

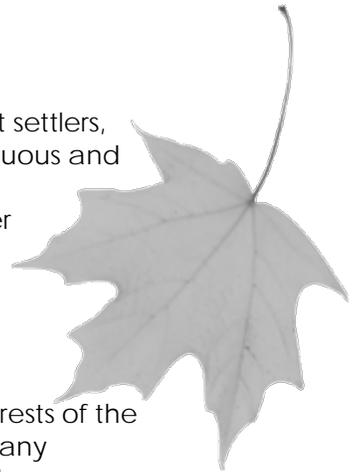
State of Minnesota  
**Comparison of Budget and Actual Revenues,  
Expenditures, and Changes in Fund Balances**



**Legal Level of Budgetary Control All Budgeted Funds**  
**Supplement to the Comprehensive Annual Financial Report**

For the Year Ended June 30, 2011

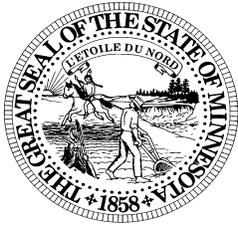
Long before its land was cultivated by native people and immigrant settlers, Minnesota was covered by two distinct landscapes: forests of deciduous and evergreen trees and rolling prairies of grass and flowers. Four glacial periods had carved out thousands of lakes from which flowing water eroded the soil into rivers and streams, giving natural irrigation to lush vegetation. In the shelter of tall trees, bears, wolves and other forest-creatures found protection. Butterflies and bees, attracted to the bright colors of wildflowers, naturally pollinated the grasslands.



As the region became more populated in the 1800s, the northern forests of the state provided a livelihood for many lumberjacks and lumber company owners. Once known as the Big Woods, the thick forest of elm, maple, basswood and oak cloaking south-central Minnesota was cleared for farmland and building materials. The prairie land of western Minnesota yielded to the plowshare.



Today small pockets of Minnesota's forests and prairie grasslands are being preserved by the state's Department of Natural Resources and hundreds of dedicated citizens and organizations, reminding this and future generations of Minnesota's pre-settlement landscapes.



**STATE OF MINNESOTA**

**Supplement to the  
Comprehensive Annual  
Financial Report**

**Legal Level of Budgetary  
Control – All Budgeted  
Funds**

**For the Year Ended  
June 30, 2011**

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

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



Supplement  
to the 2011  
Comprehensive  
Annual  
Financial Report



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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/>

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2011 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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2011 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<sup>1</sup> 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.

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<sup>1</sup> Other budget reports prepared by Minnesota Management and Budget include:  
General Fund - Fund Balance Analysis, dated June 11, 2010.  
Consolidated Fund Statement, Budgetary Basis, dated June 17, 2010.  
Consolidated Fund Statement, Budgetary Basis, dated August 25, 2011.



## **Independent Auditor's Report**

Members of the Minnesota State Legislature

The Honorable Mark Dayton, Governor

Mr. James Schowalter, 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, 2011, and have issued our report thereon dated December 20, 2011. 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 Policies), 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 29 to 55, 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.

Handwritten signature of James R. Nobles in black ink.

James R. Nobles  
Legislative Auditor

Handwritten signature of Cecile M. Ferkul in black ink.

Cecile M. Ferkul, CPA, CISA  
Deputy Legislative Auditor

December 20, 2011





2011 Comparison of Budget and Actual Revenues, Expenditures, and  
Changes in Fund Balances

**Summary of Reporting Policies**

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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 2010 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*<sup>1</sup>.

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*<sup>2</sup>.

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*<sup>3</sup>.

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<sup>1</sup> *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated June 17, 2010.

<sup>2</sup> *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated August 25, 2011.

<sup>3</sup> *General Fund - Fund Balance Analysis Report*, prepared by Minnesota Management and Budget, dated June 11, 2010.



## 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 2011. 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 2011.

Actual expenditures include disbursements and encumbrances for fiscal year 2011. 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 2011, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2011. 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. Spending did not exceed authorized limits in fiscal year 2011.

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|   | <u>Original Budget</u> | <u>Budget</u>       | <u>Actual</u>       | <u>Variance</u>   |
|---|------------------------|---------------------|---------------------|-------------------|
| <b>Net Revenues and Transfers-In</b>        |                        |                     |                     |                   |
| <b>Net Revenues</b>                         |                        |                     |                     |                   |
| Individual Income Taxes.....                | \$ 7,342,060           | \$ 7,251,715        | \$ 7,529,204        | \$ 277,489        |
| Corporate Income Taxes .....                | 799,435                | 913,790             | 924,613             | 10,823            |
| Sales Taxes .....                           | 4,491,675              | 4,433,542           | 4,372,077           | (61,465)          |
| Property Taxes .....                        | 764,879                | 762,225             | 766,926             | 4,701             |
| Motor Vehicle Taxes .....                   | 31,988                 | 31,131              | 29,982              | (1,149)           |
| Cigarette & Tobacco Products Taxes .....    | 180,043                | 190,750             | 186,798             | (3,952)           |
| Motor Vehicle Registration Tax .....        | 675                    | 675                 | 619                 | (56)              |
| Liquor, Wine & Beer Taxes .....             | 77,613                 | 76,958              | 77,720              | 762               |
| Insurance Gross Earnings Taxes .....        | 279,500                | 279,700             | 286,008             | 6,308             |
| Deed & Mortgage Registration Taxes .....    | 127,500                | 141,300             | 153,416             | 12,116            |
| Medical Assistance Surcharges .....         | 225,011                | 238,300             | 240,033             | 1,733             |
| Inheritance, Estate & Gift Taxes .....      | 140,000                | 171,500             | 161,202             | (10,298)          |
| Income Taxes Reciprocity .....              | 61,932                 | -                   | 59,719              | 59,719            |
| Lawful Gambling Taxes .....                 | 39,800                 | 40,300              | 36,979              | (3,321)           |
| Tobacco Settlements .....                   | 163,259                | 164,614             | 169,375             | 4,761             |
| Departmental Services/Licenses & Fees ..... | 227,188                | 236,375             | 237,724             | 1,349             |
| Investment Income .....                     | 6,400                  | 1,500               | 2,102               | 602               |
| Lottery Revenue .....                       | 59,497                 | 59,593              | 56,119              | (3,474)           |
| DHS RTC Collections .....                   | 51,650                 | 47,500              | 57,142              | 9,642             |
| Compliance Revenues .....                   | 26,865                 | -                   | -                   | -                 |
| Other Revenues .....                        | 304,735                | 268,197             | 316,577             | 48,380            |
| <b>Total Net Revenues</b>                   | <b>\$ 15,401,705</b>   | <b>\$15,309,665</b> | <b>\$15,664,335</b> | <b>\$ 354,670</b> |
| <b>Transfers from Other Funds</b>           |                        |                     |                     |                   |
| Agency Fund .....                           | \$ 3,332               | \$ 2,529            | \$ 7,044            | \$ 4,515          |
| Federal Fund .....                          | 275                    | 243                 | 827                 | 584               |
| Health Care Access Fund .....               | 107,192                | 167,570             | 168,548             | 978               |
| Health Impact Fund .....                    | 195,394                | 203,250             | 203,320             | 70                |
| Highway User Tax Distribution Fund .....    | 716                    | 716                 | 716                 | -                 |
| Miscellaneous Special Revenue Fund .....    | 33,115                 | 38,540              | 34,993              | (3,547)           |
| Permanent School Fund .....                 | 4,122                  | 3,763               | 3,763               | -                 |
| Petroleum Tank Cleanup Fund .....           | 3,532                  | 3,532               | 3,532               | -                 |
| Remediation Fund .....                      | 48,000                 | 48,000              | 48,000              | -                 |
| State Government Special Revenue Fund ..... | 10,567                 | 10,644              | 10,668              | 24                |
| Workforce Development Fund .....            | 2,500                  | 2,500               | 2,500               | -                 |
| Other Transfers .....                       | 8,587                  | 9,527               | 9,467               | (60)              |
| <b>Total Transfers from Other Funds</b>     | <b>\$ 417,332</b>      | <b>\$ 490,814</b>   | <b>\$ 493,378</b>   | <b>\$ 2,564</b>   |
| <b>Total Net Revenues and Transfers-In</b>  | <b>\$ 15,819,037</b>   | <b>\$15,800,479</b> | <b>\$16,157,713</b> | <b>\$ 357,234</b> |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|  | <u>Original Budget</u> | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u> |
|--|------------------------|------------------|------------------|-----------------|
| <b>Expenditures and Transfers-Out</b>                  |                        |                  |                  |                 |
| <b>Accountancy Board</b>                               |                        |                  |                  |                 |
| Departmental Appropriations .....                      | \$ 583                 | \$ 583           | \$ 408           | \$ 175          |
| <b>Administration</b>                                  |                        |                  |                  |                 |
| Administrative Management Services .....               | \$ 1,919               | \$ 1,920         | \$ 1,764         | \$ 156          |
| Census 2010 .....                                      | 176                    | 176              | 77               | 99              |
| DDC/Self-Advocacy Network .....                        | 119                    | 119              | 119              | -               |
| Developmental Disability Council .....                 | 74                     | 74               | 74               | -               |
| Government & Citizen Services .....                    | 8,105                  | 8,100            | 7,771            | 329             |
| Governor's Portrait .....                              | 25                     | 25               | 25               | -               |
| Hubert H Humphrey Memorial .....                       | 120                    | 120              | 43               | 77              |
| Land Sale Revolving Loan .....                         | 120                    | 120              | 1                | 119             |
| Legislative in Lieu of Rent .....                      | 8,388                  | 8,158            | 8,158            | -               |
| MGIO - Township Acreage .....                          | 10                     | 10               | 10               | -               |
| Minnesota Geospatial Information Office .....          | 806                    | 808              | 764              | 44              |
| MPR Equipment Grants .....                             | 230                    | 230              | 230              | -               |
| Office of Grants Management .....                      | 190                    | 190              | 67               | 123             |
| Office of State Archaeologist .....                    | 211                    | 211              | 203              | 8               |
| Public Education Radio Comm Service Grants .....       | 269                    | 269              | 269              | -               |
| Public Education Radio Equipment Grants .....          | 94                     | 94               | 94               | -               |
| Public TV Equipment Grants .....                       | 183                    | 183              | 183              | -               |
| Public TV Matching Grants .....                        | 1,075                  | 1,075            | 1,075            | -               |
| Twin Cities Regional Cable Grants .....                | 15                     | 15               | 15               | -               |
| Veterans Home Board - Federal Asset Preservation ..... | 430                    | 439              | 439              | -               |
| Workers Compensation Reinsurance Assn/Insurance .....  | 1,196                  | 2,532            | 2,532            | -               |
| <b>Total Administration</b>                            | <u>\$ 23,755</u>       | <u>\$ 24,868</u> | <u>\$ 23,913</u> | <u>\$ 955</u>   |
| <b>Administrative Hearings</b>                         |                        |                  |                  |                 |
| Departmental Appropriations .....                      | \$ 270                 | \$ 270           | \$ 259           | \$ 11           |
| Election Campaign Fund .....                           | 46                     | 46               | 46               | -               |
| <b>Total Administrative Hearings</b>                   | <u>\$ 316</u>          | <u>\$ 316</u>    | <u>\$ 305</u>    | <u>\$ 11</u>    |
| <b>Agriculture</b>                                     |                        |                  |                  |                 |
| 2010 Disaster Relief .....                             | \$ -                   | \$ 4,000         | \$ 1,068         | \$ 2,932        |
| Administration & Financial Assistance .....            | 4,005                  | 3,999            | 3,956            | 43              |
| Clean Water Legacy - Assistance .....                  | 18                     | 18               | 18               | -               |
| Clean Water Legacy - Research .....                    | 141                    | 449              | 271              | 178             |
| Dairy Development Program .....                        | 634                    | 651              | 641              | 10              |
| Ethanol Development .....                              | 9,948                  | 9,948            | 9,948            | -               |
| Grants Agricultural Societies & Association .....      | 474                    | 474              | 474              | -               |
| Horticulture Society Grants .....                      | 17                     | 17               | 17               | -               |
| Livestock Investment Grant Program .....               | 29                     | 29               | 27               | 2               |
| Livestock Siting .....                                 | 119                    | 119              | 115              | 4               |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|   | <u>Original Budget</u> | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u> |
|---|------------------------|------------------|------------------|-----------------|
| Mental Health Grants .....                      | 94                     | 94               | 94               | -               |
| Minnesota Ag Education Leadership Council ..... | 235                    | 235              | 235              | -               |
| Minnesota Grown Program .....                   | 186                    | 186              | 186              | -               |
| Minnesota Livestock Breeders Association .....  | 18                     | 18               | 18               | -               |
| Native Plant Research Grants .....              | 47                     | 47               | 47               | -               |
| Northern Crops Institute .....                  | 47                     | 47               | 47               | -               |
| Organic Cost Share .....                        | 13                     | 13               | 11               | 2               |
| Promotion & Marketing .....                     | 4,320                  | 4,344            | 4,080            | 264             |
| Protection Service .....                        | 12,312                 | 12,320           | 12,010           | 310             |
| Second Harvest Milk Grants .....                | 500                    | 500              | 500              | -               |
| Sustainable Ag & IMP Demonstration Grants ..... | 16                     | 20               | 16               | 4               |
| Turf Grass Research Grants .....                | 61                     | 61               | 61               | -               |
| <b>Total Agriculture</b>                        | <u>\$ 33,234</u>       | <u>\$ 37,589</u> | <u>\$ 33,840</u> | <u>\$ 3,749</u> |
| <b>Agriculture Utilization Research</b>         |                        |                  |                  |                 |
| Departmental Appropriations .....               | \$ 2,783               | \$ 2,783         | \$ 2,783         | \$ -            |
| <b>Amateur Sports Commission</b>                |                        |                  |                  |                 |
| Departmental Appropriations .....               | \$ 261                 | \$ 261           | \$ 258           | \$ 3            |
| <b>Animal Health Board</b>                      |                        |                  |                  |                 |
| Bovine Tuberculosis Eradication .....           | \$ 2,533               | \$ 2,533         | \$ 2,526         | \$ 7            |
| Chronic Wasting Disease .....                   | 391                    | 391              | 391              | -               |
| Indemnity .....                                 | 47                     | 1                | 1                | -               |
| Johne's Disease Control Program .....           | 104                    | 104              | 104              | -               |
| Livestock & Poultry Health .....                | 2,094                  | 2,094            | 2,082            | 12              |
| <b>Total Animal Health Board</b>                | <u>\$ 5,169</u>        | <u>\$ 5,123</u>  | <u>\$ 5,104</u>  | <u>\$ 19</u>    |
| <b>Architecture Engineering Board</b>           |                        |                  |                  |                 |
| Departmental Appropriations .....               | \$ 966                 | \$ 966           | \$ 605           | \$ 361          |
| <b>Arts Board</b>                               |                        |                  |                  |                 |
| Grants & Subsidies .....                        | \$ 5,333               | \$ 5,333         | \$ 5,333         | \$ -            |
| Operations & Services .....                     | 850                    | 852              | 842              | 10              |
| Regional Arts Councils .....                    | 2,303                  | 2,303            | 2,303            | -               |
| <b>Total Arts Board</b>                         | <u>\$ 8,486</u>        | <u>\$ 8,488</u>  | <u>\$ 8,478</u>  | <u>\$ 10</u>    |
| <b>Asian-Pacific Council</b>                    |                        |                  |                  |                 |
| Departmental Appropriations .....               | \$ 271                 | \$ 271           | \$ 253           | \$ 18           |
| <b>Attorney General</b>                         |                        |                  |                  |                 |
| Departmental Appropriations .....               | \$ 25,775              | \$ 25,775        | \$ 21,181        | \$ 4,594        |
| <b>Barber Examiners Board</b>                   |                        |                  |                  |                 |
| Departmental Appropriations .....               | \$ 274                 | \$ 274           | \$ 234           | \$ 40           |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|  | <u>Original Budget</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u> |
|--|------------------------|-------------------|-------------------|-----------------|
| <b>Black Minnesotans Council</b>           |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 310                 | \$ 312            | \$ 307            | \$ 5            |
| <b>Campaign Finance Board</b>              |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 782                 | \$ 798            | \$ 725            | \$ 73           |
| Public Subsidy - State General .....       | 1,020                  | 1,020             | 1,020             | -               |
| Special Election Subsidy .....             | 38                     | 38                | 38                | -               |
| Tax Checkoff .....                         | <u>2,400</u>           | <u>1,885</u>      | <u>1,885</u>      | <u>-</u>        |
| <b>Total Campaign Finance Board</b>        | <u>\$ 4,240</u>        | <u>\$ 3,741</u>   | <u>\$ 3,668</u>   | <u>\$ 73</u>    |
| <b>Capitol Area Architect</b>              |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 342                 | \$ 342            | \$ 299            | \$ 43           |
| Hubert H Humphrey Memorial .....           | <u>13</u>              | <u>13</u>         | <u>-</u>          | <u>13</u>       |
| <b>Total Capitol Area Architect</b>        | <u>\$ 355</u>          | <u>\$ 355</u>     | <u>\$ 299</u>     | <u>\$ 56</u>    |
| <b>Center for Arts Education</b>           |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 7,283               | \$ 7,322          | \$ 7,322          | \$ -            |
| <b>Chicano Latino Affairs Council</b>      |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 310                 | \$ 310            | \$ 291            | \$ 19           |
| <b>Combative Sports Commission</b>         |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 80                  | \$ 80             | \$ 80             | \$ -            |
| <b>Commerce</b>                            |                        |                   |                   |                 |
| Administrative Services .....              | \$ 4,388               | \$ 4,388          | \$ 4,034          | \$ 354          |
| Appraisal Management Company .....         | 223                    | 223               | 27                | 196             |
| Energy & Telecommunications .....          | 5,379                  | 6,433             | 3,875             | 2,558           |
| Financial Examinations .....               | 7,726                  | 8,078             | 6,400             | 1,678           |
| Market Assurance .....                     | 7,194                  | 7,194             | 5,575             | 1,619           |
| Mortgage Original Individual License ..... | 261                    | 261               | 23                | 238             |
| Portable Electronics .....                 | 39                     | 39                | 7                 | 32              |
| Telecommunications .....                   | <u>1,077</u>           | <u>1,077</u>      | <u>934</u>        | <u>143</u>      |
| <b>Total Commerce</b>                      | <u>\$ 26,287</u>       | <u>\$ 27,693</u>  | <u>\$ 20,875</u>  | <u>\$ 6,818</u> |
| <b>Corrections</b>                         |                        |                   |                   |                 |
| Claims .....                               | \$ 59                  | \$ 59             | \$ 55             | \$ 4            |
| Community Services .....                   | 110,860                | 110,921           | 109,356           | 1,565           |
| Correctional Institutions .....            | 343,882                | 344,508           | 341,544           | 2,964           |
| Operations Support .....                   | <u>21,684</u>          | <u>21,804</u>     | <u>21,377</u>     | <u>427</u>      |
| <b>Total Corrections</b>                   | <u>\$ 476,485</u>      | <u>\$ 477,292</u> | <u>\$ 472,332</u> | <u>\$ 4,960</u> |
| <b>Cosmetologist Examiners Board</b>       |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 1,187               | \$ 1,188          | \$ 1,188          | \$ -            |
| <b>Court of Appeals</b>                    |                        |                   |                   |                 |
| Departmental Appropriations .....          | \$ 10,192              | \$ 10,192         | \$ 10,034         | \$ 158          |

