State of Minnesota

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

Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control All Budgeted Funds

For the Year Ended June 30, 2005

On the Cover:

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Waters of the Dancing Sky Scenic Byway

This route tracks the Minnesota-Canada border for nearly half of its length. This far northern byway offers nighttime visitors an excellent chance of seeing the magnificent Aurora Borealis, better known as Northern Lights. The route touches the shore of the vast Lake of the Woods and ends at Rainy Lake, another huge border lake, one of many that make up Minnesota's water-based Voyageurs National Park.

Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2005

State of Minnesota

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

Prepared by the Minnesota Department of Finance
Peggy Ingison, Commissioner
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658 Cedar Street
Saint Paul, Minnesota 55155

Supplement to the 2005 Comprehensive Annual Financial Report

State of Minnesota

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 Department of Finance
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155-1489
651-297-1326

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.finance.state.mn.us/

State of Minnesota

2005 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Table of Contents

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Introduction

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

Generally accepted accounting principles require budgetary reporting at the legal level of control. As a supplement to the CAFR, this report provides the required level of detail in budgetary reporting.

The purpose of this report is to demonstrate that spending by state agencies was within the authorized limits and in compliance with appropriation laws. The schedules included 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. Where an agency has the authority to transfer budgeted amounts between programs, the legal level of control 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
- Trunk Highway
- Highway User Tax Distribution
- State Airports
- Minnesota Resources
- Natural Resources
- Game and Fish
- Environmental
- Remediation
- Special Compensation
- Health Care Access
- Metro Area Transit
- Greater Minnesota Transit

The State Government, Metro Area Transit, and Greater Minnesota Transit funds are not reported as separate funds in the CAFR but are split and reported as part of funds in which other similar activity is reported.

Basis

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

The summary of reporting policies preceding the statements explains the basis for the budget amounts, budget adjustments, and actual amounts in the statements. Other information common to all funds and necessary to an understanding of the reported statements is also presented in the summary. The notes presented with each fund provide additional information unique to that fund.

This report closely follows other budget reports prepared by the Department of Finance. However, because of its different purpose, timing, and level of detail, there are necessarily some differences between the General Fund statement and the June 2005 Fund Balance Analysis Report prepared by the Department of Finance. These differences are explained in the notes to the General Fund statement.

Audit

This report is prepared as a part of the state's Comprehensive Annual Financial Report and as such is included in the scope of the audit of that report by the Office of the Legislative Auditor. Their opinion on this report is included.

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

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Pawlenty, Governor

Ms. Peggy Ingison, Commissioner, Department of Finance

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2005, and have issued our report thereon dated November 18, 2005. 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 made 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 notes), 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. The information in these schedules had 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.

James R. Nobles
James R. Nobles
Legislative Auditor

Claudia J. Gudvangen
Claudia J. Gudvangen, CPA
Deputy Legislative Auditor

November 18, 2005

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E-mail: auditor@state.mn.us • TDD Relay: 651/297-5353 • Website: www.auditor.leg.state.mn.us

Summary of Reporting Policies

General policies followed in preparing this report are discussed below.

Budget

Revenues

Original Budget Amounts

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 2005 Legislature and are from the June 24, 2004, Fund Balance Analysis Report prepared by the Department of Finance.

Revenue categories included are those used in the Consolidated Fund Statement budgetary basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates of federal revenues or license fees even though such revenues are received. The special revenue funds do include revenue budgets for these revenue categories, as they are more significant to those funds.

Budget Amounts

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 August 11, 2005, Fund Balance Analysis Report prepared by the Department of Finance.

For Dedicated Receipts, amounts received as revenue determine the spending limit. Initial revenue budgets are adjusted to reflect the final spending authority of revenues received.

Expenditures

Original Budget Amounts

The original expenditure budget amounts, except for open appropriations, represent:

- The amount specified in appropriation laws, including actual appropriation amounts automatically carried over from previous years.
- Subsequent appropriations for the same purpose.
- Any other legally authorized legislative or executive changes before the beginning of the fiscal year.

Budget Amounts

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

Adjustments to Expenditure Budgets

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustment amounts are primarily for the following:

- Appropriation amounts for the current year authorized to be carried forward to fiscal year 2006, or appropriations for fiscal year 2004 that were available for, and used in, fiscal year 2005.
- Transfers between programs, as authorized.
- Actual dedicated receipts available to fund expenditures, encumbrances, and transfers.

Actual

Revenues

Actual revenues and transfers-in are those attributable to fiscal year 2005. 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 may be included if they relate to fiscal year 2005.

Expenditures

Actual expenditures include disbursements and encumbrances for fiscal year 2005. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund in ongoing appropriation accounts (appropriation type 2). These encumbrances are not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds or to component units for 2005, including any made after June 30, 2005, relating to fiscal year 2005. These transfer amounts are included as a part of expenditure amounts for each legal level of budgetary control.

Variances

Revenues

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

Expenditures

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of that allowed in law and are explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 2005.

