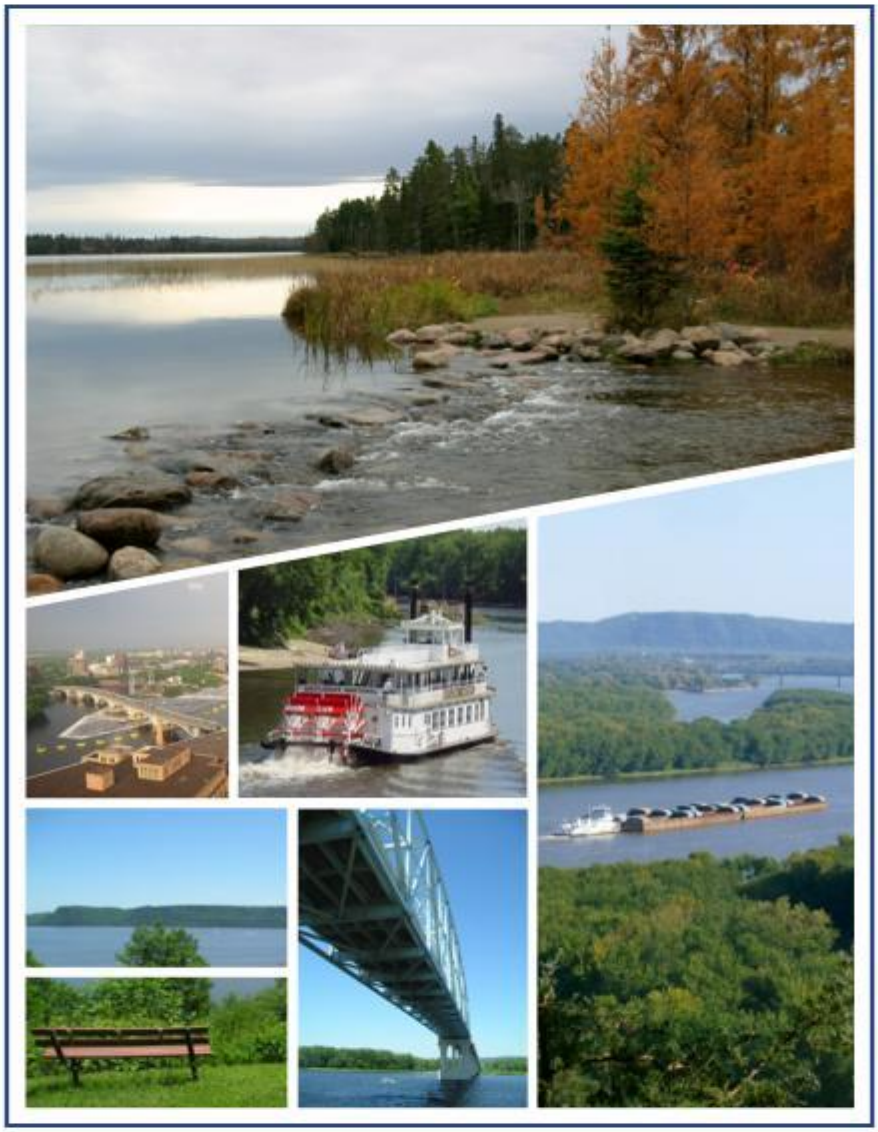
State of Minnesota

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

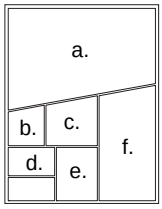


Legal Level of Budgetary Control All Budgeted Funds

Supplement to the Comprehensive Annual Financial Report

For the Year Ended June 30, 2010

Minnesota State is defined by its connection with the Mississippi River. Headwaters for the mighty river are located in Itasca State Park. Flowing through Minneapolis, the state's largest city, and Saint Paul, the state's capital, it continues to Lake Pepin, the birthplace of water skiing and home to hundreds of bald eagles and other water fowl. Distinctive bridges spanning the river connect us with the eastern half of the nation and its stream carries our natural resources to the Gulf Coast.



Credits and permission

A. Mark Evans - http://www.flickr.com/photos/chimothy27/1699271163/in/photostream/
B. SusanLesch - Creative Commons -http://creativecommons.org/licenses/by-sa/3.0/
C. Permission given - Gus Gaspardo
D. Donald Rowan, Minneapolis MN
E. Donald Rowan, Minneapolis MN
F. Mike Peters, Albuquerque NM, http://www.flickr.com/mail/72157624905615192

STATE OF MINNESOTA

Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2010

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

Prepared by Minnesota Management and Budget
Steve Sviggum, Commissioner
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155

Supplement to the 2010 Comprehensive Annual Financial Report

The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances can be made available in alternative formats upon request, to ensure that it is accessible to people with disabilities. To obtain this document in an alternate format, contact:

Minnesota Management and Budget
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155-1489
651-201-8000

The Minnesota Relay service phone number is 1-800-627-3529.

The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances is available at the following web site:

http://www.mmb.state.mn.us/

STATE OF MINNESOTA

2010 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Table of Contents

Introduction

	Page
Introduction	1
Auditor's Opinion	3
Summary of Reporting Policies	5

Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis and Notes:

General Fund	7
State Government Fund	25
Transit Assistance Fund	27
Trunk Highway Fund	28
Highway User Tax Distribution Fund	30
State Airports Fund	32
Petroleum Tank Cleanup Fund	33
Natural Resources Fund	34
Game and Fish Fund	37
Environmental Fund	39
Remediation Fund	41
Outdoor Heritage Fund	43
Arts and Cultural Heritage Fund	45
Clean Water Fund	47
Parks and Trails Fund	49
Special Compensation Fund	50
Health Care Access Fund	51
Workforce Development Fund	53

MINNESOTA

Headwaters of the mighty Mississippi

2010 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Introduction

This report is a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR), prepared by Minnesota Management and Budget (MMB). MMB 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 purpose of this report is to demonstrate that spending by state agencies was within the authorized limits and in compliance with appropriation laws. These schedules provide a more detailed version of the budget and actual statements included in the state's CAFR.

The detail in the schedules 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. The legal level of control for programs an agency has the authority to transfer budgeted amounts between programs is defined as the aggregate of the budgets for those programs.

Scope

The scope of this report covers only those funds for which annual spending limits are established in law. The following funds are included:

General Fund

Special Revenue Funds:

- State Government
- Transit Assistance
- Trunk Highway
- Highway User Tax Distribution
- State Airports
- Petroleum Tank Cleanup
- Natural Resources
- Game and Fish
- Environmental
- Remediation
- Outdoor Heritage
- Arts and Cultural Heritage
- Clean Water
- Parks and Trails
- Special Compensation
- Health Care Access
- Workforce Development

The State Government and Transit Assistance funds are not reported as separate funds in the CAFR, but are included in the General Fund.

Basis

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances 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 schedules explains the basis for the budget amounts, budget adjustments, and actual amounts in the schedules. Other information common to all funds and necessary to an understanding of the reported schedules is also presented in the summary. The notes presented with each fund provide additional information unique to the fund.

This report closely follows other budget reports[1] prepared by MMB. However, because of its different purpose, timing, and level of detail, some differences between the schedules in this report and other MMB budgetary reports are necessary. These differences are explained in the notes to the schedules.

Audit

This report is prepared as a supplement to the state's CAFR. All funds rolling into the CAFR General Fund are included in the scope of the audit conducted by Office of the Legislative Auditor. Their opinion follows.

[1] Other budget reports prepared by Minnesota Management and Budget include:

General Fund - Fund Balance Analysis, dated June 11, 2009.

Consolidated Fund Statement, Budgetary Basis, dated July 17, 2009.

Consolidated Fund Statement, Budgetary Basis, dated June 17, 2010.

OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MINNESOTA • James Nobles, Legislative Auditor

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Pawlenty, Governor

Mr. Steve Sviggum, Commissioner, Minnesota Management and Budget

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2010, and have issued our report thereon dated December 20, 2010. Those basic financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic 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 conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and Summary of Reporting Policy), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The remaining information on pages 28 to 54, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

James R. Nobles
Legislative Auditor

Cecile M. Ferkul, CPA, CISA
Deputy Legislative Auditor

December 20, 2010

Room 140 Centennial Building, 658 Cedar Street, St. Paul, Minnesota 55155-1603 • Tel: 651-296-4708 • Fax: 651-296-4712
E-mail: auditor@state.mn.us • Web Site: www.auditor.leg.state.mn.us • Through Minnesota Relay: 1-800-627-3529 or 7-1-1

MINNESOTA

Headwaters of the mighty Mississippi

2010 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Summary of Reporting Policies

The following notes provide general policies relevant to preparing this report.

Budget

Revenues

Original Budget

The budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2009 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*[1].

Revenue categories in this report closely follow 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 of federal revenues even though such revenues are received. The special revenue funds include revenue budgets for federal revenues, as amounts are significant to those funds.

Budget

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the *Consolidated Fund Statement, Budgetary Basis Report*[2].

For Dedicated Receipts, revenue received determines the spending limits. If these receipts are significant to the fund, the Budget is adjusted to reflect the final spending authority of revenues received.

Expenditures

Original Budget

The original budgets, with the exception of open appropriations, are comprised of the amounts specified in appropriation laws prior to the start of the fiscal year, actual appropriation amounts automatically carried over from previous years, transfers between programs, as authorized, and any other legally authorized legislative or executive changes before the beginning of the fiscal year. For open appropriations, the estimated expenditures were taken from the *General Fund - Fund Balance Analysis Report*[3].

---

[1] *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated July 17, 2009.
[2] *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated June 17, 2010.
[3] *General Fund - Fund Balance Analysis Report*, prepared by Minnesota Management and Budget, dated June 11, 2009.

Budget

The budget, except for open appropriations, are comprised of the amount specified in appropriation laws, including subsequent appropriations for the same purpose, and any other legally authorized legislative or executive changes made during the fiscal year. For open appropriations, actual amounts spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

Adjustments to Budgets

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustments include, but are not limited to, transfers between programs as authorized, and actual dedicated receipts available to fund expenditures, encumbrances, and transfers.

Actual

Actual revenues and transfers-in included are those attributable to fiscal year 2010. These primarily represent the amounts received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year-end, through the close of the books in August, may be included, if related to fiscal year 2010.

Actual expenditures include disbursements and encumbrances for fiscal year 2010. Except for the Trunk Highway Fund, the only instance encumbrances are not included as expenditures is in ongoing appropriations. These encumbrances are not included since liquidation may occur over several years. In the Trunk Highway Fund encumbrances are included as expenditures in all appropriation types.

Actual transfers-out are transfers to other funds for fiscal year 2010, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2010. These transfers are included as a part of expenditures.

Variances

Revenues and transfers-in variances represent the differences between the forecasted revenues to be received and the amount actually received.

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of the amount allowed in law and are explained in fund notes, if significant. With one exception[4], spending was within authorized limits in fiscal year 2010.

[4] See Notes at the end of the General Fund Statement, page 23.