# STATE OF MINNESOTA

## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

|  | <u>Original Budget</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|------------------------|---------------|---------------|-----------------|
| <b>Disability Council</b>                            |                        |               |               |                 |
| Departmental Appropriations .....                    | \$ 583                 | \$ 600        | \$ 588        | \$ 12           |
| <b>Education</b>                                     |                        |               |               |                 |
| Abatement Aid .....                                  | \$ 1,132               | \$ 1,127      | \$ 1,127      | \$ -            |
| Academy of Science .....                             | 41                     | 41            | 41            | -               |
| Adult Basic Education Aid .....                      | 42,732                 | 42,829        | 42,700        | 129             |
| Adults With Disabilities Program .....               | 688                    | 688           | 685           | 3               |
| Advance Placement .....                              | 3,139                  | 3,139         | 3,139         | -               |
| Advance Placement/Int'l Baccalaureate Workshops ...  | 693                    | 693           | 683           | 10              |
| Agriculture Market Value .....                       | 5,528                  | 5,347         | 5,347         | -               |
| Alternative Facilities Bonding .....                 | 18,708                 | 18,708        | 18,708        | -               |
| Board of School Administrators .....                 | 186                    | 186           | 159           | 27              |
| Board of Teaching .....                              | 644                    | 644           | 619           | 25              |
| Border City Disparity .....                          | 995                    | 933           | 933           | -               |
| Bovine Tuberculosis Credit .....                     | 23                     | 78            | 78            | -               |
| Charter School Lease .....                           | 44,938                 | 42,633        | 41,827        | 806             |
| Charter School Startup .....                         | 743                    | 654           | 632           | 22              |
| Children With Disability Aid .....                   | 1,895                  | 1,344         | 1,344         | -               |
| College Urban Education Concordia .....              | 528                    | 642           | 556           | 86              |
| Community Education Aid .....                        | 473                    | 463           | 463           | -               |
| 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           | 163           | 2               |
| Compliance Revenue - ISD 833 .....                   | 65                     | 65            | 65            | -               |
| Concurrent Enrollment Program .....                  | 2,000                  | 2,000         | 732           | 1,268           |
| Consolidation Aid .....                              | 576                    | 593           | 593           | -               |
| Court-Placed Special Education Revenue .....         | 78                     | 78            | 78            | -               |
| Debt Service Aid .....                               | 8,204                  | 8,204         | 8,204         | -               |
| Deferred Maintenance Aid .....                       | 2,146                  | 2,191         | 2,191         | -               |
| Disaster Enrollment Impact Aid .....                 | -                      | 30            | 30            | -               |
| Disaster Relief Facilities Grants .....              | 12                     | 486           | 486           | -               |
| Disaster Relief Operating Grants .....               | 13                     | 316           | 316           | -               |
| Disparity Reduction .....                            | 8,584                  | 7,693         | 7,693         | -               |
| Duluth Children's Museum .....                       | 50                     | 50            | 50            | -               |
| Early Child Family Education .....                   | 21,460                 | 21,177        | 21,177        | -               |
| Early Child Literacy - Minnesota Reading Corps ..... | 1,375                  | 1,375         | 1,375         | -               |
| Early Childhood Tribal School .....                  | 68                     | 68            | 68            | -               |
| Educate Parents Partnership .....                    | 75                     | 75            | 52            | 23              |
| Education Agency Operations .....                    | 20,058                 | 20,098        | 19,310        | 788             |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|   | <u>Original Budget</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|------------------------|---------------|---------------|-----------------|
| Education Planning & Assessment System .....        | 829                    | 935           | 931           | 4               |
| Electronic Library for Minnesota .....              | 900                    | 900           | 900           | -               |
| Equity Telecommunication Access .....               | 3,750                  | 3,750         | 3,750         | -               |
| Foundation for Student Organization .....           | 124                    | 124           | 124           | -               |
| GED Tests .....                                     | 125                    | 125           | 125           | -               |
| General Education .....                             | 4,776,884              | 4,832,264     | 4,832,262     | 2               |
| Head Start .....                                    | 20,100                 | 20,100        | 19,280        | 820             |
| Health & Developmental Screening .....              | 3,425                  | 3,434         | 3,434         | -               |
| Health & Safety Aid .....                           | 135                    | 135           | 135           | -               |
| Hearing Impaired Adults .....                       | 70                     | 70            | -             | 70              |
| Homestead & Disaster Credit .....                   | 3                      | 39            | 39            | -               |
| Indian Teacher Preparedness Grants .....            | 190                    | 190           | 188           | 2               |
| Integration Aid .....                               | 61,782                 | 61,604        | 61,481        | 123             |
| Inter-District Desegregation Transport .....        | 17,582                 | 13,393        | 13,393        | -               |
| International Baccalaureate .....                   | 1,002                  | 1,002         | 1,002         | -               |
| Kindergarten Entrance Assessment .....              | 337                    | 337           | 296           | 41              |
| Kindergarten Milk .....                             | 1,126                  | 1,063         | 1,063         | -               |
| Lancaster Loss of Sparsity Revenue .....            | 100                    | 100           | 100           | -               |
| Local Option Abatement Credit .....                 | 48                     | 48            | 48            | -               |
| Local Option Disaster Credit .....                  | 2                      | 2             | 2             | -               |
| Magnet School & Program Grants .....                | 750                    | 750           | 737           | 13              |
| Math Science Teacher Centers .....                  | 750                    | 750           | 742           | 8               |
| Minnesota Children's Museum .....                   | 260                    | 260           | 260           | -               |
| Multicounty Multi-Type Library .....                | 1,261                  | 1,261         | 1,261         | -               |
| Non-Public Pupil Aid .....                          | 16,157                 | 16,213        | 15,810        | 403             |
| Non-Public Pupil Transport .....                    | 19,729                 | 19,387        | 19,387        | -               |
| One Room Schoolhouse .....                          | 65                     | 65            | 65            | -               |
| Out of State Tuition .....                          | 250                    | 250           | 250           | -               |
| Prior Year Real Credit .....                        | 11                     | 13            | 13            | -               |
| Public Library Basic Grants .....                   | 13,162                 | 13,162        | 13,162        | -               |
| Pupil Transportation Grants .....                   | 14                     | 384           | 384           | -               |
| Regional Library Telecommunications .....           | 2,231                  | 2,231         | 2,231         | -               |
| Residential Market Value .....                      | 52,145                 | 55,061        | 55,061        | -               |
| School Age Care Aid .....                           | 1                      | 1             | 1             | -               |
| School Breakfast .....                              | 5,147                  | 4,856         | 4,856         | -               |
| School Lunch Aid .....                              | 13,069                 | 12,378        | 12,030        | 348             |
| School Readiness Program .....                      | 9,792                  | 9,792         | 9,770         | 22              |
| Special Education Aid .....                         | 749,248                | 749,414       | 749,329       | 85              |
| Special Education Excess Cost .....                 | 108,410                | 108,444       | 108,417       | 27              |
| Statewide Testing .....                             | 15,150                 | 15,150        | 15,150        | -               |
| Student Organization - Agriculture Occupation ..... | 131                    | 131           | 131           | -               |
| Student Organization - Business Occupation .....    | 84                     | 84            | 84            | -               |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|  | <u>Original Budget</u>     | <u>Budget</u>              | <u>Actual</u>              | <u>Variance</u>        |
|--|----------------------------|----------------------------|----------------------------|------------------------|
| 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 .....                       | 2,072                      | 2,072                      | 2,049                      | 23                     |
| Summer Food Service Replacement .....              | 150                        | 150                        | 134                        | 16                     |
| Transport Enrollment Options .....                 | 52                         | 29                         | 29                         | -                      |
| Travel Home Base .....                             | 282                        | 324                        | 324                        | -                      |
| Tribal Contract Schools .....                      | 2,119                      | 1,958                      | 1,958                      | -                      |
| Youth Works .....                                  | <u>900</u>                 | <u>900</u>                 | <u>900</u>                 | <u>-</u>               |
| <b>Total Education</b>                             | <b><u>\$ 6,092,252</u></b> | <b><u>\$ 6,142,229</u></b> | <b><u>\$ 6,137,033</u></b> | <b><u>\$ 5,196</u></b> |
| <b>Emergency Medical Services Board</b>            |                            |                            |                            |                        |
| Departmental Appropriations .....                  | \$ 2,176                   | \$ 2,178                   | \$ 2,176                   | \$ 2                   |
| Longevity Awards .....                             | <u>622</u>                 | <u>696</u>                 | <u>696</u>                 | <u>-</u>               |
| <b>Total Emergency Medical Services Board</b>      | <b><u>\$ 2,798</u></b>     | <b><u>\$ 2,874</u></b>     | <b><u>\$ 2,872</u></b>     | <b><u>\$ 2</u></b>     |
| <b>Employment &amp; Economic Development</b>       |                            |                            |                            |                        |
| Administration .....                               | \$ 1,244                   | \$ 1,244                   | \$ 1,185                   | \$ 59                  |
| Advocating Change Together .....                   | 150                        | 150                        | 150                        | -                      |
| Bio-Business Alliance of Minnesota .....           | 475                        | 475                        | 475                        | -                      |
| Bio-Science Business Marketing Program .....       | 25                         | 25                         | 25                         | -                      |
| Business & Community Development .....             | 8,659                      | 9,793                      | 7,797                      | 1,996                  |
| Employment & Economic Wage Incentive .....         | 125                        | 125                        | 125                        | -                      |
| Employment Opportunity Disabled .....              | 100                        | 100                        | 100                        | -                      |
| Extended Employment .....                          | 5,416                      | 5,751                      | 5,751                      | -                      |
| Extended Employment - Center for Deaf .....        | 145                        | 145                        | 145                        | -                      |
| Independent Living Services St Paul .....          | 2,261                      | 2,261                      | 2,261                      | -                      |
| Lifetrack .....                                    | 100                        | 100                        | 100                        | -                      |
| Mental Illness - Support Employment .....          | 1,836                      | 1,836                      | 1,591                      | 245                    |
| Metro Economic Development Association .....       | 105                        | 105                        | 105                        | -                      |
| Minnesota Inventors Congress .....                 | 50                         | 50                         | 50                         | -                      |
| Minnesota Investment Flood .....                   | -                          | 7,000                      | 5,854                      | 1,146                  |
| Minnesota Technology .....                         | 475                        | 475                        | 475                        | -                      |
| Northern Connections .....                         | 150                        | 150                        | 150                        | -                      |
| Office of Science & Technology .....               | 111                        | 48                         | 48                         | -                      |
| Rehabilitant Services State .....                  | 8,800                      | 8,800                      | 8,800                      | -                      |
| Services for the Blind State .....                 | 5,778                      | 5,778                      | 5,778                      | -                      |
| Twin Cities Rise .....                             | 350                        | 350                        | 350                        | -                      |
| Women Venture .....                                | 200                        | 200                        | 200                        | -                      |
| Workforce Development .....                        | <u>7,006</u>               | <u>15,451</u>              | <u>12,914</u>              | <u>2,537</u>           |
| <b>Total Employment &amp; Economic Development</b> | <b><u>\$ 43,561</u></b>    | <b><u>\$ 60,412</u></b>    | <b><u>\$ 54,429</u></b>    | <b><u>\$ 5,983</u></b> |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|  | <u>Original Budget</u> | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u> |
|--|------------------------|------------------|------------------|-----------------|
| <b>Explore Minnesota Tourism</b>                 |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 9,376               | \$ 9,549         | \$ 8,853         | \$ 696          |
| Minnesota Film Board .....                       | 325                    | 325              | 325              | -               |
| Minnesota Film Board Jobs Program .....          | 537                    | 537              | 537              | -               |
| Upper Minnesota Film Office .....                | <u>12</u>              | <u>12</u>        | <u>12</u>        | <u>-</u>        |
| <b>Total Explore Minnesota Tourism</b>           | <b>\$ 10,250</b>       | <b>\$ 10,423</b> | <b>\$ 9,727</b>  | <b>\$ 696</b>   |
| <b>Faribault Academies</b>                       |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 11,938              | \$ 11,996        | \$ 11,996        | \$ -            |
| <b>Governors Office</b>                          |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 3,841               | \$ 3,816         | \$ 3,516         | \$ 300          |
| Necessary Expenses .....                         | <u>9</u>               | <u>9</u>         | <u>3</u>         | <u>6</u>        |
| <b>Total Governors Office</b>                    | <b>\$ 3,850</b>        | <b>\$ 3,825</b>  | <b>\$ 3,519</b>  | <b>\$ 306</b>   |
| <b>Health</b>                                    |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 471                 | \$ 722           | \$ 669           | \$ 53           |
| Advanced Life Support Program .....              | 377                    | 377              | 377              | -               |
| Colorectal Screening .....                       | 67                     | 135              | -                | 135             |
| Community & Family Health Promotion .....        | 40,631                 | 40,204           | 39,669           | 535             |
| Families With Deaf Children (CFH) .....          | 284                    | 284              | 284              | -               |
| Health Protection .....                          | 12,815                 | 12,839           | 12,765           | 74              |
| Minority & Multicultural Health .....            | 5,648                  | 6,049            | 6,049            | -               |
| Policy Quality & Compliance .....                | 7,817                  | 7,828            | 7,726            | 102             |
| Unlicensed Health Care Practice .....            | <u>74</u>              | <u>74</u>        | <u>58</u>        | <u>16</u>       |
| <b>Total Health</b>                              | <b>\$ 68,184</b>       | <b>\$ 68,512</b> | <b>\$ 67,597</b> | <b>\$ 915</b>   |
| <b>Historical Society</b>                        |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 22,017              | \$ 22,017        | \$ 22,017        | \$ -            |
| City Eveleth - Hockey Hall of Fame .....         | 75                     | 75               | 75               | -               |
| FarmAmerica .....                                | 128                    | 128              | 128              | -               |
| Flood Disaster Relief .....                      | -                      | 120              | 100              | 20              |
| Historic Structure Grants .....                  | 1,500                  | 548              | -                | 548             |
| Minnesota International Center .....             | <u>43</u>              | <u>43</u>        | <u>43</u>        | <u>-</u>        |
| <b>Total Historical Society</b>                  | <b>\$ 23,763</b>       | <b>\$ 22,931</b> | <b>\$ 22,363</b> | <b>\$ 568</b>   |
| <b>Housing Finance Agency</b>                    |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 40,972              | \$ 44,972        | \$ 44,972        | \$ -            |
| <b>Human Rights</b>                              |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 3,415               | \$ 3,417         | \$ 3,374         | \$ 43           |
| <b>Human Services</b>                            |                        |                  |                  |                 |
| Departmental Appropriations .....                | \$ 961,410             | \$ 1,017,024     | \$ 947,112       | \$ 69,912       |
| Aging & Adult Services Grants .....              | 11,712                 | 10,795           | 10,792           | 3               |
| Chemical Dependency Non-Entitlement Grants ..... | <u>1,336</u>           | <u>1,336</u>     | <u>1,293</u>     | <u>43</u>       |

