	(501)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1996	\$ -	\$ 5,195	\$ 5,195

HJ 11 .M616b 1996 suppl.  
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