

INTRODUCTION

This report is prepared as a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR) prepared by the Department of Finance. The Department of Finance is responsible for the accuracy and completeness of the CAFR, as well as this report.

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 that state agencies spending was within the authorized limits and in compliance with appropriation laws.

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

Special Compensation

Minnesota Resources

Natural Resources

Game and Fish

Environmental

Solid Waste

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 ongoing appropriations are not

recognized as expenditures.

The summary of reporting policies 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 reported statements is also presented in the summary. The notes presented with each fund provide additional 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 2000 Fund Balance Analysis Report 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 states 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 CHANGE IN FUND BALANCE
LEGAL LEVEL OF CONTROL - ALL BUDGET FUNDS
YEAR ENDED JUNE 30, 2000**

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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 2000 Legislature.

For the General Fund these amounts are, primarily, from the June 15, 2000 Fund Balance Analysis Report 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 2001, or appropriations for fiscal year 2001 that were available for, and used in, fiscal year 2000.

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 2000. 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 2000.

Actual expenditures include disbursements and encumbrances for fiscal year 2000. 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 2000, including any made after June 30, 2000. 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 2000.

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--------------------------------------|----------------------|----------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Individual Income Tax | \$ 5,446,620 | \$ 5,546,730 | \$ 100,110 |
| Corporate Income Tax | 742,110 | 811,177 | 69,067 |
| Sales and Use Tax | 3,076,722 | 3,097,320 | 20,598 |
| Motor Vehicle Registration Tax | 850 | 927 | 77 |
| CigaretteTobacco Products | 176,481 | 174,813 | (1,668) |
| Contamination Tax | 516 | 163 | (353) |
| Controlled Substance Tax | 95 | 50 | (45) |
| Deed & Mortgage Registration | 137,100 | 141,397 | 4,297 |
| Health Care Provider Tax | 124,906 | 125,887 | 981 |
| Illegal Sports bookmaking Tax | 1 | - | (1) |
| Income Tax Reciprocity | 46,475 | 46,475 | - |
| Inheritance, Estate & Gift | 85,000 | 71,468 | (13,532) |
| Insurance Gross Earn & Fire Marshall | 172,400 | 177,453 | 5,053 |
| Lawful Gambling Taxes | 63,795 | 65,432 | 1,637 |
| Liquor, Wine, & Beer | 60,021 | 61,735 | 1,714 |
| Motor Vehicle Excise | 529,500 | 539,869 | 10,369 |
| Other Excise Tax | - | 1,945 | 1,945 |
| Investment Income | 151,700 | 187,718 | 36,018 |
| DHS RTC Collections | 22,780 | 18,833 | (3,947) |
| MN State Colleges & Universities | 265,463 | 325,155 | 59,692 |
| Other Revenues | 254,941 | 419,506 | 164,565 |
| Taconite Occupation | 2,046 | 2,292 | 246 |
| Tobacco Settlement | 104,926 | 104,926 | - |
| Total Net Revenues: | <u>\$ 11,464,448</u> | <u>\$ 11,921,271</u> | <u>\$ 456,823</u> |
| Transfers from Other Funds: | | | |
| Admin-Dept Plant Management | \$ 10,567 | \$ 11,110 | \$ 543 |
| All Other Transfers | 4,665 | 3,817 | (848) |
| Auto Theft Prevention Board | 4,887 | 4,626 | (261) |
| Cambridge Bank Special Revenue | 182,475 | 166,033 | (16,442) |
| Dislocated Worker Fund | 3,500 | 3,618 | 118 |
| DNR Forestry Roads | 2,778 | 3,316 | 538 |
| Ethanol Development | 1,200 | 1,200 | - |
| Health Care Access | 11,932 | 15,769 | 3,837 |
| Highway User Tax Distribution | 716 | 716 | - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------|----------------------|----------------------|--|
| Minnesota Conservation Fund | 2,000 | 2,000 | - |
| Other Special Revenue | 9,668 | 5,786 | (3,882) |
| POST Board | 2,564 | 4,715 | 2,151 |
| Public Safety Alcohol Monitoring | 991 | 1,168 | 177 |
| Repay of Revolving Fund Loans | 6,354 | 6,397 | 43 |
| TANF Reserve Account | 4,666 | 4,665 | (1) |
| Total Transfers from Other Funds: | <u>\$ 248,963</u> | <u>\$ 234,936</u> | <u>\$ (14,027)</u> |
| Total Net Revenues and Transfers-In | <u>\$ 11,713,411</u> | <u>\$ 12,156,207</u> | <u>\$ 442,796</u> |
| Expenditures and Transfers-Out | | | |
| Academy of Science | | | |
| Departmental Appropriations | \$ 41 | \$ 41 | \$ - |
| Accountancy Board | | | |
| Departmental Appropriations | \$ 559 | \$ 559 | \$ - |
| Administrative Hearings | | | |
| Departmental Appropriations | \$ 205 | \$ 205 | \$ - |
| Agriculture Utilization Research | | | |
| Departmental Appropriations | \$ 3,630 | \$ 3,630 | \$ - |
| Amateur Sports Commission | | | |
| Departmental Appropriations | \$ 704 | \$ 704 | \$ - |
| Target Center Lease Agmt | 750 | 750 | - |
| Total Amateur Sports Commission | <u>\$ 1,454</u> | <u>\$ 1,454</u> | <u>\$ -</u> |
| Animal Health Board | | | |
| Departmental Appropriations | \$ 2,764 | \$ 2,764 | \$ - |
| Swine Pseudorabies Control | 834 | 834 | - |
| Total Animal Health Board | <u>\$ 3,598</u> | <u>\$ 3,598</u> | <u>\$ -</u> |
| Architecture Engineering Board | | | |
| Departmental Appropriations | \$ 589 | \$ 589 | \$ - |