**STATE OF MINNESOTA**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

|  | <u>Original Budget</u> | <u>Budget</u>       | <u>Actual</u>       | <u>Variance</u>   |
|--|------------------------|---------------------|---------------------|-------------------|
| Child & Community Services Grants .....              | 49,292                 | 49,292              | 49,292              | -                 |
| Child Care Development Grants .....                  | 1,487                  | 1,487               | 1,455               | 32                |
| Child Mental Health Grants .....                     | 17,207                 | 17,504              | 17,504              | -                 |
| Child Support Enforce Grants .....                   | 2,156                  | 2,156               | 2,156               | -                 |
| Children & Economic Assistance Grants .....          | 15,144                 | 14,843              | 14,698              | 145               |
| Children Services Grants .....                       | 11,409                 | 10,953              | 10,758              | 195               |
| Deaf & Hard of Hearing Grants .....                  | 1,917                  | 1,609               | 1,592               | 17                |
| GAMC CCDS Payments .....                             | 65,500                 | 43,667              | 43,667              | -                 |
| GAMC Uncompensated Care .....                        | 28,462                 | 28,900              | 15,070              | 13,830            |
| Health Care Grants .....                             | 51,875                 | 17,578              | 17,423              | 155               |
| Medical Assistance Grants .....                      | 3,476,744              | 3,206,252           | 3,038,092           | 168,160           |
| Mental Health Grants .....                           | 69,821                 | 71,943              | 71,643              | 300               |
| Other Continuing Care Grants .....                   | 28,647                 | 29,883              | 29,687              | 196               |
| Other Health Care Grants .....                       | 295                    | 295                 | 285                 | 10                |
| Support Services Grants .....                        | <u>12,498</u>          | <u>12,498</u>       | <u>12,477</u>       | <u>21</u>         |
| <b>Total Human Services</b>                          | <b>\$ 4,806,912</b>    | <b>\$ 4,538,015</b> | <b>\$ 4,284,996</b> | <b>\$ 253,019</b> |
| <b>Humanities Commission</b>                         |                        |                     |                     |                   |
| Departmental Appropriations .....                    | \$ 250                 | \$ 250              | \$ 250              | \$ -              |
| <b>Indian Affairs Council</b>                        |                        |                     |                     |                   |
| Departmental Appropriations .....                    | \$ 500                 | \$ 505              | \$ 471              | \$ 34             |
| Indian Burial Sites .....                            | <u>41</u>              | <u>41</u>           | <u>36</u>           | <u>5</u>          |
| <b>Total Indian Affairs Council</b>                  | <b>\$ 541</b>          | <b>\$ 546</b>       | <b>\$ 507</b>       | <b>\$ 39</b>      |
| <b>Investment Board</b>                              |                        |                     |                     |                   |
| Departmental Appropriations .....                    | \$ 146                 | \$ 146              | \$ 146              | \$ -              |
| <b>Iron Range Resources &amp; Rehab Agency</b>       |                        |                     |                     |                   |
| Supplemental Occupation Tax Environmental .....      | \$ 457                 | \$ 457              | \$ 457              | \$ -              |
| Taconite Production .....                            | <u>2,850</u>           | <u>2,305</u>        | <u>2,305</u>        | <u>-</u>          |
| <b>Total Iron Range Resources &amp; Rehab Agency</b> | <b>\$ 3,307</b>        | <b>\$ 2,762</b>     | <b>\$ 2,762</b>     | <b>\$ -</b>       |
| <b>Judicial Standards Board</b>                      |                        |                     |                     |                   |
| Departmental Appropriations .....                    | \$ 349                 | \$ 349              | \$ 330              | \$ 19             |
| Judicial Standard Investigation & Hearing .....      | <u>128</u>             | <u>128</u>          | <u>128</u>          | <u>-</u>          |
| <b>Total Judicial Standards Board</b>                | <b>\$ 477</b>          | <b>\$ 477</b>       | <b>\$ 458</b>       | <b>\$ 19</b>      |
| <b>Labor and Industry</b>                            |                        |                     |                     |                   |
| Departmental Appropriations .....                    | \$ 959                 | \$ 959              | \$ 820              | \$ 139            |
| <b>Legislative Auditor</b>                           |                        |                     |                     |                   |
| Departmental Appropriations .....                    | \$ 6,051               | \$ 5,691            | \$ 5,643            | \$ 48             |
| <b>Legislature</b>                                   |                        |                     |                     |                   |
| House of Representatives .....                       | \$ 31,066              | \$ 30,106           | \$ 30,106           | \$ -              |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|  | Original Budget  | Budget           | Actual           | Variance        |
|--|------------------|------------------|------------------|-----------------|
| LCC - Small Business Study .....                     | 65               | 65               | 65               | -               |
| Legislative Coordinating Commission .....            | 2,995            | 2,723            | 2,601            | 122             |
| Legislative Reference Library .....                  | 1,374            | 1,365            | 1,365            | -               |
| Revisor of Statutes .....                            | 6,436            | 6,051            | 5,874            | 177             |
| Senate .....   | <u>23,668</u>    | <u>21,798</u>    | <u>21,796</u>    | <u>2</u>        |
| <b>Total Legislature</b>                             | <b>\$ 65,604</b> | <b>\$ 62,108</b> | <b>\$ 61,807</b> | <b>\$ 301</b>   |
| <b>Mediation Services</b>                            |                  |                  |                  |                 |
| Departmental Appropriations .....                    | \$ 1,517         | \$ 1,526         | \$ 1,522         | \$ 4            |
| Cooperation Labor Management Grants .....            | <u>69</u>        | <u>69</u>        | <u>69</u>        | <u>-</u>        |
| <b>Total Mediation Services</b>                      | <b>\$ 1,586</b>  | <b>\$ 1,595</b>  | <b>\$ 1,591</b>  | <b>\$ 4</b>     |
| <b>Metropolitan Council Transport</b>                |                  |                  |                  |                 |
| Metro Rail Operations .....                          | \$ 5,174         | \$ 5,174         | \$ 5,174         | \$ -            |
| Metro Transit Assistance .....                       | 43,971           | 43,939           | 43,939           | -               |
| Transit Programs .....                               | <u>3,484</u>     | <u>3,484</u>     | <u>3,484</u>     | <u>-</u>        |
| <b>Total Metropolitan Council Transport</b>          | <b>\$ 52,629</b> | <b>\$ 52,597</b> | <b>\$ 52,597</b> | <b>\$ -</b>     |
| <b>Military Affairs</b>                              |                  |                  |                  |                 |
| Enlistment Incentives .....                          | \$ 11,756        | \$ 11,756        | \$ 10,013        | \$ 1,743        |
| General Support .....                                | 2,900            | 2,874            | 2,665            | 209             |
| Maintenance Training Facilities .....                | 7,663            | 7,674            | 7,423            | 251             |
| Military Forces Emergency .....                      | 1,125            | 1,125            | 1,125            | -               |
| Re-Integration Program .....                         | 959              | 959              | 52               | 907             |
| Starbase New Facility .....                          | <u>77</u>        | <u>77</u>        | <u>-</u>         | <u>77</u>       |
| <b>Total Military Affairs</b>                        | <b>\$ 24,480</b> | <b>\$ 24,465</b> | <b>\$ 21,278</b> | <b>\$ 3,187</b> |
| <b>Minnesota Conservation Corps</b>                  |                  |                  |                  |                 |
| Departmental Appropriations .....                    | \$ 455           | \$ 455           | \$ 455           | \$ -            |
| <b>Minnesota Management &amp; Budget (MMB)</b>       |                  |                  |                  |                 |
| Departmental Appropriations .....                    | \$ 162           | \$ 161           | \$ 161           | \$ -            |
| ARRA - Monitoring & Finance Control .....            | 254              | 254              | 63               | 191             |
| ARRA - Oversight & Reporting .....                   | 255              | 256              | 166              | 90              |
| Fiscal Note Study - DHS .....                        | -                | 49               | 49               | -               |
| Local Impact Notes .....                             | 207              | 207              | 205              | 2               |
| MRP Debt Service Account .....                       | 4,266            | 4,266            | 3,062            | 1,204           |
| Statewide Services .....                             | <u>19,968</u>    | <u>20,598</u>    | <u>20,522</u>    | <u>76</u>       |
| <b>Total Minnesota Management &amp; Budget (MMB)</b> | <b>\$ 25,112</b> | <b>\$ 25,791</b> | <b>\$ 24,228</b> | <b>\$ 1,563</b> |
| <b>Minnesota State Retirement System</b>             |                  |                  |                  |                 |
| Departmental Appropriations .....                    | \$ 2,405         | \$ 3,097         | \$ 3,097         | \$ -            |
| <b>MMB Debt Service</b>                              |                  |                  |                  |                 |
| Bond Sale .....                                      | \$ 398,799       | \$ 398,799       | \$ 398,799       | \$ -            |
| Certificate of Indebtedness .....                    | 2,319            | 2,319            | 2,319            | -               |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|   | <u>Original Budget</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u> |
|---|------------------------|-------------------|-------------------|-----------------|
| Minnesota Housing Finance Agency .....                | 2,398                  | 2,398             | 2,398             | -               |
| University of Minnesota Stadium .....                 | <u>10,250</u>          | <u>10,250</u>     | <u>10,250</u>     | -               |
| <b>Total MMB Debt Service</b>                         | <b>\$ 413,766</b>      | <b>\$ 413,766</b> | <b>\$ 413,766</b> | <b>\$ -</b>     |
| <b>MMB Higher Education</b>                           |                        |                   |                   |                 |
| Mayo Family & Residency .....                         | \$ 686                 | \$ 686            | \$ 686            | \$ -            |
| Mayo Medical School .....                             | <u>665</u>             | <u>665</u>        | <u>665</u>        | -               |
| <b>Total MMB Higher Education</b>                     | <b>\$ 1,351</b>        | <b>\$ 1,351</b>   | <b>\$ 1,351</b>   | <b>\$ -</b>     |
| <b>MMB Intergovernmental Aids</b>                     |                        |                   |                   |                 |
| First Class Cities Teachers Aid .....                 | \$ 18,627              | \$ 18,627         | \$ 18,627         | \$ -            |
| Minneapolis Employee Retirement .....                 | 9,000                  | 9,000             | 9,000             | -               |
| Public Defender Costs .....                           | <u>500</u>             | <u>500</u>        | <u>392</u>        | <u>108</u>      |
| <b>Total MMB Intergovernmental Aids</b>               | <b>\$ 28,127</b>       | <b>\$ 28,127</b>  | <b>\$ 28,019</b>  | <b>\$ 108</b>   |
| <b>MMB Non-Operating</b>                              |                        |                   |                   |                 |
| Departmental Appropriations .....                     | \$ 605,494             | \$ 605,494        | \$ 605,494        | \$ -            |
| CMIA Interest Liability .....                         | 2                      | 2                 | 2                 | -               |
| General Purposes Contingent .....                     | 500                    | 339               | -                 | 339             |
| Police State Aid - DNR/Public Safety .....            | 7,889                  | 5,435             | 4,378             | 1,057           |
| Tort Claims .....                                     | <u>322</u>             | <u>322</u>        | <u>-</u>          | <u>322</u>      |
| <b>Total MMB Non-Operating</b>                        | <b>\$ 614,207</b>      | <b>\$ 611,592</b> | <b>\$ 609,874</b> | <b>\$ 1,718</b> |
| <b>MMB Treasury Non-Operating</b>                     |                        |                   |                   |                 |
| Departmental Appropriations .....                     | \$ 22                  | \$ 22             | \$ 22             | \$ -            |
| <b>Natural Resources</b>                              |                        |                   |                   |                 |
| Departmental Appropriations .....                     | \$ 7,098               | \$ 8,067          | \$ 8,067          | \$ -            |
| Disaster 1648 2006 Flood Match .....                  | 1                      | 1                 | 1                 | -               |
| Disaster 1830 Flood Storm Match .....                 | 5                      | 5                 | 5                 | -               |
| Disaster Relief - 1941 Match .....                    | 7                      | 7                 | 7                 | -               |
| Ecological - St Paul Steam Facility Study .....       | 33                     | 33                | 33                | -               |
| Ecological Services .....                             | 4,062                  | 4,073             | 4,061             | 12              |
| Emergency Fire Fighting Account .....                 | 7,175                  | 7,179             | 7,179             | -               |
| Enforcement Natural Resources Laws & Rules .....      | 2,086                  | 2,090             | 2,084             | 6               |
| Enforcement Wetland Conservation - BWSR .....         | 100                    | 100               | 95                | 5               |
| Fish & Wildlife - Prairie Wetlands .....              | 270                    | 270               | 253               | 17              |
| Flood Response Disaster Relief 1941 .....             | -                      | 3,630             | 407               | 3,223           |
| Forest Inventory Format University of Minnesota ..... | 197                    | 197               | 197               | -               |
| Forest Management .....                               | 16,819                 | 25,619            | 25,615            | 4               |
| Forestry - Forist .....                               | 406                    | 406               | 406               | -               |
| Harmful Invasive Species .....                        | 2,335                  | 2,361             | 2,330             | 31              |
| Iron Ore Cooperative Agreement .....                  | 60                     | 106               | 106               | -               |
| Land & Minerals Resource Management .....             | 3,052                  | 3,052             | 2,954             | 98              |
| Leech Lake Band Grants .....                          | 5                      | 5                 | 5                 | -               |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|   | <u>Original Budget</u> | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u> |
|---|------------------------|------------------|------------------|-----------------|
| Mineral Cooperative Environmental Research .....  | 145                    | 145              | 145              | -               |
| Mining Permit Issue Costs .....                   | 685                    | 685              | 590              | 95              |
| Minnesota Forest Resources Council .....          | 820                    | 820              | 820              | -               |
| Mississippi Headwaters Grants .....               | 53                     | 53               | 53               | -               |
| Operations Support .....                          | 1,674                  | 1,677            | 1,636            | 41              |
| Parks & Recreation Management .....               | 18,661                 | 18,676           | 18,676           | -               |
| Parks & Trails Program .....                      | 1,841                  | 1,861            | 1,861            | -               |
| Red River Flood Damage Grants .....               | 264                    | 264              | 264              | -               |
| Water Resources Management .....                  | 10,546                 | 10,570           | 10,543           | 27              |
| Waters - Underground Gas Storage .....            | 3                      | 3                | 3                | -               |
| Wildlife Health - Bovine Tuberculosis .....       | 376                    | 376              | 376              | -               |
| <b>Total Natural Resources</b>                    | <u>\$ 78,779</u>       | <u>\$ 92,331</u> | <u>\$ 88,772</u> | <u>\$ 3,559</u> |
| <b>Office of Enterprise Technology</b>            |                        |                  |                  |                 |
| Enterprise IT Security .....                      | \$ 4,673               | \$ 4,673         | \$ 4,570         | \$ 103          |
| Enterprise Planning & Management .....            | 1,455                  | 1,452            | 1,325            | 127             |
| <b>Total Office of Enterprise Technology</b>      | <u>\$ 6,128</u>        | <u>\$ 6,125</u>  | <u>\$ 5,895</u>  | <u>\$ 230</u>   |
| <b>Office of Higher Education</b>                 |                        |                  |                  |                 |
| Departmental Appropriations .....                 | \$ 159,300             | \$ 158,839       | \$ 157,637       | \$ 1,202        |
| <b>Ombudsman for MH/MR</b>                        |                        |                  |                  |                 |
| Departmental Appropriations .....                 | \$ 1,854               | \$ 1,854         | \$ 1,634         | \$ 220          |
| <b>Ombudsperson for Families</b>                  |                        |                  |                  |                 |
| Departmental Appropriations .....                 | \$ 265                 | \$ 265           | \$ 265           | \$ -            |
| <b>Pollution Control Agency</b>                   |                        |                  |                  |                 |
| Administrative Support .....                      | \$ 1,205               | \$ 1,205         | \$ 1,203         | \$ 2            |
| Clean Water Partnership Grants .....              | 2,234                  | 2,234            | 2,234            | -               |
| Community Technical Assistance .....              | 342                    | 342              | 319              | 23              |
| County Feedlot Grant Program .....                | 2,142                  | 2,142            | 2,142            | -               |
| Multimedia .....                                  | 725                    | 725              | 712              | 13              |
| River Watch Program .....                         | 50                     | 50               | 50               | -               |
| SSTS Inventory Grants .....                       | 350                    | 350              | 311              | 39              |
| Stormwater Management .....                       | 354                    | 354              | 338              | 16              |
| Subsurface Sewage Treatment Systems Program ..... | 377                    | 377              | 369              | 8               |
| Water .....                                       | 1,604                  | 1,604            | 1,604            | -               |
| <b>Total Pollution Control Agency</b>             | <u>\$ 9,383</u>        | <u>\$ 9,383</u>  | <u>\$ 9,282</u>  | <u>\$ 101</u>   |
| <b>Private Detectives Board</b>                   |                        |                  |                  |                 |
| Departmental Appropriations .....                 | \$ 151                 | \$ 151           | \$ 95            | \$ 56           |
| <b>Public Defense Board</b>                       |                        |                  |                  |                 |
| Departmental Appropriations .....                 | \$ 66,500              | \$ 66,469        | \$ 66,245        | \$ 224          |

**STATE OF MINNESOTA**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

|  | <u>Original Budget</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u> |
|--|------------------------|-------------------|-------------------|-----------------|
| <b>Public Facilities Authority</b>                       |                        |                   |                   |                 |
| Departmental Appropriations .....                        | \$ 86                  | \$ 88             | \$ 88             | \$ -            |
| <b>Public Safety</b>                                     |                        |                   |                   |                 |
| 3304 EM Red River Flood 09 97.036 .....                  | \$ -                   | \$ 15             | \$ 15             | \$ -            |
| Administration & Related Services .....                  | 408                    | 408               | 388               | 20              |
| Administration Theft Reimbursement .....                 | 792                    | 792               | 792               | -               |
| Body Armor Reimbursement .....                           | 517                    | 517               | 517               | -               |
| Criminal Apprehension .....                              | 42,254                 | 42,361            | 41,784            | 577             |
| Disaster Relief 1717 State Match .....                   | 108                    | 108               | 105               | 3               |
| Disaster Relief 1830 Public Assistance State Match ..... | 1,600                  | 1,982             | 1,982             | -               |
| Disaster Relief 1900 Public Assistance Match .....       | 1,710                  | 1,710             | 1,710             | -               |
| Disaster Relief 1921 Public Assistance State Match ..... | 5,200                  | 5,200             | 2,379             | 2,821           |
| Disaster Relief 1941 Public Assistance Match .....       | -                      | 10,000            | 5,939             | 4,061           |
| Emergency Management .....                               | 2,050                  | 1,860             | 1,830             | 30              |
| Gambling Enforcement .....                               | 1,654                  | 1,654             | 1,537             | 117             |
| IT Security & Disaster Recovery .....                    | 1,517                  | 1,516             | 1,516             | -               |
| Medical Response Pilot .....                             | 245                    | 245               | 187               | 58              |
| Office of Justice Programs .....                         | 34,614                 | 34,616            | 34,564            | 52              |
| Peace Officer Benefit Account .....                      | 1,698                  | 1,698             | 1,509             | 189             |
| State Patrol .....                                       | 3,572                  | 3,572             | 3,262             | 310             |
| Vehicle Crimes Unit .....                                | 12                     | 12                | 12                | -               |
| <b>Total Public Safety</b>                               | <b>\$ 97,951</b>       | <b>\$ 108,266</b> | <b>\$ 100,028</b> | <b>\$ 8,238</b> |
| <b>Public Utilities Commission</b>                       |                        |                   |                   |                 |
| Departmental Appropriations .....                        | \$ 5,905               | \$ 5,906          | \$ 5,147          | \$ 759          |
| <b>Revenue</b>   |                        |                   |                   |                 |
| Departmental Appropriations .....                        | \$ 6,727               | \$ 6,727          | \$ 6,261          | \$ 466          |
| Accounts Receivable Initiative .....                     | 1,745                  | 1,745             | 1,615             | 130             |
| Accounts Receivable Management .....                     | 25,381                 | 25,601            | 23,545            | 2,056           |
| Integrated Tax System .....                              | 853                    | 853               | 749               | 104             |
| Outstate Collection Delinquent Tax .....                 | 900                    | 471               | 471               | -               |
| Revenue Administration .....                             | 100,197                | 100,836           | 96,137            | 4,699           |
| Revenue Recording Fee .....                              | 300                    | 567               | 567               | -               |
| Seized Property .....                                    | 700                    | 700               | -                 | 700             |
| Tax Expenditure Report .....                             | 60                     | 60                | 41                | 19              |
| Tax System Management Initiative .....                   | 5,954                  | 5,958             | 4,925             | 1,033           |
| <b>Total Revenue</b>                                     | <b>\$ 142,817</b>      | <b>\$ 143,518</b> | <b>\$ 134,311</b> | <b>\$ 9,207</b> |
| <b>Revenue Intergovernmental Payments</b>                |                        |                   |                   |                 |
| Agricultural Market Value Credits .....                  | \$ 19,034              | \$ 18,097         | \$ 18,097         | \$ -            |
| Amortization State Aid .....                             | 4,969                  | 4,886             | 4,886             | -               |
| Border City Reimbursement .....                          | 13                     | 18                | 18                | -               |

# STATE OF MINNESOTA

## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

|   | <u>Original Budget</u> | <u>Budget</u>       | <u>Actual</u>       | <u>Variance</u> |
|---|------------------------|---------------------|---------------------|-----------------|
| Bovine Tuberculosis Credit .....                | 400                    | 332                 | 332                 | -               |
| City of St Charles Aid .....                    | 50                     | 50                  | 50                  | -               |
| County Program Aid .....                        | 231,889                | 164,935             | 164,935             | -               |
| Disaster Credit .....                           | 40                     | 63                  | 63                  | -               |
| Disparity Reduction Aid .....                   | 10,915                 | 10,090              | 10,090              | -               |
| Disparity Reduction Credit .....                | 4,858                  | 4,185               | 4,185               | -               |
| DNR - PILT Payments .....                       | 21,777                 | 21,777              | 21,777              | -               |
| Fire State Aid .....                            | 22,115                 | 22,465              | 22,465              | -               |
| Firefighter Relief Association .....            | 610                    | 627                 | 627                 | -               |
| Forest Land Tax Credit .....                    | 9,175                  | 5,710               | 5,710               | -               |
| Indian Casino Aid .....                         | 669                    | 1,002               | 1,002               | -               |
| Insurance Surcharge .....                       | 2,499                  | 2,583               | 2,583               | -               |
| Iron Ore Production Replacement Aid .....       | 3,880                  | 4,498               | 4,498               | -               |
| Local Government Aids .....                     | 518,396                | 426,345             | 426,345             | -               |
| Local Option Disaster Abatement .....           | 40                     | 184                 | 184                 | -               |
| Mahnomen Property Tax Reimbursement .....       | 600                    | 600                 | 600                 | -               |
| Ottertail County Flood Aid .....                | 200                    | 200                 | 200                 | -               |
| PERA Rate Increase Aid .....                    | 14,391                 | 14,384              | 14,384              | -               |
| Police State Aid .....                          | 59,931                 | 56,957              | 56,957              | -               |
| Political Contribution Refund .....             | 6,110                  | 6                   | 6                   | -               |
| Prior Year Credit (Real & Mfg) .....            | 113                    | 17                  | 17                  | -               |
| Prior Year Market Value Credits .....           | 716                    | 551                 | 551                 | -               |
| Property Tax Refunds .....                      | 309,300                | 297,617             | 297,617             | -               |
| Property Tax Targeting Refund .....             | 3,630                  | 2,855               | 2,855               | -               |
| Renters Property Tax Refund .....               | 189,400                | 145,563             | 145,563             | -               |
| Residential Market Value Credits (MH) .....     | 1,748                  | 1,640               | 1,640               | -               |
| Residential Market Value Credits (Real) .....   | 111,663                | 91,626              | 91,626              | -               |
| Senior Citizen Deferral .....                   | 790                    | 904                 | 904                 | -               |
| Supplemental Amortization State Aid .....       | 829                    | 1,000               | 1,000               | -               |
| Supplemental TAC Homestead Credit .....         | 5,791                  | 5,776               | 5,776               | -               |
| Tax Refund Interest .....                       | 14,000                 | 15,832              | 15,832              | -               |
| TIF Market Value Credit .....                   | 4,113                  | 2,842               | 2,842               | -               |
| Utility Value Transition Aid .....              | 3,024                  | 3,024               | 3,024               | -               |
| Wetland Credits .....                           | 7                      | 9                   | 9                   | -               |
| <b>Total Revenue Intergovernmental Payments</b> | <b>\$ 1,577,685</b>    | <b>\$ 1,329,250</b> | <b>\$ 1,329,250</b> | <b>\$ -</b>     |
| <b>Science &amp; Technology Authority</b>       |                        |                     |                     |                 |
| Departmental Appropriations .....               | \$ 272                 | \$ 383              | \$ 358              | \$ 25           |
| <b>Science Museum</b>                           |                        |                     |                     |                 |
| Departmental Appropriations .....               | \$ 1,187               | \$ 1,187            | \$ 1,187            | \$ -            |
| <b>Secretary of State</b>                       |                        |                     |                     |                 |
| Departmental Appropriations .....               | \$ 6,000               | \$ 6,472            | \$ 6,472            | \$ -            |