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes	$ 7,042,465	$ 6,720,020	$ 6,530,958	$ (189,062)
Corporate Income Taxes	447,790	631,300	663,505	32,205
Sales Taxes	4,156,973	4,154,834	4,151,036	(3,798)
Property Taxes	769,470	758,740	766,831	8,091
Motor Vehicle Taxes	64,318	73,515	73,623	108
Cigarette & Tobacco Products Taxes	185,348	179,868	182,014	2,146
Motor Vehicle Registration Tax	675	590	590	-
Liquor, Wine & Beer Taxes	75,999	75,976	75,050	(926)
Insurance Gross Earnings Taxes	278,600	277,300	271,820	(5,480)
Deed & Mortgage Registration Taxes	152,100	154,100	153,094	(1,006)
Medical Assistance Surcharges	223,729	225,339	231,404	6,065
Inheritance, Estate & Gift Taxes	123,000	137,000	148,977	11,977
Income Taxes Reciprocity	103,427	66,932	66,932	-
Lawful Gambling Taxes	44,090	39,800	35,701	(4,099)
Tobacco Settlements	175,189	164,786	164,786	-
Departmental Services/Licenses & Fees	230,204	227,875	235,715	7,840
Investment Income	10,000	7,700	4,867	(2,833)
Lottery Revenue	56,939	56,500	56,223	(277)
DHS RTC Collections	51,923	44,480	48,917	4,437
Compliance Revenues	13,750	-	-	-
Other Revenues	319,220	289,478	329,321	39,843
Total Net Revenues	$ 14,525,209	$ 14,286,133	$ 14,191,364	$ (94,769)
Transfers from Other Funds				
Agency Fund	$ 3,332	$ 3,898	$ 5,159	$ 1,261
Federal Fund	802	2,608	3,931	1,323
Health Care Access Fund	48,730	78,268	79,739	1,471
Health Impact Fund	200,566	196,571	215,359	18,788
Highway User Tax Distribution Fund	716	716	716	-
Miscellaneous Special Revenue Fund	35,180	51,148	56,506	5,358
Permanent School Fund	4,122	6,694	6,694	-
Workforce Development Fund	2,500	2,500	2,500	-
Other Transfers	7,858	16,265	17,424	1,159
Total Transfers from Other Funds	$ 303,806	$ 358,668	$ 388,028	$ 29,360
Total Net Revenues and Transfers-In	$ 14,829,015	$ 14,644,801	$ 14,579,392	$ (65,409)
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	$ 505	$ 490	$ 387	$ 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Administration				
Administrative Management Services	$ 1,726	$ 1,726	$ 1,533	$ 193
Census 2010	250	250	244	6
DDC/Self-Advocacy Network	127	127	127	-
Developmental Disability Council	74	74	74	-
Government & Citizen Services	8,000	7,900	7,183	717
Grants Management Study	25	25	14	11
Hubert H Humphrey Memorial	110	120	-	120
Land Sale Revolving Loan	120	120	-	120
Legislative in Lieu of Rent	8,388	8,388	8,388	-
MGIO - Township Acreage	10	10	10	-
Minnesota Geospatial Information Office	792	792	778	14
MPR Equipment Grants	250	250	250	-
Office of Grants Management	125	125	60	65
Office of State Archaeologist	206	206	201	5
Public Education Radio Comm Service Grants	287	287	287	-
Public Education Radio Equipment Grants	100	100	100	-
Public TV Equipment Grants	200	200	200	-
Public TV Matching Grants	1,161	1,161	1,161	-
Twin Cities Regional Cable Grants	17	17	17	-
Veterans Home Board - Federal Asset Preservation	704	709	279	430
Workers Compensation Reinsurance Assn/Insurance	707	842	842	-
Workers Memorial	40	40	40	-
Total Administration	$ 23,419	$ 23,469	$ 21,788	$ 1,681
Administrative Hearings				
Departmental Appropriations	$ 275	$ 270	$ 267	$ 3
Election Campaign Fund	130	127	81	46
Total Administrative Hearings	$ 405	$ 397	$ 348	$ 49
Agriculture				
Administration & Financial Assistance	$ 3,981	$ 3,884	$ 3,691	$ 193
Clean Water Legacy - Assistance	103	103	85	18
Clean Water Legacy - Research	858	858	717	141
Dairy Development Program	780	691	691	-
Ethanol Development	12,168	9,948	9,948	-
Grants Agricultural Societies & Association	474	474	474	-
Horticulture Society Grants	18	18	18	-
Integrated Pest Management	77	-	-	-
Livestock Investment Grant Program	1,015	955	926	29
Livestock Siting	103	103	87	16
Mental Health Grants	100	100	100	-
Minnesota Ag Education Leadership Council	250	250	250	-

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Grown Program	186	186	186	-
Minnesota Livestock Breeders Association	19	19	19	-
Native Plant Research Grants	50	47	47	-
Nextgen Energy Board Projects	815	815	815	-
Northern Crops Institute	50	50	50	-
Organic Cost Share	10	10	7	3
Promotion & Marketing	4,339	4,124	3,806	318
Protection Service	12,770	12,481	12,056	425
Second Harvest Milk Grants	500	500	500	-
Sustainable Ag & IMP Demonstration Grants	100	97	81	16
Turf Grass Research Grants	65	61	61	-
University of Minnesota Farm To School	60	56	56	-
Total Agriculture	$ 38,891	$ 35,830	$ 34,671	$ 1,159
Agriculture Utilization Research				
Departmental Appropriations	$ 2,883	$ 2,783	$ 2,783	$ -
Amateur Sports Commission				
Departmental Appropriations	$ 270	$ 266	$ 266	$ -
Animal Health Board				
Avian Pneumovirus Disease	$ 40	$ 35	$ 35	$ -
Bovine Tuberculosis Eradication	2,531	2,531	2,529	2
Chronic Wasting Disease	400	339	337	2
Indemnity	72	72	26	46
Johne's Disease Control Program	100	100	96	4
Livestock & Poultry Health	2,168	2,147	2,129	18
Total Animal Health Board	$ 5,311	$ 5,224	$ 5,152	$ 72
Architecture Engineering Board				
Departmental Appropriations	$ 815	$ 791	$ 599	$ 192
Arts Board				
Grants & Subsidies	$ 5,515	$ 5,350	$ 5,350	$ -
Operations & Services	651	631	411	220
Regional Arts Councils	2,458	2,458	2,458	-
Total Arts Board	$ 8,624	$ 8,439	$ 8,219	$ 220
Asian-Pacific Council				
Departmental Appropriations	$ 275	$ 270	$ 266	$ 4
Attorney General				
Departmental Appropriations	$ 31,721	$ 31,539	$ 27,968	$ 3,571
Copy Reimbursement	17	17	17	-
Total Attorney General	$ 31,738	$ 31,556	$ 27,985	$ 3,571

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Barber Examiners Board				
Departmental Appropriations	$ 193	$ 193	$ 176	$ 17
Black Minnesotans Council				
Departmental Appropriations	$ 316	$ 311	$ 308	$ 3
Campaign Finance Board				
Departmental Appropriations	$ 748	$ 720	$ 677	$ 43
Tax Checkoff	200	182	182	-
Total Campaign Finance Board	$ 948	$ 902	$ 859	$ 43
Capitol Area Architect				
Departmental Appropriations	$ 354	$ 348	$ 348	$ -
Hubert H Humphrey Memorial	13	13	-	13
Total Capitol Area Architect	$ 367	$ 361	$ 348	$ 13
Center for Arts Education				
Departmental Appropriations	$ 7,087	$ 7,087	$ 6,891	$ 196
Chicano Latino Affairs Council				
Departmental Appropriations	$ 298	$ 292	$ 271	$ 21
Combative Sports Commission				
Departmental Appropriations	$ 80	$ 80	$ 80	$ -
Commerce				
Administrative Services	$ 4,300	$ 4,137	$ 3,826	$ 311
Energy & Telecommunications	6,639	6,539	3,149	3,390
Financial Examinations	6,638	7,038	5,969	1,069
Market Assurance	6,670	6,396	5,545	851
Solar Rebate Program	113	113	113	-
Telecommunications	1,010	1,010	943	67
Total Commerce	$ 25,370	$ 25,233	$ 19,545	$ 5,688
Corrections				
Claims	$ 56	$ 56	$ 47	$ 9
Community Services	112,437	111,936	110,853	1,083
Correctional Institutions	295,764	294,605	285,084	9,521
Operations Support	21,149	21,149	20,614	535
Short-Term Offenders	1,607	264	264	-
Total Corrections	$ 431,013	$ 428,010	$ 416,862	$ 11,148
Cosmetologist Examiners Board				
Departmental Appropriations	$ 691	$ 691	$ 550	$ 141
Court of Appeals				
Departmental Appropriations	$ 10,285	$ 10,178	$ 10,054	$ 124

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Disability Council				
Departmental Appropriations	$ 524	$ 524	$ 465	$ 59
Education				
Abatement Aid	$ 1,175	$ 1,000	$ 1,000	$ -
Academy of Science	41	41	41	-
Adult Basic Education Aid	42,975	35,671	35,671	-
Adults With Disabilities Program	710	588	588	-
Advance Placement	3,000	3,000	2,861	139
Advance Placement/Int'l Baccalaureate Workshops	500	500	307	193
Agriculture Market Value	5,553	4,683	4,683	-
Alternative Facilities Bonding	19,287	16,008	16,008	-
Board of School Administrators	171	167	148	19
Board of Teaching	632	618	592	26
Border City Disparity	942	811	811	-
Bovine Tuberculosis Credit	-	71	71	-
Charter School Lease	40,453	34,833	34,833	-
Charter School Startup	1,488	1,218	1,218	-
Children With Disability Aid	1,717	1,717	1,717	-
College Urban Education Concordia	528	528	528	-
Community Education Aid	585	476	476	-
Compliance Revenue - ISD 11	1,500	1,500	1,500	-
Compliance Revenue - ISD 279	210	210	210	-
Compliance Revenue - ISD 281	160	160	160	-
Compliance Revenue - ISD 286	75	75	75	-
Compliance Revenue - ISD 535	165	165	165	-
Compliance Revenue - ISD 833	65	65	65	-
Concurrent Enrollment Program	2,000	2,000	2,000	-
Consolidation Aid	854	684	684	-
Court-Placed Special Education Revenue	76	76	76	-
Debt Service Aid	7,948	6,608	6,608	-
Deferred Maintenance Aid	2,302	1,918	1,918	-
Disaster Enrollment Impact Aid	127	127	127	-
Disaster Relief Facilities Grants	15	15	2	13
Disaster Relief Operating Grants	13	13	-	13
Disparity Reduction	8,522	6,567	6,567	-
Duluth Children's Museum	50	50	50	-
Early Child Family Education	22,955	19,005	19,005	-
Early Child Literacy - Minnesota Reading Corps	1,375	1,375	1,375	-
Early Childhood Tribal School	68	68	68	-
Early Learn Hear Loss Intervention Coordination	40	10	10	-
Educate Parents Partnership	50	49	23	26
Education Agency Operations	19,756	19,009	17,633	1,376

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Education Planning & Assessment System	829	829	829	-
Electronic Library for Minnesota	900	900	900	-
Equity Telecommunication Access	3,750	3,750	3,750	-
Flood Aid ISD 239 Enroll Impact	158	158	158	-
Foundation for Student Organization	124	124	124	-
GED Tests	125	125	125	-
General Education	5,195,504	4,291,422	4,290,454	968
Head Start	20,100	20,100	20,100	-
Health & Developmental Screening	3,694	2,922	2,922	-
Health & Safety Aid	161	132	132	-
Hearing Impaired Adults	70	70	70	-
Homestead & Disaster Credit	35	66	66	-
Indian Teacher Preparedness Grants	190	190	190	-
Integration Aid	65,358	50,812	50,812	-
Inter-District Desegregation Transport	14,468	14,468	12,343	2,125
International Baccalaureate	1,000	1,000	998	2
Kindergarten Entrance Assessment	286	281	225	56
Kindergarten Milk	1,098	1,104	1,104	-
Lancaster Loss of Sparcity Revenue	100	100	100	-
Local Option Disaster Credit	2	7	7	-
Magnet School & Program Grants	750	750	740	10
Math Science Teacher Centers	750	750	-	750
Minnesota Children's Museum	260	260	260	-
Multicounty Multi-Type Library	1,300	1,079	1,079	-
Non-Public Pupil Aid	17,250	12,860	12,860	-
Non-Public Pupil Transport	22,159	17,297	17,297	-
One Room Schoolhouse	65	65	65	-
Out of State Tuition	250	250	250	-
Prior Year Real Credit	11	24	24	-
Public Library Basic Grants	13,570	11,264	11,264	-
Pupil Transportation Grants	18	18	4	14
Regional Library Telecommunications	2,300	1,909	1,909	-
Residential Market Value	53,380	45,175	45,175	-
School Age Care Aid	1	1	1	-
School Breakfast	4,978	4,978	4,978	-
School Lunch Aid	12,688	12,688	12,688	-
School Readiness Program	10,095	8,379	8,373	6
Special Education Aid	734,071	609,003	609,001	2
Special Education Excess Cost	110,871	96,926	96,926	-
Statewide Testing	15,150	15,150	15,150	-
Student Organization - Agriculture Occupation	131	131	131	-
Student Organization - Business Occupation	84	84	84	-