STATE OF MINNESOTA**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--------------------------------|---------------|---------------|--|
| Arts Board | | | |
| Departmental Appropriations | \$ 12,912 | \$ 12,912 | \$ - |
| Asian-Pacific Council | | | |
| Departmental Appropriations | \$ 268 | \$ 268 | \$ - |
| Attorney General | | | |
| Departmental Appropriations | \$ 29,858 | \$ 29,858 | \$ - |
| Barbers Board | | | |
| Departmental Appropriations | \$ 149 | \$ 149 | \$ - |
| Black Minnesotans Council | | | |
| Departmental Appropriations | \$ 316 | \$ 316 | \$ - |
| Boxing Board | | | |
| Departmental Appropriations | \$ 51 | \$ 51 | \$ - |
| Campaign Finance Board | | | |
| Departmental Appropriations | \$ 641 | \$ 641 | \$ - |
| Special Election Subsidy | 248 | 248 | - |
| Total Campaign Finance Board | <u>\$ 889</u> | <u>\$ 889</u> | <u>\$ -</u> |
| Capitol Area Architect | | | |
| Departmental Appropriations | \$ 597 | \$ 597 | \$ - |
| Center for Arts Education | | | |
| Departmental Appropriations | \$ 6,907 | \$ 6,907 | \$ - |
| Chicano Latino Affairs Council | | | |
| Departmental Appropriations | \$ 281 | \$ 281 | \$ - |
| Court of Appeals | | | |
| Departmental Appropriations | \$ 6,353 | \$ 6,353 | \$ - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|-------------------|------------------|--|
| Crime Victims Services Center | | | |
| Departmental Appropriations | \$ 10,875 | \$ 10,811 | \$ 64 |
| Asian Pacific Community Study | 50 | 50 | - |
| Claims Management System | 50 | 50 | - |
| Crime Victim Ombudsman | 374 | 374 | - |
| Crime Victims Emergency Fund | 50 | 50 | - |
| Crime Victims Reparations | 2,065 | 2,065 | - |
| St. Paul Intervention Project | 30 | 30 | - |
| Women Leaving Prostitution | 300 | 300 | - |
| Total Crime Victims Services Center | <u>\$ 13,794</u> | <u>\$ 13,730</u> | <u>\$ 64</u> |
| Department of Administration | | | |
| Departmental Appropriations | \$ 29,294 | \$ 29,293 | \$ 1 |
| Bureau of Crimiminal Apprehension | 60,800 | 60,800 | - |
| CAPRA | 3,000 | 3,000 | - |
| Corrections Capital Projects | 82 | 82 | - |
| Lease Depr And Int | 11,210 | - | 11,210 |
| Predesign Health and Human Services | 1,000 | 1,000 | - |
| Property Acquisition | 1,000 | 1,000 | - |
| Womens Suffrage Memorial | 77 | 77 | - |
| Total Department of Administration | <u>\$ 106,463</u> | <u>\$ 95,252</u> | <u>\$ 11,211</u> |
| Department of Agriculture | | | |
| Departmental Appropriations | \$ 21,271 | \$ 20,943 | \$ 328 |
| Agricultural Best Practices Loans | 1,000 | 1,000 | - |
| Agroforestry Loans | 200 | 200 | - |
| Ethanol Development | 35,287 | 35,287 | - |
| Total Department of Agriculture | <u>\$ 57,758</u> | <u>\$ 57,430</u> | <u>\$ 328</u> |
| Department of Children, Families, & Learning | | | |
| Departmental Appropriations | \$ 3,233,742 | \$ 3,233,228 | \$ 514 |
| Special Education Aid | - | - | - |
| Abatement Aid | 9,577 | 9,577 | - |
| Adolescent Parenting | 1,000 | 1,000 | - |
| Adult Basic Education | 24,695 | 24,695 | - |
| Adults with Disabilities Program | 670 | 670 | - |
| Adv Placement Intl Bacc | 1,282 | 1,282 | - |
| After School Enrichment | 5,260 | 5,260 | - |
| American Indian Scholarships | 2,044 | 2,043 | 1 |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--------------------------------|---------------|---------------|--|
| Angel Inlet School | 25 | 25 | - |
| Attached Machinery Aid | 836 | 836 | - |
| Basic Sliding Fee Child Care | 21,621 | 21,621 | - |
| Board of Teaching | 522 | 522 | - |
| Charter School Building Lease | 5,981 | 5,981 | - |
| Charter School Startup | 1,945 | 1,945 | - |
| Child Abuse/Victim Services | 930 | 930 | - |
| Child Care Assistance | 66,524 | 66,524 | - |
| Child Care Development | 1,853 | 1,853 | - |
| Children's Trust Fund | 89 | 89 | - |
| Collaborative Urban Educator | 1,300 | 1,300 | - |
| Comfrey Disaster Relief Grants | 450 | 450 | - |
| Community Education Aid | 14,109 | 14,109 | - |
| Database for Public Licensure | 250 | 250 | - |
| District Consolidation | 563 | 563 | - |
| District Cooperation Revenue | 5,881 | 5,866 | 15 |
| Education & Employment Transit | 2,333 | 2,333 | - |
| Education Agency | 23,504 | 23,504 | - |
| Education Homestead Credit | 291,535 | 291,535 | - |
| Emergency Services Grants | 309 | 309 | - |
| Enterprise Zone Credit | 4 | 4 | - |
| Excess Education Costs | 66,032 | 66,032 | - |
| Family Assets for Independence | 305 | 305 | - |
| Family Visitation Centers | 200 | 200 | - |
| Fast Break to Learning Grants | 2,477 | 2,477 | - |
| First Call Minnesota | 50 | 50 | - |
| First Grade Preparedness | 7,000 | 7,000 | - |
| Flood: Declining Pupil Aid | 1,874 | 1,874 | - |
| Food Bank Program | 1,278 | 1,278 | - |
| GED Testing | 125 | 125 | - |
| General Support and IDC | 2,123 | 2,123 | - |
| Graduation Rule Resource Grant | 600 | 600 | - |
| Graduation Standards | 6,711 | 6,711 | - |
| HACA Mobile Homes | 3,677 | 3,677 | - |
| Head Start Program | 16,394 | 16,394 | - |
| Head Start Program 0-3yrs | 1,000 | 1,000 | - |
| Health & Development Screening | 2,450 | 2,450 | - |
| Hearing Impaired Adults | 70 | 55 | 15 |
| HIV Education Training Sites | 307 | 307 | - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------|---------------|---------------|--|
| Homeless Students | 20 | 15 | 5 |
| Homestead Agriculture Credit | 38,755 | 38,755 | - |
| Homework Hotline | 40 | 40 | - |
| Indian Post-Secondary Prep | 982 | 982 | - |
| Integration Aid | 38,413 | 38,412 | 1 |
| Interest on Flood Loans | 209 | 209 | - |
| ISD 482 Revenue Reimbursement | 300 | 300 | - |
| Lead Hazard Reduction | 500 | 500 | - |
| Learn & Earn Graduation Ach | 2 | 2 | - |
| Litigation Cost | 2,870 | 2,870 | - |
| MN Economic Opportunity | 7,026 | 7,026 | - |
| MN Learning Resource Center | 450 | 450 | - |
| MN Library for the Blind | 122 | 122 | - |
| MN School to Work Student | 582 | 582 | - |
| MultiCounty Multi Type Library | 903 | 903 | - |
| Nonpublic Pupil Transportation | 20,358 | 20,358 | - |
| Partners for Quality School Imp | 470 | 470 | - |
| Pillager Reimbursement for Leg | 325 | 325 | - |
| Professional Teaching Standard | 308 | 308 | - |
| Real Property Credit | 27 | 27 | - |
| Regional Library Telecommunications | 1,200 | 1,200 | - |
| School Breakfast Program | 713 | 713 | - |
| School Readiness Program | 10,395 | 10,395 | - |
| Secondary Vocational Education | 9,255 | 9,255 | - |
| Sparsity Revenue Correction | 1,030 | 997 | 33 |
| Special Education Aid | 456,598 | 456,598 | - |
| Special Programs Equalization | 526 | 526 | - |
| St. Paul Community Schools | 3,000 | 3,000 | - |
| St. Peter Disaster Relief Grants | 250 | 250 | - |
| State Board of Education | 134 | 134 | - |
| Student Transportation Safety | 144 | 144 | - |
| Summer Food Service Replacement | 150 | 150 | - |
| Teacher Training Special Needs | 1,258 | 1,258 | - |
| Transitional Housing | 1,830 | 1,830 | - |
| Uniform Billing System Tech Assist | 50 | 22 | 28 |