# STATE OF MINNESOTA

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|   | <u>Original Budget</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u> |
|---|------------------------|-------------------|-------------------|-----------------|
| <b>Sentencing Guidelines Commission</b>   |                        |                   |                   |                 |
| Departmental Appropriations .....         | \$ 614                 | \$ 614            | \$ 512            | \$ 102          |
| <b>State Auditor</b>                      |                        |                   |                   |                 |
| Departmental Appropriations .....         | \$ 9,937               | \$ 9,937          | \$ 8,589          | \$ 1,348        |
| Audit Practice Stimulus .....             | 551                    | 551               | 157               | 394             |
| Special Investigation Stimulus .....      | 383                    | 383               | 1                 | 382             |
| Tax Increment Financing .....             | 3,119                  | 2,908             | 885               | 2,023           |
| <b>Total State Auditor</b>                | <u>\$ 13,990</u>       | <u>\$ 13,779</u>  | <u>\$ 9,632</u>   | <u>\$ 4,147</u> |
| <b>State Guardian Ad Litem Board</b>      |                        |                   |                   |                 |
| Departmental Appropriations .....         | \$ 12,367              | \$ 12,367         | \$ 12,324         | \$ 43           |
| <b>Supreme Court</b>                      |                        |                   |                   |                 |
| Civil Legal Services .....                | \$ 11,090              | \$ 10,950         | \$ 10,950         | \$ -            |
| Claims Commission Funding .....           | 34                     | 34                | 34                | -               |
| Family Law Legal Services .....           | 877                    | 877               | 877               | -               |
| Minnesota College in Schools Access ..... | 46                     | 46                | 46                | -               |
| Supreme Court Contingency .....           | 6                      | 6                 | 6                 | -               |
| Supreme Court Operations .....            | 32,339                 | 32,360            | 31,758            | 602             |
| <b>Total Supreme Court</b>                | <u>\$ 44,392</u>       | <u>\$ 44,273</u>  | <u>\$ 43,671</u>  | <u>\$ 602</u>   |
| <b>Tax Court</b>                          |                        |                   |                   |                 |
| Departmental Appropriations .....         | \$ 793                 | \$ 825            | \$ 825            | \$ -            |
| <b>Transportation</b>                     |                        |                   |                   |                 |
| Departmental Appropriations .....         | \$ 11,991              | \$ 12,007         | \$ 11,974         | \$ 33           |
| Multimodal Systems .....                  | 551                    | 551               | 448               | 103             |
| State Roads .....                         | 396                    | 526               | 526               | -               |
| Transit .....                             | 19                     | 52                | 31                | 21              |
| <b>Total Transportation</b>               | <u>\$ 12,957</u>       | <u>\$ 13,136</u>  | <u>\$ 12,979</u>  | <u>\$ 157</u>   |
| <b>Trial Courts</b>                       |                        |                   |                   |                 |
| Departmental Appropriations .....         | \$ 236,302             | \$ 236,410        | \$ 233,223        | \$ 3,187        |
| Mandated Costs .....                      | 10,968                 | 11,030            | 10,010            | 1,020           |
| Specialty Courts .....                    | 1,586                  | 1,590             | 1,545             | 45              |
| <b>Total Trial Courts</b>                 | <u>\$ 248,856</u>      | <u>\$ 249,030</u> | <u>\$ 244,778</u> | <u>\$ 4,252</u> |
| <b>Uniform Laws Commission</b>            |                        |                   |                   |                 |
| Departmental Appropriations .....         | \$ 49                  | \$ 49             | \$ 49             | \$ -            |
| <b>University of Minnesota</b>            |                        |                   |                   |                 |
| General Fund PMAP .....                   | \$ 17,400              | \$ 17,400         | \$ 17,400         | \$ -            |
| Health Science Special .....              | 645                    | 645               | 645               | -               |
| Maintenance & Operations .....            | 566,507                | 565,862           | 565,862           | -               |
| Mesothelioma Study .....                  | 1,000                  | 1,000             | 1,000             | -               |

**STATE OF MINNESOTA**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

|   | <u>Original Budget</u>   | <u>Budget</u>            | <u>Actual</u>            | <u>Variance</u>        |
|---|--------------------------|--------------------------|--------------------------|------------------------|
| St Cloud Hospital Residency .....                         | 302                      | 302                      | 302                      | -                      |
| University of Minnesota Mayo Partnership .....            | <u>6,982</u>             | <u>6,982</u>             | <u>6,982</u>             | -                      |
| <b>Total University of Minnesota</b>                      | <b><u>\$ 592,836</u></b> | <b><u>\$ 592,191</u></b> | <b><u>\$ 592,191</u></b> | <b><u>\$ -</u></b>     |
| <b>Veterans Affairs</b>                                   |                          |                          |                          |                        |
| Departmental Appropriations .....                         | \$ 43,055                | \$ 43,055                | \$ 43,055                | \$ -                   |
| Administration Services .....                             | 2,397                    | 2,601                    | 2,581                    | 20                     |
| Claims & Outreach .....                                   | 2,261                    | 2,353                    | 2,325                    | 28                     |
| Hastings Mental Health .....                              | 220                      | 220                      | 220                      | -                      |
| Medicare Part D .....                                     | 141                      | 141                      | 141                      | -                      |
| Military Funeral Honor Reimbursement .....                | 100                      | 100                      | 84                       | 16                     |
| Minnesota Ambulance Association .....                     | -                        | 110                      | 110                      | -                      |
| Minnesota Assistance Council for Veterans .....           | 600                      | 600                      | 600                      | -                      |
| Repair & Betterment .....                                 | 500                      | 835                      | 776                      | 59                     |
| Veterans Service Organizations .....                      | 353                      | 353                      | 353                      | -                      |
| Veterans Services .....                                   | <u>9,040</u>             | <u>9,379</u>             | <u>8,714</u>             | <u>665</u>             |
| <b>Total Veterans Affairs</b>                             | <b><u>\$ 58,667</u></b>  | <b><u>\$ 59,747</u></b>  | <b><u>\$ 58,959</u></b>  | <b><u>\$ 788</u></b>   |
| <b>Water &amp; Soil Resources Board</b>                   |                          |                          |                          |                        |
| Departmental Appropriations .....                         | \$ 3,806                 | \$ 3,802                 | \$ 3,776                 | \$ 26                  |
| Clean Water Legacy - Non-Point Restoration .....          | 50                       | 50                       | 50                       | -                      |
| Cost Share Flood .....                                    | 321                      | 321                      | 304                      | 17                     |
| Cost Share Vegetation Buffers .....                       | 343                      | 443                      | 343                      | 100                    |
| Cost Share Work .....                                     | 1,179                    | 1,179                    | 1,161                    | 18                     |
| County Feedlot Program .....                              | 472                      | 472                      | 423                      | 49                     |
| DEED South East Flood Transfer .....                      | 5                        | 5                        | -                        | 5                      |
| Drainage Assess - Advisory Team .....                     | 258                      | 258                      | 255                      | 3                      |
| Drainage Assess - Cost Share .....                        | 100                      | 130                      | 130                      | -                      |
| Flood Disaster Relief Cost - Share .....                  | -                        | 3,000                    | 1,880                    | 1,120                  |
| Flood Plain Management .....                              | 120                      | 120                      | 120                      | -                      |
| Minnesota River Basin - Joint Power Board .....           | 84                       | 84                       | 84                       | -                      |
| Natural Resources Block Grants .....                      | 3,351                    | 3,351                    | 3,351                    | -                      |
| Red River Basin Board .....                               | 84                       | 84                       | 84                       | -                      |
| Soil & Water Conservation Districts Services Grants ..... | 3,067                    | 3,067                    | 3,049                    | 18                     |
| Wetland Conservation Act - Monitoring .....               | 63                       | 63                       | 58                       | 5                      |
| Wetland Conservation Act - Oversight .....                | 444                      | 443                      | 443                      | -                      |
| Wetland Conservation Act - Violations .....               | <u>100</u>               | <u>100</u>               | <u>100</u>               | -                      |
| <b>Total Water &amp; Soil Resources Board</b>             | <b><u>\$ 13,847</u></b>  | <b><u>\$ 16,972</u></b>  | <b><u>\$ 15,611</u></b>  | <b><u>\$ 1,361</u></b> |
| <b>Zoological Board</b>                                   |                          |                          |                          |                        |
| Departmental Appropriations .....                         | <u>\$ 6,231</u>          | <u>\$ 6,231</u>          | <u>\$ 6,231</u>          | <u>\$ -</u>            |
| <b>Total Expenditures and Transfers-Out</b>               | <b>\$ 16,138,417</b>     | <b>\$15,721,486</b>      | <b>\$15,390,323</b>      | <b>\$ 331,163</b>      |

# STATE OF MINNESOTA

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

|  | Original Budget      | Budget              | Actual              | Variance          |
|--|----------------------|---------------------|---------------------|-------------------|
| Less: Indirect Cost Reimbursement  | 54,668               | 54,668              | 54,668              | -                 |
| <b>Total Net Expenditures and Transfers-Out</b>                                    | <u>\$ 16,083,749</u> | <u>\$15,666,818</u> | <u>\$15,335,655</u> | <u>\$ 331,163</u> |
| Excess of Revenues and Transfers-In Over (Under)<br>Expenditures and Transfers-Out | <u>\$ (264,712)</u>  | <u>\$ 133,661</u>   | <u>\$ 822,058</u>   | <u>\$ 688,397</u> |
| <b>Fund Balance, Beginning, as Reported</b>  | \$ 479,269           | \$ 479,269          | \$ 479,269          | \$ -              |
| Prior Period Adjustments   | -                    | -                   | 33,310              | 33,310            |
| <b>Fund Balance, Beginning, as Restated</b>  | <u>\$ 479,269</u>    | <u>\$ 479,269</u>   | <u>\$ 512,579</u>   | <u>\$ 33,310</u>  |
| <b>Fund Balance, Ending</b>  | \$ 214,557           | \$ 612,930          | \$ 1,334,637        | \$ 721,707        |
| Less: Appropriation Carryover  | -                    | -                   | 37,860              | (37,860)          |
| Less: Reserved for Long-Term Receivables   | -                    | -                   | 37,829              | (37,829)          |
| Less: Budgetary Reserve  | -                    | -                   | 274,665             | (274,665)         |
| <b>Undesignated Fund Balance, Ending</b>   | <u>\$ 214,557</u>    | <u>\$ 612,930</u>   | <u>\$ 984,283</u>   | <u>\$371,353</u>  |

### 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.
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.

# STATE OF MINNESOTA

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## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

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- 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 \$102 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  | \$        | 984,283               |
| State Government Fund                                   |           | 7,988                 |
| Transit Assistance Fund                                 |           | <u>2,168</u>          |
| <b>General Fund in CAFR with legally adopted budget</b> | <b>\$</b> | <b><u>994,439</u></b> |

# STATE OF MINNESOTA

## STATE GOVERNMENT FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

(IN THOUSANDS)

|   | <u>Original Budget</u> | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u>  |
|---|------------------------|------------------|------------------|------------------|
| <b>Net Revenues and Transfers-In</b>          |                        |                  |                  |                  |
| <b>Net Revenues</b>                           |                        |                  |                  |                  |
| Departmental Services/Licenses & Fees .....   | \$ 59,149              | \$ 59,149        | \$ 59,149        | \$ -             |
| Other Revenues .....                          | <u>2,511</u>           | <u>2,431</u>     | <u>2,039</u>     | <u>(392)</u>     |
| <b>Total Net Revenues and Transfers-In</b>    | <u>\$ 61,660</u>       | <u>\$ 61,580</u> | <u>\$ 61,188</u> | <u>\$ (392)</u>  |
| <b>Expenditures and Transfers-Out</b>         |                        |                  |                  |                  |
| <b>Attorney General</b>                       |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 2,463               | \$ 3,035         | \$ 1,989         | \$ 1,046         |
| <b>Behavioral Health &amp; Therapy Board</b>  |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 394                 | \$ 487           | \$ 319           | \$ 168           |
| <b>Chiropractic Examiners Board</b>           |                        |                  |                  |                  |
| Departmental Appropriations .....             | 447                    | \$ 507           | \$ 429           | \$ 78            |
| Legal Costs #2 .....                          | <u>20</u>              | <u>20</u>        | <u>20</u>        | <u>-</u>         |
| <b>Total Chiropractic Examiners Board</b>     | <u>\$ 467</u>          | <u>\$ 527</u>    | <u>\$ 449</u>    | <u>\$ 78</u>     |
| <b>Dentistry Board</b>                        |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 1,026               | \$ 1,123         | \$ 1,112         | \$ 11            |
| <b>Dietetics &amp; Nutrition Practice</b>     |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 105                 | \$ 130           | \$ 109           | \$ 21            |
| <b>Emergency Medical Services Board</b>       |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 13                  | \$ 13            | \$ 13            | \$ -             |
| Health Profession Service Program .....       | <u>704</u>             | <u>717</u>       | <u>688</u>       | <u>29</u>        |
| <b>Total Emergency Medical Services Board</b> | <u>\$ 717</u>          | <u>\$ 730</u>    | <u>\$ 701</u>    | <u>\$ 29</u>     |
| <b>Health</b>                                 |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 301                 | \$ 301           | \$ 301           | \$ -             |
| Birth Centers .....                           | 9                      | 9                | -                | 9                |
| Body Art .....                                | 190                    | 190              | 114              | 76               |
| Community & Family Health Promotion .....     | 1,304                  | 1,075            | 931              | 144              |
| E-Health Federal Compliance .....             | 104                    | 104              | 62               | 42               |
| Health Protection .....                       | 30,209                 | 33,848           | 27,826           | 6,022            |
| Policy Quality & Compliance .....             | <u>14,173</u>          | <u>17,124</u>    | <u>12,748</u>    | <u>4,376</u>     |
| <b>Total Health</b>                           | <u>\$ 46,290</u>       | <u>\$ 52,651</u> | <u>\$ 41,982</u> | <u>\$ 10,669</u> |
| <b>Human Services</b>                         |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 565                 | \$ 579           | \$ 558           | \$ 21            |
| <b>Marriage and Family Therapy Board</b>      |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 159                 | \$ 215           | \$ 154           | \$ 61            |
| <b>Medical Practice Board</b>                 |                        |                  |                  |                  |
| Departmental Appropriations .....             | \$ 3,046               | \$ 3,707         | \$ 2,946         | \$ 761           |

# STATE OF MINNESOTA

## STATE GOVERNMENT FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2011 (IN THOUSANDS)

|  | <u>Original Budget</u> | <u>Budget</u>      | <u>Actual</u>     | <u>Variance</u>  |
|--|------------------------|--------------------|-------------------|------------------|
| <b>MMB Non-Operating</b>   |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 9,052               | \$ 9,052           | \$ 9,052          | \$ -             |
| State Government Special Revenue Contingent .....                                  | <u>800</u>             | <u>800</u>         | <u>-</u>          | <u>800</u>       |
| <b>Total MMB Non-Operating</b>   | <u>\$ 9,852</u>        | <u>\$ 9,852</u>    | <u>\$ 9,052</u>   | <u>\$ 800</u>    |
| <b>Nursing Board</b>   |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 3,289               | \$ 3,511           | \$ 3,346          | \$ 165           |
| <b>Nursing Home Administrative Board</b>   |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 359                 | \$ 452             | \$ 257            | \$ 195           |
| Administrative Services Unit .....   | <u>526</u>             | <u>592</u>         | <u>592</u>        | <u>-</u>         |
| <b>Total Nursing Home Administrative Board</b>                                     | <u>\$ 885</u>          | <u>\$ 1,044</u>    | <u>\$ 849</u>     | <u>\$ 195</u>    |
| <b>Optometry Board</b>   |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 101                 | \$ 118             | \$ 104            | \$ 14            |
| <b>Pharmacy Board</b>  |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 1,905               | \$ 2,054           | \$ 1,576          | \$ 478           |
| <b>Physical Therapy Board</b>  |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 295                 | \$ 323             | \$ 294            | \$ 29            |
| <b>Podiatric Medicine Board</b>  |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 71                  | \$ 86              | \$ 62             | \$ 24            |
| <b>Pollution Control Agency</b>  |                        |                    |                   |                  |
| Administrative Support .....   | \$ 2                   | \$ 2               | \$ 2              | \$ -             |
| Water .....  | <u>48</u>              | <u>52</u>          | <u>52</u>         | <u>-</u>         |
| <b>Total Pollution Control Agency</b>  | <u>\$ 50</u>           | <u>\$ 54</u>       | <u>\$ 54</u>      | <u>\$ -</u>      |
| <b>Psychology Board</b>  |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 806                 | \$ 935             | \$ 873            | \$ 62            |
| <b>Public Safety</b>   |                        |                    |                   |                  |
| Family Visitation Centers .....  | \$ 96                  | \$ 96              | \$ 96             | \$ -             |
| Vulnerable Adults Report .....   | <u>7</u>               | <u>10</u>          | <u>10</u>         | <u>-</u>         |
| <b>Total Public Safety</b>   | <u>\$ 103</u>          | <u>\$ 106</u>      | <u>\$ 106</u>     | <u>\$ -</u>      |
| <b>Social Work Board</b>   |                        |                    |                   |                  |
| Departmental Appropriations .....  | \$ 921                 | \$ 1,025           | \$ 914            | \$ 111           |
| <b>Veterinary Medicine Board</b>   |                        |                    |                   |                  |
| Departmental Appropriations .....  | <u>\$ 195</u>          | <u>\$ 221</u>      | <u>\$ 179</u>     | <u>\$ 42</u>     |
| <b>Total Expenditures and Transfers-Out</b>  | <u>\$ 73,705</u>       | <u>\$ 82,513</u>   | <u>\$ 67,728</u>  | <u>\$ 14,785</u> |
| Excess of Revenues and Transfers-In Over (Under)<br>Expenditures and Transfers-Out | <u>\$ (12,045)</u>     | <u>\$ (20,933)</u> | <u>\$ (6,540)</u> | <u>\$ 14,393</u> |

# STATE OF MINNESOTA

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## STATE GOVERNMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

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|   | <u>Original Budget</u> | <u>Budget</u>     | <u>Actual</u>    | <u>Variance</u>  |
|---|------------------------|-------------------|------------------|------------------|
| <b>Fund Balance, Beginning, as Reported</b> | <u>15,083</u>          | <u>\$ 15,083</u>  | <u>\$ 15,083</u> | <u>\$ -</u>      |
| Prior Period Adjustments                    | <u>-</u>               | <u>-</u>          | <u>178</u>       | <u>178</u>       |
| <b>Fund Balance, Beginning, as Restated</b> | <u>\$ 15,083</u>       | <u>\$ 15,083</u>  | <u>\$ 15,261</u> | <u>\$ 178</u>    |
| <b>Fund Balance, Ending</b>                 | <u>\$ 3,038</u>        | <u>\$ (5,850)</u> | <u>\$ 8,721</u>  | <u>\$ 14,571</u> |
| Less: Appropriation Carryover               | <u>-</u>               | <u>-</u>          | <u>733</u>       | <u>(733)</u>     |
| <b>Undesignated Fund Balance, Ending</b>    | <u>\$ 3,038</u>        | <u>\$ (5,850)</u> | <u>\$ 7,988</u>  | <u>\$ 13,838</u> |

### NOTES

1. The total budgeted revenues and expenditures on this report differ from those reported in the Consolidated Fund Statement (CFS). On the CFS, the State Government Special Revenue fund is reported and budgeted combining multiple accounts, which includes the State Government Special Revenue, Health Related Boards, Oil Overcharge, 911 Emergency, and Construction Code accounts. This report only includes directly appropriated accounts, the State Government Special Revenue and Health Related Boards accounts. This separate reporting causes the reported ending budgetary fund to be a negative.