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues:				
Individual Income Tax	$ 5,930,000	$ 6,175,855	$ 6,341,164	$ 165,309
Corporate Income Tax	740,200	828,900	925,874	96,974
Sales & Use Tax	4,230,994	4,225,989	4,239,175	13,186
Motor Vehicle Registration Tax	1,000	900	895	(5)
Cigarette & Tobacco Products Tax	151,915	149,030	144,714	(4,316)
Contamination Tax	200	200	173	(27)
Controlled Substance Tax	30	20	8	(12)
Deed & Mortgage Registration Tax	225,100	274,400	287,141	12,741
Medical Assistance Surcharges	254,153	204,303	202,126	(2,177)
Federal Revenues	19,733	18,919	17,916	(1,003)
Income Tax Reciprocity	47,507	49,850	49,850	-
Inheritance, Estate & Gift Tax	74,000	82,000	68,953	(13,047)
Insurance Gross Earn & Fire Marshall	261,600	277,000	265,527	(11,473)
Lawful Gambling Taxes	60,055	59,760	55,192	(4,568)
Liquor, Wine, & Beer Tax	65,771	66,315	69,272	2,957
Motor Vehicle Excise Tax	289,803	262,700	258,144	(4,556)
Investment Income	10,000	14,600	20,123	5,523
Other Revenues	362,563	457,667	508,623	50,956
Taconite Occupation Tax	839	2,501	4,953	2,452
Tobacco Settlements	167,642	175,388	175,488	100
Lottery Revenue	36,176	48,708	51,954	3,246
Statewide Property Tax	617,582	617,774	610,874	(6,900)
DHS RTC Collections	53,372	42,220	50,737	8,517
Total Net Revenues:	$ 13,600,235	$ 14,034,999	$ 14,348,876	$ 313,877
Transfers from Other Funds:				
DEED Special Revenue Fund	$ 1,700	$ 2,000	$ 4,029	$ 2,029
DEED Workforce Development Fund	550	550	550	-
DNR Forestry Roads	1,856	56	699	643
DOA Facility Repair & Replacement	5,350	5,321	5,322	1
Environmental Fund	1,370	1,370	1,370	-
Health Care Access Fund	238,764	238,764	240,921	2,157
Highway User Tax Distribution	716	716	716	-
Medical Education & Research Fund	-	-	4,800	4,800
Misc Agencies - Special Revenue	1,300	1,350	8,009	6,659
Miscellaneous - Agency Fund	1,037	116	4,060	3,944
Other Special Revenue Funds	3,541	4,596	4,017	(579)
Plant Management Fund	7,319	7,319	7,317	(2)
POST Board	3,110	2,768	2,549	(219)
Public Safety Alcohol Monitoring	10,991	8,360	11,281	2,921