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Student Organization - Family & Consumer	125	125	125	-
Student Organization - Health Occupations	40	40	40	-
Student Organization - Marketing	95	95	95	-
Student Organization - Service Occupation	38	38	38	-
Student Organization - Trade & Industry	88	88	88	-
Success for the Future	2,137	1,774	1,766	8
Summer Food Service Replacement	150	150	150	-
Transport Enrollment Options	48	48	48	-
Travel Home Base	258	224	224	-
Tribal Contract Schools	2,030	1,702	1,702	-
Youth Works	900	900	900	-
Total Education	$ 6,502,076	$ 5,394,464	$ 5,388,718	$ 5,746
Emergency Medical Services Board				
Departmental Appropriations	$ 2,065	$ 2,311	$ 2,267	$ 44
Compliance Advance Life Support	100	100	100	-
Longevity Awards	621	713	713	-
Total Emergency Medical Services Board	$ 2,786	$ 3,124	$ 3,080	$ 44
Employment & Economic Development				
Administration	$ 1,249	$ 1,131	$ 963	$ 168
Advocating Change Together	150	150	150	-
Bio-Business Alliance of Minnesota	500	485	485	-
Bio-Science Business Marketing Program	40	40	15	25
Blandin Foundation - Broadband	31	31	31	-
Business & Community Development	8,436	8,479	6,653	1,826
Employment & Economic Wage Incentive	125	125	125	-
Employment Opportunity Disabled	250	250	250	-
Extended Employment	5,625	5,765	5,475	290
Extended Employment - Center for Deaf	145	145	145	-
Hugo Tornado Relief	350	350	350	-
Independent Living Services St Paul	2,380	2,309	2,309	-
Le Sueur County - Tornado	31	31	-	31
Lifetrack	100	100	100	-
Lutheran Social Services	150	150	150	-
Mental Illness - Support Employment	1,840	1,834	1,553	281
Metro Economic Development Association	105	105	105	-
Minnesota Inventors Congress	65	65	65	-
Minnesota Technology	500	485	485	-
Northern Connections	150	150	150	-
Office of Science & Technology	425	439	328	111
Rehabilitant Services State	8,800	8,800	8,800	-
Services for the Blind State	5,986	5,897	5,897	-
Twin Cities Rise	350	350	350	-

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Women Venture	200	200	200	-
Workforce Development	9,704	10,356	7,767	2,589
Total Employment & Economic Development	$ 47,687	$ 48,222	$ 42,901	$ 5,321
Explore Minnesota Tourism				
Departmental Appropriations	$ 10,013	$ 9,900	$ 9,377	$ 523
Minnesota Film Board	325	325	325	-
Minnesota Film Board Jobs Program	1,422	1,422	1,422	-
St Louis County Arts Center	101	101	101	-
Upper Minnesota Film Office	12	12	12	-
Total Explore Minnesota Tourism	$ 11,873	$ 11,760	$ 11,237	$ 523
Faribault Academies				
Departmental Appropriations	$ 11,912	$ 11,912	$ 11,886	$ 26
Governors Office				
Departmental Appropriations	$ 3,571	$ 3,439	$ 2,955	$ 484
Necessary Expenses	19	6	3	3
Total Governors Office	$ 3,590	$ 3,445	$ 2,958	$ 487
Health				
Departmental Appropriations	$ 450	$ 410	$ 390	$ 20
Colorectal Screening	188	188	183	5
Community & Family Health Promotion	44,706	44,452	42,816	1,636
Health Protection	9,851	9,272	8,744	528
Hennepin County Cancer Registry	100	100	100	-
Minority & Multicultural Health	7,190	7,059	5,635	1,424
Policy Quality & Compliance	7,336	5,421	4,647	774
Total Health	$ 69,821	$ 66,902	$ 62,515	$ 4,387
Historical Society				
Departmental Appropriations	$ 22,675	$ 22,297	$ 22,297	$ -
City Eveleth - Hockey Hall of Fame	75	75	75	-
FarmAmerica	128	128	128	-
Minnesota Air National Guard Museum	16	16	16	-
Minnesota International Center	43	43	43	-
Minnesota Military Museum	100	100	100	-
Total Historical Society	$ 23,037	$ 22,659	$ 22,659	$ -
Housing Finance Agency				
Departmental Appropriations	$ 43,384	$ 43,384	$ 43,384	$ -
Human Rights				
Departmental Appropriations	$ 3,524	$ 3,386	$ 3,312	$ 74

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Human Services				
Departmental Appropriations	$ 1,256,280	$ 1,125,866	$ 1,015,194	$ 110,672
Adopt/Relative Custody Assistance Grants	36,753	35,853	35,537	316
Aging & Adult Services Grants	14,119	10,519	10,519	-
Chemical Dependency Non-Entitlement Grants	1,946	2,156	1,378	778
Child & Community Services Grants	67,663	50,763	50,763	-
Child Care Development Grants	1,487	1,487	1,437	50
Child Mental Health Grants	17,962	17,762	17,762	-
Child Support Enforce Grants	3,705	305	305	-
Children & Economic Assistance Grants	15,639	15,934	15,651	283
Children Services Grants	12,569	12,569	11,496	1,073
Deaf & Hard of Hearing Grants	1,930	1,930	1,821	109
Disaster Relief	19	19	19	-
GAMC CCDS Payments	5,500	5,500	5,500	-
GAMC Uncompensated Care	1,538	1,538	-	1,538
Health Care Grants	4,375	4,375	2,022	2,353
Medical Assistance Grants	2,921,070	2,817,961	2,781,934	36,027
Mental Health Grants	75,614	74,664	71,160	3,504
Other Continuing Care Grants	34,510	34,510	30,704	3,806
Other Health Care Grants	295	295	287	8
State Operated Services	7,080	7,080	6,951	129
Support Services Grants	8,715	8,715	8,686	29
Total Human Services	$ 4,488,769	$ 4,229,801	$ 4,069,126	$ 160,675
Humanities Commission				
Departmental Appropriations	$ 250	$ 250	$ 250	$ -
Indian Affairs Council				
Departmental Appropriations	$ 468	$ 459	$ 413	$ 46
Indian Burial Sites	32	32	23	9
Total Indian Affairs Council	$ 500	$ 491	$ 436	$ 55
Investment Board				
Departmental Appropriations	$ 151	$ 149	$ 149	$ -
Iron Range Resources & Rehab Agency				
Supplemental Occupation Tax Environmental	$ 267	$ 267	$ 267	$ -
Taconite Production	2,159	3,303	3,303	-
Total Iron Range Resources & Rehab Agency	$ 2,426	$ 3,570	$ 3,570	$ -
Judicial Standards Board				
Departmental Appropriations	$ 331	$ 324	$ 306	$ 18
Judicial Standard Investigation & Hearing	171	168	151	17
Total Judicial Standards Board	$ 502	$ 492	$ 457	$ 35

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Labor and Industry				
Departmental Appropriations	$ 880	$ 860	$ 761	$ 99
Legislative Auditor				
Departmental Appropriations	$ 5,876	$ 6,016	$ 5,969	$ 47
Legislature				
House of Representatives	$ 30,335	$ 29,940	$ 29,122	$ 818
Legislative Coordinating Commission	2,596	2,737	2,289	448
Legislative Reference Library	1,379	1,359	1,336	23
Minnesota Legislators' Forum	10	10	10	-
Revisor of Statutes	5,827	5,746	5,025	721
Senate	22,690	22,308	21,544	764
Total Legislature	$ 62,837	$ 62,100	$ 59,326	$ 2,774
Mediation Services				
Departmental Appropriations	$ 1,583	$ 1,567	$ 1,548	$ 19
Cooperation Labor Management Grants	100	68	68	-
Total Mediation Services	$ 1,683	$ 1,635	$ 1,616	$ 19
Metropolitan Council Transport				
Metro Rail Operations	$ 5,293	$ 5,174	$ 5,174	$ -
Metro Transit Assistance	66,942	65,436	65,436	-
Transit Programs	3,810	3,724	3,724	-
Total Metropolitan Council Transport	$ 76,045	$ 74,334	$ 74,334	$ -
Military Affairs				
Enlistment Incentives	$ 14,210	$ 14,210	$ 12,802	$ 1,408
General Support	2,453	3,413	2,989	424
Maintenance Training Facilities	6,660	6,660	5,657	1,003
Re-Integration Program	1,148	1,148	189	959
Starbase New Facility	77	77	-	77
Total Military Affairs	$ 24,548	$ 25,508	$ 21,637	$ 3,871
Minnesota Conservation Corps				
Departmental Appropriations	$ 455	$ 455	$ 455	$ -
Minnesota Management & Budget (MMB)				
ARRA - Monitoring & Finance Control	$ 700	$ 700	$ 246	$ 454
ARRA - Oversight & Reporting	500	500	245	255
MRP Debt Service Account	3,548	3,548	2,828	720
Statewide Services	20,568	19,723	19,082	641
Total Minnesota Management & Budget (MMB)	$ 25,316	$ 24,471	$ 22,401	$ 2,070
Minnesota State Retirement System				
Departmental Appropriations	$ 2,346	$ 2,636	$ 2,636	$ -

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MMB Debt Service				
Bond Sale	$ 429,123	$ 429,123	$ 429,123	$ -
University of Minnesota Stadium	10,250	10,250	10,250	-
Total MMB Debt Service	$ 439,373	$ 439,373	$ 439,373	$ -
MMB Higher Education				
Mayo Family & Residency	$ 660	$ 660	$ 660	$ -
Mayo Medical School	640	640	640	-
Total MMB Higher Education	$ 1,300	$ 1,300	$ 1,300	$ -
MMB Intergovernmental Aids				
First Class Cities Teachers Aid	$ 18,627	$ 18,627	$ 18,627	$ -
Minneapolis Employee Retirement	9,000	9,000	9,000	-
Public Defender Costs	500	500	493	7
Total MMB Intergovernmental Aids	$ 28,127	$ 28,127	$ 28,120	$ 7
MMB Non-Operating				
Departmental Appropriations	$ 614,169	$ 614,169	$ 614,169	$ -
ARRA - General Contingent	750	-	-	-
CMIA Interest Liability	-	21	21	-
General Purposes Contingent	500	500	-	500
Police State Aid - DNR/Public Safety	5,408	5,408	4,191	1,217
Tort Claims	161	161	-	161
Total MMB Non-Operating	$ 620,988	$ 620,259	$ 618,381	$ 1,878
MMB Treasury Non-Operating				
Real Estate Assurance Claims	$ -	$ 91	$ 91	$ -
Natural Resources				
Departmental Appropriations	$ 7,661	$ 7,997	$ 7,997	$ -
Disaster 1830 Flood Storm Match	69	69	69	-
Ecological - St Paul Steam Facility Study	158	158	125	33
Ecological Services	4,140	3,984	3,767	217
Emergency Fire Fighting Account	7,217	7,145	7,115	30
Enforcement Natural Resources Laws & Rules	2,889	2,629	2,629	-
Enforcement Wetland Conservation - BWSR	100	100	100	-
Fish & Wildlife - Prairie Wetlands	535	270	270	-
Forest Inventory Format University of Minnesota	197	197	197	-
Forest Management	17,168	31,102	30,070	1,032
Forestry - Forist	350	339	266	73
Harmful Invasive Species	2,090	2,062	1,751	311
Iron Ore Cooperative Agreement	151	90	90	-
Land & Minerals Land Record System	5	5	5	-
Land & Minerals Resource Management	3,114	2,981	2,774	207
Leech Lake Band Grants	5	5	5	-