**STATE OF MINNESOTA**

**TRANSIT ASSISTANCE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

|  | <u>Original Budget</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u>   |
|--|------------------------|-------------------|-------------------|-------------------|
| <b>Net Revenues and Transfers-In</b>   |                        |                   |                   |                   |
| <b>Net Revenues</b>  |                        |                   |                   |                   |
| Motor Vehicle Taxes .....  | \$ 205,025             | \$ 202,570        | \$ 202,570        | \$ -              |
| <b>Total Net Revenues and Transfers-In</b>   | <u>\$ 205,025</u>      | <u>\$ 202,570</u> | <u>\$ 202,570</u> | <u>\$ -</u>       |
| <b>Expenditures and Transfers-Out</b>  |                        |                   |                   |                   |
| <b>Metropolitan Council Transport</b>  |                        |                   |                   |                   |
| Metro Area Transit Account .....   | \$ 128,000             | \$ 177,178        | \$ 177,178        | \$ -              |
| <b>Transportation</b>  |                        |                   |                   |                   |
| Greater Minnesota Transit Administration .....                                     | \$ 416                 | \$ 416            | \$ 405            | \$ 11             |
| Greater Minnesota Transit Grants .....   | <u>26,266</u>          | <u>26,266</u>     | <u>26,266</u>     | <u>-</u>          |
| <b>Total Transportation</b>  | <u>\$ 26,682</u>       | <u>\$ 26,682</u>  | <u>\$ 26,671</u>  | <u>\$ 11</u>      |
| <b>Total Expenditures and Transfers-Out</b>  | <u>\$ 154,682</u>      | <u>\$ 203,860</u> | <u>\$ 203,849</u> | <u>\$ 11</u>      |
| Excess of Revenues and Transfers-In Over (Under)<br>Expenditures and Transfers-Out | <u>\$ 50,343</u>       | <u>\$ (1,290)</u> | <u>\$ (1,279)</u> | <u>\$ 11</u>      |
| <b>Fund Balance, Beginning, as Reported</b>  | <u>\$ 7,289</u>        | <u>\$ 7,289</u>   | <u>\$ 7,289</u>   | <u>\$ -</u>       |
| <b>Fund Balance, Ending</b>  | \$ 57,632              | \$ 5,999          | \$ 6,010          | \$ 11             |
| Less: Appropriation Carryover  | <u>-</u>               | <u>-</u>          | <u>3,842</u>      | <u>(3,842)</u>    |
| <b>Undesignated Fund Balance, Ending</b>   | <u>\$ 57,632</u>       | <u>\$ 5,999</u>   | <u>\$ 2,168</u>   | <u>\$ (3,831)</u> |

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|   | <u>Budget</u>       | <u>Actual</u>       | <u>Variance</u>  |
|---|---------------------|---------------------|------------------|
| <b>Net Revenues and Transfers-In</b>              |                     |                     |                  |
| <b>Net Revenues</b>                               |                     |                     |                  |
| Federal Revenue .....                             | \$ 507,020          | \$ 525,549          | \$ 18,529        |
| Departmental Services/Licenses & Fees .....       | 11,716              | 14,123              | 2,407            |
| Investment Income .....                           | 2,320               | 2,213               | (107)            |
| Other Revenues .....                              | <u>57,196</u>       | <u>37,851</u>       | <u>(19,345)</u>  |
| <b>Total Net Revenues</b>                         | <u>\$ 578,252</u>   | <u>\$ 579,736</u>   | <u>\$ 1,484</u>  |
| <b>Transfers from Other Funds</b>                 |                     |                     |                  |
| General Fund .....                                | \$ 4,051            | \$ 4,051            | \$ -             |
| Highway User Tax Distribution Fund .....          | 964,578             | 971,266             | 6,688            |
| Miscellaneous Special Revenue Fund .....          | -                   | 6                   | 6                |
| Plant Management Fund .....                       | 1,304               | 1,304               | -                |
| Other Transfers .....                             | <u>-</u>            | <u>90</u>           | <u>90</u>        |
| <b>Total Transfers from Other Funds</b>           | <u>\$ 969,933</u>   | <u>\$ 976,717</u>   | <u>\$ 6,784</u>  |
| <b>Total Net Revenues and Transfers-In</b>        | <u>\$ 1,548,185</u> | <u>\$ 1,556,453</u> | <u>\$ 8,268</u>  |
| <b>Expenditures and Transfers-Out</b>             |                     |                     |                  |
| <b>MMB Non-Operating</b>                          |                     |                     |                  |
| General Purposes Contingent .....                 | \$ 400              | \$ -                | \$ 400           |
| Tort Claims .....                                 | <u>889</u>          | <u>12</u>           | <u>877</u>       |
| <b>Total MMB Non-Operating</b>                    | <u>\$ 1,289</u>     | <u>\$ 12</u>        | <u>\$ 1,277</u>  |
| <b>Public Safety</b>                              |                     |                     |                  |
| Administration & Related Services .....           | \$ 6,802            | \$ 6,615            | \$ 187           |
| Criminal Apprehension .....                       | 1,957               | 1,944               | 13               |
| Driver & Vehicle Services .....                   | 2                   | -                   | 2                |
| Office Pupil Transportation Safety .....          | 788                 | 741                 | 47               |
| Patrol Photo Processing .....                     | 1                   | 1                   | -                |
| Sale of Used Equipment .....                      | 5                   | 5                   | -                |
| State Patrol .....                                | 81,868              | 81,764              | 104              |
| Traffic Safety .....                              | <u>604</u>          | <u>342</u>          | <u>262</u>       |
| <b>Total Public Safety</b>                        | <u>\$ 92,027</u>    | <u>\$ 91,412</u>    | <u>\$ 615</u>    |
| <b>Transportation</b>                             |                     |                     |                  |
| Departmental Appropriations .....                 | \$ 591,430          | \$ 583,331          | \$ 8,099         |
| Debt Service - Trunk Highway .....                | 58,679              | 58,679              | -                |
| Electronic Communications .....                   | 738                 | 738                 | -                |
| Highway Improvement .....                         | 780,231             | 725,802             | 54,429           |
| Infrastructure Investment & Planning .....        | 500                 | 316                 | 184              |
| Multimodal Systems .....                          | 2,702               | 2,503               | 199              |
| State Roads .....                                 | 57,355              | 54,495              | 2,860            |
| Statewide Indirect Costs .....                    | 5,637               | 5,637               | -                |
| Urban Partnership Agreement - Federal Grant ..... | <u>3,628</u>        | <u>2,033</u>        | <u>1,595</u>     |
| <b>Total Transportation</b>                       | <u>\$ 1,500,900</u> | <u>\$ 1,433,534</u> | <u>\$ 67,366</u> |

# STATE OF MINNESOTA

## TRUNK HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

UNAUDITED

|   | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|---------------|---------------|-----------------|
| <b>Total Expenditures and Transfers-Out</b>                                     | \$ 1,594,216  | \$ 1,524,958  | \$ 69,258       |
| Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out | \$ (46,031)   | \$ 31,495     | \$ 77,526       |
| <b>Fund Balance, Beginning, as Reported</b>                                     | \$ 155,432    | \$ 155,432    | \$ -            |
| Prior Period Adjustments  | -             | 34,773        | 34,773          |
| <b>Fund Balance, Beginning, as Restated</b>                                     | \$ 155,432    | \$ 190,205    | \$ 34,773       |
| <b>Fund Balance, Ending</b>   | \$ 109,401    | \$ 221,700    | \$ 112,299      |
| Less: Appropriation Carryover   | -             | 20,223        | (20,223)        |
| <b>Undesignated Fund Balance, Ending</b>  | \$ 109,401    | \$ 201,477    | \$ 92,076       |

### 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).

# STATE OF MINNESOTA

## HIGHWAY USER TAX DISTRIBUTION FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|  | Budget              | Actual              | Variance          |
|--|---------------------|---------------------|-------------------|
| <b>Net Revenues and Transfers-In</b>             |                     |                     |                   |
| <b>Net Revenues</b>                              |                     |                     |                   |
| Fuel Taxes .....                                 | \$ 846,054          | \$ 846,054          | \$ -              |
| Motor Vehicle Taxes .....                        | 835,315             | 835,315             | -                 |
| Investment Income .....                          | 247                 | 266                 | 19                |
| Other Revenues .....                             | 4,449               | 960                 | (3,489)           |
| <b>Total Net Revenues and Transfers-In</b>       | <b>\$ 1,686,065</b> | <b>\$ 1,682,595</b> | <b>\$ (3,470)</b> |
| <b>Expenditures and Transfers-Out</b>            |                     |                     |                   |
| <b>MMB Non-Operating</b>                         |                     |                     |                   |
| General Purposes Contingent .....                | \$ 250              | \$ -                | \$ 250            |
| <b>Public Safety</b>                             |                     |                     |                   |
| Administration & Related Services .....          | \$ 71               | \$ 55               | \$ 16             |
| Driver & Vehicle Services .....                  | 8,309               | 8,229               | 80                |
| General Fund Reimbursement .....                 | 716                 | 716                 | -                 |
| Patrol Photo Processing .....                    | 179                 | 174                 | 5                 |
| State Patrol .....                               | 106                 | 71                  | 35                |
| Trunk Highway Reimbursement .....                | 610                 | 610                 | -                 |
| <b>Total Public Safety</b>                       | <b>\$ 9,991</b>     | <b>\$ 9,855</b>     | <b>\$ 136</b>     |
| <b>Revenue</b>                                   |                     |                     |                   |
| Departmental Appropriations .....                | \$ 2,343            | \$ 1,922            | \$ 421            |
| <b>Revenue Intergovernmental Payments</b>        |                     |                     |                   |
| All-Terrain Vehicle Un-Refunded Gas Tax .....    | \$ 1,854            | \$ 1,854            | \$ -              |
| Forest Road Un-Refunded Gas Tax .....            | 968                 | 968                 | -                 |
| Highway Fuel Refund Interest .....               | 77                  | 77                  | -                 |
| Motorboat Un-Refunded Gas Tax .....              | 10,301              | 10,301              | -                 |
| Off-Road Motorcycle .....                        | 316                 | 316                 | -                 |
| Off-Road Vehicle .....                           | 1,126               | 1,126               | -                 |
| Snowmobile Un-Refunded Gas Tax .....             | 6,867               | 6,867               | -                 |
| <b>Total Revenue Intergovernmental Payments</b>  | <b>\$ 21,509</b>    | <b>\$ 21,509</b>    | <b>\$ -</b>       |
| <b>Transportation</b>                            |                     |                     |                   |
| Highway Tax Distribution .....                   | \$ 1,647,973        | \$ 1,647,973        | \$ -              |
| Statewide Indirect Costs .....                   | 193                 | 193                 | -                 |
| <b>Total Transportation</b>                      | <b>\$ 1,648,166</b> | <b>\$ 1,648,166</b> | <b>\$ -</b>       |
| <b>Total Expenditures and Transfers-Out</b>      | <b>\$ 1,682,259</b> | <b>\$ 1,681,452</b> | <b>\$ 807</b>     |
| Excess of Revenues and Transfers-In Over (Under) |                     |                     |                   |
| Expenditures and Transfers-Out                   | \$ 3,806            | \$ 1,143            | \$ (2,663)        |

# STATE OF MINNESOTA

## HIGHWAY USER TAX DISTRIBUTION FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u>   |
|---|-----------------|-----------------|-------------------|
| <b>Fund Balance, Beginning, as Reported</b> | \$ 692          | \$ 692          | \$ -              |
| Prior Period Adjustments                    | <u>-</u>        | <u>14</u>       | <u>14</u>         |
| <b>Fund Balance, Beginning, as Restated</b> | <u>\$ 692</u>   | <u>\$ 706</u>   | <u>\$ 14</u>      |
| <b>Fund Balance, Ending</b>                 | <u>\$ 4,498</u> | <u>\$ 1,849</u> | <u>\$ (2,649)</u> |

### 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 OF MINNESOTA

## STATE AIRPORTS FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

UNAUDITED

|  | Budget           | Actual           | Variance          |
|--|------------------|------------------|-------------------|
| <b>Net Revenues and Transfers-In</b>   |                  |                  |                   |
| <b>Net Revenues</b>  |                  |                  |                   |
| Fuel Taxes .....   | \$ 3,800         | \$ 3,526         | \$ (274)          |
| Other Taxes .....  | 14,321           | 13,726           | (595)             |
| Departmental Services/Licenses & Fees .....  | 510              | 539              | 29                |
| Investment Income .....  | 55               | 61               | 6                 |
| Other Revenues .....   | 90               | 41               | (49)              |
| <b>Total Net Revenues and Transfers-In</b>   | <b>\$ 18,776</b> | <b>\$ 17,893</b> | <b>\$ (883)</b>   |
| <b>Expenditures and Transfers-Out</b>  |                  |                  |                   |
| <b>MMB Non-Operating</b>   |                  |                  |                   |
| General Purposes Contingent .....  | \$ 100           | \$ -             | \$ 100            |
| <b>Transportation</b>  |                  |                  |                   |
| Departmental Appropriations .....  | \$ 20,340        | \$ 20,104        | \$ 236            |
| Aeronautics .....  | 543              | 543              | -                 |
| Multimodal Systems .....   | 257              | 257              | -                 |
| Statewide Indirect Costs .....   | 54               | 54               | -                 |
| <b>Total Transportation</b>  | <b>\$ 21,194</b> | <b>\$ 20,958</b> | <b>\$ 236</b>     |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 21,294</b> | <b>\$ 20,958</b> | <b>\$ 336</b>     |
| Excess of Revenues and Transfers-In Over (Under)<br>Expenditures and Transfers-Out | \$ (2,518)       | \$ (3,065)       | \$ (547)          |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 7,342</b>  | <b>\$ 7,342</b>  | <b>\$ -</b>       |
| Prior Period Adjustments   | -                | 492              | 492               |
| <b>Fund Balance, Beginning, as Restated</b>  | <b>\$ 7,342</b>  | <b>\$ 7,834</b>  | <b>\$ 492</b>     |
| <b>Fund Balance, Ending</b>  | <b>\$ 4,824</b>  | <b>\$ 4,769</b>  | <b>\$ (55)</b>    |
| Less: Appropriation Carryover  | -                | 1,456            | (1,456)           |
| Less: Reserved for Long-Term Receivables   | -                | 1,866            | (1,866)           |
| <b>Undesignated Fund Balance, Ending</b>   | <b>\$ 4,824</b>  | <b>\$ 1,447</b>  | <b>\$ (3,377)</b> |

**STATE OF MINNESOTA**

**PETROLEUM TANK CLEANUP FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|  | <u>Budget</u>    | <u>Actual</u>     | <u>Variance</u>    |
|--|------------------|-------------------|--------------------|
| <b>Net Revenues and Transfers-In</b>   |                  |                   |                    |
| <b>Net Revenues</b>  |                  |                   |                    |
| Departmental Services/Licenses & Fees .....  | \$ 26,438        | \$ 13,831         | \$ (12,607)        |
| Investment Income .....  | 300              | 140               | (160)              |
| Other Revenues .....   | <u>33</u>        | <u>107</u>        | <u>74</u>          |
| <b>Total Net Revenues</b>  | <u>\$ 26,771</u> | <u>\$ 14,078</u>  | <u>\$ (12,693)</u> |
| <b>Transfers from Other Funds</b>  |                  |                   |                    |
| Remediation Fund .....   | <u>\$ 757</u>    | <u>\$ 757</u>     | <u>\$ -</u>        |
| <b>Total Net Revenues and Transfers-In</b>   | <u>\$ 27,528</u> | <u>\$ 14,835</u>  | <u>\$ (12,693)</u> |
| <b>Expenditures and Transfers-Out</b>  |                  |                   |                    |
| <b>Commerce</b>  |                  |                   |                    |
| Departmental Appropriations .....  | \$ 3,616         | \$ 3,616          | \$ -               |
| Petroleum Tank Cleanup .....   | <u>13,351</u>    | <u>12,590</u>     | <u>761</u>         |
| <b>Total Commerce</b>  | <u>\$ 16,967</u> | <u>\$ 16,206</u>  | <u>\$ 761</u>      |
| <b>Employment &amp; Economic Development</b>                                       |                  |                   |                    |
| Contaminated Grants .....  | \$ 2,194         | \$ 2,194          | \$ -               |
| Contaminated Grants - Minneapolis Park & Recreation .....                          | 175              | 175               | -                  |
| Contaminated Grants Administration .....   | <u>225</u>       | <u>225</u>        | <u>-</u>           |
| <b>Total Employment &amp; Economic Development</b>                                 | <u>\$ 2,594</u>  | <u>\$ 2,594</u>   | <u>\$ -</u>        |
| <b>MMB Non-Operating</b>   |                  |                   |                    |
| Departmental Appropriations .....  | <u>\$ 3,532</u>  | <u>\$ 3,532</u>   | <u>\$ -</u>        |
| <b>Total Expenditures and Transfers-Out</b>  | <u>\$ 23,093</u> | <u>\$ 22,332</u>  | <u>\$ 761</u>      |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | <u>\$ 4,435</u>  | <u>\$ (7,497)</u> | <u>\$ (11,932)</u> |
| <b>Fund Balance, Beginning, as Reported</b>  | \$ 18,762        | \$ 18,762         | \$ -               |
| Prior Period Adjustments   | <u>-</u>         | <u>1,697</u>      | <u>1,697</u>       |
| <b>Fund Balance, Beginning, as Restated</b>  | <u>\$ 18,762</u> | <u>\$ 20,459</u>  | <u>\$ 1,697</u>    |
| <b>Fund Balance, Ending</b>  | \$ 23,197        | \$ 12,962         | \$ (10,235)        |
| Less: Appropriation Carryover  | <u>-</u>         | <u>10,419</u>     | <u>(10,419)</u>    |
| <b>Undesignated Fund Balance, Ending</b>   | <u>\$ 23,197</u> | <u>\$ 2,543</u>   | <u>\$ (20,654)</u> |