GENERAL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Repay Revolving Fund Loans	-	-	47	47
Solid Waste Fund Balance	5,000	5,000	5,000	-
State Employee Insurance	23,000	23,000	23,000	-
Taxes Clearing Account Fund	-	-	3,783	3,783
Transporation Revolving Fund	4,100	4,100	4,100	-
All Other Transfers	6,813	8,801	6,607	(2,194)
Total Transfers from Other Funds:	$ 316,517	$ 314,187	$ 338,177	$ 23,990
Total Net Revenues and Transfers-In	$ 13,916,752	$ 14,349,186	$ 14,687,053	$ 337,867
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	$ 577	$ 549	$ 549	$ -
Administrative Hearings				
Departmental Appropriations	$ -	$ 79	$ 79	$ -
Agriculture Utilization Research				
Departmental Appropriations	$ 1,587	$ 1,587	$ 1,587	$ -
Amateur Sports Commission				
Departmental Appropriations	$ 525	$ 294	$ 294	$ -
Target Center Lease	750	750	750	-
Total Amateur Sports Commission	$ 1,275	$ 1,044	$ 1,044	$ -
Animal Health Board				
Departmental Appropriations	$ 2,803	$ 2,923	$ 2,923	$ -
Architecture Engineering Board				
Departmental Appropriations	$ 785	$ 797	$ 797	$ -
Arts Board				
Departmental Appropriations	$ 8,597	$ 8,594	$ 8,594	$ -
Asian-Pacific Council				
Departmental Appropriations	$ 243	$ 241	$ 241	$ -
Attorney General				
Departmental Appropriations	$ 30,944	$ 31,755	$ 31,755	$ -
Barber/Cosmetologist Examiners				
Departmental Appropriations	$ 698	$ 603	$ 603	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Black Minnesotans Council				
Departmental Appropriations	$ 282	$ 302	$ 302	$ -
Campaign Finance Board				
Departmental Appropriations	$ 712	$ 755	$ 755	$ -
State Elections Campaign Fund	-	1,500	1,500	-
Tax Checkoff	146	2,601	2,601	-
Total Campaign Finance Board	$ 858	$ 4,856	$ 4,856	$ -
Capitol Area Architect				
Departmental Appropriations	$ 262	$ 262	$ 262	$ -
Hubert H. Humphrey Memorial	-	2	2	-
Total Capitol Area Architect	$ 262	$ 264	$ 264	$ -
Center for Arts Education				
Departmental Appropriations	$ 6,423	$ 7,116	$ 7,116	$ -
Chicano Latino Affairs Council				
Departmental Appropriations	$ 275	$ 306	$ 306	$ -
Court of Appeals				
Departmental Appropriations	$ 7,939	$ 7,940	$ 7,940	$ -
Department of Administration				
Departmental Appropriations	$ 31,568	$ 29,555	$ 29,410	$ 145
Department of Agriculture				
Departmental Appropriations	$ 18,749	$ 19,481	$ 19,481	$ -
Ethanol Development	21,428	22,051	22,051	-
Total Department of Agriculture	$ 40,177	$ 41,532	$ 41,532	$ -
Department of Commerce				
Departmental Appropriations	$ 23,422	$ 23,132	$ 22,629	$ 503
Hydropower Facility Incentive	4,838	4,420	4,420	-
Total Department of Commerce	$ 28,260	$ 27,552	$ 27,049	$ 503
Department of Corrections				
Departmental Appropriations	$ 362,804	$ 376,953	$ 376,435	$ 518
Claims Against the State	55	55	55	-
Environmental Assistance	11	5	5	-
Inmate Injuries	13	13	13	-
Total Department of Corrections	$ 362,883	$ 377,026	$ 376,508	$ 518
Department of Education				
Departmental Appropriations	$ 22,132	$ 24,282	$ 24,265	$ 17
Abatement Aid	1,559	1,498	1,498	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Adult Basic Education	35,808	37,444	37,412	32
Adult Basic Education Transition	424	424	413	11
Adults With Disabilities Aid	710	741	738	3
Agricultural Homestead Market	5,243	5,465	5,465	-
Aid for Children With Disabilities	2,550	3,155	3,155	-
Alternative Facilities Bonding	19,287	20,116	20,116	-
Alternative Teacher Compensation	3,700	3,700	3,700	-
American Indian Education	190	190	190	-
American Indian Scholarships	1,875	1,875	1,875	-
Basic Systems Support	8,570	8,939	8,939	-
Best Practices Seminars	1,000	939	939	-
Charter School Building Lease	21,347	21,410	21,410	-
Charter School Startup Grants	156	156	156	-
Collaborative Urban Educator	528	528	528	-
Community Education Aid	3,137	3,198	3,198	-
Court-Placed Special Education	61	62	62	-
Debt Service Aid	31,220	32,495	32,495	-
Debt Service Equalization Aid	2,199	2,199	2,199	-
Declining Pupil	20	20	20	-
Declining Pupil Aid	250	250	250	-
Disaster Credit	4	3	3	-
Distance Education	-	1,250	1,250	-
District Litigation Cost	150	109	109	-
ECFE	14,407	14,002	14,002	-
Electronic Library for Minnesota	400	400	400	-
First Grade Preparedness	7,250	7,250	7,250	-
GED Tests	125	125	125	-
General Education Aid	5,026,983	5,282,077	5,282,077	-
Head Start Program	17,100	17,034	17,034	-
Health & Development Screening	2,661	2,776	2,776	-
Health & Safety Aid	1,920	2,099	2,099	-
Hearing-Impaired Adults	70	70	70	-
Home Based Services Travel	178	187	187	-
Homestead & Agricultural Credit	8,961	9,342	9,342	-
Integration Aid	55,893	57,756	57,756	-
Interdistrict Desegregation	8,401	5,279	5,279	-
Lead Hazard Reduction	100	100	100	-
Magnet School Grants	750	750	750	-
Multi-Type Library	903	942	942	-
Nonpublic Pupil Aid	15,072	15,304	15,304	-
Nonpublic Pupil Transportation	21,421	21,703	21,703	-
One-Room Schoolhouse	50	50	50	-
Out-of-State Special Education	250	208	208	-
Real Property Credit	31	30	30	-
Regional Library Telecommunications	1,200	1,252	1,252	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Residential Market Value Credit	65,296	68,554	68,554	-
School Age Care	24	30	30	-
School Breakfast	4,460	4,548	4,548	-
School Lunch Aid	7,760	7,671	7,671	-
School Readiness	-	9,594	9,594	-
Special Education Aid	529,460	552,214	552,214	-
Special Education Cross-Subsidy	11,000	11,000	11,000	-
Special Education Excess Cost	92,799	95,572	95,572	-
Statewide Testing Support	9,000	9,154	9,154	-
Student Organizations	620	636	636	-
Success for the Future	2,137	2,229	2,229	-
Summer Food Replacement Aid	150	150	150	-
Tax Reform Base Replacement	8,596	9,007	9,007	-
Teacher Training & Support	778	717	717	-
Transition Programs	8,760	9,176	9,176	-
Transportation Aid	55	55	55	-
Tribal Contract Schools	2,185	2,203	2,203	-
Tribal School Early Childhood	68	68	68	-
Yellow Medicine Tornado Impact	39	39	39	-
Youthworks	900	900	900	-
Total Department of Education	$ 6,090,333	$ 6,392,701	$ 6,392,638	$ 63
Department of Employee Relations				
Departmental Appropriations	$ 6,002	$ 6,001	$ 6,001	$ -
Reinsurance Association	491	493	493	-
Total Department of Employee Relations	$ 6,493	$ 6,494	$ 6,494	$ -
Department of Finance				
Departmental Appropriations	$ 14,760	$ 15,900	$ 14,276	$ 1,624
Department of Health				
Departmental Appropriations	$ 61,438	$ 61,326	$ 61,326	$ -
Informational Consent	214	116	116	-
Total Department of Health	$ 61,652	$ 61,442	$ 61,442	$ -
Department of Human Rights				
Departmental Appropriations	$ 3,385	$ 3,409	$ 3,409	$ -
Department of Human Services				
Departmental Appropriations	$ 3,632,774	$ 3,688,473	$ 3,686,246	$ 2,227
Department of Labor and Industry				
Departmental Appropriations	$ 2,839	$ 2,652	$ 2,652	$ -
Department of Mediation Services				
Departmental Appropriations	$ 1,762	$ 1,810	$ 1,810	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Department of Military Affairs				
Departmental Appropriations	$ 12,168	$ 13,568	$ 13,568	$ -
Camp Ripley Sup & Exp	60	40	40	-
Emergency General Support	-	11	11	-
Total Department of Military Affairs	$ 12,228	$ 13,619	$ 13,619	$ -
Department of Natural Resources				
Departmental Appropriations	$ 95,154	$ 98,062	$ 97,459	$ 603
1854 Indian Treaty Payments	7,838	7,873	7,873	-
Con Con Areas - Marshall Count	-	48	48	-
G Yeager WMA	250	5	5	-
Natural Disaster Assistance	-	12	12	-
Public Hunting Ground	90	83	83	-
Settlement of Claims	1	1	1	-
Settlement on Log Raising	38	38	38	-
Total Department of Natural Resources	$ 103,371	$ 106,122	$ 105,519	$ 603
Department of Public Safety				
Departmental Appropriations	$ 75,711	$ 85,239	$ 80,477	$ 4,762
Capitol Security Contract	835	894	894	-
Total Department of Public Safety	$ 76,546	$ 86,133	$ 81,371	$ 4,762
Department of Revenue				
Departmental Appropriations	$ 93,554	$ 95,289	$ 95,059	$ 230
BAT Study	100	103	103	-
Outstate Collection of Delinquent Taxes	1,100	1,048	1,048	-
Revenue Recording Fees	300	228	228	-
Seized Property	700	1,488	1,488	-
Tax Law Change Administration	-	178	178	-
Tax Provisions of Job Opportunity	29	30	30	-
Total Department of Revenue	$ 95,783	$ 98,364	$ 98,134	$ 230
Department of Transportation				
Departmental Appropriations	$ 16,195	$ 17,157	$ 17,157	$ -
Department of Veterans Affairs				
Departmental Appropriations	$ 4,138	$ 4,465	$ 4,465	$ -
Dept. of Employment & Economic Development				
Departmental Appropriations	$ 47,447	$ 49,836	$ 48,848	$ 988
Gifts	-	61	61	-
Job Opportunity Building Zones	30	25	25	-
Job Skills	-	80	80	-
Partnership Power	-	40	40	-
Total Dept. of Employment & Economic Devel	$ 47,477	$ 50,042	$ 49,054	$ 988