| Urban League Street Academy | 750 | 750 | - |
| Victims of Torture Center | 75 | 75 | - |
| Way to Grow Program | 475 | 475 | - |
| Youthworks | 1,777 | 1,777 | - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------|---------------|--|
| Total Department of Children, Families, & Learning | \$ 4,433,779 | \$ 4,433,167 | \$ 612 |
| Department of Commerce | | | |
| Departmental Appropriations | \$ 19,968 | \$ 19,968 | \$ - |
| Hydropower Facility Incentive | 94 | 94 | - |
| Total Department of Commerce | \$ 20,062 | \$ 20,062 | \$ - |
| Department of Corrections | | | |
| Departmental Appropriations | \$ 313,947 | \$ 313,932 | \$ 15 |
| HIV Outreach Grant | 77 | 77 | - |
| Total Department of Corrections | \$ 314,024 | \$ 314,009 | \$ 15 |
| Department of Economic Security | | | |
| Departmental Appropriations | \$ 40,295 | \$ 40,291 | \$ 4 |
| CFL Skills Research | 107 | 107 | - |
| EE-Center For Deaf | 215 | 200 | 15 |
| Mental Illness | 845 | 845 | - |
| Year 2000 Project | 401 | 401 | - |
| Total Department of Economic Security | \$ 41,863 | \$ 41,844 | \$ 19 |
| Department of Employee Relations | | | |
| Departmental Appropriations | \$ 10,345 | \$ 10,340 | \$ 5 |
| Department of Finance | | | |
| Departmental Appropriations | \$ 25,212 | \$ 25,149 | \$ 63 |
| Department of Health | | | |
| Departmental Appropriations | \$ 54,981 | \$ 54,980 | \$ 1 |
| Organ Donor Vehicle | 135 | 135 | - |
| Well Drill Claim | 10 | 10 | - |
| Total Department of Health | \$ 55,126 | \$ 55,125 | \$ 1 |
| Department of Human Rights | | | |
| Departmental Appropriations | \$ 3,908 | \$ 3,908 | \$ - |
| Department of Human Services | | | |
| Departmental Appropriations | \$ 2,661,509 | \$ 2,648,009 | \$ 13,500 |
| Community Clinic-Cambridge | 559 | 559 | - |
| FF-MR Day Training | 81 | 81 | - |
| Lease Inc-prop Maint | 668 | 668 | - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---------------------------------------|---------------|---------------|--|
| Total Department of Human Services | \$ 2,662,817 | \$ 2,649,317 | \$ 13,500 |
| Department of Labor and Industry | | | |
| Departmental Appropriations | \$ 3,373 | \$ 3,373 | \$ - |
| Department of Mediation Services | | | |
| Departmental Appropriations | \$ 2,129 | \$ 2,129 | \$ - |
| Department of Military Affairs | | | |
| Departmental Appropriations | \$ 10,494 | \$ 10,494 | \$ - |
| Camp Ripley Sup & Exp | 46 | 46 | - |
| Enlistment Incentive Program | 8 | 8 | - |
| Youth Activities | 200 | 200 | - |
| Total Department of Military Affairs | \$ 10,748 | \$ 10,748 | \$ - |
| Department of Natural Resources | | | |
| Departmental Appropriations | \$ 126,406 | \$ 126,132 | \$ 274 |
| 1854 Indian Treaty Payments | 4,240 | 4,240 | - |
| Art VIII in Lieu Payments | 5,620 | 5,620 | - |
| Dam Improvements | 246 | 246 | - |
| G Yeager WMA Proceeds | 1 | 1 | - |
| Leech Lake Reservation Pymnts | 2,584 | 2,584 | - |
| Marshall County Conservation | 14 | 14 | - |
| Public Hunting Ground | 1,383 | 1,383 | - |
| Ring Dike Construction | 764 | 764 | - |
| Total Department of Natural Resources | \$ 141,258 | \$ 140,984 | \$ 274 |
| Department of Public Safety | | | |
| Departmental Appropriations | \$ 52,842 | \$ 52,832 | \$ 10 |
| 1997 Flood | 34 | 34 | - |
| Capitol Security Contracts | 285 | 285 | - |
| Emergency Snow & Flood | 17 | 17 | - |
| Lost Wages Claim | 5 | 5 | - |
| Total Department of Public Safety | \$ 53,183 | \$ 53,173 | \$ 10 |
| Department of Public Service | | | |
| Departmental Appropriations | \$ 4,163 | \$ 4,163 | \$ - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|------------------|------------------|--|
| Department of Revenue | | | |
| Departmental Appropriations | \$ 86,132 | \$ 86,132 | \$ - |
| Outstate Collection Deliq Taxes | 817 | 817 | - |
| Revenue Recording Fee | 156 | 156 | - |
| Sales Tax Rebate Administration | 437 | 437 | - |
| State & Local Financing Admin | 143 | 143 | - |
| Taxpayer Assistance Services | 50 | 50 | - |
| Total Department of Revenue | <u>\$ 87,735</u> | <u>\$ 87,735</u> | <u>\$ -</u> |
| Department of Transportation | | | |
| Departmental Appropriations | \$ 15,597 | \$ 15,597 | \$ - |
| Department of Veterans Affairs | | | |
| Departmental Appropriations | \$ 4,059 | \$ 4,059 | \$ - |
| Dept. of Trade and Economic Development | | | |
| Departmental Appropriations | \$ 69,538 | \$ 69,538 | \$ - |
| Contamination Grants | 4,815 | 4,815 | - |
| Mortgage Credit Certificate | 221 | 221 | - |
| Pathways Program | 820 | 820 | - |
| Processing Facility Grants | 10,000 | 10,000 | - |
| Total Dept. of Trade and Economic Development | <u>\$ 85,394</u> | <u>\$ 85,394</u> | <u>\$ -</u> |
| Disability Council | | | |
| Departmental Appropriations | \$ 670 | \$ 670 | \$ - |
| Disabled American Vets | | | |
| Departmental Appropriations | \$ 13 | \$ 13 | \$ - |
| Emergency Medical Services Board | | | |
| Departmental Appropriations | \$ 678 | \$ 678 | \$ - |
| Ambulance Service Longevity Aw | 102 | 102 | - |
| Total Emergency Medical Services Board | <u>\$ 780</u> | <u>\$ 780</u> | <u>\$ -</u> |
| Environmental Assistance | | | |
| Departmental Appropriations | \$ 19,104 | \$ 19,104 | \$ - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|-------------------|-------------------|--|
| Faribault Academies | | | |
| Departmental Appropriations | \$ 9,738 | \$ 9,738 | \$ - |
| Finance - Debt Service | | | |
| State Issued Bonds | \$ 255,037 | \$ 255,037 | \$ - |
| Finance Non-Operating | | | |
| Departmental Appropriations | \$ 77,893 | \$ 43,973 | \$ 33,920 |
| 1993 Mpls Teachers State Aid | 2,489 | 2,489 | - |
| 1997 Mpls Teachers State Aid | 12,954 | 12,954 | - |
| 1997 Duluth Teachers State Aid | 486 | 486 | - |
| 1997 St Paul Teacher State Aid | 2,827 | 2,827 | - |
| Non-POST Fund Judges | 1,900 | 1,900 | - |
| Public Defender Costs | 391 | 379 | 12 |
| St. Cloud Residency Program | 391 | 391 | - |
| Tuition Subsidy Mayo Med School | 1,169 | 1,083 | 86 |
| Year 2000 Project Loans | 19,975 | - | 19,975 |
| Total Finance Non-Operating | <u>\$ 120,475</u> | <u>\$ 66,482</u> | <u>\$ 53,993</u> |
| Gambling Control Board | | | |
| Departmental Appropriations | \$ 2,260 | \$ 2,260 | \$ - |
| Government Innovation & Cooperation Board | | | |
| Departmental Appropriations | \$ 988 | \$ 988 | \$ - |
| Governors Office | | | |
| Departmental Appropriations | \$ 3,969 | \$ 3,969 | \$ - |
| Higher Education Services Office | | | |
| Departmental Appropriations | \$ 143,216 | \$ 143,216 | \$ - |
| MN Library Information Network | 1,603 | 1,603 | - |
| Total Higher Education Services Office | <u>\$ 144,819</u> | <u>\$ 144,819</u> | <u>\$ -</u> |
| Historical Society | | | |
| Departmental Appropriations | \$ 25,084 | \$ 25,084 | \$ - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|------------------|------------------|--|
| Horticulture Society | | | |
| Departmental Appropriations | \$ 82 | \$ 82 | \$ - |
| Housing Finance Agency | | | |
| Departmental Appropriations | \$ 73,010 | \$ 73,010 | \$ - |