# STATE OF MINNESOTA

## NATURAL RESOURCES FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|   | Budget           | Actual           | Variance          |
|---|------------------|------------------|-------------------|
| <b>Net Revenues and Transfers-In</b>                        |                  |                  |                   |
| <b>Net Revenues</b>   |                  |                  |                   |
| Sales Taxes.....  | \$ 12,167        | \$ 10,916        | \$ (1,251)        |
| Federal Revenue.....  | 299              | 90               | (209)             |
| Departmental Services/Licenses & Fees .....                 | 44,480           | 45,741           | 1,261             |
| Investment Income .....                                     | 107              | 92               | (15)              |
| Other Revenues .....  | 3,368            | 1,630            | (1,738)           |
| <b>Total Net Revenues</b>                                   | <b>\$ 60,421</b> | <b>\$ 58,469</b> | <b>\$ (1,952)</b> |
| <b>Transfers from Other Funds</b>                           |                  |                  |                   |
| Agency Fund .....   | \$ 38            | \$ 38            | \$ -              |
| Game & Fish Fund .....                                      | 365              | 437              | 72                |
| General Fund .....  | 257              | 302              | 45                |
| Highway User Tax Distribution Fund .....                    | 21,582           | 20,464           | (1,118)           |
| Miscellaneous Special Revenue Fund .....                    | 2,184            | 2,622            | 438               |
| Outdoor Heritage Fund .....                                 | 750              | 750              | -                 |
| Permanent School Fund .....                                 | 4,888            | 4,888            | -                 |
| <b>Total Transfers from Other Funds</b>                     | <b>\$ 30,064</b> | <b>\$ 29,501</b> | <b>\$ (563)</b>   |
| <b>Total Net Revenues and Transfers-In</b>                  | <b>\$ 90,485</b> | <b>\$ 87,970</b> | <b>\$ (2,515)</b> |
| <b>Expenditures and Transfers-Out</b>                       |                  |                  |                   |
| <b>Metropolitan Council Transport</b>                       |                  |                  |                   |
| Departmental Appropriations .....                           | \$ 5,370         | \$ 5,370         | \$ -              |
| <b>Minnesota Conservation Corps</b>                         |                  |                  |                   |
| Departmental Appropriations .....                           | \$ 490           | \$ 490           | \$ -              |
| <b>Natural Resources</b>                                    |                  |                  |                   |
| Departmental Appropriations .....                           | \$ 588           | \$ 588           | \$ -              |
| Burning Permit Account .....                                | 11               | 11               | -                 |
| Canoe Routes Marking - Water Recreation Account .....       | 49               | 13               | 36                |
| Cross Country Ski Trails .....                              | 338              | 338              | -                 |
| Ecological - Invasive Species .....                         | 2,316            | 2,028            | 288               |
| Ecological Services .....                                   | 2,925            | 2,674            | 251               |
| Electronic Licensing - All-Terrain Vehicle - ITC .....      | 215              | 215              | -                 |
| Electronic Licensing - Burn - ITC .....                     | 4                | 4                | -                 |
| Electronic Licensing - Off-Highway Motorcycle - ITC .....   | 10               | 10               | -                 |
| Electronic Licensing - Off-Road Vehicle - ITC .....         | 2                | 2                | -                 |
| Electronic Licensing - Parks - ITC .....                    | 1                | 1                | -                 |
| Electronic Licensing - Ski - ITC .....                      | 18               | 18               | -                 |
| Electronic Licensing - Snowmobile - ITC .....               | 278              | 278              | -                 |
| Electronic Licensing - Water Recreation Account - ITC ..... | 818              | 818              | -                 |
| Enforcement All-Terrain Vehicle Safety Grants .....         | 250              | 157              | 93                |
| Enforcement Natural Resources Laws & Rules .....            | 4,755            | 4,477            | 278               |
| Enforcement Off-Highway Grants - Off-Road Vehicle .....     | 1                | 1                | -                 |

# STATE OF MINNESOTA

## NATURAL RESOURCES FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|  | Budget | Actual | Variance |
|--|--------|--------|----------|
| Enforcement Off-Highway Vehicle Forfeitures - ATV .....    | 15     | -      | 15       |
| Enforcement Off-Highway Vehicle Forfeitures - OHM .....    | 3      | -      | 3        |
| Enforcement Off-Highway Vehicle Forfeitures - ORV .....    | 2      | -      | 2        |
| Enforcement Off-Highway Vehicle Grants - ATV .....         | 498    | 498    | -        |
| Enforcement Off-Highway Vehicle Grants - OHM .....         | 10     | 10     | -        |
| Enforcement Water Recreation Account Grants .....          | 1,081  | 1,081  | -        |
| Expand Off-Highway Vehicle Recreation Facility - ATV ..... | 1      | 1      | -        |
| Expand Off-Highway Vehicle Recreation Facility - OHM ..... | 4      | -      | 4        |
| Expand Off-Highway Vehicle Recreation Facility - ORV ..... | 1      | 1      | -        |
| Fish & Wildlife Management .....                           | 2,798  | 1,280  | 1,518    |
| Forest Management .....                                    | 924    | 710    | 214      |
| Forest Management Investment - Timber Sale .....           | 12,194 | 10,354 | 1,840    |
| Forest Resource Assess Production & Services .....         | 2,302  | 2,302  | -        |
| Grey Wolf Research - Non-Game Wildlife .....               | 110    | 80     | 30       |
| Horse Trails .....   | 119    | 119    | -        |
| Iron Range Off-Highway Vehicle Recreation Area .....       | 552    | 477    | 75       |
| Iron Range Off-Highway Vehicle Recreation Area - ATV ..... | 52     | -      | 52       |
| Iron Range OHV Recreation Area - Virginia ATV .....        | 69     | 5      | 64       |
| Iron Range OHV Recreation Area - Virginia OHM .....        | 75     | 4      | 71       |
| Iron Range OHV Recreation Area - Virginia ORV .....        | 125    | -      | 125      |
| Iron Range OHV Recreation Area - Virginia Snowmobile ..... | 100    | -      | 100      |
| Land & Minerals Land Record System - FMIA .....            | 765    | 260    | 505      |
| Land & Minerals Land Record System - Snowmobile .....      | 2      | 2      | -        |
| Land & Minerals Resource Management .....                  | 655    | 159    | 496      |
| Land & Minerals-Iron Ore Co-op Resource - MMA .....        | 367    | 318    | 49       |
| Land Acquisition Fisheries .....                           | 15     | 15     | -        |
| Land Acquisition Forest .....                              | 139    | 139    | -        |
| Land Acquisition Parks .....                               | 23     | 23     | -        |
| Land Acquisition Scientific & Natural Areas .....          | 25     | 25     | -        |
| Land Acquisition Wildlife .....                            | 69     | 69     | -        |
| Land Management Account .....                              | 498    | 498    | -        |
| Lawcon State .....   | 400    | 287    | 113      |
| Local Trail Grant Lottery ILST .....                       | 75     | -      | 75       |
| Marking State Water Trails .....                           | 60     | -      | 60       |
| Minerals Management Account .....                          | 2,861  | 2,742  | 119      |
| Mining Administration Permit Issue .....                   | 1,980  | 462    | 1,518    |
| Mississippi Whitewater Park .....                          | 419    | -      | 419      |
| Moose Trail Grant - Bilwabik .....                         | 100    | 100    | -        |
| Non-Game Wildlife Program .....                            | 1,224  | 1,175  | 49       |
| Off-Highway Vehicle Damage Account .....                   | 5      | 5      | -        |
| Operations Support .....                                   | 200    | 186    | 14       |
| Parks & Recreation Management .....                        | 11,440 | 11,118 | 322      |
| Parks & Trails Enhance Public Access Facility .....        | 1,647  | 1,584  | 63       |
| Parks & Trails Explore Minnesota - Lottery .....           | 389    | 375    | 14       |
| Parks & Trails GPS River Gauge .....                       | 98     | 6      | 92       |

# STATE OF MINNESOTA

## NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

UNAUDITED

|  | Budget           | Actual           | Variance         |
|--|------------------|------------------|------------------|
| Parks & Trails Off-Highway Vehicle GIA - ATV .....                                 | 1,306            | 1,240            | 66               |
| Parks & Trails Off-Highway Vehicle GIA - OHM .....                                 | 233              | 202              | 31               |
| Parks & Trails Off-Highway Vehicle GIA - ORV .....                                 | 145              | 117              | 28               |
| Parks & Trails Program .....   | 16,489           | 15,255           | 1,234            |
| Parks & Trails Snow Trail Maintenance & Training .....                             | 577              | 550              | 27               |
| Parks & Trails Snowmobile Grants-In-Aid .....                                      | 8,687            | 8,405            | 282              |
| Parks & Trails State Trails - Lottery .....  | 874              | 874              | -                |
| Parks & Trails Water Recreation Marina .....                                       | 4                | 4                | -                |
| Snow Trail Connect - Hermantown .....  | 267              | -                | 267              |
| Snowmobile Enforcement Grants .....  | 315              | 315              | -                |
| Snowmobile Training Fees .....   | 63               | 63               | -                |
| State Park Operations - Lottery .....  | 4,035            | 4,035            | -                |
| State Parks & Trails Operations - LIL .....  | 300              | 300              | -                |
| Trails & Waterways - Canoe Routes Marking .....                                    | 96               | 16               | 80               |
| Water Resources Management .....   | 326              | 211              | 115              |
| Zoo Grants - Lottery ILST .....  | 320              | 320              | -                |
| <b>Total Natural Resources</b>   | <b>\$ 91,107</b> | <b>\$ 80,010</b> | <b>\$ 11,097</b> |
| <b>Zoological Board</b>  |                  |                  |                  |
| Departmental Appropriations .....  | \$ 160           | \$ 160           | \$ -             |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 97,127</b> | <b>\$ 86,030</b> | <b>\$ 11,097</b> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | \$ (6,642)       | \$ 1,940         | \$ 8,582         |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 29,288</b> | <b>\$ 29,288</b> | <b>\$ -</b>      |
| Prior Period Adjustments   | -                | 1,106            | 1,106            |
| <b>Fund Balance, Beginning, as Restated</b>  | <b>\$ 29,288</b> | <b>\$ 30,394</b> | <b>\$ 1,106</b>  |
| <b>Fund Balance, Ending</b>  | <b>\$ 22,646</b> | <b>\$ 32,334</b> | <b>\$ 9,688</b>  |
| Less: Appropriation Carryover  | -                | 6,538            | (6,538)          |
| <b>Undesignated Fund Balance, Ending</b>   | <b>\$ 22,646</b> | <b>\$ 25,796</b> | <b>\$ 3,150</b>  |

### 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).

**STATE OF MINNESOTA**

**GAME AND FISH FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u>    |
|---|------------------|------------------|--------------------|
| <b>Net Revenues and Transfers-In</b>                |                  |                  |                    |
| <b>Net Revenues</b>                                 |                  |                  |                    |
| Sales Taxes.....                                    | \$ 12,168        | \$ 10,916        | \$ (1,252)         |
| Departmental Services/Licenses & Fees .....         | 55,736           | 56,090           | 354                |
| Federal Revenue .....                               | 27,400           | 26,569           | (831)              |
| Investment Income .....                             | 168              | 155              | (13)               |
| Other Revenues .....                                | <u>159</u>       | <u>197</u>       | <u>38</u>          |
| <b>Total Net Revenues</b>                           | <b>\$ 95,631</b> | <b>\$ 93,927</b> | <b>\$ (1,704 )</b> |
| <b>Transfers from Other Funds</b>                   |                  |                  |                    |
| General Fund .....                                  | \$ 846           | \$ 816           | \$ (30)            |
| Other Transfers.....                                | <u>-</u>         | <u>16</u>        | <u>16</u>          |
| <b>Total Transfers from Other Funds</b>             | <b>\$ 846</b>    | <b>\$ 832</b>    | <b>\$ (14)</b>     |
| <b>Total Net Revenues and Transfers-In</b>          | <b>\$ 96,477</b> | <b>\$ 94,759</b> | <b>\$ (1,718)</b>  |
| <b>Expenditures and Transfers-Out</b>               |                  |                  |                    |
| <b>Natural Resources</b>                            |                  |                  |                    |
| Departmental Appropriations .....                   | \$ 793           | \$ 793           | \$ -               |
| Deer Bear Management .....                          | 797              | 684              | 113                |
| Deer Feed & Wild Cervidae Health .....              | 651              | 651              | -                  |
| Deer Habitat Improvement .....                      | 1,725            | 1,270            | 455                |
| Ecological Services.....                            | 2,341            | 2,073            | 268                |
| Electronic Licensing - ITC .....                    | 3,381            | 3,381            | -                  |
| Enforce Peace Officer Training .....                | 145              | 124              | 21                 |
| Enforcement Natural Resources Laws & Rules .....    | 19,909           | 18,759           | 1,150              |
| Firearm Safety Training Fees .....                  | 119              | 119              | -                  |
| Fish & Wildlife - Prairie Wetlands - Heritage ..... | 1,275            | 1,239            | 36                 |
| Fish & Wildlife Grey Wolf Management .....          | 235              | 21               | 214                |
| Fish & Wildlife Management .....                    | 55,569           | 51,768           | 3,801              |
| Fish Contest Permit On-Line .....                   | 15               | -                | 15                 |
| Fish Trout & Salmon Management .....                | 933              | 886              | 47                 |
| Forest Lands – ECS.....                             | 250              | 226              | 24                 |
| Forest Management .....                             | 264              | 264              | -                  |
| Heritage - Expand ECS Forest .....                  | 1,035            | 1,013            | 22                 |
| Heritage Enhance - Ecological Services .....        | 1,757            | 1,606            | 151                |
| Heritage Enhance - Enforcement .....                | 1,278            | 1,278            | -                  |
| Heritage Enhance - Wildlife .....                   | 3,206            | 2,826            | 380                |
| Hunter Trapper Education Fees .....                 | 25               | 25               | -                  |
| Land & Minerals Land Record System .....            | 916              | 373              | 543                |
| Land & Minerals Resource Management .....           | 1,077            | 1,005            | 72                 |
| Lets Go Fishing Grant .....                         | 150              | 150              | -                  |
| License Surcharge - Invasive Species .....          | 437              | 437              | -                  |
| License Surcharge - Venison Program .....           | 254              | 254              | -                  |
| Licensing - Computerized License .....              | 265              | 44               | 221                |

# STATE OF MINNESOTA

## GAME AND FISH FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|  | Budget             | Actual            | Variance        |
|--|--------------------|-------------------|-----------------|
| Operations Support .....   | 1,141              | 960               | 181             |
| Parks & Trails Program .....   | 2,796              | 2,694             | 102             |
| Pheasant Habitat Improvement .....   | 1,182              | 1,081             | 101             |
| Shooting Facility 7 County Metro .....   | 269                | 2                 | 267             |
| Walleye Stamp Promotion .....  | 3                  | -                 | 3               |
| Walleye Stocking .....   | 535                | 150               | 385             |
| Waterfowl Habitat Improvement .....  | 959                | 806               | 153             |
| Wild Rice Management .....   | 63                 | 63                | -               |
| Wild Turkey Management .....   | 274                | 217               | 57              |
| Wildlife Land Acquisition Surcharge .....  | 2,520              | 2,327             | 193             |
| <b>Total Natural Resources</b>   | <b>\$ 108,544</b>  | <b>\$ 99,569</b>  | <b>\$ 8,975</b> |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 108,544</b>  | <b>\$ 99,569</b>  | <b>\$ 8,975</b> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | <u>\$ (12,067)</u> | <u>\$ (4,810)</u> | <u>\$ 7,257</u> |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 32,007</b>   | <b>\$ 32,007</b>  | <b>\$ -</b>     |
| Prior Period Adjustments   | <u>-</u>           | <u>833</u>        | <u>833</u>      |
| <b>Fund Balance, Beginning, as Restated</b>  | <b>\$ 32,007</b>   | <b>\$ 32,840</b>  | <b>\$ 833</b>   |
| <b>Fund Balance, Ending</b>  | <b>\$ 19,940</b>   | <b>\$ 28,030</b>  | <b>\$ 8,090</b> |
| Less: Appropriation Carryover  | <u>-</u>           | <u>1,834</u>      | <u>(1,834)</u>  |
| <b>Undesignated Fund Balance, Ending</b>   | <b>\$ 19,940</b>   | <b>\$ 26,196</b>  | <b>\$ 6,256</b> |

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|  | <u>Budget</u>     | <u>Actual</u>    | <u>Variance</u> |
|--|-------------------|------------------|-----------------|
| <b>Net Revenues and Transfers-In</b>   |                   |                  |                 |
| <b>Net Revenues</b>  |                   |                  |                 |
| Taxes.....   | \$ 46,831         | \$ 48,692        | \$ 1,861        |
| Departmental Services/Licenses & Fees .....  | 33,976            | 35,808           | 1,832           |
| Investment Income .....  | 103               | 109              | 6               |
| Other Revenues .....   | <u>1,830</u>      | <u>1,648</u>     | <u>(182)</u>    |
| <b>Total Net Revenues and Transfers-In</b>   | <b>\$ 82,740</b>  | <b>\$ 86,257</b> | <b>\$ 3,517</b> |
| <b>Expenditures and Transfers-Out</b>  |                   |                  |                 |
| <b>Attorney General</b>  |                   |                  |                 |
| Departmental Appropriations .....  | \$ 290            | \$ -             | \$ 290          |
| <b>Health</b>  |                   |                  |                 |
| Health Protection.....   | \$ 122            | \$ 99            | \$ 23           |
| <b>Pollution Control Agency</b>  |                   |                  |                 |
| Departmental Appropriations .....  | \$ 18,499         | \$ 18,499        | \$ -            |
| Administrative Support .....   | 303               | 303              | -               |
| Air .....  | 11,408            | 10,104           | 1,304           |
| Air Emissions Database .....   | 1,226             | 1,068            | 158             |
| Air Monitoring .....   | 204               | 191              | 13              |
| Air Monitoring - Metro .....   | 131               | 125              | 6               |
| Children's Toxic Chemicals .....   | 41                | 41               | -               |
| Composting Grants .....  | 484               | 481              | 3               |
| Environmental Assistance Crossmedia .....  | 3,436             | 2,938            | 498             |
| Environmental Assistance Program .....   | 7,091             | 6,496            | 595             |
| Environmental Loans & Grants .....   | 228               | 228              | -               |
| Land .....   | 7,016             | 6,729            | 287             |
| Multimedia .....   | 3,003             | 2,148            | 855             |
| River Watch Program .....  | 50                | 50               | -               |
| Score Grants .....   | 14,250            | 14,250           | -               |
| Subsurface Sewage Treatment Systems Program .....                                  | 889               | 799              | 90              |
| Water.....   | 17,679            | 16,138           | 1,541           |
| Water Program Agriculture Costs .....  | <u>485</u>        | <u>485</u>       | <u>-</u>        |
| <b>Total Pollution Control Agency</b>  | <b>\$ 86,423</b>  | <b>\$ 81,073</b> | <b>\$ 5,350</b> |
| <b>Public Safety</b>   |                   |                  |                 |
| Emergency Management - Environment .....   | \$ 68             | \$ 68            | \$ -            |
| <b>Revenue</b>   |                   |                  |                 |
| Departmental Appropriations .....  | <u>307</u>        | <u>239</u>       | <u>68</u>       |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 87,210</b>  | <b>\$ 81,479</b> | <b>\$ 5,731</b> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | <u>\$ (4,470)</u> | <u>\$ 4,778</u>  | <u>\$ 9,248</u> |