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Disability Council				
Departmental Appropriations	$ 500	$ 620	$ 620	$ -
Disabled American Vets				
Departmental Appropriations	$ 13	$ 13	$ 13	$ -
Emergency Medical Services Board				
Departmental Appropriations	$ 2,096	$ 2,343	$ 2,343	$ -
Ambulance Service Longevity Awards	499	656	656	-
Total Emergency Medical Services Board	$ 2,595	$ 2,999	$ 2,999	$ -
Environmental Assistance				
Departmental Appropriations	$ 11,699	$ 11,828	$ 11,828	$ -
Explore Minnesota Tourism				
Departmental Appropriations	$ 7,909	$ 8,238	$ 7,276	$ 962
Minnesota Film Board	175	175	175	-
Special Advertising Account	-	850	850	-
Total Explore Minnesota Tourism	$ 8,084	$ 9,263	$ 8,301	$ 962
Faribault Academies				
Departmental Appropriations	$ 11,309	$ 11,362	$ 11,362	$ -
Finance - Debt Service				
Bond Sale	$ 386,323	$ 323,453	$ 323,453	$ -
Finance Higher Education				
Family Practice & Residency	$ 531	$ 472	$ 472	$ -
Mayo Medical School	514	514	514	-
St Cloud Hospital-Mayo Family	346	346	346	-
Total Finance Higher Education	$ 1,391	$ 1,332	$ 1,332	$ -
Finance Intergovernmental Aids				
Departmental Appropriations	$ -	$ 492	$ 492	$ -
Mpls Employees Retirement Fund	6,632	7,093	7,093	-
Teachers Retirement State Aid	18,767	18,708	18,708	-
Total Finance Intergovernmental Aids	$ 25,399	$ 26,293	$ 26,293	$ -
Finance Non-Operating				
Departmental Appropriations	$ 552,006	$ 552,050	$ 551,855	$ 195
Governors Office				
Departmental Appropriations	$ 3,586	$ 3,575	$ 3,575	$ -
Higher Education Services Office				
Departmental Appropriations	$ 4,804	$ 4,599	$ 4,599	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

		Original Budget		Budget		Actual		Variance
Child Care Grants		4,743		4,858		4,858		-
Interstate Tuition Reciprocity		3,600		-		-		-
Learning Network of Minnesota		4,829		4,882		4,882		-
Minitex		4,381		4,381		4,381		-
Minnesota College Savings Plan		1,120		363		363		-
MNLink		450		424		424		-
State Grants		140,607		124,655		124,633		22
State Work Study		12,444		12,497		12,497		-
Total Higher Education Services Office	$	176,978	$	156,659	$	156,637	$	22
Historical Society								
Education & Outreach	$	12,381	$	11,924	$	11,924	$	-
FarmAmerica		85		85		85		-
Minnesota International Center		42		42		42		-
Preservation & Access		9,772		9,561		9,561		-
Total Historical Society	$	22,280	$	21,612	$	21,612	$	-
Housing Finance Agency								
Departmental Appropriations	$	34,885	$	34,885	$	34,885	$	-
Indian Affairs Council								
Departmental Appropriations	$	552	$	529	$	529	$	-
Investment Board								
Departmental Appropriations	$	2,167	$	2,048	$	2,048	$	-
Iron Range Resources & Rehabilitation Agency								
Departmental Appropriations	$	1,337	$	1,337	$	1,337	$	-
Iron Ore Tax		3,299		3,299		3,299		-
Total Iron Range Resources & Rehabilitation	$	4,636	$	4,636	$	4,636	$	-
Judicial Standards Board								
Departmental Appropriations	$	252	$	472	$	472	$	-
Judicial Stds Hearing Judge		-		4		4		-
Total Judicial Standards Board	$	252	$	476	$	476	$	-
Legislative Auditor								
Departmental Appropriations	$	4,868	$	5,158	$	5,158	$	-
Legislature								
Departmental Appropriations	$	53,165	$	55,734	$	55,734	$	-
Energy Task Force		-		10		10		-
Total Legislature	$	53,165	$	55,744	$	55,744	$	-
Metropolitan Council Transport								
Departmental Appropriations	$	56,173	$	56,173	$	56,173	$	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Military Order of Purple Heart				
Departmental Appropriations	$ 20	$ 20	$ 20	$ -
Minn Conservation Corps				
Departmental Appropriations	$ 350	$ 350	$ 350	$ -
Minnesota State Retirement System				
ESORF Benefits	$ 427	$ 391	$ 391	$ -
Legislative Benefits	2,300	2,036	2,036	-
Total Minnesota State Retirement System	$ 2,727	$ 2,427	$ 2,427	$ -
Ombudsman for MH/MR				
Departmental Appropriations	$ 1,462	$ 1,555	$ 1,555	$ -
Ombudsperson for Families				
Departmental Appropriations	$ 245	$ 187	$ 187	$ -
Pollution Control Agency				
Departmental Appropriations	$ 15,026	$ 16,501	$ 16,501	$ -
Private Detectives Board				
Departmental Appropriations	$ 126	$ 127	$ 127	$ -
Public Defense Board				
Departmental Appropriations	$ 46,582	$ 59,301	$ 55,540	$ 3,761
Public Utilities Commission				
Departmental Appropriations	$ 4,163	$ 4,228	$ 4,228	$ -
Revenue Intergovernmental Payments				
Departmental Appropriations	$ 51,422	$ 43,872	$ 43,372	$ 500
Agricultural Homestead Market	18,505	18,794	18,794	-
Annual Incentive Payments	4,389	1,924	1,924	-
Art VIII Payments	13,028	13,028	13,028	-
County Aid Program	128,723	111,620	111,620	-
Disaster Credit	52	-	-	-
Enterprise Zone Credit	1	-	-	-
Fire State Aid	24,339	31,127	31,127	-
Firefighter's Relief Association	615	522	522	-
HACA	15,613	15,392	15,392	-
Homestead Property Tax Relief	5,542	5,586	5,586	-
Insurance Surcharge	1,500	2,007	2,007	-
Iron Ore Tax Aid	7,840	4,080	-	4,080