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Mineral Cooperative Environmental Research	86	80	15	65
Mining Permit Issue Costs	680	680	621	59
Minnesota Forest Resources Council	780	727	614	113
Mississippi Headwaters Grants	60	60	60	-
Operations Support	1,785	1,609	1,453	156
Parks & Recreation Management	19,982	19,230	19,224	6
Parks & Trails Program	1,905	1,832	1,824	8
Red River Flood Damage Grants	275	121	121	-
Water Resources Management	10,987	10,640	10,396	244
Waters - Ring Dikes	250	250	250	-
Waters - Underground Gas Storage	7	7	7	-
Wildlife Health - Bovine Tuberculosis	600	600	600	-
Total Natural Resources	$ 83,246	$ 94,969	$ 92,415	$ 2,554
Office of Enterprise Technology				
Enterprise IT Security	$ 4,263	$ 4,167	$ 3,658	$ 509
Enterprise Planning & Management	1,495	1,350	1,186	164
Total Office of Enterprise Technology	$ 5,758	$ 5,517	$ 4,844	$ 673
Office of Higher Education				
Departmental Appropriations	$ 221,503	$ 222,853	$ 214,485	$ 8,368
Minnesota GI Bill Program	1,368	1,228	1,169	59
Total Office of Higher Education	$ 222,871	$ 224,081	$ 215,654	$ 8,427
Ombudsman for MH/MR				
Departmental Appropriations	$ 1,655	$ 1,655	$ 1,456	$ 199
Ombudsperson for Families				
Departmental Appropriations	$ 265	$ 265	$ 265	$ -
Pollution Control Agency				
Administrative Support	$ 1,344	$ 1,295	$ 1,295	$ -
Clean Water Partnership Grants	2,348	2,309	2,204	105
Community Technical Assistance	310	301	248	53
Compliance Grants	100	-	-	-
County Feedlot Grant Program	2,164	2,026	1,910	116
Environmental Health & Bio-Monitoring	15	15	-	15
Multimedia	814	776	731	45
Riverwatch	100	100	100	-
SSTS Inventory Grants	350	350	350	-
Stormwater Management	500	402	48	354
Subsurface Sewage Treatment Systems Program	375	375	373	2
Water	1,901	1,901	1,675	226
Total Pollution Control Agency	$ 10,321	$ 9,850	$ 8,934	$ 916

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Private Detectives Board				
Departmental Appropriations	$ 123	$ 121	$ 90	$ 31
Public Defense Board				
Departmental Appropriations	$ 66,645	$ 65,952	$ 64,629	$ 1,323
Public Facilities Authority				
Administration PFA Credit Enhancement	$ 4	$ 4	$ 4	$ -
Clean Water Legacy - Small Community Wastewater	93	82	82	-
Total Public Facilities Authority	$ 97	$ 86	$ 86	$ -
Public Safety				
3304 EM Red River Flood 09 97.036	$ 131	$ 130	$ 130	$ -
Administration & Related Services	381	381	354	27
Administration Theft Reimbursement	792	792	792	-
Body Armor Reimbursement	508	508	499	9
Criminal Apprehension	42,069	41,529	39,878	1,651
Disaster Relief 1717 State Match	29	36	36	-
Disaster Relief 1830 IFG State Match	26	26	26	-
Disaster Relief 1830 PA State Match	6,231	6,231	6,231	-
Disaster Relief 1900 PA Match	159	159	159	-
Emergency Management	1,881	1,851	1,671	180
Gambling Enforcement	1,746	1,721	1,653	68
IT Security & Disaster Recovery	1,381	1,381	1,245	136
Medical Response Pilot	250	250	5	245
Office of Justice Programs	35,199	34,754	34,552	202
Peace Officer Benefit Account	1,747	2,127	1,796	331
State Patrol	3,938	3,939	3,511	428
Total Public Safety	$ 96,468	$ 95,815	$ 92,538	$ 3,277
Public Utilities Commission				
Departmental Appropriations	$ 5,433	$ 5,433	$ 4,961	$ 472
Revenue				
Accounts Receivable Initiative	$ 811	$ 811	$ 736	$ 75
Accounts Receivable Management	23,686	23,686	21,991	1,695
Integrated Tax System	855	670	670	-
Outstate Collection Delinquent Tax	900	818	818	-
Revenue Administration	97,356	95,664	90,490	5,174
Revenue Recording Fee	300	366	366	-
Seized Property	700	-	-	-
Tax System Management Initiative	2,656	2,656	1,927	729
Total Revenue	$ 127,264	$ 124,671	$ 116,998	$ 7,673

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Revenue Intergovernmental Payments				
2007 Flood City Replacement Aid	$ 131	$ 131	$ 131	$ -
Additional Amortization Aid	164	-	-	-
Agricultural Market Value Credits	19,071	19,103	19,103	-
Amortization State Aid	948	5,890	5,890	-
Border City Reimbursement	13	13	13	-
Bovine Tuberculosis Credit	400	266	266	-
County Program Aid	227,883	194,883	194,883	-
Disaster Credit	160	264	264	-
Disparity Reduction Aid	10,907	10,162	10,162	-
Disparity Reduction Credit	5,173	4,671	4,671	-
DNR - PILT Payments	21,824	21,824	21,824	-
Fire State Aid	22,073	20,508	20,508	-
Firefighter Relief Association	571	722	722	-
Forest Land Tax Credit	7,523	6,973	6,973	-
Indian Casino Aid	691	764	764	-
Insurance Surcharge	2,250	2,499	2,499	-
Iron Ore Production Replacement Aid	6,343	4,409	4,409	-
Local Government Aids	526,148	481,479	481,479	-
Local Option Disaster Abatement	116	-	-	-
Mahnomen Property Tax Reimbursement	600	600	600	-
PERA Rate Increase Aid	14,431	14,390	14,390	-
Police State Aid	71,500	57,492	57,492	-
Political Contribution Refund	5,100	1,720	1,720	-
Prior Year Credit (Real & Mfg)	36	106	106	-
Prior Year Market Value Credits	927	741	741	-
Property Tax Refunds	285,100	290,230	290,230	-
Property Tax Targeting Refund	2,640	4,211	4,211	-
Renters Property Tax Refund	180,300	185,799	185,799	-
Residential Market Value Credits (MH)	1,848	1,746	1,746	-
Residential Market Value Credits (Real)	208,826	188,007	188,007	-
Senior Citizen Deferral	768	647	647	-
Supplemental Amortization State Aid	572	829	829	-
Supplemental TAC Homestead Credit	5,829	5,739	5,739	-
Tax Refund Interest	13,000	20,437	20,437	-
TIF Market Value Credit	3,916	3,560	3,560	-
Utility Value Transition Aid	2,102	2,102	2,102	-
Wetland Credits	8	6	6	-
Total Revenue Intergovernmental Payments	$ 1,649,892	$ 1,552,923	$ 1,552,923	$ -
Science Museum				
Departmental Appropriations	$ 1,187	$ 1,187	$ 1,187	$ -

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Secretary of State				
Departmental Appropriations	$ 5,910	$ 5,806	$ 5,465	$ 341
Sentencing Guidelines Commission				
Departmental Appropriations	$ 604	$ 593	$ 565	$ 28
State Auditor				
Departmental Appropriations	$ 9,178	$ 9,146	$ 8,308	$ 838
Audit Practice Stimulus	680	680	129	551
Special Investigation Stimulus	384	384	1	383
Tax Increment Financing	2,715	2,602	583	2,019
Total State Auditor	$ 12,957	$ 12,812	$ 9,021	$ 3,791
Supreme Court				
Civil Legal Services	$ 11,223	$ 11,223	$ 11,072	$ 151
Family Law Legal Services	877	877	877	-
Minnesota College in Schools Access	70	70	70	-
Supreme Court Contingency	5	5	5	-
Supreme Court Operations	31,371	31,032	29,375	1,657
Total Supreme Court	$ 43,546	$ 43,207	$ 41,399	$ 1,808
Tax Court				
Departmental Appropriations (see notes)	$ 818	$ 806	$ 809	$ (3)
Transportation				
Departmental Appropriations	$ 17,691	$ 17,667	$ 17,639	$ 28
Multimodal Systems	500	500	449	51
State Roads	1,664	1,664	1,268	396
Total Transportation	$ 19,855	$ 19,831	$ 19,356	$ 475
Trial Courts				
Departmental Appropriations	$ 278	$ 279	$ 279	$ -
Mandated Costs	23,249	21,665	21,016	649
Specialty Courts	1,454	1,645	1,322	323
Trial Courts	225,413	224,074	211,349	12,725
Total Trial Courts	$ 250,394	$ 247,663	$ 233,966	$ 13,697
Uniform Laws Commission				
Departmental Appropriations	$ 51	$ 51	$ 51	$ -
University of Minnesota				
General Fund PMAP	$ 17,400	$ 17,400	$ 17,400	$ -
Maintenance & Operations	597,671	597,671	597,671	-
Mesothelioma Study	2,400	2,400	1,400	1,000
St Cloud Hospital Residency	346	346	346	-

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
University of Minnesota Mayo Partnership	8,000	8,000	8,000	-
Total University of Minnesota	$ 625,817	$ 625,817	$ 624,817	$ 1,000
Veterans Affairs				
Departmental Appropriations	$ 42,656	$ 42,656	$ 42,338	$ 318
Administration Services	2,398	2,198	2,039	159
Claims & Outreach	2,261	2,261	2,090	171
Dietary	92	92	92	-
Fuel & Utilities	277	277	277	-
Hastings Mental Health	220	220	220	-
Medicare Part D	141	141	-	141
Minnesota Ambulance Association	200	200	200	-
Minnesota Assistance Council for Veterans	500	500	500	-
Pharmacy	287	287	287	-
Veterans Service Organizations	353	353	353	-
Veterans Services	9,040	9,240	9,034	206
Total Veterans Affairs	$ 58,425	$ 58,425	$ 57,430	$ 995
Water & Soil Resources Board				
BWSR/Administration	$ 3,961	$ 3,961	$ 3,878	$ 83
Clean Water Legacy - Cost-Share Feedlots	11	61	-	61
Clean Water Legacy - ISTS	2	2	-	2
Clean Water Legacy - Non-Point Restoration	762	762	-	762
Clean Water Legacy - Non-Point Technology	286	286	286	-
Cost Share County Weed Management	100	200	200	-
Cost Share Flood	620	620	21	599
Cost Share Vegetation Buffers	1,037	1,037	1,019	18
Cost Share Work	1,609	1,521	1,254	267
County Feedlot Program	500	500	464	36
DEED RRV Flood Transfer	-	200	200	-
DEED South East Flood Transfer	705	705	300	405
DOR RRV Flood Transfer	250	250	250	-
Drainage Assess - Advisory Team	212	201	138	63
Drainage Assess - Cost Share	100	100	-	100
Flood Plain Management	130	130	130	-
Minnesota River Basin - Joint Power Board	90	90	90	-
Natural Resources Block Grants	3,968	3,955	3,955	-
Red River Basin Board	90	90	90	-
Soil & Water Conservation Districts Services Grants	3,508	3,492	3,492	-
Wetland Conservation Act - Monitoring	60	60	57	3
Wetland Conservation Act - Oversight	500	495	490	5
Wetland Conservation Act - Violations	100	100	100	-
Total Water & Soil Resources Board	$ 18,601	$ 18,818	$ 16,414	$ 2,404