| Humanities Commission | | | |
| Departmental Appropriations | \$ 897 | \$ 897 | \$ - |
| Indian Affairs Council | | | |
| Departmental Appropriations | \$ 453 | \$ 453 | \$ - |
| Investment Board | | | |
| Departmental Appropriations | \$ 2,107 | \$ 2,107 | \$ - |
| Iron Range Resources & Rehabilitation Board | | | |
| Suppl Occup Tax Environment | \$ 652 | \$ 652 | \$ - |
| Judicial Standards Board | | | |
| Departmental Appropriations | \$ 244 | \$ 244 | \$ - |
| Labor Interpretive Center | | | |
| Departmental Appropriations | \$ 1 | \$ 1 | \$ - |
| Legislative Auditor | | | |
| Departmental Appropriations | \$ 5,286 | \$ 5,286 | \$ - |
| Legislature | | | |
| Departmental Appropriations | \$ 53,527 | \$ 53,527 | \$ - |
| Council of State Governments | 25 | 25 | - |
| Electric Energy Task Force | 14 | 14 | - |
| Total Legislature | <u>\$ 53,566</u> | <u>\$ 53,566</u> | <u>\$ -</u> |
| Metropolitan Council Transport | | | |
| Departmental Appropriations | \$ 56,801 | \$ 56,801 | \$ - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|-------------------|-------------------|--|
| Military Order of Purple Heart | | | |
| Departmental Appropriations | \$ 20 | \$ 20 | \$ - |
| Minnesota State Colleges and Universities | | | |
| Departmental Appropriations | \$ 901,450 | \$ 901,450 | \$ - |
| Center For Applied Research | 111 | 111 | - |
| Moorhead Expansion | 3,600 | 3,600 | - |
| State Grants | 10,901 | 10,901 | - |
| Total Minnesota State Colleges and Universities | <u>\$ 916,062</u> | <u>\$ 916,062</u> | <u>\$ -</u> |
| Minnesota State Retirement System | | | |
| Esorf Benefits | \$ 308 | \$ 308 | \$ - |
| Legislative Benefits | 3,645 | 3,645 | - |
| Total Minnesota State Retirement System | <u>\$ 3,953</u> | <u>\$ 3,953</u> | <u>\$ -</u> |
| Minnesota Technology Inc. | | | |
| Departmental Appropriations | \$ 6,425 | \$ 6,425 | \$ - |
| Minnesota-Wisconsin Boundary Commission | | | |
| Departmental Appropriations | \$ 150 | \$ 150 | \$ - |
| Office of Strategic and Long Range Planning | | | |
| Departmental Appropriations | \$ 5,310 | \$ 5,210 | \$ 100 |
| Ombudsman for Corrections | | | |
| Departmental Appropriations | \$ 463 | \$ 463 | \$ - |
| Ombudsman for Mental Health and Retardation | | | |
| Departmental Appropriations | \$ 1,400 | \$ 1,400 | \$ - |
| Ombudsperson for Families | | | |
| Departmental Appropriations | \$ 166 | \$ 166 | \$ - |
| Peace Officers Board (Post) | | | |
| Departmental Appropriations | \$ 300 | \$ 300 | \$ - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|------------------------------------|---------------|---------------|--|
| Pollution Control Agency | | | |
| Departmental Appropriations | \$ 13,487 | \$ 13,486 | \$ 1 |
| Private Detectives Board | | | |
| Departmental Appropriations | \$ 127 | \$ 127 | \$ - |
| Public Defense Board | | | |
| Departmental Appropriations | \$ 43,587 | \$ 43,587 | \$ - |
| Public Utilities Commission | | | |
| Departmental Appropriations | \$ 3,613 | \$ 3,613 | \$ - |
| Racing Commission | | | |
| Departmental Appropriations | \$ 389 | \$ 389 | \$ - |
| Revenue Intergovernmental Payments | | | |
| Departmental Appropriations | \$ 903,634 | \$ 903,624 | \$ 10 |
| Additional Amortization Aid | 2,106 | 2,106 | - |
| Agriculture Assistance | 68 | 68 | - |
| Amortization State Aid | 4,214 | 4,214 | - |
| At Risk Farmers Agricultural | 40,749 | 40,749 | - |
| Attached Machinery Aid | 2,382 | 2,382 | - |
| Cambridge Bank | 126 | 126 | - |
| Casino Tax Revenue Disburse | 762 | 762 | - |
| Charity Care Aid | 144 | 144 | - |
| County Crimmlinal Justice Aid | 28,650 | 28,650 | - |
| Disaster Credit | 305 | 305 | - |
| Enterprise Zone Credit | 3 | 3 | - |
| Family Preservation Aid | 1,679 | 1,679 | - |
| Fire State Aid | 16,682 | 16,682 | - |
| Firefighter Relief Assoc | 420 | 420 | - |
| HACA Manufactured Homes | 3,944 | 3,944 | - |
| Insurance Surcharge | 866 | 866 | - |
| PERA Rate Increase Aid | 14,788 | 14,788 | - |
| Police State Aid | 41,553 | 41,553 | - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------|---------------------|---|
| Regional Transit Brd | 1,791 | 1,791 | - |
| Renters Credit | 72,792 | 72,792 | - |
| Renters Prop Tax Refund | 108,777 | 108,777 | - |
| Suppl Amortize State Aid | 543 | 543 | - |
| Taconite Aid Reimbursement | 1,095 | 1,095 | - |
| Tax Increment Financing | 1,361 | 1,361 | - |
| Total Revenue Intergovernmental Payments | <u>\$ 1,249,434</u> | <u>\$ 1,249,424</u> | <u>\$ 10</u> |
| Science Museum | | | |
| Departmental Appropriations | \$ 1,164 | \$ 1,164 | \$ - |
| Secretary of State | | | |
| Departmental Appropriations | \$ 8,387 | \$ 8,387 | \$ - |
| Sentencing Guidelines Commission | | | |
| Departmental Appropriations | \$ 582 | \$ 582 | \$ - |
| State Auditor | | | |
| Departmental Appropriations | \$ 8,104 | \$ 8,104 | \$ - |
| Tax Increment Financing | 709 | 709 | - |
| Total State Auditor | <u>\$ 8,813</u> | <u>\$ 8,813</u> | <u>\$ -</u> |
| State Treasurer | | | |
| Departmental Appropriations | \$ 3,039 | \$ 2,359 | \$ 680 |
| Treasurer's Disbursement Surch | 6,822 | 6,822 | - |
| Total State Treasurer | <u>\$ 9,861</u> | <u>\$ 9,181</u> | <u>\$ 680</u> |
| Supreme Court | | | |
| Departmental Appropriations | \$ 25,380 | \$ 25,380 | \$ - |
| Jury Claims from Tobacco Trial | 29 | 29 | - |
| Total Supreme Court | <u>\$ 25,409</u> | <u>\$ 25,409</u> | <u>\$ -</u> |
| Tax Court | | | |
| Departmental Appropriations | \$ 670 | \$ 670 | \$ - |
| Trial Courts | | | |
| Departmental Appropriations | \$ 75,371 | \$ 75,371 | \$ - |
| Juv Assessment-9th Dist | 74 | 74 | - |
| Juvenile Assesment Center | 70 | 70 | - |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|----------------------|----------------------|---|
| Total Trial Courts | \$ 75,515 | \$ 75,515 | \$ - |
| Uniform Laws Commission | | | |
| Departmental Appropriations | \$ 36 | \$ 36 | \$ - |
| University of Minnesota | | | |
| Departmental Appropriations | \$ 582,471 | \$ 582,471 | \$ - |
| Veterans Home Board | | | |
| Departmental Appropriations | \$ 26,662 | \$ 26,415 | \$ 247 |
| VFW | | | |
| Departmental Appropriations | \$ 41 | \$ 41 | \$ - |
| Water and Soil Resources Board | | | |
| Departmental Appropriations | \$ 20,581 | \$ 20,581 | \$ - |
| Zoological Board | | | |
| Departmental Appropriations | \$ 7,209 | \$ 7,209 | \$ - |
| Total Expenditures and Transfers-Out | <u>\$ 12,009,770</u> | <u>\$ 11,928,637</u> | <u>\$ 81,133</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ (296,359) | \$ 227,570 | \$ 523,929 |
| Budgetary Fund Balance, July 1, 1999 | 1,969,647 | 1,969,647 | - |
| Prior Year Adjustments | - | 33,214 | 33,214 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | <u>\$ 1,673,288</u> | <u>\$ 2,230,431</u> | <u>\$ 557,143</u> |
| Less: Appropriation Carryover | - | 407,733 | (407,733) |
| Less: Budgetary Reserve | 972,000 | 972,000 | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ 701,288</u> | <u>\$ 850,698</u> | <u>\$ 149,410</u> |