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Local Governmental Aids	437,209	437,513	437,513	-
Market Value Tax Credits	492	306	306	-
Police State Aid	51,099	53,550	46,164	7,386
Refunds of Sharing Agreements	713	659	659	-
Renters Credit	146,382	147,080	147,080	-
Renters Property Tax Refund	146,930	145,931	145,931	-
Residential Market Value Credit	257,034	223,560	223,560	-
State Aid Amortization	12,395	12,033	12,033	-
Temporary Court Administrative	15,594	15,024	15,024	-
Temporary Court Maint of Effort	2,142	2,080	2,080	-
Total Revenue Intergovernmental Payments	$ 1,341,559	$ 1,285,688	$ 1,273,722	$ 11,966
Science Museum				
Departmental Appropriations	$ 750	$ 750	$ 750	$ -
Secretary of State				
Departmental Appropriations	$ 5,740	$ 7,060	$ 7,060	$ -
Effective Financing Statement	62	62	62	-
Uniform Limited Partnership	75	75	75	-
Total Secretary of State	$ 5,877	$ 7,197	$ 7,197	$ -
Sentencing Guidelines Commission				
Departmental Appropriations	$ 472	$ 481	$ 481	$ -
State Auditor				
Departmental Appropriations	$ 8,306	$ 8,600	$ 8,524	$ 76
Tax Increment Financing	1,050	771	771	-
Total State Auditor	$ 9,356	$ 9,371	$ 9,295	$ 76
Supreme Court				
Departmental Appropriations	$ 36,334	$ 39,625	$ 39,454	$ 171
Tax Court				
Departmental Appropriations	$ 720	$ 738	$ 738	$ -
Trial Courts				
Departmental Appropriations	$ 195,717	$ 204,791	$ 204,791	$ -
Uniform Laws Commission				
Departmental Appropriations	$ 39	$ 39	$ 39	$ -
University of Minnesota				
Departmental Appropriations	$ 486,700	$ 486,700	$ 486,700	$ -
Ag Extension Service	50,625	50,625	50,625	-
Health Sciences	4,929	4,929	4,929	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Institute of Technology	1,387	1,387	1,387	-
System Specials	6,426	6,426	6,426	-
Total University of Minnesota	$ 550,067	$ 550,067	$ 550,067	$ -
Veterans Home Board				
Departmental Appropriations	$ 30,030	$ 29,940	$ 29,940	$ -
Veteran's of Foreign Wars				
Departmental Appropriations	$ 55	$ 55	$ 55	$ -
Water and Soil Resources Board				
Departmental Appropriations	$ 15,431	$ 14,644	$ 14,644	$ -
Zoological Board				
Departmental Appropriations	$ 6,225	$ 6,225	$ 6,225	$ -
Total Expenditures and Transfers-Out	$ 14,318,366	$ 14,608,419	$ 14,579,603	$ 28,816
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (401,614)	$ (259,233)	$ 107,450	$ 366,683
Budgetary Fund Balance, Beginning, as Reported	$ 1,268,454	$ 1,268,454	$ 1,268,454	$ -
Prior Period Adjustments	-	-	67,210	67,210
Budgetary Fund Balance,Beginning, as Restated	$ 1,268,454	$ 1,268,454	$ 1,335,664	$ 67,210
Budgetary Fund Balance, Ending	$ 866,840	$ 1,009,221	$ 1,443,114	$ 433,893
Less: Appropriation Carryover	-	-	53,370	(53,370)
Less: Budgetary Reserve	631,434	1,003,000	1,003,000	-
Undesignated Fund Balance, Ending	$ 235,406	$ 6,221	$ 386,744	$ 380,523

NOTES

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

   a. Certain reimbursements from other funds are included in this Legal Level of Budgetary Control Report that are eliminated in the FBA. The reimbursements from the other funds for statewide indirect costs are eliminated from both revenues and expenditures on the FBA but included in this report. This inclusion permits recognition of total appropriation and expenditures for those staff and other agencies whose expenditures are being reimbursed. This difference has no effect on fund balance.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

b. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend after fiscal closing, we include the amount actually needed for the program as the budget. This is the legal limit on spending for these programs.

c. Other estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.

d. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, we have included, as authorized, adjustments to expenditure budgets, the actual dedicated revenues received. This is the legal limit on spending related to dedicated revenues.

e. The FBA reduces Fund Balance by the non-cash assets, this report does not.

2. In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of the 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.

   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) an $11.5 million 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	$ 386,744
Greater Minnesota Transit Fund	30
State Government Fund	21,615
General Fund in CAFR	$ 408,389

STATE OF MINNESOTA

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues:				
Revenues	$ 82,728	$ 81,310	$ 50,757	$ (30,553)
Total Net Revenues and Transfers-In	$ 82,728	$ 81,310	$ 50,757	$ (30,553)
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	$ 2,416	$ 2,077	$ 2,077	$ -
Behavioral Health & Therapy Board				
Departmental Appropriations	$ 350	$ 287	$ 287	$ -
Chiropractic Examiners Board				
Departmental Appropriations	$ 392	$ 395	$ 395	$ -
Dentistry Board				
Departmental Appropriations	$ 871	$ 906	$ 906	$ -
Department of Health				
Departmental Appropriations	$ 30,768	$ 35,608	$ 35,608	$ -
Department of Human Services				
Departmental Appropriations	$ 502	$ 582	$ 502	$ 80
Department of Public Safety				
Departmental Appropriations	$ 103	$ 107	$ 107	$ -
Dietetics & Nutrition Practice				
Departmental Appropriations	$ 101	$ 83	$ 83	$ -
Emergency Medical Services Board				
Departmental Appropriations	$ 557	$ 576	$ 576	$ -
Marriage and Family Therapy Board				
Departmental Appropriations	$ 121	$ 126	$ 126	$ -

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Medical Practice Board				
Departmental Appropriations	$ 2,731	$ 3,697	$ 2,833	$ 864
Nursing Board				
Departmental Appropriations	$ 2,439	$ 2,230	$ 2,230	$ -
Nursing Home Administrative Board				
Departmental Appropriations	$ 203	$ 172	$ 172	$ -
Optometry Board				
Departmental Appropriations	$ 101	$ 95	$ 95	$ -
Pharmacy Board				
Departmental Appropriations	$ 1,409	$ 1,433	$ 1,433	$ -
Donated Dental Services	-	21	21	-
Total Pharmacy Board	$ 1,409	$ 1,454	$ 1,454	$ -
Physical Therapy Board				
Departmental Appropriations	$ 203	$ 215	$ 215	$ -
Podiatric Medicine Board				
Departmental Appropriations	$ 47	$ 47	$ 47	$ -
Pollution Control Agency				
Departmental Appropriations	$ 49	$ 52	$ 52	$ -
Psychology Board				
Departmental Appropriations	$ 691	$ 625	$ 625	$ -
Social Work Board				
Departmental Appropriations	$ 1,094	$ 842	$ 842	$ -
Veterinary Medicine Board				
Departmental Appropriations	$ 166	$ 185	$ 185	$ -
Total Expenditures and Transfers-Out	$ 45,314	$ 50,361	$ 49,417	$ 944
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 37,414	$ 30,949	$ 1,340	$ (29,609)