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Zoological Board				
Departmental Appropriations	$ 6,443	$ 6,443	$ 6,443	$ -
Total Expenditures and Transfers-Out	$ 16,407,016	$ 14,937,350	$ 14,674,627	$ 262,723
Less: Indirect Cost Reimbursement	46,621	46,621	46,621	-
Total Net Expenditures and Transfers-Out	$ 16,360,395	$ 14,890,729	$ 14,628,006	$ 262,723
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (1,531,380)	$ (245,928)	$ (48,614)	$ 197,314
Fund Balance, Beginning, as Reported	$ 488,249	$ 488,249	$ 488,249	$ -
Prior Period Adjustments	-	-	39,634	39,634
Fund Balance, Beginning, as Restated	$ 488,249	$ 488,249	$ 527,883	$ 39,634
Fund Balance, Ending	$ (1,043,131)	$ 242,321	$ 479,269	$ 236,948
Less: Appropriation Carryover	-	-	106,652	(106,652)
Less: Reserved for Long-Term Receivables	-	-	39,509	(39,509)
Less: Budgetary Reserve	-	-	266,000	(266,000)
Undesignated Fund Balance, Ending	$ (1,043,131)	$ 242,321	$ 67,108	$ (175,213)

NOTES

1. Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:

   a. On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.

   b. 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 dedicated revenues. On this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

2. In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of two funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.

   a. In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a $668 transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above.

   b. A reconciliation of the actual undesignated fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:		
General Fund	$	67,108
State Government Fund		5,217
Transit Assistance Fund		2,241
General Fund in CAFR with legally adopted budget	**$**	**74,566**

3. The 2009 Legislature took action to close a budget gap projected for the 2010-2011 biennium. Actions included passing a bill to raise additional revenues. This bill was vetoed by the Governor, resulting in an Original Budget deficit fund balance. In July of 2009, the Governor took action to close the remaining budget gap. However, the Minnesota State Supreme Court later ruled that a portion of the governor's actions exceeded the Governor's authority; and were reversed.

4. The Tax Court spent $809 with a spending authority of $806; therefore, overspending its authority by $3. The Tax Court developed a plan to deal with its shortfall by reducing staff time. The Tax Court under estimated the amount of the shortfall, and plans to seek legislative approval of the shortfall.

STATE GOVERNMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees	$ 59,875	$ 59,875	$ 59,875	$ -
Other Revenues	5,152	5,390	645	(4,745)
Total Net Revenues and Transfers-In	$ 65,027	$ 65,265	$ 60,520	$ (4,745)
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	$ 2,463	$ 2,463	$ 1,892	$ 571
Behavioral Health & Therapy Board				
Departmental Appropriations	$ 394	$ 394	$ 302	$ 92
Chiropractic Examiners Board				
Departmental Appropriations	$ 466	$ 466	$ 412	$ 54
Dentistry Board				
Departmental Appropriations	$ 1,125	$ 1,125	$ 1,037	$ 88
Dietetics & Nutrition Practice				
Departmental Appropriations	$ 105	$ 105	$ 80	$ 25
Emergency Medical Services Board				
Departmental Appropriations	$ 5	$ 5	$ 5	$ -
Health Profession Service Program	704	704	691	13
Total Emergency Medical Services Board	$ 709	$ 709	$ 696	$ 13
Health				
Departmental Appropriations	$ 195	$ 195	$ 195	$ -
Community & Family Health Promotion	1,033	1,033	991	42
Health Protection	30,209	30,209	26,579	3,630
Policy Quality & Compliance	14,311	14,332	11,390	2,942
Total Health	$ 45,748	$ 45,769	$ 39,155	$ 6,614
Human Services				
Departmental Appropriations	$ 565	$ 565	$ 551	$ 14
Marriage and Family Therapy Board				
Departmental Appropriations	$ 139	$ 197	$ 141	$ 56
Medical Practice Board				
Departmental Appropriations	$ 3,069	$ 3,069	$ 2,451	$ 618
MMB Non-Operating				
Departmental Appropriations	$ 591	$ 591	$ 591	$ -
State Government Special Revenue Contingent	400	400	-	400
Total MMB Non-Operating	$ 991	$ 991	$ 591	$ 400

STATE GOVERNMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Nursing Board				
Departmental Appropriations	$ 3,316	$ 3,316	$ 3,128	$ 188
Nursing Home Administrative Board				
Departmental Appropriations	$ 455	$ 495	$ 283	$ 212
Administrative Services Unit	524	524	458	66
Total Nursing Home Administrative Board	$ 979	$ 1,019	$ 741	$ 278
Optometry Board				
Departmental Appropriations	$ 103	$ 103	$ 92	$ 11
Pharmacy Board				
Departmental Appropriations	$ 1,457	$ 1,457	$ 1,353	$ 104
Physical Therapy Board				
Departmental Appropriations	$ 300	$ 300	$ 280	$ 20
Podiatric Medicine Board				
Departmental Appropriations	$ 63	$ 78	$ 63	$ 15
Pollution Control Agency				
Administrative Support	$ 1	$ 1	$ 1	$ -
Water	48	48	44	4
Total Pollution Control Agency	$ 49	$ 49	$ 45	$ 4
Psychology Board				
Departmental Appropriations	$ 844	$ 844	$ 731	$ 113
Public Safety				
Family Visitation Centers	$ 96	$ 96	$ 96	$ -
Vulnerable Adults Report	7	7	3	4
Total Public Safety	$ 103	$ 103	$ 99	$ 4
Social Work Board				
Departmental Appropriations	$ 933	$ 933	$ 845	$ 88
Veterinary Medicine Board				
Departmental Appropriations	$ 196	$ 196	$ 171	$ 25
Total Expenditures and Transfers-Out	$ 64,117	$ 64,251	$ 54,856	$ 9,395
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 910	$ 1,014	$ 5,664	$ 4,650
Fund Balance, Beginning, as Reported	$ 9,109	$ 9,109	$ 9,109	$ -
Prior Period Adjustments	-	-	310	310
Fund Balance, Beginning, as Restated	$ 9,109	$ 9,109	$ 9,419	$ 310
Fund Balance, Ending	$ 10,019	$ 10,123	$ 15,083	$ 4,960
Less: Appropriation Carryover	-	-	9,866	(9,866)
Undesignated Fund Balance, Ending	$ 10,019	$ 10,123	$ 5,217	$ (4,906)

TRANSIT ASSISTANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Motor Vehicle Taxes	$ 143,478	$ 162,554	$ 162,777	$ 223
Total Net Revenues and Transfers-In	$ 143,478	$ 162,554	$ 162,777	$ 223
Expenditures and Transfers-Out				
Metropolitan Council Transport				
Metro Area Transit Account	$ 125,000	$ 141,920	$ 141,920	$ -
Transportation				
Greater Minnesota Transit Administration	$ 416	$ 416	$ 416	$ -
Greater Minnesota Transit Grants	13,827	13,800	13,800	-
Total Transportation	$ 14,243	$ 14,216	$ 14,216	$ -
Total Expenditures and Transfers-Out	$ 139,243	$ 156,136	$ 156,136	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 4,235	$ 6,418	$ 6,641	$ 223
Fund Balance, Beginning, as Reported	$ 648	$ 648	$ 648	$ -
Fund Balance, Ending	$ 4,883	$ 7,066	$ 7,289	$ 223
Less: Appropriation Carryover	-	-	5,048	(5,048)
Undesignated Fund Balance, Ending	$ 4,883	$ 7,066	$ 2,241	$ (4,825)

TRUNK HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Federal Revenue	$ 507,316	$ 472,788	$ (34,528)
Departmental Services/Licenses & Fees	10,224	11,036	812
Investment Income	2,800	2,421	(379)
Other Revenues	58,933	26,769	(32,164)
Total Net Revenues	$ 579,273	$ 513,014	$ (66,259)
Transfers from Other Funds			
General Fund	$ 3,825	$ 3,825	$ -
Highway User Tax Distribution Fund	901,947	911,039	9,092
Miscellaneous Special Revenue Fund	-	164	164
Revolving Fund	1,304	1,304	-
Total Transfers from Other Funds	$ 907,076	$ 916,332	$ 9,256
Total Net Revenues and Transfers-In	$ 1,486,349	$ 1,429,346	$ (57,003)
Expenditures and Transfers-Out			
MMB Non-Operating			
General Purposes Contingent	$ 200	$ -	$ 200
Tort Claims	600	311	289
Total MMB Non-Operating	$ 800	$ 311	$ 489
Public Safety			
Administration & Related Services	$ 6,243	$ 5,684	$ 559
Criminal Apprehension	1,941	1,925	16
Driver & Vehicle Services	1	-	1
Office Pupil Transportation Safety	800	612	188
Sale of Used Equipment	106	106	-
State Patrol	78,589	75,221	3,368
Traffic Safety	435	269	166
Total Public Safety	$ 88,115	$ 83,817	$ 4,298
Transportation			
Departmental Appropriations	$ 730,089	$ 670,376	$ 59,713
Debt Service - Trunk Highway	101,170	84,639	16,531
Design Fee - Willmar/Plymouth Truck Station	700	-	700
Electronic Communications	2,190	2,190	-
Highway Improvement	520,240	460,678	59,562
Infrastructure Investment & Planning	124	124	-
Little Falls Truck Station	3,300	-	3,300
Maple Grove Truck Station	15,800	-	15,800
Maplewood Bridge Crew Building	3,000	-	3,000
Multimodal Systems	2,628	2,390	238
State Roads	72,961	69,856	3,105
Statewide Indirect Costs	3,646	3,646	-

TRUNK HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Urban Partnership Agreement - Federal Grant	3,058	3,058	-
Total Transportation	$ 1,458,906	$ 1,296,957	$ 161,949
Total Expenditures and Transfers-Out	$ 1,547,821	$ 1,381,085	$ 166,736
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (61,472)	$ 48,261	$ 109,733
Fund Balance, Beginning, as Reported	$ 90,355	$ 90,355	$ -
Prior Period Adjustments	-	16,816	16,816
Fund Balance, Beginning, as Restated	$ 90,355	$ 107,171	$ 16,816
Fund Balance, Ending	$ 28,883	$ 155,432	$ 126,549
Less: Appropriation Carryover	-	137,546	(137,546)
Undesignated Fund Balance, Ending	$ 28,883	$ 17,886	$ (10,997)

NOTES

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.

2. The fund is supported by revenues from the Highway User Tax Distribution Fund and federal grants to plan, design, construct, and maintain the state trunk highway system. Transfers received from the Highway User Tax Distribution Fund is recorded directly as revenue in this fund in the Comprehensive Annual Financial Report (CAFR).

HIGHWAY USER TAX DISTRIBUTION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Fuel Taxes	$ 823,386	$ 823,386	$ -
Motor Vehicle Taxes	752,471	752,471	-
Investment Income	500	382	(118)
Other Revenues	1,039	1,000	(39)
Total Net Revenues and Transfers-In	$ 1,577,396	$ 1,577,239	$ (157)
Expenditures and Transfers-Out			
MMB Non-Operating			
General Purposes Contingent	$ 125	$ -	$ 125
Public Safety			
Administration & Related Services	$ 59	$ 47	$ 12
Driver & Vehicle Services	7,936	7,862	74
General Fund Reimbursement	716	716	-
State Patrol	92	78	14
Trunk Highway Reimbursement	610	610	-
Total Public Safety	$ 9,413	$ 9,313	$ 100
Revenue			
Departmental Appropriations	$ 2,183	$ 2,038	$ 145
Revenue Intergovernmental Payments			
All-Terrain Vehicle Un-Refunded Gas Tax	$ 2,023	$ 2,023	$ -
Forest Road Un-Refunded Gas Tax	879	879	-
Highway Fuel Refund Interest	30	30	-
Motorboat Un-Refunded Gas Tax	9,303	9,303	-
Off-Road Motorcycle	285	285	-
Off-Road Vehicle	1,017	1,017	-
Snowmobile Un-Refunded Gas Tax	6,202	6,202	-
Total Revenue Intergovernmental Payments	$ 19,739	$ 19,739	$ -
Transportation			
Highway Tax Distribution	$ 1,545,719	$ 1,545,719	$ -
Statewide Indirect Costs	22	22	-
Total Transportation	$ 1,545,741	$ 1,545,741	$ -
Total Expenditures and Transfers-Out	$ 1,577,201	$ 1,576,831	$ 370
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 195	$ 408	$ 213

HIGHWAY USER TAX DISTRIBUTION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 281	$ 281	$ -
Prior Period Adjustments	-	3	3
Fund Balance, Beginning, as Restated	$ 281	$ 284	$ 3
Fund Balance, Ending	$ 476	$ 692	$ 216
Less: Appropriation Carryover	-	370	(370)
Undesignated Fund Balance, Ending	$ 476	$ 322	$ (154)

NOTES

1. The fund receives revenue from taxes on motor vehicles and motor fuels for transfer to various transportation-related funds.