# STATE OF MINNESOTA

## ENVIRONMENTAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|   | <u>Budget</u>   | <u>Actual</u>    | <u>Variance</u> |
|---|-----------------|------------------|-----------------|
| <b>Fund Balance, Beginning, as Reported</b> | \$ 9,681        | \$ 9,681         | \$ -            |
| Prior Period Adjustments                    | <u>-</u>        | <u>(283)</u>     | <u>(283)</u>    |
| <b>Fund Balance, Beginning, as Restated</b> | <u>\$ 9,681</u> | <u>\$ 9,398</u>  | <u>\$ (283)</u> |
| <b>Fund Balance, Ending</b>                 | \$ 5,211        | \$ 14,176        | \$ 8,965        |
| Less: Appropriation Carryover               | -               | 3,131            | (3,131)         |
| Less: Reserved for Long-Term Receivables    | <u>-</u>        | <u>884</u>       | <u>(884)</u>    |
| <b>Undesignated Fund Balance, Ending</b>    | <u>\$ 5,211</u> | <u>\$ 10,161</u> | <u>\$ 4,950</u> |

## NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined; however, 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                                  | \$ 10,161        |
| Remediation Fund                                    | <u>4,813</u>     |
| <b>Environmental &amp; Remediation Fund in CAFR</b> | <u>\$ 14,974</u> |

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) an \$18,499 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

YEAR ENDED JUNE 30, 2011

**UNAUDITED**

(IN THOUSANDS)

|  | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u>   |
|--|-------------------|-------------------|-------------------|
| <b>Net Revenues and Transfers-In</b>   |                   |                   |                   |
| <b>Net Revenues</b>  |                   |                   |                   |
| Taxes.....   | \$ 745            | \$ 904            | \$ 159            |
| Departmental Services/Licenses & Fees .....  | 756               | 718               | (38)              |
| Investment Income .....  | 110               | 68                | (42)              |
| Other Revenues .....   | <u>13,983</u>     | <u>13,977</u>     | <u>(6)</u>        |
| <b>Total Net Revenues</b>  | <b>\$ 15,594</b>  | <b>\$ 15,667</b>  | <b>\$ 73</b>      |
| <b>Transfers from Other Funds</b>  |                   |                   |                   |
| Environmental Fund .....   | \$ 18,499         | \$ 18,499         | \$ -              |
| General Fund .....   | 4                 | 4                 | -                 |
| Petroleum Tank Cleanup Fund .....  | <u>9,416</u>      | <u>8,226</u>      | <u>(1,190)</u>    |
| <b>Total Transfers from Other Funds</b>  | <b>\$ 27,919</b>  | <b>\$ 26,729</b>  | <b>\$ (1,190)</b> |
| <b>Total Net Revenues and Transfers-In</b>   | <b>\$ 43,513</b>  | <b>\$ 42,396</b>  | <b>\$ (1,117)</b> |
| <b>Expenditures and Transfers-Out</b>  |                   |                   |                   |
| <b>Agriculture</b>   |                   |                   |                   |
| MERLA Administration .....   | \$ 417            | \$ 356            | \$ 61             |
| Protection Service.....  | <u>1,103</u>      | <u>1,103</u>      | <u>-</u>          |
| <b>Total Agriculture</b>   | <b>\$ 1,520</b>   | <b>\$ 1,459</b>   | <b>\$ 61</b>      |
| <b>Attorney General</b>  |                   |                   |                   |
| Departmental Appropriations .....  | \$ 366            | \$ 74             | \$ 292            |
| <b>Employment &amp; Economic Development</b>                                       |                   |                   |                   |
| Contaminated Cleanup Grants .....  | \$ 2,111          | \$ 1,968          | \$ 143            |
| <b>Health</b>  |                   |                   |                   |
| Health Protection .....  | \$ 306            | \$ 151            | \$ 155            |
| <b>Natural Resources</b>   |                   |                   |                   |
| DNR Environmental Damages ITC .....  | \$ 210            | \$ 210            | \$ -              |
| Enforcement Natural Resources Laws & Rules .....                                   | <u>104</u>        | <u>100</u>        | <u>4</u>          |
| <b>Total Natural Resources</b>   | <b>\$ 314</b>     | <b>\$ 310</b>     | <b>\$ 4</b>       |
| <b>Pollution Control Agency</b>  |                   |                   |                   |
| Departmental Appropriations .....  | \$ 3,514          | \$ 3,514          | \$ -              |
| Administrative Support .....   | 94                | 94                | -                 |
| Land .....   | 40,434            | 38,040            | 2,394             |
| Petroleum Remediation Administration .....   | <u>3,989</u>      | <u>3,989</u>      | <u>-</u>          |
| <b>Total Pollution Control Agency</b>  | <b>\$ 48,031</b>  | <b>\$ 45,637</b>  | <b>\$ 2,394</b>   |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 52,648</b>  | <b>\$ 49,599</b>  | <b>\$ 3,049</b>   |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | <u>\$ (9,135)</u> | <u>\$ (7,203)</u> | <u>\$ 1,932</u>   |

# STATE OF MINNESOTA

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## ENVIRONMENTAL FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

UNAUDITED

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u>   |
|---|------------------|------------------|-------------------|
| <b>Fund Balance, Beginning, as Reported</b> | \$ 18,179        | \$ 18,179        | \$ -              |
| Prior Period Adjustments                    | <u>-</u>         | <u>2,864</u>     | <u>2,864</u>      |
| <b>Fund Balance, Beginning, as Restated</b> | <u>\$ 18,179</u> | <u>\$ 21,043</u> | <u>\$ 2,864</u>   |
| <b>Fund Balance, Ending</b>                 | \$ 9,044         | \$ 13,840        | \$ 4,796          |
| Less: Appropriation Carryover               | <u>-</u>         | <u>9,027</u>     | <u>(9,027)</u>    |
| <b>Undesignated Fund Balance, Ending</b>    | <u>\$ 9,044</u>  | <u>\$ 4,813</u>  | <u>\$ (4,231)</u> |

### NOTES

1. In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined; however, 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.

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u> |
|--|------------------|------------------|-----------------|
| <b>Net Revenues and Transfers-In</b>                         |                  |                  |                 |
| <b>Net Revenues</b>  |                  |                  |                 |
| Sales Taxes.....   | \$ 82,400        | \$ 82,891        | \$ 491          |
| Investment Income .....                                      | 213              | 269              | 56              |
| Other Revenues.....  | <u>-</u>         | <u>9</u>         | <u>9</u>        |
| <b>Total Net Revenues and Transfers-In</b>                   | <b>\$ 82,613</b> | <b>\$ 83,169</b> | <b>\$ 556</b>   |
| <b>Expenditures and Transfers-Out</b>                        |                  |                  |                 |
| <b>Agriculture</b>   |                  |                  |                 |
| Departmental Appropriations .....                            | \$ 98            | \$ 35            | \$ 63           |
| <b>Legislature</b>   |                  |                  |                 |
| Lessard Sams Outdoor Heritage .....                          | \$ 768           | \$ 339           | \$ 429          |
| <b>Natural Resources</b>                                     |                  |                  |                 |
| Accelerated Aquatic Mgmt Area Acquisition - Ecological ..... | \$ 856           | \$ 24            | \$ 832          |
| Accelerated Aquatic Mgmt Area Acquisition - Fish .....       | 2,483            | 1,102            | 1,381           |
| Accelerated Aquatic Mgmt Area Acquisition - Waters .....     | 77               | 25               | 52              |
| Accelerated Prairie & Grassland Management .....             | 1,492            | 1,150            | 342             |
| Accelerated Prairie Wildlife Mgmt Area Acquisition .....     | 885              | 883              | 2               |
| Anoka Sand Plain .....                                       | 747              | 747              | -               |
| Aquatic Management Area Acquisition .....                    | 2,543            | 2,504            | 39              |
| Cold Water River/Stream .....                                | 1,468            | 1,468            | -               |
| Conservation Partners Administration .....                   | 255              | 142              | 113             |
| Conservation Partners Program .....                          | 4,259            | 3,468            | 791             |
| Contract Management .....                                    | 250              | 136              | 114             |
| Critical Shoreline Habitat .....                             | 816              | 816              | -               |
| Dakota County Riparian Protection .....                      | 2,097            | 2,097            | -               |
| Forest Land Acquisition & Easement .....                     | 18,058           | 17,284           | 774             |
| Forest Wildlife Habitat .....                                | 1,791            | 949              | 842             |
| Green Corridor Legacy .....                                  | 318              | 318              | -               |
| Green Corridor Program .....                                 | 1,651            | 1,651            | -               |
| Key Industry Forest Land .....                               | 594              | 594              | -               |
| Little Nokasippi Wildlife Management Area .....              | 225              | 31               | 194             |
| Lower Mississippi Habitat .....                              | 1,000            | 200              | 800             |
| Metro Big Rivers Habitat Program .....                       | 2,397            | 2,397            | -               |
| Minnesota Prairie Recovery .....                             | 3,653            | 3,653            | -               |
| NE Minnesota Sharp - Tail Grouse .....                       | 1,559            | 1,559            | -               |
| North Tallgrass Prairie .....                                | 2,041            | 2,041            | -               |
| Prairie Grassland - Ecological .....                         | 1,556            | 438              | 1,118           |
| Prairie Grassland - Wildlife .....                           | 4,277            | 560              | 3,717           |
| Prairie Heritage Fund .....                                  | 3,039            | 3,033            | 6               |
| Rum River - Cedar Creek .....                                | 1,900            | 1,900            | -               |
| Shallow Lake & Wetland - Ducks Unlimited .....               | 5,042            | 5,042            | -               |
| Shallow Lake & Wetland - Wildlife .....                      | 1,463            | 617              | 846             |

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|  | Budget           | Actual           | Variance         |
|--|------------------|------------------|------------------|
| Shallow Lake Critical Shore .....  | 8                | 8                | -                |
| Valley Creek Protection .....  | 1,218            | 1,218            | -                |
| Washington County St Croix Land .....  | 1,033            | 1,033            | -                |
| Waterfowl Production Area .....  | 3,505            | 3,505            | -                |
| Wildlife Management Area Land Acquisition .....                                    | 1,912            | 1,912            | -                |
| <b>Total Natural Resources</b>   | <b>\$ 76,468</b> | <b>\$ 64,505</b> | <b>\$ 11,963</b> |
| <b>Water &amp; Soil Resources Board</b>  |                  |                  |                  |
| DNR Little Nokasippi River Wildlife Management Area .....                          | \$ 618           | \$ 525           | \$ 93            |
| Reinvest in Minnesota Easements .....  | 13,959           | 7,125            | 6,834            |
| <b>Total Water &amp; Soil Resources Board</b>                                      | <b>\$ 14,577</b> | <b>\$ 7,650</b>  | <b>\$ 6,927</b>  |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 91,911</b> | <b>\$ 72,529</b> | <b>\$ 19,382</b> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | \$ (9,298)       | \$ 10,640        | \$ 19,938        |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 20,894</b> | <b>\$ 20,894</b> | <b>\$ -</b>      |
| Prior Period Adjustments   | -                | 581              | 581              |
| <b>Fund Balance, Beginning, as Restated</b>  | <b>\$ 20,894</b> | <b>\$ 21,475</b> | <b>\$ 581</b>    |
| <b>Fund Balance, Ending</b>  | <b>\$ 11,596</b> | <b>\$ 32,115</b> | <b>\$ 20,519</b> |
| Less: Appropriation Carryover  | -                | 14,285           | (14,285)         |
| <b>Undesignated Fund Balance, Ending</b>   | <b>\$ 11,596</b> | <b>\$ 17,830</b> | <b>\$ 6,234</b>  |

**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; however, 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        | \$ 17,830        |
| Arts & Cultural Fund         | 1,967            |
| Clean Water Fund             | 16,298           |
| Parks & Trails Fund          | 4,478            |
| <b>Heritage Fund in CAFR</b> | <b>\$ 40,573</b> |

# STATE OF MINNESOTA

## ARTS AND CULTURAL HERITAGE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|  | Budget           | Actual           | Variance        |
|--|------------------|------------------|-----------------|
| <b>Net Revenues and Transfers-In</b>                       |                  |                  |                 |
| <b>Net Revenues</b>  |                  |                  |                 |
| Sales Taxes.....   | \$ 49,300        | \$ 49,152        | \$ (148)        |
| Investment Income .....                                    | 67               | 67               | -               |
| <b>Total Net Revenues and Transfers-In</b>                 | <b>\$ 49,367</b> | <b>\$ 49,219</b> | <b>\$ (148)</b> |
| <b>Expenditures and Transfers-Out</b>                      |                  |                  |                 |
| <b>Administration</b>                                      |                  |                  |                 |
| Duluth Children's Museum Grants .....                      | \$ 248           | \$ 248           | \$ -            |
| Grants Administration/Arts - Cultural .....                | 121              | 35               | 86              |
| Minnesota Children's Museum Grants .....                   | 248              | 124              | 124             |
| Minnesota Zoos Program Development Grants .....            | 296              | 296              | -               |
| MPR Arts/Cultural Heritage Grants .....                    | 1,485            | 1,485            | -               |
| Public Radio Production/Acquisition Grants .....           | 1,485            | 1,485            | -               |
| Public TV Production/Acquisition Grants .....              | 3,465            | 3,465            | -               |
| Science Museum of Minnesota Grants .....                   | 446              | 446              | -               |
| <b>Total Administration</b>                                | <b>\$ 7,794</b>  | <b>\$ 7,584</b>  | <b>\$ 210</b>   |
| <b>Arts Board</b>  |                  |                  |                 |
| Arts & Arts Access.....                                    | \$ 14,572        | \$ 14,557        | \$ 15           |
| Arts & Arts Access - Regional Arts Council .....           | 5,032            | 5,032            | -               |
| Arts & Cultural Heritage .....                             | 1,282            | 1,282            | -               |
| Arts & Cultural Heritage - Regional Arts Council .....     | 324              | 324              | -               |
| Arts Education Collaboration .....                         | 3,971            | 3,969            | 2               |
| Arts Education Collaboration - Regional Arts Council ..... | 974              | 974              | -               |
| Grant Programs Administration .....                        | 753              | 744              | 9               |
| <b>Total Arts Board</b>                                    | <b>\$ 26,908</b> | <b>\$ 26,882</b> | <b>\$ 26</b>    |
| <b>Center for Arts Education</b>                           |                  |                  |                 |
| Arts Integration .....                                     | \$ 838           | \$ 838           | \$ -            |
| <b>Education</b>   |                  |                  |                 |
| Minnesota Regional Library System Grants .....             | \$ 4,250         | \$ 4,039         | \$ 211          |
| <b>Historical Society</b>                                  |                  |                  |                 |
| Departmental Appropriations .....                          | \$ 8,225         | \$ 8,225         | \$ -            |
| Digital Library .....                                      | 300              | 300              | -               |
| Historic & Cultural Grants .....                           | 4,500            | 4,500            | -               |
| History Partnerships .....                                 | 3,650            | 3,650            | -               |
| Statewide Site Survey .....                                | 500              | 500              | -               |
| <b>Total Historical Society</b>                            | <b>\$ 17,175</b> | <b>\$ 17,175</b> | <b>\$ -</b>     |
| <b>Humanities Commission</b>                               |                  |                  |                 |
| Asian Pacific Minnesotans .....                            | \$ 125           | \$ 125           | \$ -            |
| Chicano/Latino Council .....                               | 125              | 125              | -               |
| Civics Education.....                                      | 250              | 250              | -               |
| Council Black Minnesotans .....                            | 125              | 125              | -               |

# STATE OF MINNESOTA

## ARTS AND CULTURAL HERITAGE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|  | Budget           | Actual           | Variance        |
|--|------------------|------------------|-----------------|
| Humanities Commission .....  | 300              | 300              | -               |
| Indian Affairs Council .....   | 125              | 125              | -               |
| <b>Total Humanities Commission</b>   | <b>\$ 1,050</b>  | <b>\$ 1,050</b>  | <b>\$ -</b>     |
| <b>Indian Affairs Council</b>  |                  |                  |                 |
| Dakota Ojibwe Grants .....   | \$ 1,223         | \$ 1,181         | \$ 42           |
| Dakota Ojibwe Work Group .....   | 102              | 49               | 53              |
| Dakota/Ojibwe Niigaane Immersion .....   | 182              | 182              | -               |
| Dakota/Ojibwe Wicoie Immersion .....   | 125              | 125              | -               |
| <b>Total Indian Affairs Council</b>  | <b>\$ 1,632</b>  | <b>\$ 1,537</b>  | <b>\$ 95</b>    |
| <b>Legislature</b>   |                  |                  |                 |
| Arts & Cultural Website .....  | \$ 2             | \$ 2             | \$ -            |
| <b>Zoological Board</b>  |                  |                  |                 |
| Departmental Appropriations .....  | \$ 291           | \$ 259           | \$ 32           |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 59,940</b> | <b>\$ 59,366</b> | <b>\$ 574</b>   |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | \$ (10,573)      | \$ (10,147)      | \$ 426          |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 11,562</b> | <b>\$ 11,562</b> | <b>\$ -</b>     |
| Prior Period Adjustments   | -                | 609              | 609             |
| <b>Fund Balance, Beginning, as Restated</b>  | <b>\$ 11,562</b> | <b>\$ 12,171</b> | <b>\$ 609</b>   |
| <b>Fund Balance, Ending</b>  | <b>\$ 989</b>    | <b>\$ 2,024</b>  | <b>\$ 1,035</b> |
| Less: Appropriation Carryover  | -                | 57               | (57)            |
| <b>Undesignated Fund Balance, Ending</b>   | <b>\$ 989</b>    | <b>\$ 1,967</b>  | <b>\$ 978</b>   |

## 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; however, 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.