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

NOTE

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 June 2000 FBA. There are several reasons for this, primarily:
 - a. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend after fiscal closing, we include as budget the amount actually needed for the program. This is the legal limit on spending for these programs.
 - b. Other estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
 - c. The FBA includes the same estimated amounts for both 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 2000; forwarding the budget authority to fiscal year 2001.

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

- 3 In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of the State Government Fund, which is included as a separate fund in this report (see also note on page 28). 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 | \$ 850,698 |
| State Government Fund | <u>10,372</u> |
| General Fund in CAFR | <u>\$ 861,070</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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|------------------|------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Other Revenues | \$ 54,966 | \$ 36,206 | \$ (18,760) |
| Total Net Revenues and Transfers-In | <u>\$ 54,966</u> | <u>\$ 36,206</u> | <u>\$ (18,760)</u> |
| Expenditures and Transfers-Out | | | |
| Attorney General | | | |
| Departmental Appropriations | \$ 1,333 | \$ 1,333 | \$ - |
| Chiropractors Board | | | |
| Departmental Appropriations | \$ 348 | \$ 348 | \$ - |
| Dentistry Board | | | |
| Departmental Appropriations | \$ 670 | \$ 670 | \$ - |
| Department of Administration | | | |
| Departmental Appropriations | \$ 118 | \$ 118 | \$ - |
| Department of Children, Families, & Learning | | | |
| Visitation Facilities | \$ 96 | \$ 96 | \$ - |
| Department of Health | | | |
| Departmental Appropriations | \$ 24,613 | \$ 24,613 | \$ - |
| Department of Human Services | | | |
| Departmental Appropriations | \$ 1,245 | \$ 1,245 | \$ - |
| Background Checks | 44 | 44 | - |
| Community Support Management | 112 | 112 | - |
| Total Department of Human Services | <u>\$ 1,401</u> | <u>\$ 1,401</u> | <u>\$ -</u> |
| Department of Public Safety | | | |
| Vulnerable Adults Report | \$ 6 | \$ 6 | \$ - |
| Dietetics & Nutrition Practice | | | |
| Departmental Appropriations | \$ 72 | \$ 72 | \$ - |

STATE OF MINNESOTA**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|------------------|------------------|--|
| Marriage and Family Therapy Board Departmental Appropriations | \$ 108 | \$ 108 | \$ - |
| Medical Practice Board Departmental Appropriations | \$ 2,821 | \$ 2,821 | \$ - |
| Nursing Board Departmental Appropriations | \$ 1,876 | \$ 1,876 | \$ - |
| Nursing Home Administrative Board Departmental Appropriations | \$ 534 | \$ 534 | \$ - |
| Optometry Board Departmental Appropriations | \$ 85 | \$ 85 | \$ - |
| Pharmacy Board Departmental Appropriations | \$ 1,097 | \$ 1,097 | \$ - |
| Podiatry Board Departmental Appropriations | \$ 45 | \$ 45 | \$ - |
| Pollution Control Agency Departmental Appropriations | \$ 1 | \$ 1 | \$ - |
| Wastewater Operator Certification | 44 | 44 | - |
| Total Pollution Control Agency | <u>\$ 45</u> | <u>\$ 45</u> | <u>\$ -</u> |
| Psychology Board Departmental Appropriations | \$ 549 | \$ 549 | \$ - |
| Social Work Board Departmental Appropriations | \$ 656 | \$ 656 | \$ - |
| Veterinary Medicine Board Departmental Appropriations | \$ 143 | \$ 143 | \$ - |
| Total Expenditures and Transfers-Out | <u>\$ 36,616</u> | <u>\$ 36,616</u> | <u>\$ -</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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ 18,350 | \$ (410) | \$ (18,760) |
| Budgetary Fund Balance, July 1, 1999 | 17,703 | 17,703 | - |
| Prior Year Adjustments | - | 497 | (497) |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | <u>\$ 36,053</u> | <u>\$ 17,790</u> | <u>\$ (18,263)</u> |
| Less: Appropriation Carryover | - | 7,418 | 7,418 |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ 36,053</u> | <u>\$ 10,372</u> | <u>\$ (25,681)</u> |
| Add Designated for Nonappropriated Fund Purposes: | | <u>17,342</u> | |
| Total Unreserved Fund Balance, June 30, 2000 | | <u>\$ 27,714</u> | |

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, 2000

| | |
|--|------------------|
| General Fund | \$ 10,372 |
| Designated for Nonappropriated Fund Purpose: | |
| Miscellaneous Special Revenue Fund | 12,066 |
| Federal Fund | <u>5,276</u> |
| Total Unreserved Fund Balance June 30, 2000 | <u>\$ 27,714</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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------|---------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Federal Revenues | \$ 298,000 | \$ 318,729 | \$ 20,729 |
| Departmental Services | 37,172 | 32,971 | (4,201) |
| Investment Income | 12,000 | 16,446 | 4,446 |
| Other Revenues | <u>32,067</u> | <u>23,698</u> | <u>(8,369)</u> |
| Total Net Revenues: | <u>\$ 379,239</u> | <u>\$ 391,844</u> | <u>\$ 12,605</u> |
| Transfers from Other Funds: | | | |
| General Fund | \$ 1,830 | \$ 1,830 | \$ - |
| Highway User Tax Distribution | 670,745 | 702,399 | 31,654 |
| HUTD Reimbursement | 650 | 610 | (40) |
| Plant Management Fund | <u>675</u> | <u>2,875</u> | <u>2,200</u> |
| Total Transfers from Other Funds: | <u>\$ 673,900</u> | <u>\$ 707,714</u> | <u>\$ 33,814</u> |
| Total Net Revenues and Transfers-In | <u>\$ 1,053,139</u> | <u>\$ 1,099,558</u> | <u>\$ 46,419</u> |
| Expenditures and Transfers-Out | | | |
| Arts Board | | | |
| Departmental Appropriations | \$ 24 | \$ 24 | \$ - |
| Department of Administration | | | |
| Departmental Appropriations | \$ 9,056 | \$ 9,056 | \$ - |
| Department of Children, Families, & Learning | | | |
| Traffic Safety | \$ 21 | \$ 21 | \$ - |
| Department of Public Safety | | | |
| Departmental Appropriations | \$ 85,088 | \$ 85,088 | \$ - |
| Department of Transportation | | | |
| Departmental Appropriations | \$ 400,260 | \$ 400,260 | \$ - |
| Buildings | 863 | 863 | - |
| Capital Improvements | 191 | 191 | - |

STATE OF MINNESOTA

**TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------|---------------------|--|
| Capital Projects | 74 | 74 | - |
| Debt Service Trunk Highway | 13,466 | 13,466 | - |
| EDP Development | 1,585 | 1,585 | - |
| Federal/State Safety | 3 | 3 | - |
| Highway Improvement | 502,739 | 502,739 | - |
| Statewide Indirect Costs | 8,170 | 8,170 | - |
| Traffic Engineering | 3,182 | 3,182 | - |
| Transportation Research | 20 | 20 | - |
| Total Department of Transportation | <u>\$ 930,553</u> | <u>\$ 930,553</u> | <u>\$ -</u> |
| Dept. of Trade and Economic Development | | | |
| Departmental Appropriations | \$ 742 | \$ 742 | \$ - |
| Emergency Medical Services Board | | | |
| Departmental Appropriations | \$ 1,571 | \$ 1,571 | \$ - |
| Finance Non-Operating | | | |
| Departmental Appropriations | \$ 599 | \$ 90 | \$ 509 |
| Legislature | | | |
| Departmental Appropriations | \$ 39 | \$ 39 | \$ - |
| Safety Council | | | |
| Departmental Appropriations | \$ 67 | \$ 67 | \$ - |
| | | | |
| Total Expenditures and Transfers-Out | <u>\$ 1,027,760</u> | <u>\$ 1,027,251</u> | <u>\$ 509</u> |
| | | | |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ 25,379 | \$ 72,307 | \$ 46,928 |
| | | | |
| Budgetary Fund Balance, July 1, 1999 | 152,844 | 152,844 | - |
| Prior Year Adjustments | - | 754 | 754 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | <u>\$ 178,223</u> | <u>\$ 225,905</u> | <u>\$ 47,682</u> |
| Less: Appropriation Carryover | - | 44,408 | (44,408) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ 178,223</u> | <u>\$ 181,497</u> | <u>\$ 3,274</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, 2000
(IN THOUSANDS)**

NOTE

1. Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.