2. Transfers-out and corresponding revenues are eliminated in the Comprehensive Annual Financial Report (CAFR) for this fund. The corresponding transfers are recorded as revenues directly in funds they are allocated to (Trunk Highway, Municipal State Aid Street, County State Aid Highway, and Natural Resources funds) in compliance with Generally Accepted Accounting Principles (GAAP).

STATE AIRPORTS FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Fuel Taxes	$ 3,100	$ 3,375	$ 275
Other Taxes	14,005	13,843	(162)
Departmental Services/Licenses & Fees	510	655	145
Investment Income	180	143	(37)
Other Revenues	300	294	(6)
Total Net Revenues and Transfers-In	$ 18,095	$ 18,310	$ 215
Expenditures and Transfers-Out			
Legislature			
Airport Funding Advisory Task Force	$ 179	$ -	$ 179
MMB Non-Operating			
General Purposes Contingent	$ 50	$ -	$ 50
Transportation			
Departmental Appropriations	$ 21,659	$ 20,835	$ 824
Aeronautics	826	526	300
Multimodal Systems	200	195	5
Statewide Indirect Costs	42	42	-
Total Transportation	$ 22,727	$ 21,598	$ 1,129
Total Expenditures and Transfers-Out	$ 22,956	$ 21,598	$ 1,358
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (4,861)	$ (3,288)	$ 1,573
Fund Balance, Beginning, as Reported	$ 10,252	$ 10,252	$ -
Prior Period Adjustments	-	378	378
Fund Balance, Beginning, as Restated	$ 10,252	$ 10,630	$ 378
Fund Balance, Ending	$ 5,391	$ 7,342	$ 1,951
Less: Appropriation Carryover	-	3,161	(3,161)
Less: Reserved for Long-Term Receivables	-	2,339	(2,339)
Undesignated Fund Balance, Ending	$ 5,391	$ 1,842	$ (3,549)

PETROLEUM TANK CLEANUP FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees	$ 20,006	$ 13,093	$ (6,913)
Investment Income	900	230	(670)
Other Revenues	73	89	16
Total Net Revenues	$ 20,979	$ 13,412	$ (7,567)
Transfers from Other Funds			
Remediation Fund	$ 920	$ 920	$ -
Total Net Revenues and Transfers-In	$ 21,899	$ 14,332	$ (7,567)
Expenditures and Transfers-Out			
Commerce			
Departmental Appropriations	$ 3,616	$ 3,616	$ -
Petroleum Tank Cleanup	11,889	11,485	404
Total Commerce	$ 15,505	$ 15,101	$ 404
Employment & Economic Development			
Contaminated Grants	$ 2,552	$ 2,552	$ -
Contaminated Grants Administration	217	217	-
Total Employment & Economic Development	$ 2,769	$ 2,769	$ -
MMB Non-Operating			
Departmental Appropriations	$ 4,469	$ 4,469	$ -
Total Expenditures and Transfers-Out	$ 22,743	$ 22,339	$ 404
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (844)	$ (8,007)	$ (7,163)
Fund Balance, Beginning, as Reported	$ 22,398	$ 22,398	$ -
Prior Period Adjustments	-	4,371	4,371
Fund Balance, Beginning, as Restated	$ 22,398	$ 26,769	$ 4,371
Fund Balance, Ending	$ 21,554	$ 18,762	$ (2,792)
Less: Appropriation Carryover	-	8,021	(8,021)
Undesignated Fund Balance, Ending	$ 21,554	$ 10,741	$ (10,813)

NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 11,765	$ 11,722	$ (43)
Federal Revenue	873	238	(635)
Departmental Services/Licenses & Fees	40,065	41,295	1,230
Investment Income	238	124	(114)
Other Revenues	1,732	1,418	(314)
Total Net Revenues	$ 54,673	$ 54,797	$ 124
Transfers from Other Funds			
Agency Fund	$ 55	$ 55	$ -
Game & Fish Fund	400	462	62
General Fund	269	268	(1)
Highway User Tax Distribution Fund	18,942	18,830	(112)
Miscellaneous Special Revenue Fund	2,010	2,224	214
Permanent School Fund	7,055	7,055	-
Total Transfers from Other Funds	$ 28,731	$ 28,894	$ 163
Total Net Revenues and Transfers-In	$ 83,404	$ 83,691	$ 287
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Departmental Appropriations	$ 5,070	$ 5,070	$ -
Minnesota Conservation Corps			
Departmental Appropriations	$ 490	$ 490	$ -
Natural Resources			
Departmental Appropriations	$ 2,728	$ 2,714	$ 14
Canoe Routes Marking - Water Recreation Account	70	21	49
Cross Country Ski Trails	273	273	-
Ecological - Invasive Species	2,142	1,968	174
Ecological Services	2,671	2,454	217
Electronic Licensing - All-Terrain Vehicle - ITC	208	208	-
Electronic Licensing - Burn - ITC	3	3	-
Electronic Licensing - Off-Highway Motorcycle - ITC	5	5	-
Electronic Licensing - Off-Road Vehicle - ITC	1	1	-
Electronic Licensing - Parks - ITC	1	1	-
Electronic Licensing - Ski - ITC	22	22	-
Electronic Licensing - Snowmobile - ITC	235	235	-
Electronic Licensing - Water Recreation Account - ITC	893	893	-
Enforcement All-Terrain Vehicle Safety Grants	250	122	128
Enforcement Natural Resources Laws & Rules	4,332	4,172	160
Enforcement Off-Highway Grants - Off-Road Vehicle	1	1	-
Enforcement Off-Highway Vehicle Forfeitures - ATV	15	-	15
Enforcement Off-Highway Vehicle Forfeitures - OHM	3	-	3

NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Enforcement Off-Highway Vehicle Forfeitures - ORV	2	-	2
Enforcement Off-Highway Vehicle Grants - ATV	498	474	24
Enforcement Off-Highway Vehicle Grants - OHM	10	10	-
Enforcement Water Recreation Account Grants	1,082	1,077	5
Expand Off-Highway Vehicle Recreation Facility - OHM	4	-	4
Expand Off-Highway Vehicle Recreation Facility - ORV	2	-	2
Fish & Wildlife Management	1,871	1,323	548
Forest Bough Account	2	2	-
Forest Management	640	397	243
Forest Management Investment - Timber Sale	12,193	11,104	1,089
Forest Resource Assess Production & Services	1,579	1,579	-
Grey Wolf Research - Nongame Wildlife	100	90	10
Horse Trails	74	74	-
Iron Range Off-Highway Vehicle Recreation Area	555	4	551
Iron Range Off-Highway Vehicle Recreation Area - ATV	52	20	32
Iron Range OHV Recreation Area - Virginia ATV	400	391	9
Iron Range OHV Recreation Area - Virginia OHM	75	-	75
Iron Range OHV Recreation Area - Virginia ORV	125	-	125
Iron Range OHV Recreation Area - Virginia Snowmobile	100	-	100
Land & Minerals Land Record System - FMIA	1,032	611	421
Land & Minerals Land Record System - Snowmobile	24	22	2
Land & Minerals Land Record System - WRA	33	33	-
Land & Minerals Resource Management	408	173	235
Land & Minerals-Iron Ore Co-op Resource - MMA	200	157	43
Land Acquisition Fisheries	10	10	-
Land Acquisition Forest	28	28	-
Land Acquisition Parks	11	11	-
Land Acquisition Wildlife	51	51	-
Land Acquisition Wildlife Bayport	31	31	-
Land Management Account	467	467	-
Lawcon State	400	-	400
Local Trail Grant Lottery ILST	363	288	75
Minerals Management Account	2,696	2,537	159
Mining Administration Permit Issue	1,202	424	778
Mississippi Whitewater Park	419	1	418
Non-Game Wildlife Program	1,222	1,222	-
Operations Support	172	134	38
Parks & Recreation Management	11,325	11,043	282
Parks & Trails Enhance Public Access Facility	1,075	617	458
Parks & Trails Explore Minnesota - Lottery	375	361	14
Parks & Trails GPS River Gauge	100	44	56
Parks & Trails Off-Highway Vehicle GIA - ATV	1,110	1,055	55
Parks & Trails Off-Highway Vehicle GIA - OHM	150	71	79
Parks & Trails Off-Highway Vehicle GIA - ORV	100	55	45
Parks & Trails Program	14,876	13,362	1,514

NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Parks & Trails Snow Trail Maintenance & Training	400	225	175
Parks & Trails Snowmobile Grants-In-Aid	8,424	8,288	136
Parks & Trails State Trails - Lottery	760	647	113
Parks & Trails Water Recreation Marina	72	72	-
Snow Trail Connect - Hermantown	267	-	267
Snowmobile Enforcement Grants	315	315	-
Snowmobile Training Fees	105	105	-
State Park Operations - Lottery	3,996	3,957	39
Trails & Waterways - ATV/OHM 70 Mile Trail	176	176	-
Trails & Waterways - Canoe Routes Marking	86	15	71
Water Permit Excess 100 Million Gallons	20	20	-
Water Resources Management	313	303	10
Zoo Grants - Lottery ILST	320	320	-
Total Natural Resources	$ 86,351	$ 76,889	$ 9,462
Zoological Board			
Departmental Appropriations	$ 160	$ 160	$ -
Total Expenditures and Transfers-Out	$ 92,071	$ 82,609	$ 9,462
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (8,667)	$ 1,082	$ 9,749
Fund Balance, Beginning, as Reported	$ 26,400	$ 26,400	$ -
Prior Period Adjustments	-	1,806	1,806
Fund Balance, Beginning, as Restated	$ 26,400	$ 28,206	$ 1,806
Fund Balance, Ending	$ 17,733	$ 29,288	$ 11,555
Less: Appropriation Carryover	-	13,738	(13,738)
Undesignated Fund Balance, Ending	$ 17,733	$ 15,550	$ (2,183)

NOTES

1. The fund receives taxes from fuel used in recreational vehicles, transfers from Lottery, fees, and donations that are used to fund management of the related natural resources programs.

2. Transfers received from the Highway User Tax Distribution Fund and Miscellaneous Special Revenue Fund are recorded as revenue directly in this fund in the Comprehensive Annual Financial Report (CAFR) in compliance with Generally Accepted Accounting Principles (GAAP).