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

YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Budgetary Fund Balance, Beginning	19,629	19,629	19,629	-
Prior Year Adjustments	-	-	739	739
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, Ending	$ 57,043	$ 50,578	$ 21,708	$ (28,870)
Less: Appropriation Carryover	-	-	93	(93)
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	$ 57,043	$ 50,578	$ 21,615	$ (28,963)
Add: Designated for Nonappropriated Fund Purposes	-	-	15,587	-
Total Unreserved Fund Balance, Ending	$ 57,043	$ 50,578	$ 37,202	$ (28,963)

NOTES

1. The State Government Fund is not reported as a separate fund in the state's Comprehensive Annual Financial Report (CAFR). Only the portion of the fund which is specifically appropriated is included with the General Fund in the CAFR. The remainder is reported with other special revenue funds that do not require specific appropriation.

Legal Level of Budgetary Control Report	
General Fund	$ 21,615
Designated for Nonappropriated Fund Purpose from CAFR:	
Miscellaneous Special Revenue Fund	9,307
Federal Fund	6,280
Total Unreserved Fund Balance	$ 37,202

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Earnings	$ 36,843	$ 33,602	$ (3,241)
Federal Revenues	355,940	354,299	(1,641)
Investment Income	2,500	4,846	2,346
Other Revenues	57,437	57,437	-
Other Taxes	176	225	49
Total Net Revenues:	$ 452,896	$ 450,409	$ (2,487)
Transfers from Other Funds:			
General Fund	$ 4,801	$ 4,801	$ -
Highway User Tax Distribution	753,808	758,576	4,768
HUTD Reimbursement	610	610	-
Plant Management Fund	1,292	1,292	-
Special Revenue Fund	375	337	(38)
Total Transfers from Other Funds:	$ 760,886	$ 765,616	$ 4,730
Total Net Revenues and Transfers-In	$ 1,213,782	$ 1,216,025	$ 2,243
Expenditures and Transfers-Out			
Arts Board			
Building Design	$ 11	$ 11	$ -
Department of Administration			
Building Design	$ 14	$ 14	$ -
Department of Public Safety			
Departmental Appropriations	$ 95,997	$ 95,942	$ 55
Department of Transportation			
Departmental Appropriations	$ 544,656	$ 544,656	$ -
Highway Improvements	99	99	-
Proceeds from Leased Property	168	168	-
Public Safety Radio Communication	118	118	-
State Road Construction	601,566	601,566	-
Trunk Highway Project Loans	17,885	17,885	-
Total Department of Transportation	$ 1,164,492	$ 1,164,492	$ -
Finance Non-Operating			
Tort Claims	$ 54	$ 54	$ -

STATE OF MINNESOTA

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Total Expenditures and Transfers-Out	$ 1,260,568	$ 1,260,513	$ 55
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (46,786)	$ (44,488)	$ 2,298
Budgetary Fund Balance, Beginning	51,510	51,510	-
Prior Year Adjustments	-	52,964	52,964
Budgetary Fund Balance, Ending	$ 4,724	$ 59,986	$ 55,262
Less: Appropriation Carryover	-	5,156	(5,156)
Undesignated Fund Balance, Ending	$ 4,724	$ 54,830	$ 50,106

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 Prior Period Adjustment includes cancelled encumbrances previously reported as expenditures, and an adjustment for other items determined by the Department of Transportation to be adjusted for fiscal year 2004.

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, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	$ 11,560	$ 757	$ (10,803)
Motor Vehicle Registration Tax	475,822	496,299	20,477
Motor Vehicle Sales Tax	170,400	166,724	(3,676)
Fuel Taxes	658,689	650,634	(8,055)
Investment Income	1,020	733	(287)
All Other	8,111	11,775	3,664
Total Net Revenues:	$ 1,325,602	$ 1,326,922	$ 1,320
Total Net Revenues and Transfers-In	$ 1,325,602	$ 1,326,922	$ 1,320
Expenditures and Transfers-Out			
Department of Public Safety			
Departmental Appropriations	$ 12,315	$ 12,315	$ -
License Plate Processing	7,670	7,670	-
Total Department of Public Safety	$ 19,985	$ 19,985	$ -
Department of Revenue			
Departmental Appropriations	$ 2,195	$ 2,195	$ -
Department of Transportation			
Departmental Appropriations	$ 1,288,526	$ 1,288,526	$ -
Revenue Intergovernmental Payments			
Departmental Appropriations	$ 7,966	$ 7,966	$ -
All Terrain Vehicle Gas Tax	797	797	-
Off-Road Vehicle Gas Tax	1,115	1,115	-
Snowmobile Gas Tax	5,310	5,310	-
TIF Grants	746	746	-
Total Revenue Intergovernmental Payments	$ 15,934	$ 15,934	$ -
Total Expenditures and Transfers-Out	$ 1,326,640	$ 1,326,640	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (1,038)	$ 282	$ 1,320

HIGHWAY USER TAX DISTRIBUTION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Budgetary Fund Balance, Beginning	$ 1,394	$ 1,394	$ -
Prior Year Adjustments	-	4	4
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 356	$ 1,680	$ 1,324
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 356	$ 1,680	$ 1,324

STATE AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Earnings	$ 500	$ 505	$ 5
Investment Income	254	424	170
Other Revenues	103	549	446
Other Taxes	17,403	19,111	1,708
Total Net Revenues:	$ 18,260	$ 20,589	$ 2,329
Total Net Revenues and Transfers-In	$ 18,260	$ 20,589	$ 2,329
Expenditures and Transfers-Out			
Department of Transportation			
Departmental Appropriations	$ 22,523	$ 22,136	$ 387
Air Transport Services	384	384	-
Total Department of Transportation	$ 22,907	$ 22,520	$ 387
Total Expenditures and Transfers-Out	$ 22,907	$ 22,520	$ 387
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (4,647)	$ (1,931)	$ 2,716
Budgetary Fund Balance, Beginning	$ 11,580	$ 11,580	$ -
Prior Year Adjustments	-	1,624	1,624
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 6,933	$ 11,273	$ 4,340
Less: Appropriation Carryover	-	268	(268)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 6,933	$ 11,005	$ 4,072

MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	$ 40	$ 78	$ 38
Total Net Revenues and Transfers-In	$ 40	$ 78	$ 38
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	$ 400	$ 400	$ -
Total Expenditures and Transfers-Out	$ 400	$ 400	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (360)	$ (322)	$ 38
Budgetary Fund Balance, Beginning	$ 2,381	$ 2,381	$ -
Prior Year Adjustments	-	87	87
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 2,021	$ 2,146	$ 125
Less: Appropriation Carryover	-	1,099	(1,099)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 2,021	$ 1,047	$ (974)

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Sales Tax	$ 9,604	$ 9,606	$ 2
Departmental Earnings	26,167	24,420	(1,747)
Investment Income	208	296	88
All Other	4,598	6,767	2,169
Total Net Revenues:	$ 40,577	$ 41,089	$ 512
Transfers from Other Funds:			
General Fund	$ 85	$ 85	$ -
Highway User Tax Distribution	15,443	15,187	(256)
Special Revenue Fund	3,381	2,821	(560)
Total Transfers from Other Funds:	$ 18,909	$ 18,093	$ (816)
Total Net Revenues and Transfers-In	$ 59,486	$ 59,182	$ (304)
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	$ 58,346	$ 57,316	$ 1,030
Electronic Licensing	747	747	-
Land & Water Conservation - Local	925	925	-
Land & Water Conservation - State	596	596	-
Land Acquisition - Fisheries	52	52	-
Land Acquisition - Forest	41	41	-
Land Acquisition - Parks	2	2	-
Land Acquisition - SNA	34	34	-
Land Acquisition - Wildlife	6	6	-
Off-Highway Vehicle Damage	44	44	-
Off-Highway Vehicle Recreation	8	8	-
Total Department of Natural Resources	$ 60,801	$ 59,771	$ 1,030
Minn Conservation Corps			
Departmental Appropriations	$ 490	$ 490	$ -
Zoological Board			
Departmental Appropriations	$ 124	$ 124	$ -
Total Expenditures and Transfers-Out	$ 61,415	$ 60,385	$ 1,030
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (1,929)	$ (1,203)	$ 726

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Budgetary Fund Balance, Beginning	$ 22,037	$ 22,037	$ -
Prior Year Adjustments	-	860	860
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 20,108	$ 21,694	$ 1,586
Less: Appropriation Carryover	-	5,348	(5,348)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 20,108	$ 16,346	$ (3,762)

GAME AND FISH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Sales & Use Tax	$ 9,604	$ 9,603	$ (1)
Departmental Earnings	6,124	6,088	(36)
Federal Revenues	17,300	18,400	1,100
Licenses and Fees	52,553	52,244	(309)
Investment Income	559	711	152
Other Revenues	283	444	161
Total Net Revenues:	$ 86,423	$ 87,490	$ 1,067
Transfers from Other Funds:			
General Fund	$ 1,037	$ 1,307	$ 270
Total Net Revenues and Transfers-In	$ 87,460	$ 88,797	$ 1,337
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	$ 87,064	$ 87,056	$ 8
Electronic Licensing	2,674	2,633	41
Emergency Deer Feeding Program	708	708	-
Wild Rice Licenses	35	35	-
Total Department of Natural Resources	$ 90,481	$ 90,432	$ 49
Total Expenditures and Transfers-Out	$ 90,481	$ 90,432	$ 49
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (3,021)	$ (1,635)	$ 1,386
Budgetary Fund Balance, Beginning	$ 25,517	$ 25,517	$ -
Prior Year Adjustments	-	743	743
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 22,496	$ 24,625	$ 2,129
Less: Appropriation Carryover	-	1,348	(1,348)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 22,496	$ 23,277	$ 781

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS

YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	$ 20,561	$ 19,546	$ (1,015)
Investment Income	666	817	151
Other Revenues	660	678	18
Taxes	32,115	32,084	(31)
Total Net Revenues:	$ 54,002	$ 53,125	$ (877)
Transfers from Other Funds:			
General Fund	$ -	$ 100	$ 100
Total Net Revenues and Transfers-In	$ 54,002	$ 53,225	$ (777)
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	$ 60	$ 60	$ -
Department of Public Safety			
Departmental Appropriations	$ 49	$ 49	$ -
Department of Revenue			
Departmental Appropriations	$ 313	$ 313	$ -
Environmental Assistance			
Departmental Appropriations	$ 16,370	$ 16,370	$ -
Pollution Control Agency			
Departmental Appropriations	$ 44,511	$ 44,377	$ 134
Statewide Indirect Costs	86	86	-
Total Pollution Control Agency	$ 44,597	$ 44,463	$ 134
Total Expenditures and Transfers-Out	$ 61,389	$ 61,255	$ 134
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (7,387)	$ (8,030)	$ (643)

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Budgetary Fund Balance, Beginning	$ 39,110	$ 39,110	$ -
Prior Year Adjustments	-	176	176
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 31,723	$ 31,256	$ (467)
Less: Appropriation Carryover	-	938	(938)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 31,723	$ 30,318	$ (1,405)

REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Taxes	$ 775	$ 702	$ (73)
Departmental Earnings	180	217	37
Investment Income	685	859	174
Other	22,086	28,383	6,297
Total Net Revenues:	$ 23,726	$ 30,161	$ 6,435
Transfers from Other Funds:			
Closed Landfill Investment Fund	$ -	$ 6,728	$ 6,728
Environmental Fund	17,560	8,912	(8,648)
Petroleum Tank Release Cleanup	10,461	8,204	(2,257)
Total Transfers from Other Funds:	$ 28,021	$ 23,844	$ (4,177)
Total Net Revenues and Transfers-In	$ 51,747	$ 54,005	$ 2,258
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	$ 123	$ 123	$ -
Department of Agriculture			
Departmental Appropriations	$ 349	$ 349	$ -
Remediation Actions	1,478	1,478	-
Total Department of Agriculture	$ 1,827	$ 1,827	$ -
Department of Health			
Departmental Appropriations	$ 221	$ 221	$ -
Department of Natural Resources			
Departmental Appropriations	$ 86	$ 86	$ -
Remediation Actions	678	678	-
Total Department of Natural Resources	$ 764	$ 764	$ -
Dept. of Employment & Economic Development			
Departmental Appropriations	$ 700	$ 700	$ -
Pollution Control Agency			
Departmental Appropriations	$ 41,560	$ 41,360	$ 200
Contingencies and Reimbursements	52	52	-
Dry Cleaner Environmental Resp	593	593	-
Hazardous Waste Fees	15,084	15,084	-

REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Statewide Indirect Costs	117	117	-
Total Pollution Control Agency	$ 57,406	$ 57,206	$ 200
Total Expenditures and Transfers-Out	$ 61,041	$ 60,841	$ 200
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (9,294)	$ (6,836)	$ 2,458
Budgetary Fund Balance, Beginning	$ 30,766	$ 30,766	$ -
Prior Year Adjustments	-	5,062	5,062
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 21,472	$ 28,992	$ 7,520
Less: Appropriation Carryover	-	9,698	(9,698)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 21,472	$ 19,294	$ (2,178)

SPECIAL COMPENSATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS

YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Investment Income	$ 583	$ 1,138	$ 555
Other Revenues	110,210	112,668	2,458
Total Net Revenues:	$ 110,793	$ 113,806	$ 3,013
Transfers from Other Funds:			
Other Revenues	$ -	$ 13	$ 13
Total Net Revenues and Transfers-In	$ 110,793	$ 113,819	$ 3,026
Expenditures and Transfers-Out			
Administrative Hearings			
Departmental Appropriations	$ 7,326	$ 7,326	$ -
Department of Commerce			
Departmental Appropriations	$ 758	$ 758	$ -
Department of Labor and Industry			
Departmental Appropriations	$ 97,218	$ 97,218	$ -
Assigned Risk	1,889	1,889	-
Total Department of Labor and Industry	$ 99,107	$ 99,107	$ -
Workers Comp Court of Appeals			
Departmental Appropriations	$ 1,470	$ 1,470	$ -
Total Expenditures and Transfers-Out	$ 108,661	$ 108,661	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 2,132	$ 5,158	$ 3,026
Budgetary Fund Balance, Beginning	$ 18,877	$ 18,877	$ -
Prior Year Adjustments	-	74	74
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 21,009	$ 24,109	$ 3,100
Less: Appropriation Carryover	-	1,747	(1,747)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 21,009	$ 22,362	$ 1,353

HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	$ 31,991	$ 22,867	$ (9,124)
Investment Income	1,675	6,509	4,834
Other Revenues	70	28	(42)
Taxes	406,774	410,014	3,240
Total Net Revenues:	$ 440,510	$ 439,418	$ (1,092)
Total Net Revenues and Transfers-In	$ 440,510	$ 439,418	$ (1,092)
Expenditures and Transfers-Out			
Dentistry Board			
Departmental Appropriations	$ 66	$ 66	$ -
Department of Health			
Departmental Appropriations	$ 6,357	$ 6,350	$ 7
Department of Human Services			
Departmental Appropriations	$ 273,444	$ 272,908	$ 536
Department of Revenue			
Departmental Appropriations	$ 1,837	$ 1,837	$ -
Finance Non-Operating			
Departmental Appropriations	$ 238,764	$ 238,764	$ -
Legislature			
Departmental Appropriations	$ 128	$ 128	$ -
Revenue Intergovernmental Payments			
Departmental Appropriations	$ 191	$ 191	$ -
University of Minnesota			
Health Care Access	$ 2,157	$ 2,157	$ -
Total Expenditures and Transfers-Out	$ 522,944	$ 522,401	$ 543

HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (82,434)	$ (82,983)	$ (549)
Budgetary Fund Balance, Beginning	$ 136,968	$ 136,968	$ -
Prior Year Adjustments	-	147	147
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, Ending	$ 54,534	$ 54,132	$ (402)
Less: Appropriation Carryover	-	543	(543)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, Ending	$ 54,534	$ 53,589	$ (945)

METRO AREA TRANSIT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues:				
Motor Vehicle Excise Tax	$ 134,719	$ 122,120	$ 119,486	$ (2,634)
Total Net Revenues and Transfers-In	$ 134,719	$ 122,120	$ 119,486	$ (2,634)
Expenditures and Transfers-Out				
Metropolitan Council Transport Transit Programs	$ 120,000	$ 119,486	$ 119,486	$ -
Total Expenditures and Transfers-Out	$ 120,000	$ 119,486	$ 119,486	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 14,719	$ 2,634	$ -	$ (2,634)
Budgetary Fund Balance, Beginning, as Reported	$ -	$ -	$ -	$ -
Prior Period Adjustments	-	-	-	-
Budgetary Fund Balance,Beginning, as Restated	$ -	$ -	$ -	$ -
Budgetary Fund Balance, Ending	14,719	$ 2,634	$ -	$ (2,634)
Less: Appropriation Carryover	-	-	-	-
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	$ 14,719	$ 2,634	$ -	$ (2,634)

GREATER MINNESOTA TRANSIT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2005
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues:				
Motor Vehicle Excise Tax	$ 8,960	$ 8,122	$ 7,947	$ (175)
Total Net Revenues and Transfers-In	$ 8,960	$ 8,122	$ 7,947	$ (175)
Expenditures and Transfers-Out				
Department of Transportation				
Transit Programs	$ 9,067	$ 8,957	$ 8,957	$ -
Total Expenditures and Transfers-Out	$ 9,067	$ 8,957	$ 8,957	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (107)	$ (835)	$ (1,010)	$ (175)
Budgetary Fund Balance, Beginning	1,040	1,040	1,040	-
Prior Year Adjustments	-	-	-	-
Estimated Appropriation Cancel	-	-	-	-
Budgetary Fund Balance, Ending	$ 933	$ 205	$ 30	$ (175)
Less: Appropriation Carryover	-	-	-	-
Less: Budgetary Reserve	-	-	-	-
Undesignated Fund Balance, Ending	$ 933	$ 205	$ 30	$ (175)
Add: Designated for Nonappropriated Fund Purposes	-	-	-	-
Total Unreserved Fund Balance, Ending	$ 933	$ 205	$ 30	$ (175)