STATE OF MINNESOTA

**HIGHWAY USER TAX DISTRIBUTIONS FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 YEAR ENDED JUNE 30, 2000
 (IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------|---------------------|---|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Motor Vehicle Registration Tax | \$ 608,112 | \$ 608,112 | \$ - |
| Fuel Taxes | 606,375 | 606,702 | 327 |
| Departmental Services | 5,545 | 6,933 | 1,388 |
| Investment Income | 1,405 | 1,547 | 142 |
| Other Revenues | 978 | 731 | (247) |
| Total Net Revenues: | <u>\$ 1,222,415</u> | <u>\$ 1,224,025</u> | <u>\$ 1,610</u> |
| Total Net Revenues and Transfers-In | <u>\$ 1,222,415</u> | <u>\$ 1,224,025</u> | <u>\$ 1,610</u> |
| Expenditures and Transfers-Out | | | |
| Department of Public Safety | | | |
| Departmental Appropriations | \$ 15,102 | \$ 15,102 | \$ - |
| Department of Revenue | | | |
| Departmental Appropriations | \$ 2,082 | \$ 2,082 | \$ - |
| Department of Transportation | | | |
| Departmental Appropriations | \$ 1,191,482 | \$ 1,191,482 | \$ - |
| Revenue Intergovernmental Payments | | | |
| Departmental Appropriations | \$ 8,262 | \$ 8,262 | \$ - |
| All Terrain Vehicle Gas Tax | 735 | 735 | - |
| Off-Road Vehicle Gas Tax | 804 | 804 | - |
| Snowmobile Gas Tax | 4,903 | 4,903 | - |
| Total Revenue Intergovernmental Payments | <u>\$ 14,704</u> | <u>\$ 14,704</u> | <u>\$ -</u> |
| Total Expenditures and Transfers-Out | <u>\$ 1,223,370</u> | <u>\$ 1,223,370</u> | <u>\$ -</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ (955) | \$ 655 | \$ 1,610 |

STATE OF MINNESOTA

**HIGHWAY USER TAX DISTRIBUTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS**

(IN THOUSANDS)

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------|-----------------|---|
| Budgetary Fund Balance, July 1, 1999 | 956 | 956 | - |
| Prior Year Adjustments | (1) | (15) | (14) |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | \$ - | \$ 1,596 | \$ 1,596 |
| Less: Appropriation Carryover | - | 424 | (424) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ -</u> | <u>\$ 1,172</u> | <u>\$ 1,172</u> |

STATE OF MINNESOTA

**STATE AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS**

(IN THOUSANDS)

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|------------------|------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Fuel Taxes | \$ 4,127 | \$ 3,939 | \$ (188) |
| Other Taxes | 12,181 | 15,520 | 3,339 |
| Departmental Services | 843 | 607 | (236) |
| Investment Income | 1,021 | 1,486 | 465 |
| Other Revenues | 1,053 | 55 | (998) |
| Total Net Revenues: | <u>\$ 19,225</u> | <u>\$ 21,607</u> | <u>\$ 2,382</u> |
| Transfers from Other Funds: | | | |
| General Fund | \$ 50 | \$ 50 | \$ - |
| Trunk Highway Fund | 11 | 11 | - |
| Total Transfers from Other Funds: | <u>\$ 61</u> | <u>\$ 61</u> | <u>\$ -</u> |
| Total Net Revenues and Transfers-In | <u>\$ 19,286</u> | <u>\$ 21,668</u> | <u>\$ 2,382</u> |
| Expenditures and Transfers-Out | | | |
| Department of Transportation | | | |
| Air Transport Service | \$ 921 | \$ 487 | \$ 434 |
| Departmental Appropriations | 20,228 | 16,115 | 4,113 |
| Statewide Indirect Costs | 90 | 90 | - |
| Total Department of Transportation | <u>\$ 21,239</u> | <u>\$ 16,692</u> | <u>\$ 4,547</u> |
| Finance Non-Operating | | | |
| Departmental Appropriations | \$ 50 | \$ - | \$ 50 |
| Revenue Intergovernmental Payments | | | |
| Departmental Appropriations | \$ 5 | \$ - | \$ 5 |
| Total Expenditures and Transfers-Out | <u>\$ 21,294</u> | <u>\$ 16,692</u> | <u>\$ 4,602</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ (2,008) | \$ 4,976 | \$ 6,984 |

STATE OF MINNESOTA

**STATE AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS**

(IN THOUSANDS)

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Budgetary Fund Balance, July 1, 1999 | 14,977 | 14,977 | - |
| Prior Year Adjustments | - | 377 | 377 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | \$ 12,969 | \$ 20,330 | \$ 7,361 |
| Less: Appropriation Carryover | - | 4,597 | (4,597) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ 12,969</u> | <u>\$ 15,733</u> | <u>\$ 2,764</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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|-------------------------------------|-------------------|-------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Other Taxes | \$ 145,533 | \$ 155,137 | \$ 9,604 |
| Departmental Services | 19,475 | 16,775 | (2,700) |
| Investment Income | 15,510 | 18,301 | 2,791 |
| Total Net Revenues: | <u>\$ 180,518</u> | <u>\$ 190,213</u> | <u>\$ 9,695</u> |
| Transfers from Other Funds: | | | |
| Public Safety | | | |
| Health Care Access | \$ - | \$ 680 | \$ 680 |
| Total Net Revenues and Transfers-In | <u>\$ 180,518</u> | <u>\$ 190,893</u> | <u>\$ 10,375</u> |
| Expenditures and Transfers-Out | | | |
| Finance Non-Operating | | | |
| Health Care Access | \$ 1,709 | \$ 1,709 | \$ - |
| Department of Health | | | |
| Health Care Access | \$ 5,565 | \$ 5,532 | \$ 33 |
| Rural Hospital Capital Improvements | 2,800 | 2,800 | - |
| Rural Physicians Loan Account | 581 | 581 | - |
| Total Department of Health | <u>\$ 8,946</u> | <u>\$ 8,913</u> | <u>\$ 33</u> |
| Department of Human Services | | | |
| Departmental Appropriations | \$ 5,507 | \$ 5,507 | \$ - |
| Health Care Access | 13,114 | 13,114 | - |
| Minnesota Care | 126,139 | 126,139 | - |
| Total Department of Human Services | <u>\$ 144,760</u> | <u>\$ 144,760</u> | <u>\$ -</u> |
| Department of Revenue | | | |
| Minnesota Care | \$ 1,490 | \$ 1,490 | \$ - |
| Legislature | | | |
| Health Care Access | \$ 129 | \$ 129 | \$ - |
| Revenue Intergovernmental Payments | | | |
| Minnesota Care | \$ 561 | \$ 561 | \$ - |