# STATE OF MINNESOTA

## CLEAN WATER FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|  | Budget           | Actual           | Variance        |
|--|------------------|------------------|-----------------|
| <b>Net Revenues and Transfers-In</b>                     |                  |                  |                 |
| <b>Net Revenues</b>                                      |                  |                  |                 |
| Sales Taxes .....  | \$ 82,400        | \$ 82,891        | \$ 491          |
| Investment Income .....                                  | 263              | 302              | 39              |
| Other Revenues .....                                     | -                | 1                | 1               |
| <b>Total Net Revenues and Transfers-In</b>               | <b>\$ 82,663</b> | <b>\$ 83,194</b> | <b>\$ 531</b>   |
| <b>Expenditures and Transfers-Out</b>                    |                  |                  |                 |
| <b>Administration</b>                                    |                  |                  |                 |
| Elevation Coordination - LIDAR .....                     | \$ 140           | \$ 26            | \$ 114          |
| <b>Agriculture</b>                                       |                  |                  |                 |
| Agricultural Best Management Practice Loan Program ..... | \$ 2,550         | \$ 2,550         | \$ -            |
| Clean Water Groundwater .....                            | 1,057            | 743              | 314             |
| Clean Water Pesticide Monitoring .....                   | 350              | 285              | 65              |
| Clean Water Research .....                               | 2,032            | 830              | 1,202           |
| Root River Watershed Runoff .....                        | 333              | 117              | 216             |
| <b>Total Agriculture</b>                                 | <b>\$ 6,322</b>  | <b>\$ 4,525</b>  | <b>\$ 1,797</b> |
| <b>Health</b>  |                  |                  |                 |
| Health Protection .....                                  | \$ 3,388         | \$ 2,729         | \$ 659          |
| <b>Legislature</b>                                       |                  |                  |                 |
| Clean Water Website .....                                | \$ 1             | \$ 1             | \$ -            |
| <b>Metropolitan Council Transport</b>                    |                  |                  |                 |
| Met Council Transit .....                                | \$ 36            | \$ 36            | \$ -            |
| Water Supply Planning .....                              | 400              | 400              | -               |
| <b>Total Metropolitan Council Transport</b>              | <b>\$ 436</b>    | <b>\$ 436</b>    | <b>\$ -</b>     |
| <b>Natural Resources</b>                                 |                  |                  |                 |
| County Geologic Atlases .....                            | \$ 943           | \$ 316           | \$ 627          |
| Drinking Water Protection .....                          | 882              | 722              | 160             |
| Fish Non-Point Source Log .....                          | 145              | 124              | 21              |
| Fish TMDL Development & Implement Log .....              | 75               | 3                | 72              |
| Fish Water Quality Assess Log .....                      | 970              | 966              | 4               |
| High-Resolution Digital Elevation Data .....             | 4,789            | 4,753            | 36              |
| Metropolitan Groundwater Monitor .....                   | 4,000            | 560              | 3,440           |
| Mississippi River Critical Area Rule .....               | 362              | 153              | 209             |
| Non-Point Source Restoration & Protection .....          | 227              | 130              | 97              |
| TMDL Development & Implement .....                       | 400              | 182              | 218             |
| TMDL Development & Implement - Environmental .....       | 913              | 811              | 102             |
| Water Quality Assessment .....                           | 1,372            | 910              | 462             |
| Water Quality Assessment - Environmental .....           | 268              | 244              | 24              |
| <b>Total Natural Resources</b>                           | <b>\$ 15,346</b> | <b>\$ 9,874</b>  | <b>\$ 5,472</b> |
| <b>Pollution Control Agency</b>                          |                  |                  |                 |
| Beneficial Reuse Water Quality Grants .....              | \$ 4,379         | \$ 3,378         | \$ 1,001        |

# STATE OF MINNESOTA

## CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

UNAUDITED

|  | Budget            | Actual           | Variance         |
|--|-------------------|------------------|------------------|
| Civic Engagement/TMDL Development .....  | 169               | 106              | 63               |
| Clean Water Legacy - TMDL Development .....  | 13,246            | 13,153           | 93               |
| Clean Water Legacy - Water Quality Assessment .....                                | 8,986             | 8,930            | 56               |
| Clean Water Partnership Grants .....   | 1,314             | 1,314            | -                |
| Coal Tar Best Management Practices .....   | 491               | 303              | 188              |
| Drinking Water Protection .....  | 1,572             | 1,504            | 68               |
| Enhanced Data Base .....   | 101               | 101              | -                |
| Red River Watch .....  | 196               | 196              | -                |
| St Louis River Duluth Harbor Restoration .....                                     | 809               | 809              | -                |
| Wastewater Treatment Endocrine .....   | 6                 | -                | 6                |
| Water .....  | 600               | 548              | 52               |
| <b>Total Pollution Control Agency</b>  | <b>\$ 31,869</b>  | <b>\$ 30,342</b> | <b>\$ 1,527</b>  |
| <b>Public Facilities Authority</b>   |                   |                  |                  |
| Departmental Appropriations .....  | \$ 31             | \$ 31            | \$ -             |
| Phosphorus Reduction .....   | 5,700             | 242              | 5,458            |
| Small Community Wastewater .....   | 2,469             | 48               | 2,421            |
| Total Management Daily Load .....  | 19,994            | 5,157            | 14,837           |
| <b>Total Public Facilities Authority</b>   | <b>\$ 28,194</b>  | <b>\$ 5,478</b>  | <b>\$ 22,716</b> |
| <b>University of Minnesota</b>   |                   |                  |                  |
| County Geologic Atlases .....  | \$ 305            | \$ 305           | \$ -             |
| <b>Water &amp; Soil Resources Board</b>  |                   |                  |                  |
| Administration .....   | \$ 1,224          | \$ 596           | \$ 628           |
| Anoka Conservation District .....  | 600               | 600              | -                |
| Buffer Easements .....   | 3,552             | 2,820            | 732              |
| Feedlot Water Quality .....  | 2,704             | 2,704            | -                |
| Imminent Health Threat System .....  | 974               | 969              | 5                |
| Non-Point Implementation .....   | 2,850             | 2,850            | -                |
| Oversight .....  | 315               | 267              | 48               |
| Streambank, Shoreline .....  | 1,869             | 1,729            | 140              |
| Subsurface Sewage Treatment System .....   | 1,807             | 1,807            | -                |
| Technical Assistance & Engineering .....   | 1,635             | 1,625            | 10               |
| Watershed Districts/WMO Urban BMPS .....   | 3,348             | 3,348            | -                |
| Wellhead Protection .....  | 2,170             | 1,881            | 289              |
| <b>Total Water &amp; Soil Resources Board</b>                                      | <b>\$ 23,048</b>  | <b>\$ 21,196</b> | <b>\$ 1,852</b>  |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 109,049</b> | <b>\$ 74,912</b> | <b>\$ 34,137</b> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | \$ (26,386)       | \$ 8,282         | \$ 34,668        |

# STATE OF MINNESOTA

## CLEAN WATER FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u>  |
|---|------------------|------------------|------------------|
| <b>Fund Balance, Beginning, as Reported</b> | \$ 30,516        | \$ 30,516        | \$ -             |
| Prior Period Adjustments                    | <u>-</u>         | <u>2,495</u>     | <u>2,495</u>     |
| <b>Fund Balance, Beginning, as Restated</b> | <u>\$ 30,516</u> | <u>\$ 33,011</u> | <u>\$ 2,495</u>  |
| <b>Fund Balance, Ending</b>                 | \$ 4,130         | \$ 41,293        | \$ 37,163        |
| Less: Appropriation Carryover               | <u>-</u>         | <u>24,995</u>    | <u>(24,995)</u>  |
| <b>Undesignated Fund Balance, Ending</b>    | <u>\$ 4,130</u>  | <u>\$ 16,298</u> | <u>\$ 12,168</u> |

## 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; however, 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.

**STATE OF MINNESOTA**

**PARKS AND TRAILS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|  | <u>Budget</u>           | <u>Actual</u>           | <u>Variance</u>        |
|--|-------------------------|-------------------------|------------------------|
| <b>Net Revenues and Transfers-In</b>   |                         |                         |                        |
| <b>Net Revenues</b>  |                         |                         |                        |
| Sales Taxes .....  | \$ 35,600               | \$ 36,250               | \$ 650                 |
| Investment Income .....  | 158                     | 158                     | -                      |
| Other Revenues .....   | <u>-</u>                | <u>51</u>               | <u>51</u>              |
| <b>Total Net Revenues and Transfers-In</b>   | <b><u>\$ 35,758</u></b> | <b><u>\$ 36,459</u></b> | <b><u>\$ 701</u></b>   |
| <b>Expenditures and Transfers-Out</b>  |                         |                         |                        |
| <b>Legislature</b>   |                         |                         |                        |
| Parks & Trails Website .....   | \$ 1                    | \$ 1                    | \$ -                   |
| <b>Metropolitan Council Transport</b>  |                         |                         |                        |
| Met Council Transit .....  | \$ 27,084               | \$ 27,084               | \$ -                   |
| <b>Natural Resources</b>   |                         |                         |                        |
| Parks & Trails 25 Year Long-Range Plan .....                                       | \$ 76                   | \$ 72                   | \$ 4                   |
| Parks & Trails Connect To Outdoors .....   | 4,715                   | 3,436                   | 1,279                  |
| Parks & Trails Facility Maintenance & Energy .....                                 | 13,678                  | 10,132                  | 3,546                  |
| Parks & Trails Grant Administration .....  | 123                     | 72                      | 51                     |
| Parks & Trails Grants .....  | 4,456                   | 4,349                   | 107                    |
| Parks & Trails Natural Resources Management .....                                  | 2,548                   | 1,866                   | 682                    |
| Parks & Trails Solar Energy Grants .....   | <u>603</u>              | <u>585</u>              | <u>18</u>              |
| <b>Total Natural Resources</b>   | <b><u>\$ 26,199</u></b> | <b><u>\$ 20,512</u></b> | <b><u>\$ 5,687</u></b> |
| <b>Total Expenditures and Transfers-Out</b>  | <b><u>\$ 53,284</u></b> | <b><u>\$ 47,597</u></b> | <b><u>\$ 5,687</u></b> |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | <u>\$ (17,526)</u>      | <u>\$ (11,138)</u>      | <u>\$ 6,388</u>        |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 20,693</b>        | <b>\$ 20,693</b>        | <b>\$ -</b>            |
| Prior Period Adjustments.....  | <u>-</u>                | <u>323</u>              | <u>323</u>             |
| <b>Fund Balance, Beginning, as Restated</b>  | <b><u>\$ 20,693</u></b> | <b><u>\$ 21,016</u></b> | <b><u>\$ 323</u></b>   |
| <b>Fund Balance, Ending</b>  | <b>\$ 3,167</b>         | <b>\$ 9,878</b>         | <b>\$ 6,711</b>        |
| Less: Appropriation Carryover .....  | <u>-</u>                | <u>5,400</u>            | <u>(5,400)</u>         |
| <b>Undesignated Fund Balance, Ending</b>   | <b><u>\$ 3,167</u></b>  | <b><u>\$ 4,478</u></b>  | <b><u>\$1,311</u></b>  |

**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; however, 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.

# STATE OF MINNESOTA

## SPECIAL COMPENSATION FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2011

UNAUDITED

(IN THOUSANDS)

|  | Budget           | Actual            | Variance         |
|--|------------------|-------------------|------------------|
| <b>Net Revenues and Transfers-In</b>   |                  |                   |                  |
| <b>Net Revenues</b>  |                  |                   |                  |
| Taxes .....  | \$ 95,357        | \$ 131,206        | \$ 35,849        |
| Departmental Services/Licenses & Fees .....  | 3,660            | 4,698             | 1,038            |
| Investment Income .....  | 550              | 288               | (262)            |
| <b>Total Net Revenues</b>  | <b>\$ 99,567</b> | <b>\$ 136,192</b> | <b>\$ 36,625</b> |
| <b>Transfers from Other Funds</b>  |                  |                   |                  |
| Other Transfers .....  | \$ -             | \$ 8              | \$ 8             |
| <b>Total Net Revenues and Transfers-In</b>   | <b>\$ 99,567</b> | <b>\$ 136,200</b> | <b>\$ 36,633</b> |
| <b>Expenditures and Transfers-Out</b>  |                  |                   |                  |
| <b>Administrative Hearings</b>   |                  |                   |                  |
| Departmental Appropriations .....  | \$ 7,586         | \$ 6,904          | \$ 682           |
| <b>Commerce</b>  |                  |                   |                  |
| Departmental Appropriations .....  | \$ 892           | \$ 559            | \$ 333           |
| <b>Labor and Industry</b>  |                  |                   |                  |
| Departmental Appropriations .....  | \$ 245           | \$ 245            | \$ -             |
| Assigned Risk Safety .....   | 1,657            | 1,657             | -                |
| General Support Division .....   | 6,606            | 5,278             | 1,328            |
| Loggers Expense & Reimbursement .....  | 781              | 781               | -                |
| Vinland Grants .....   | 200              | 156               | 44               |
| Workers Compensation Division .....  | 73,796           | 71,576            | 2,220            |
| <b>Total Labor and Industry</b>  | <b>\$ 83,285</b> | <b>\$ 79,693</b>  | <b>\$ 3,592</b>  |
| <b>MMB Non-Operating</b>   |                  |                   |                  |
| Workers Compensation Contingent .....  | \$ 200           | \$ -              | \$ 200           |
| <b>Workers Comp Court of Appeals</b>   |                  |                   |                  |
| Departmental Appropriations .....  | \$ 1,871         | \$ 1,568          | \$ 303           |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 93,834</b> | <b>\$ 88,724</b>  | <b>\$ 5,110</b>  |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | \$ 5,733         | \$ 47,476         | \$ 41,743        |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 21,983</b> | <b>\$ 21,983</b>  | <b>\$ -</b>      |
| Prior Period Adjustments   | -                | 132               | 132              |
| <b>Fund Balance, Beginning, as Restated</b>  | <b>\$ 21,983</b> | <b>\$ 22,115</b>  | <b>\$ 132</b>    |
| <b>Fund Balance, Ending</b>  | <b>\$ 27,716</b> | <b>\$ 69,591</b>  | <b>\$ 41,875</b> |
| Less: Appropriation Carryover  | -                | 3,498             | (3,498)          |
| <b>Undesignated Fund Balance, Ending</b>   | <b>\$ 27,716</b> | <b>\$ 66,093</b>  | <b>\$ 38,377</b> |

**STATE OF MINNESOTA**

**HEALTH CARE ACCESS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|  | <u>Budget</u>       | <u>Actual</u>       | <u>Variance</u>    |
|--|---------------------|---------------------|--------------------|
| <b>Net Revenues and Transfers-In</b>   |                     |                     |                    |
| <b>Net Revenues</b>  |                     |                     |                    |
| Taxes .....  | \$ 557,900          | \$ 545,525          | \$ (12,375)        |
| Investment Income .....  | 644                 | 1,017               | 373                |
| Other Revenues .....   | <u>7,092</u>        | <u>8,668</u>        | <u>1,576</u>       |
| <b>Total Net Revenues and Transfers-In</b>   | <b>\$ 565,636</b>   | <b>\$ 555,210</b>   | <b>\$ (10,426)</b> |
| <b>Expenditures and Transfers-Out</b>  |                     |                     |                    |
| <b>Health</b>  |                     |                     |                    |
| Departmental Appropriations .....  | \$ 279              | \$ 42               | \$ 237             |
| Community & Family Health Promotion .....  | 29,734              | 29,333              | 401                |
| Loan Forgiveness .....   | 1,057               | 903                 | 154                |
| Policy Quality & Compliance .....  | <u>16,460</u>       | <u>11,295</u>       | <u>5,165</u>       |
| <b>Total Health</b>  | <b>\$ 47,530</b>    | <b>\$ 41,573</b>    | <b>\$ 5,957</b>    |
| <b>Human Services</b>  |                     |                     |                    |
| Departmental Appropriations .....  | \$ 568,853          | \$ 543,207          | \$ 25,646          |
| Mental Health Grants .....   | <u>750</u>          | <u>750</u>          | <u>-</u>           |
| <b>Total Human Services</b>  | <b>\$ 569,603</b>   | <b>\$ 543,957</b>   | <b>\$ 25,646</b>   |
| <b>Legislature</b>   |                     |                     |                    |
| Departmental Appropriations .....  | \$ 355              | \$ 355              | \$ -               |
| <b>MMB Non-Operating</b>   |                     |                     |                    |
| Departmental Appropriations .....  | \$ 166,383          | \$ 166,383          | \$ -               |
| <b>Revenue</b>   |                     |                     |                    |
| Departmental Appropriations .....  | \$ 1,779            | \$ 1,552            | \$ 227             |
| <b>Revenue Intergovernmental Payments</b>  |                     |                     |                    |
| MNcare Interest on Refunds .....   | \$ 320              | \$ 320              | \$ -               |
| <b>University of Minnesota</b>   |                     |                     |                    |
| Departmental Appropriations .....  | <u>\$ 2,157</u>     | <u>\$ 2,157</u>     | <u>\$ -</u>        |
| <b>Total Expenditures and Transfers-Out</b>  | <b>\$ 788,127</b>   | <b>\$ 756,297</b>   | <b>\$ 31,830</b>   |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | <u>\$ (222,491)</u> | <u>\$ (201,087)</u> | <u>\$ 21,404</u>   |
| <b>Fund Balance, Beginning, as Reported</b>  | <b>\$ 222,720</b>   | <b>\$ 222,720</b>   | <b>\$ -</b>        |
| Prior Period Adjustments   | <u>-</u>            | <u>231</u>          | <u>231</u>         |
| <b>Fund Balance, Beginning, as Restated</b>  | <b>\$ 222,720</b>   | <b>\$ 222,951</b>   | <b>\$ 231</b>      |
| <b>Fund Balance, Ending</b>  | <b>\$ 229</b>       | <b>\$ 21,864</b>    | <b>\$ 21,635</b>   |
| Less: Appropriation Carryover  | <u>-</u>            | <u>5,346</u>        | <u>(5,346)</u>     |
| <b>Undesignated Fund Balance, Ending</b>   | <b>\$ 229</b>       | <b>\$ 16,518</b>    | <b>\$ 16,289</b>   |

**STATE OF MINNESOTA**

**WORKFORCE DEVELOPMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)**

**UNAUDITED**

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u> |
|--|------------------|------------------|-----------------|
| <b>Net Revenues and Transfers-In</b>   |                  |                  |                 |
| <b>Net Revenues</b>  |                  |                  |                 |
| Taxes .....  | \$ 51,056        | \$ 51,056        | \$ -            |
| Investment Income .....  | 175              | 113              | (62)            |
| <b>Total Net Revenues</b>  | <u>\$ 51,231</u> | <u>\$ 51,169</u> | <u>\$ (62)</u>  |
| <b>Transfers from Other Funds</b>  |                  |                  |                 |
| Miscellaneous Special Revenue Fund .....   | \$ 1,450         | \$ 1,450         | \$ -            |
| <b>Total Net Revenues and Transfers-In</b>   | <u>\$ 52,681</u> | <u>\$ 52,619</u> | <u>\$ (62)</u>  |
| <b>Expenditures and Transfers-Out</b>  |                  |                  |                 |
| <b>Employment &amp; Economic Development</b>                                       |                  |                  |                 |
| Boys/Girls Club .....  | \$ 750           | \$ 750           | \$ -            |
| Deaf/Hard Hearing .....  | 175              | 175              | -               |
| Entrepreneurs & Small Business Grants .....  | 263              | 137              | 126             |
| Extended Employment .....  | 7,662            | 7,512            | 150             |
| 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 .....  | 3,529            | 3,529            | -               |
| Minnesota Youth Program - Minneapolis - Learn to Earn .....                        | 926              | 905              | 21              |
| 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 .....   | 557              | 557              | -               |
| Twin Cities Rise .....   | 105              | 105              | -               |
| Workforce Development Fund/ITC .....   | 31,360           | 31,360           | -               |
| Youth - Build .....  | 1,000            | 1,000            | -               |
| <b>Total Employment &amp; Economic Development</b>                                 | <u>\$ 49,067</u> | <u>\$ 48,770</u> | <u>\$ 297</u>   |
| <b>Labor and Industry</b>  |                  |                  |                 |
| Labor Standards & Apprenticeship .....   | \$ 1,095         | \$ 728           | \$ 367          |
| Leap Grants .....  | 100              | 100              | -               |
| <b>Total Labor and Industry</b>  | <u>\$ 1,195</u>  | <u>\$ 828</u>    | <u>\$ 367</u>   |
| <b>Total Expenditures and Transfers-Out</b>  | <u>\$ 50,262</u> | <u>\$ 49,598</u> | <u>\$ 664</u>   |
| Excess of Revenues and Transfers-In Over (Under) Expenditures<br>and Transfers-Out | <u>\$ 2,419</u>  | <u>\$ 3,021</u>  | <u>\$ 602</u>   |

# STATE OF MINNESOTA

## WORKFORCE DEVELOPMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2011  
(IN THOUSANDS)

UNAUDITED

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u>   |
|---|-----------------|-----------------|-------------------|
| <b>Fund Balance, Beginning, as Reported</b> | \$ 3,304        | \$ 3,304        | \$ -              |
| Prior Period Adjustments                    | <u>-</u>        | <u>1,930</u>    | <u>1,930</u>      |
| <b>Fund Balance, Beginning, as Restated</b> | <u>\$ 3,304</u> | <u>\$ 5,234</u> | <u>\$ 1,930</u>   |
| <b>Fund Balance, Ending</b>                 | \$ 5,723        | \$ 8,255        | \$ 2,532          |
| Less: Appropriation Carryover               | <u>-</u>        | <u>8,255</u>    | <u>(8,255)</u>    |
| <b>Undesignated Fund Balance, Ending</b>    | <u>\$ 5,723</u> | <u>\$ -</u>     | <u>\$ (5,723)</u> |