GAME AND FISH FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 11,764	$ 11,722	$ (42)
Departmental Services/Licenses & Fees	56,692	58,909	2,217
Federal Revenue	28,325	26,213	(2,112)
Investment Income	417	262	(155)
Other Revenues	403	460	57
Total Net Revenues	$ 97,601	$ 97,566	$ (35)
Transfers from Other Funds			
General Fund	$ 885	$ 885	$ -
Total Net Revenues and Transfers-In	$ 98,486	$ 98,451	$ (35)
Expenditures and Transfers-Out			
MMB Treasury Non-Operating			
Criminal/Traffic Offense Surcharge	$ 1,086	$ 1,086	$ -
Natural Resources			
Departmental Appropriations	$ 717	$ 717	$ -
Deer Bear Management	776	685	91
Deer Feed & Wild Cervidae Health	447	447	-
Deer Habitat Improvement	1,553	1,381	172
Ecological Services	1,985	1,707	278
Electronic Licensing - ITC	3,259	3,259	-
Enforcement G&F	89	89	-
Enforcement Natural Resources Laws & Rules	18,849	18,677	172
Firearm Safety Training Fees	184	184	-
Fish & Wildlife - Prairie Wetlands-Heritage	1,237	1,149	88
Fish & Wildlife Grey Wolf Management	120	6	114
Fish & Wildlife Management	53,278	50,822	2,456
Fish Contest Permit On-Line	15	-	15
Fish Trout & Salmon Management	830	761	69
Forest Management	263	263	-
Heritage - Expand ECS Forest	1,200	1,117	83
Heritage Enhance - ECO Services	1,636	1,516	120
Heritage Enhance - Enforcement	1,164	1,050	114
Heritage Enhance - Wildlife	2,828	2,462	366
Hunter Trapper Education Fees	14	14	-
Land & Minerals Land Record System	978	618	360
Land & Minerals Resource Management	1,064	1,064	-
Lets Go Fishing Grant	150	150	-
License Surcharge - Invasive Species	462	462	-
License Surcharge - Venison Program	252	252	-
Licensing - Computerized License	114	33	81

GAME AND FISH FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Operations Support	1,001	803	198
Parks & Trails Program	2,194	1,632	562
Pheasant Habitat Improvement	925	669	256
Shooting Facility 7 County Metro	295	26	269
Walleye Stamp Promotion	25	22	3
Walleye Stocking	260	10	250
Waterfowl Habitat Improvement	700	450	250
Wild Rice Management	34	34	-
Wild Turkey Management	192	110	82
Wildlife Land Acquisition Surcharge	2,507	1,847	660
Total Natural Resources	$ 101,597	$ 94,488	$ 7,109
Total Expenditures and Transfers-Out	$ 102,683	$ 95,574	$ 7,109
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (4,197)	$ 2,877	$ 7,074
Fund Balance, Beginning, as Reported	$ 28,591	$ 28,591	$ -
Prior Period Adjustments	-	539	539
Fund Balance, Beginning, as Restated	$ 28,591	$ 29,130	$ 539
Fund Balance, Ending	$ 24,394	$ 32,007	$ 7,613
Less: Appropriation Carryover	-	8,327	(8,327)
Undesignated Fund Balance, Ending	$ 24,394	$ 23,680	$ (714)

STATE OF MINNESOTA

ENVIRONMENTAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	$ 46,270	$ 47,325	$ 1,055
Departmental Services/Licenses & Fees	35,361	32,857	(2,504)
Investment Income	257	161	(96)
Other Revenues	1,955	2,186	231
Total Net Revenues and Transfers-In	$ 83,843	$ 82,529	$ (1,314)
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	$ 145	$ -	$ 145
Health			
Health Protection	$ 133	$ 68	$ 65
Pollution Control Agency			
Departmental Appropriations	$ 21,501	$ 21,501	$ -
Administrative Support	306	306	-
Air	10,845	10,644	201
Air Emissions Database	700	174	526
Air Monitoring	200	196	4
Air Monitoring - Metro	125	119	6
Children's Toxic Chemicals	92	83	9
Composting Grants	250	16	234
Environmental Assistance Crossmedia	2,280	2,280	-
Environmental Assistance Program	6,823	6,559	264
Environmental Loans & Grants	119	10	109
Land	6,916	6,818	98
Multimedia	2,939	2,875	64
Score Grants	14,250	14,250	-
Subsurface Sewage Treatment Systems Program	740	591	149
Water	17,391	17,110	281
Total Pollution Control Agency	$ 85,477	$ 83,532	$ 1,945
Public Safety			
Emergency Management - Environment	$ 69	$ 69	$ -
Revenue			
Departmental Appropriations	$ 303	$ 301	$ 2
Revenue Intergovernmental Payments			
Abatement Receipt Fund	$ 109	$ -	$ 109
Total Expenditures and Transfers-Out	$ 86,236	$ 83,970	$ 2,266
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (2,393)	$ (1,441)	$ 952

ENVIRONMENTAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 11,024	$ 11,024	$ -
Prior Period Adjustments	-	98	98
Fund Balance, Beginning, as Restated	$ 11,024	$ 11,122	$ 98
Fund Balance, Ending	$ 8,631	$ 9,681	$ 1,050
Less: Appropriation Carryover	-	5,826	(5,826)
Less: Reserved for Long-Term Receivables	-	932	(932)
Undesignated Fund Balance, Ending	$ 8,631	$ 2,923	$ (5,708)

NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

Legal Level of Budgetary Control Report:	
Environmental Fund	$ 2,923
Remediation Fund	3,963
Environmental & Remediation Fund in CAFR	**$ 6,886**

2. In the "Nonmajor Appropriated Special Revenue Funds - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a $22 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

REMEDIATION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	$ 679	$ 864	$ 185
Departmental Services/Licenses & Fees	742	641	(101)
Investment Income	177	124	(53)
Other Revenues	15,086	14,758	(328)
Total Net Revenues	$ 16,684	$ 16,387	$ (297)
Transfers from Other Funds			
Environmental Fund	$ 21,501	$ 21,501	$ -
General Fund	4	4	-
Petroleum Tank Cleanup Fund	9,416	7,555	(1,861)
Total Transfers from Other Funds	$ 30,921	$ 29,060	$ (1,861)
Total Net Revenues and Transfers-In	$ 47,605	$ 45,447	$ (2,158)
Expenditures and Transfers-Out			
Agriculture			
MERLA Administration	$ 388	$ 359	$ 29
Protection Service	1,560	1,560	-
Total Agriculture	$ 1,948	$ 1,919	$ 29
Attorney General			
Departmental Appropriations	$ 250	$ 134	$ 116
Employment & Economic Development			
Contaminated Cleanup Grants	$ 700	$ 700	$ -
Health			
Health Protection	$ 252	$ 198	$ 54
Natural Resources			
DNR Environmental Damages ITC	$ 791	$ 791	$ -
Enforcement Natural Resources Laws & Rules	100	100	-
Total Natural Resources	$ 891	$ 891	$ -
Pollution Control Agency			
Departmental Appropriations	$ 3,005	$ 3,005	$ -
Administrative Support	117	117	-
Land	36,054	34,987	1,067
Petroleum Remediation Administration	3,616	3,243	373
Total Pollution Control Agency	$ 42,792	$ 41,352	$ 1,440
Total Expenditures and Transfers-Out	$ 46,833	$ 45,194	$ 1,639
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 772	$ 253	$ (519)

REMEDIATION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 15,097	$ 15,097	$ -
Prior Period Adjustments	-	2,829	2,829
Fund Balance, Beginning, as Restated	$ 15,097	$ 17,926	$ 2,829
Fund Balance, Ending	$ 15,869	$ 18,179	$ 2,310
Less: Appropriation Carryover	-	14,216	(14,216)
Undesignated Fund Balance, Ending	$ 15,869	$ 3,963	$ (11,906)

NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 75,002	$ 75,885	$ 883
Investment Income	70	146	76
Total Net Revenues and Transfers-In	$ 75,072	$ 76,031	$ 959
Expenditures and Transfers-Out			
Agriculture			
Forest Pests EAB	$ 2,000	$ 1,943	$ 57
Legislature			
Lessard Sams Outdoor Heritage	$ 695	$ 562	$ 133
Outdoor Heritage Website	10	10	-
Total Legislature	$ 705	$ 572	$ 133
Natural Resources			
Accelerated Prairie & Grassland Management	$ 1,700	$ 273	$ 1,427
Accelerated Prairie Wildlife Mgmt Area Acquisition	3,913	3,028	885
Aquatic Management Area Acquisition	5,748	3,205	2,543
Bluffland Prairie Protection	500	500	-
Cold Water River/Stream	2,050	1,911	139
Conservation Partners Administration	260	180	80
Conservation Partners Program	3,740	3,730	10
Contract Management	175	100	75
Dakota County Habitat	1,000	1,000	-
Forest Land Acquisition & Easement	18,000	17,942	58
Fountain Lake Fish Barrier	655	655	-
Green Corridor Legacy	1,617	1,617	-
Lake Rebecca Water Quality Improvement	450	450	-
North Tall Grass Prairie	1,583	1,583	-
Prairie Heritage Fund	3,000	2,994	6
Rum River - Cedar Creek	1,900	1,900	-
Shallow Lake Critical Shore	450	445	5
Shallow Lakes Restore	2,528	2,528	-
Waterfowl Production Area	5,600	5,600	-
Wildlife Management Area Land Acquisition	2,900	987	1,913
Total Natural Resources	$ 57,769	$ 50,628	$ 7,141
Water & Soil Resources Board			
Reinvest in Minnesota Easements	$ 9,058	$ 1,994	$ 7,064
Total Expenditures and Transfers-Out	$ 69,532	$ 55,137	$ 14,395
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 5,540	$ 20,894	$ 15,354

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ -	$ -	$ -
Fund Balance, Ending	$ 5,540	$ 20,894	$ 15,354
Less: Appropriation Carryover	-	14,395	(14,395)
Undesignated Fund Balance, Ending	$ 5,540	$ 6,499	$ 959

NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

Legal Level of Budgetary Control Report:	
Outdoor Heritage Fund	$ 6,499
Arts & Cultural Fund	981
Clean Water Fund	9,106
Parks & Trails Fund	2,912
Heritage Fund in CAFR	**$ 19,498**

ARTS AND CULTURAL HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 44,888	$ 45,416	$ 528
Investment Income	25	35	10
Total Net Revenues and Transfers-In	$ 44,913	$ 45,451	$ 538
Expenditures and Transfers-Out			
Administration			
Duluth Children's Museum Grants	$ 248	$ 248	$ -
Grants Administration/Arts - Cultural	65	23	42
Minnesota Children's Museum Grants	248	248	-
Minnesota Zoos Program Development Grants	293	293	-
MPR Arts/Cultural Heritage Grants	1,138	1,138	-
Public Radio Production/Acquisition Grants	1,138	1,138	-
Public TV Production/Acquisition Grants	2,772	2,772	-
Science Museum of Minnesota Grants	446	446	-
Total Administration	$ 6,348	$ 6,306	$ 42
Arts Board			
Arts & Arts Access	$ 11,742	$ 8,916	$ 2,826
Arts & Arts Access - Regional Arts Council	5,032	5,032	-
Arts & Cultural Heritage	756	230	526
Arts & Cultural Heritage - Regional Arts Council	324	324	-
Arts Education Collaboration	2,272	573	1,699
Arts Education Collaboration - Regional Arts Council	974	974	-
Grant Programs Administration	550	347	203
Total Arts Board	$ 21,650	$ 16,396	$ 5,254
Center for Arts Education			
Arts Integration	$ 300	$ 185	$ 115
Education			
Minnesota Regional Library System Grants	$ 4,250	$ 4,250	$ -
Historical Society			
Departmental Appropriations	$ 5,500	$ 2,025	$ 3,475
Digital Library	500	200	300
Historic & Cultural Grants	2,250	2,250	-
History Partnerships	1,250	350	900
Statewide Site Survey	250	-	250
Total Historical Society	$ 9,750	$ 4,825	$ 4,925
Humanities Commission			
Departmental Appropriations	$ 300	$ 300	$ -
Asian Pacific Minnesotans	125	125	-
Chicano/Latino Council	125	125	-
Civics Education	250	250	-