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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|--------------------------|--------------------------|--|
| University of Minnesota Minnesota Care | \$ 2,837 | \$ 2,837 | \$ - |
| Total Expenditures and Transfers-Out | <u>\$ 160,432</u> | <u>\$ 160,399</u> | <u>\$ 33</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ 20,086 | \$ 30,494 | \$ 10,408 |
| Budgetary Fund Balance, July 1, 1999 | 273,747 | 273,747 | - |
| Prior Year Adjustments | - | 3,184 | 3,184 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | <u>\$ 293,833</u> | <u>\$ 307,425</u> | <u>\$ 13,592</u> |
| Less: Appropriation Carryover | - | 12,888 | (12,888) |
| Less: Budgetary Reserve | 127,259 | 127,259 | - |
| Undesignated Fund Balance, June 30, 2000 | <u><u>\$ 166,574</u></u> | <u><u>\$ 167,278</u></u> | <u><u>\$ 704</u></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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---------------------------------------|-----------------|-----------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Tobacco Taxes | \$ 7,158 | \$ 7,295 | \$ 137 |
| Investment Income | 198 | 205 | 7 |
| Other Revenues | - | 34 | 34 |
| Total Net Revenues: | <u>\$ 7,356</u> | <u>\$ 7,534</u> | <u>\$ 178</u> |
| Total Net Revenues and Transfers-In | <u>\$ 7,356</u> | <u>\$ 7,534</u> | <u>\$ 178</u> |
| Expenditures and Transfers-Out | | | |
| Agriculture Utilization Research | | | |
| Departmental Appropriations | \$ 400 | \$ 400 | \$ - |
| Amateur Sports Commission | | | |
| Departmental Appropriations | \$ 100 | \$ 100 | \$ - |
| Department of Agriculture | | | |
| Departmental Appropriations | \$ 552 | \$ 552 | \$ - |
| Mercury Manometers | 153 | 153 | - |
| Soy Based Diesel Fuel Study | 4 | 4 | - |
| Sustainable Livestock | 350 | 350 | - |
| Total Department of Agriculture | <u>\$ 1,059</u> | <u>\$ 1,059</u> | <u>\$ -</u> |
| Department of Health | | | |
| Risk of Chemical Exposures | \$ 66 | \$ 66 | \$ - |
| Department of Natural Resources | | | |
| Departmental Appropriations | \$ 3,446 | \$ 3,410 | \$ 36 |
| Bear Center | 20 | 20 | - |
| Mesabi Trail Connection | 80 | 80 | - |
| Total Department of Natural Resources | <u>\$ 3,546</u> | <u>\$ 3,510</u> | <u>\$ 36</u> |
| Environmental Assistance | | | |
| Departmental Appropriations | \$ 250 | \$ 250 | \$ - |

STATE OF MINNESOTA

**MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|--------------------------|------------------------|--|
| Historical Society | | | |
| Departmental Appropriations | \$ 585 | \$ 585 | \$ - |
| Minnesota Watershed | 90 | 90 | - |
| Total Historical Society | <u>\$ 675</u> | <u>\$ 675</u> | <u>\$ -</u> |
| Metropolitan Council Transport | | | |
| Departmental Appropriations | \$ 815 | \$ 815 | \$ - |
| Minnesota Resources Legislative Commission | | | |
| Risk of Chemical Exposures | \$ 187 | \$ 187 | \$ - |
| Office of Strategic and Long Range Planning | | | |
| Departmental Appropriations | \$ 14 | \$ 14 | \$ - |
| Pollution Control Agency | | | |
| Departmental Appropriations | \$ 50 | \$ 50 | \$ - |
| University of Minnesota | | | |
| Departmental Appropriations | \$ 950 | \$ 950 | \$ - |
| Water and Soil Resources Board | | | |
| Departmental Appropriations | \$ 1,148 | \$ 1,100 | \$ 48 |
| Total Expenditures and Transfers-Out | <u>\$ 9,260</u> | <u>\$ 9,176</u> | <u>\$ 84</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ (1,904) | \$ (1,642) | \$ 262 |
| Budgetary Fund Balance, July 1, 1999 | (309) | (309) | - |
| Prior Year Adjustments | - | 1,827 | 1,827 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | <u>\$ (2,213)</u> | <u>\$ (124)</u> | <u>\$ 2,089</u> |
| Less: Appropriation Carryover | - | - | - |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u><u>\$ (2,213)</u></u> | <u><u>\$ (124)</u></u> | <u><u>\$ 2,089</u></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, 2000
(IN THOUSANDS)**

NOTE

1. The MN Resources Fund has an undesignated fund balance deficit of \$124 Thousand. The deficit is expected to be eliminated in the future by reducing expenditures.

STATE OF MINNESOTA**NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|------------------|------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| License Fees | \$ 10,748 | \$ 10,941 | \$ 193 |
| Investment Income | 250 | 417 | 167 |
| Other Revenues | 1,943 | 1,270 | (673) |
| Total Net Revenues: | <u>\$ 12,941</u> | <u>\$ 12,628</u> | <u>\$ (313)</u> |
| Transfers from Other Funds: | | | |
| Gift Fund | \$ - | \$ 6 | \$ 6 |
| General Fund | 54 | 54 | - |
| Highway User Tax Distribution | 13,463 | 14,022 | 559 |
| Total Transfers from Other Funds: | <u>\$ 13,517</u> | <u>\$ 14,082</u> | <u>\$ 565</u> |
| Total Net Revenues and Transfers-In | <u>\$ 26,458</u> | <u>\$ 26,710</u> | <u>\$ 252</u> |
| Expenditures and Transfers-Out | | | |
| Department of Natural Resources | | | |
| Departmental Appropriations | \$ 19,036 | \$ 18,981 | \$ 55 |
| Land Acquisition Fisheries | 2 | 2 | - |
| Land Acquisition Forest | 76 | 76 | - |
| Land Acquisition Parks | 50 | 50 | - |
| Land Acquisition SNA | 9 | 9 | - |
| Land Acquisition Trails | 3 | 3 | - |
| Nongame Wildlife Receipts | 6 | - | 6 |
| Snowmobile | 9,805 | 4,843 | 4,962 |
| Wildlife Land Acquisition | 3 | 3 | - |
| Total Department of Natural Resources | <u>\$ 28,990</u> | <u>\$ 23,967</u> | <u>\$ 5,023</u> |
| Minnesota-Wisconsin Boundary Commission | | | |
| Departmental Appropriations | \$ 33 | \$ 33 | \$ - |
| Total Expenditures and Transfers-Out | <u>\$ 29,023</u> | <u>\$ 24,000</u> | <u>\$ 5,023</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ (2,565) | \$ 2,710 | \$ 5,275 |

STATE OF MINNESOTA

**NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|-----------------|-----------------|---|
| Budgetary Fund Balance, July 1, 1999 | 11,977 | 11,977 | - |
| Prior Year Adjustments | - | 963 | 963 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | \$ 9,412 | \$ 15,650 | \$ 6,238 |
| Less: Appropriation Carryover | - | 7,117 | (7,117) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ 9,412</u> | <u>\$ 8,533</u> | <u>\$ (879)</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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|------------------|------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Federal Revenues | \$ 15,800 | \$ 14,376 | \$ (1,424) |
| License Fees | 44,333 | 54,560 | 10,227 |
| Investment Income | 700 | 1,081 | 381 |
| Other Revenues | 173 | 1,162 | 989 |
| Total Net Revenues: | <u>\$ 61,006</u> | <u>\$ 71,179</u> | <u>\$ 10,173</u> |
| Transfers from Other Funds: | | | |
| General Fund | \$ 664 | \$ 664 | \$ - |
| Total Net Revenues and Transfers-In | <u>\$ 61,670</u> | <u>\$ 71,843</u> | <u>\$ 10,173</u> |
| Expenditures and Transfers-Out | | | |
| Department of Natural Resources | | | |
| Departmental Appropriations | \$ 53,155 | \$ 52,520 | \$ 635 |
| Deer and Bear Management | 92 | 92 | - |
| Deer Habitat | 1,025 | 1,025 | - |
| Deer Population | 283 | 283 | - |
| Electronic Licensing | 1,128 | 1,128 | - |
| Fish Management(Trout & Salmon) | 549 | 549 | - |
| Pheasant Habitat Improvement | 438 | 438 | - |
| Waterfowl Habitat Improvement | 457 | 457 | - |
| Wild Rice Management | 20 | 20 | - |
| Wild Turkey Management | 60 | 60 | - |
| Wildlife Land Acquisition Surcharge | 1,279 | 1,279 | - |
| Total Department of Natural Resources | <u>\$ 58,486</u> | <u>\$ 57,851</u> | <u>\$ 635</u> |
| Total Expenditures and Transfers-Out | <u>\$ 58,486</u> | <u>\$ 57,851</u> | <u>\$ 635</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ 3,184 | \$ 13,992 | \$ 10,808 |