ARTS AND CULTURAL HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Council Black Minnesotans	125	125	-
Indian Affairs Council	125	125	-
Total Humanities Commission	$ 1,050	$ 1,050	$ -
Indian Affairs Council			
Dakota Ojibwe Grants	$ 550	$ 550	$ -
Dakota Ojibwe Work Group	150	48	102
Dakota/Ojibwe Niigaane Immersion	125	125	-
Dakota/Ojibwe Wicoie Immersion	125	125	-
Total Indian Affairs Council	$ 950	$ 848	$ 102
Legislature			
Arts & Cultural Website	$ 20	$ 18	$ 2
Zoological Board			
Departmental Appropriations	$ 11	$ 11	$ -
Total Expenditures and Transfers-Out	$ 44,329	$ 33,889	$ 10,440
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 584	$ 11,562	$ 10,978
Fund Balance, Beginning, as Reported	$ -	$ -	$ -
Fund Balance, Ending	$ 584	$ 11,562	$ 10,978
Less: Appropriation Carryover	-	10,581	(10,581)
Undesignated Fund Balance, Ending	$ 584	$ 981	$ 397

NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 75,002	$ 75,886	$ 884
Investment Income	50	106	56
Total Net Revenues and Transfers-In	$ 75,052	$ 75,992	$ 940
Expenditures and Transfers-Out			
Agriculture			
Agricultural Best Management Practice Loan Program	$ 2,000	$ 1,950	$ 50
Clean Water Groundwater	375	68	307
Clean Water Pesticide Monitoring	325	325	-
Clean Water Research	695	239	456
Root River Watershed Runoff	395	62	333
Total Agriculture	$ 3,790	$ 2,644	$ 1,146
Health			
Health Protection	$ 1,645	$ 362	$ 1,283
Legislature			
Clean Water Website	$ 24	$ 24	$ -
Metropolitan Council Transport			
Met Council Transit	$ 400	$ 364	$ 36
Natural Resources			
County Geologic Atlases	$ 500	$ 106	$ 394
Drinking Water Protection	600	243	357
High-Resolution Digital Elevation Data	2,730	2,627	103
Land Mgmt Information Center Digit Elevation Data	70	-	70
Mississippi River Critical Area Rule	250	138	112
Nonpoint Source Restoration & Protection	250	128	122
TMDL Development & Implement	263	12	251
TMDL Development & Implement - Environmental	787	711	76
Water Quality Assessment	990	848	142
Water Quality Assessment - Environmental	250	242	8
Total Natural Resources	$ 6,690	$ 5,055	$ 1,635
Pollution Control Agency			
Beneficial Reuse Water Quality Grants	$ 1,500	$ 290	$ 1,210
Civic Engagement/TMDL Development	100	81	19
Clean Water Legacy - TMDL Development	9,200	5,262	3,938
Clean Water Legacy - Water Quality Assessment	7,500	6,044	1,456
Clean Water Partnership Grants	2,500	1,186	1,314
Coal Tar Best Management Practices	154	154	-
Drinking Water Protection	1,125	684	441
Enhanced Data Base	500	456	44
Red River Watch	150	150	-

CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
St Louis River Duluth Harbor Restoration	350	208	142
Wastewater Treatment Endocrine	896	891	5
Total Pollution Control Agency	$ 23,975	$ 15,406	$ 8,569
Public Facilities Authority			
Phosphorus Reduction	$ 4,125	$ 2,894	$ 1,231
Small Community Wastewater	500	40	460
Total Management Daily Load	8,816	1,767	7,049
Total Public Facilities Authority	$ 13,441	$ 4,701	$ 8,740
University of Minnesota			
Sustainable Water Resources	$ 750	$ 750	$ -
Water & Soil Resources Board			
Administration	$ 541	$ 468	$ 73
Anoka Conservation District	400	400	-
Buffer Easements	3,087	2,873	214
Feedlot Water Quality	2,000	1,234	766
Imminent Health Threat System	800	776	24
Non-Point Implementation	2,850	2,850	-
Oversight	275	190	85
Streambank, Shoreline	2,330	2,199	131
Subsurface Sewage Treatment System	1,600	1,598	2
Technical Assistance & Engineering	1,162	922	240
Watershed Districts/WMO Urban BMPS	2,660	2,660	-
Wellhead Protection	1,000	-	1,000
Total Water & Soil Resources Board	$ 18,705	$ 16,170	$ 2,535
Total Expenditures and Transfers-Out	$ 69,420	$ 45,476	$ 23,944
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 5,632	$ 30,516	$ 24,884
Fund Balance, Beginning, as Reported	$ -	$ -	$ -
Fund Balance, Ending	$ 5,632	$ 30,516	$ 24,884
Less: Appropriation Carryover	-	21,410	(21,410)
Undesignated Fund Balance, Ending	$ 5,632	$ 9,106	$ 3,474

NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

PARKS AND TRAILS FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 32,388	$ 32,770	$ 382
Investment Income	25	61	36
Total Net Revenues and Transfers-In	$ 32,413	$ 32,831	$ 418
Expenditures and Transfers-Out			
Legislature			
Parks & Trails Website	$ 15	$ 15	$ -
Metropolitan Council Transport			
Met Council Transit	$ 12,641	$ 697	$ 11,944
Natural Resources			
Parks & Trails 25 Year Long-Range Plan	$ 250	$ 174	$ 76
Parks & Trails Connect To Outdoors	2,474	1,610	864
Parks & Trails Facility Maintenance & Energy	8,247	4,378	3,869
Parks & Trails Grant Administration	99	99	-
Parks & Trails Grants	3,383	3,233	150
Parks & Trails Natural Resources Management	1,920	1,044	876
Parks & Trails Solar Energy Grants	488	488	-
Total Natural Resources	$ 16,861	$ 11,026	$ 5,835
University of Minnesota			
Parks & Trails Framework	$ 400	$ 400	$ -
Total Expenditures and Transfers-Out	$ 29,917	$ 12,138	$ 17,779
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 2,496	$ 20,693	$ 18,197
Fund Balance, Beginning, as Reported	$ -	$ -	$ -
Fund Balance, Ending	$ 2,496	$ 20,693	$ 18,197
Less: Appropriation Carryover	-	17,781	(17,781)
Undesignated Fund Balance, Ending	$ 2,496	$ 2,912	$ 416

NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

SPECIAL COMPENSATION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	$ 97,094	$ 94,772	$ (2,322)
Departmental Services/Licenses & Fees	846	4,171	3,325
Investment Income	2,927	448	(2,479)
Total Net Revenues and Transfers-In	$ 100,867	$ 99,391	$ (1,476)
Expenditures and Transfers-Out			
Administrative Hearings			
Departmental Appropriations	$ 7,250	$ 6,914	$ 336
Commerce			
Departmental Appropriations	$ 751	$ 610	$ 141
Labor and Industry			
Departmental Appropriations	$ 186	$ 186	$ -
Assigned Risk Safety	3,694	3,694	-
General Support Division	6,039	5,476	563
Independent Contractor	200	188	12
Loggers Expense & Reimbursement	719	719	-
Vinland Grants	200	200	-
Workers Compensation Division	85,211	84,564	647
Total Labor and Industry	$ 96,249	$ 95,027	$ 1,222
MMB Non-Operating			
Workers Compensation Contingent	$ 100	$ -	$ 100
Workers Comp Court of Appeals			
Departmental Appropriations	$ 1,703	$ 1,535	$ 168
Total Expenditures and Transfers-Out	$ 106,053	$ 104,086	$ 1,967
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (5,186)	$ (4,695)	$ 491
Fund Balance, Beginning, as Reported	$ 26,509	$ 26,509	$ -
Prior Period Adjustments	-	169	169
Fund Balance, Beginning, as Restated	$ 26,509	$ 26,678	$ 169
Fund Balance, Ending	$ 21,323	$ 21,983	$ 660
Less: Appropriation Carryover	-	3,859	(3,859)
Undesignated Fund Balance, Ending	$ 21,323	$ 18,124	$ (3,199)

HEALTH CARE ACCESS FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	$ 531,000	$ 523,640	$ (7,360)
Investment Income	2,101	2,047	(54)
Other Revenues	7,901	8,681	780
Total Net Revenues and Transfers-In	$ 541,002	$ 534,368	$ (6,634)
Expenditures and Transfers-Out			
Employment & Economic Development			
Departmental Appropriations	$ 1,000	$ 2	$ 998
Health			
Departmental Appropriations	$ 33	$ 33	$ -
Community & Family Health Promotion	21,642	20,633	1,009
E-Health Revolving Loans	4,000	4,000	-
Loan Forgiveness	1,160	869	291
Policy Quality & Compliance	16,583	11,468	5,115
Total Health	$ 43,418	$ 37,003	$ 6,415
Human Services			
Departmental Appropriations	$ 609,481	$ 483,942	$ 125,539
Mental Health Grants	750	750	-
Total Human Services	$ 610,231	$ 484,692	$ 125,539
Legislature			
Departmental Appropriations	$ 178	$ 1	$ 177
MMB Non-Operating			
Departmental Appropriations	$ 77,582	$ 77,582	$ -
Revenue			
Departmental Appropriations	$ 1,761	$ 1,733	$ 28
Revenue Intergovernmental Payments			
MNcare Interest on Refunds	$ 622	$ 622	$ -
University of Minnesota			
Departmental Appropriations	$ 2,157	$ 2,157	$ -
Total Expenditures and Transfers-Out	$ 736,949	$ 603,792	$ 133,157
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (195,947)	$ (69,424)	$ 126,523

HEALTH CARE ACCESS FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 291,896	$ 291,896	$ -
Prior Period Adjustments	-	248	248
Fund Balance, Beginning, as Restated	$ 291,896	$ 292,144	$ 248
Fund Balance, Ending	$ 95,949	$ 222,720	$ 126,771
Less: Appropriation Carryover	-	25,751	(25,751)
Undesignated Fund Balance, Ending	$ 95,949	$ 196,969	$ 101,020

WORKFORCE DEVELOPMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Taxes	$ 47,472	$ 45,540	$ (1,932)
Investment Income	800	176	(624)
Total Net Revenues	$ 48,272	$ 45,716	$ (2,556)
Transfers from Other Funds			
Miscellaneous Special Revenue Fund	$ 1,450	$ 1,450	$ -
Total Net Revenues and Transfers-In	$ 49,722	$ 47,166	$ (2,556)
Expenditures and Transfers-Out			
Employment & Economic Development			
Boys/Girls Club	$ 750	$ 750	$ -
Deaf/Hard Hearing	175	175	-
Entrepreneurs & Small Business Grants	189	115	74
Extended Employment	7,292	6,911	381
High Risk Adult	150	150	-
Interpreters Program	340	340	-
Learn To Earn	300	300	-
Lifetrack	200	200	-
Metro Economic Development Association	50	50	-
Minnesota Youth	3,500	3,471	29
Minnesota Youth Program - Minneapolis-Learn to Earn	926	900	26
MN Works!	75	75	-
Northern Connections	50	50	-
Opportunities Industrial Center Program	1,375	1,375	-
Ramsey County Workforce Investment Board	100	100	-
Rural Policy & Development Center	100	100	-
St Paul Summer Youth	559	559	-
Twin Cities Rise	105	105	-
Workforce Development Fund/ITC	32,041	32,041	-
Youth - Build	1,000	1,000	-
Total Employment & Economic Development	$ 49,277	$ 48,767	$ 510
Labor and Industry			
Labor Standards & Apprenticeship	$ 929	$ 774	$ 155
Leap Grants	100	100	-
Total Labor and Industry	$ 1,029	$ 874	$ 155
Total Expenditures and Transfers-Out	$ 50,306	$ 49,641	$ 665
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (584)	$ (2,475)	$ (1,891)

WORKFORCE DEVELOPMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2010
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 677	$ 677	$ -
Prior Period Adjustments	-	5,102	5,102
Fund Balance, Beginning, as Restated	$ 677	$ 5,779	$ 5,102
Fund Balance, Ending	$ 93	$ 3,304	$ 3,211
Less: Appropriation Carryover	-	3,304	(3,304)
Undesignated Fund Balance, Ending	$ 93	$ -	$ (93)