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, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Budgetary Fund Balance, July 1, 1999 | 10,178 | 10,178 | - |
| Prior Year Adjustments | - | 80 | 80 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | \$ 13,362 | \$ 24,250 | \$ 10,888 |
| Less: Appropriation Carryover | - | 4,730 | (4,730) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ 13,362</u> | <u>\$ 19,520</u> | <u>\$ 6,158</u> |

STATE OF MINNESOTA**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|---|------------------|------------------|---|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Other Taxes | \$ 5,000 | \$ 5,442 | \$ 442 |
| Departmental Services | 20,442 | 21,046 | 604 |
| Investment Income | 275 | 1,074 | 799 |
| Other Revenues | 3,531 | 3,449 | (82) |
| Total Net Revenues: | <u>\$ 29,248</u> | <u>\$ 31,011</u> | <u>\$ 1,763</u> |
| Total Net Revenues and Transfers-In | <u>\$ 29,248</u> | <u>\$ 31,011</u> | <u>\$ 1,763</u> |
| Expenditures and Transfers-Out | | | |
| Attorney General | | | |
| Departmental Appropriations | \$ 107 | \$ 107 | \$ - |
| Department of Agriculture | | | |
| Departmental Appropriations | \$ 273 | \$ 273 | \$ - |
| Environment Response and Compens | 18 | 18 | - |
| Total Department of Agriculture | <u>\$ 291</u> | <u>\$ 291</u> | <u>\$ -</u> |
| Department of Natural Resources | | | |
| Environmental Damages ITC | \$ 3 | \$ 3 | \$ - |
| Department of Public Safety | | | |
| Departmental Appropriations | \$ 44 | \$ 44 | \$ - |
| Department of Revenue | | | |
| Departmental Appropriations | \$ 96 | \$ 96 | \$ - |
| Dept. of Trade and Economic Development | | | |
| Contamination Grants | \$ 700 | \$ 700 | \$ - |
| Environmental Assistance | | | |
| Departmental Appropriations | \$ 3,321 | \$ 3,321 | \$ - |
| LRDG Grants | 2,966 | 2,966 | - |
| Total Environmental Assistance | <u>\$ 6,287</u> | <u>\$ 6,287</u> | <u>\$ -</u> |

STATE OF MINNESOTA

**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|-------------------------|------------------------|---|
| Pollution Control Agency | | | |
| Departmental Appropriations | \$ 23,238 | \$ 23,238 | \$ - |
| Dry Cleaners-Projects | 256 | 256 | - |
| Environmental Enforcement | 108 | 108 | - |
| Lower Level Radiation | 41 | 41 | - |
| MERLA Control | 88 | 88 | - |
| Total Pollution Control Agency | <u>\$ 23,731</u> | <u>\$ 23,731</u> | <u>\$ -</u> |
| Revenue Intergovernmental Payments | | | |
| Departmental Appropriations | \$ 1 | \$ 1 | \$ - |
| Hazardous Waste Tax | 2 | 2 | - |
| Total Revenue Intergovernmental Payments | <u>\$ 3</u> | <u>\$ 3</u> | <u>\$ -</u> |
| Total Expenditures and Transfers-Out | <u>\$ 31,262</u> | <u>\$ 31,262</u> | <u>\$ -</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ (2,014) | \$ (251) | \$ 1,763 |
| Budgetary Fund Balance, July 1, 1999 | 19,191 | 19,191 | - |
| Prior Year Adjustments | - | 163 | 163 |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | <u>\$ 17,177</u> | <u>\$ 19,103</u> | <u>\$ 1,926</u> |
| Less: Appropriation Carryover | - | 16,409 | (16,409) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u><u>\$ 17,177</u></u> | <u><u>\$ 2,694</u></u> | <u><u>\$ (14,483)</u></u> |

STATE OF MINNESOTA**SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|------------------|------------------|--|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Other Taxes | \$ 25,750 | \$ 26,844 | \$ 1,094 |
| License Fees | 4,911 | 5,731 | 820 |
| Investment Income | 3,181 | 3,160 | (21) |
| Other Revenues | 1,010 | 1,863 | 853 |
| Total Net Revenues: | <u>\$ 34,852</u> | <u>\$ 37,598</u> | <u>\$ 2,746</u> |
| Total Net Revenues and Transfers-In | <u>\$ 34,852</u> | <u>\$ 37,598</u> | <u>\$ 2,746</u> |
| Expenditures and Transfers-Out | | | |
| Attorney General | | | |
| Departmental Appropriations | \$ 349 | \$ 349 | \$ - |
| Department of Health | | | |
| Departmental Appropriations | \$ 118 | \$ 118 | \$ - |
| Department of Natural Resources | | | |
| Departmental Appropriations | \$ 100 | \$ 100 | \$ - |
| Department of Revenue | | | |
| Score & Solid Waste Administration | \$ 142 | \$ 142 | \$ - |
| Pollution Control Agency | | | |
| Departmental Appropriations | \$ 13,241 | \$ 12,906 | \$ 335 |
| Landfill Cleanup Construction | 8,703 | 8,703 | - |
| Landfill Non-Bond O&M | 2,420 | 2,420 | - |
| Statewide Indirect Costs | 13 | 13 | - |
| Total Pollution Control Agency | <u>\$ 24,377</u> | <u>\$ 24,042</u> | <u>\$ 335</u> |
| Total Expenditures and Transfers-Out | <u>\$ 25,086</u> | <u>\$ 24,751</u> | <u>\$ 335</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ 9,766 | \$ 12,847 | \$ 3,081 |

STATE OF MINNESOTA

**SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|------------------|------------------|---|
| Budgetary Fund Balance, July 1, 1999 | 53,005 | 53,005 | - |
| Prior Year Adjustments | - | (2,317) | (2,317) |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | \$ 62,771 | \$ 63,535 | \$ 764 |
| Less: Appropriation Carryover | - | 797 | (797) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u>\$ 62,771</u> | <u>\$ 62,738</u> | <u>\$ (33)</u> |

STATE OF MINNESOTA

**SPECIAL COMPENSATION
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2000
(IN THOUSANDS)**

| | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|-------------------------|-------------------------|---|
| Net Revenues and Transfers-In | | | |
| Net Revenues: | | | |
| Investment Income | \$ 3,400 | \$ 3,407 | \$ 7 |
| Other Revenues | 111,233 | 111,302 | 69 |
| Total Net Revenues: | <u>\$ 114,633</u> | <u>\$ 114,709</u> | <u>\$ 76</u> |
| Total Net Revenues and Transfers-In | <u>\$ 114,633</u> | <u>\$ 114,709</u> | <u>\$ 76</u> |
| Expenditures and Transfers-Out | | | |
| Administrative Hearings | | | |
| Departmental Appropriations | \$ 6,711 | \$ 6,711 | \$ - |
| Department of Commerce | | | |
| Departmental Appropriations | \$ 558 | \$ 558 | \$ - |
| Department of Labor and Industry | | | |
| Departmental Appropriations | \$ 104,411 | \$ 104,411 | \$ - |
| Workers Comp Court of Appeals | | | |
| Departmental Appropriations | \$ 1,279 | \$ 1,279 | \$ - |
| Total Expenditures and Transfers-Out | <u>\$ 112,959</u> | <u>\$ 112,959</u> | <u>\$ -</u> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ 1,674 | \$ 1,750 | \$ 76 |
| Budgetary Fund Balance, July 1, 1999 | 37,951 | 37,951 | - |
| Prior Year Adjustments | - | (450) | (450) |
| Estimated Appropriation Cancel | - | - | - |
| Budgetary Fund Balance, June 30, 2000 | <u>\$ 39,625</u> | <u>\$ 39,251</u> | <u>\$ (374)</u> |
| Less: Appropriation Carryover | - | 4,179 | (4,179) |
| Less: Budgetary Reserve | - | - | - |
| Undesignated Fund Balance, June 30, 2000 | <u><u>\$ 39,625</u></u> | <u><u>\$ 35,072</u></u> | <u><u>\$ (4,553)</u></u> |