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, 2007

On the Cover:

Showy Lady's Slipper (Cypripedium reginae)

The showy lady's slipper is Minnesota's state flower. The showy lady's slipper is one of 43 orchid species that grow in Minnesota. The flowers bloom from early June to mid-July. It grows in spruce and tamarack bogs, swamps, wet meadows, wet prairies, and cool, damp woods. It may be found anywhere in Minnesota where these habitats exist.



Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control — All Budgeted Funds

For the Year Ended June 30, 2007

State of Minnesota

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

Prepared by the Minnesota Department of Finance
Tom J. Hanson, Commissioner
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155



Supplement to the 2007 Comprehensive Annual Financial Report



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

Minnesota Department of Finance 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.finance.state.mn.us/

State of Minnesota

State of Minnesota



2007 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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2007 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Introduction

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 Metro Area Transit Greater Minnesota Transit Trunk Highway Highway User Tax Distribution

State Airports
Petroleum Tank Cleanup

Minnesota Resources
Natural Resources
Game and Fish
Environmental
Remediation

Special Compensation Health Care Access

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 are recognized as expenditures of the year appropriated. However, encumbrances associated with ongoing appropriations are not recognized as expenditures.

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

This report follows closely other budget reports prepared by the Department of Finance. However, because of its different purpose, timing, and level of detail, there are necessarily some differences between the schedules in this report and the June 28, 2007 Consolidated Fund Balance Analysis Report prepared by the Department of Finance. These differences are explained in the notes to the schedules.

Audit

This report is prepared as a supplement to the state's Comprehensive Annual Financial Report. 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.



OFFICE OF THE LEGISLATIVE AUDITOR

State of Minnesota • James Nobles, Legislative Auditor

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Pawlenty, Governor

Mr. Tom Hanson, 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, 2007, and have issued our report thereon dated December 7, 2007. Those basic financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary Schedules of Revenues. Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and Summary of Reporting Policy), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The remaining information on pages 25 to 37, 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. Cerile M. Leskul

James R. Nobles Legislative Auditor

Dumm K. Muhr

Cecile M. Ferkul, CPA, CISA Deputy Legislative Auditor

December 7, 2007



State of Minnesota



2007 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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 2006 Legislature and are from the June 12, 2006 Fund Balance Analysis Report prepared by the Department of Finance.

Revenue categories included 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 do include revenue budgets for federal revenues, 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 June 28, 2007, Consolidated Fund Balance Analysis Report prepared by the Department of Finance.

For dedicated receipts, amounts received as revenue determine the spending limits. Where these receipts were significant to the fund, the Budget Amounts 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
- Transfers between programs, as authorized
- Subsequent appropriations for the same purpose
- 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 June 12, 2006 Fund Balance Analysis

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, actual amounts 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 2007.
- Transfers between programs, as authorized.
- Actual dedicated receipts available to fund expenditures, encumbrances and transfers.

Actual

Actual revenues and transfers-in included are those attributable to fiscal year 2007. 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 2007.

Actual expenditures include disbursements and encumbrances for fiscal year 2007. The only instance where encumbrances are not included in expenditure amounts is in ongoing appropriation accounts (appropriation type 2). These encumbrances are not included since they may not be liquidated for several years. The only exception is in the Trunk Highway Fund where encumbrances are included as expenditures in all appropriation types.

Actual transfers-out are transfers to other funds or to component units for 2007, including any made after June 30, 2007, relating to fiscal year 2007. These transfer amounts are included as a part of expenditure amounts for each legal level of budgetary control.

Variances

Revenues and transfers-in variances represent the differences between the forecast of 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 that allowed in law and are explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 2007.

	Or	iginal Budget	execute	Budget	-	Actual	 Variance
Net Revenues and Transfers-In							
Net Revenues							
Individual Income Taxes Corporate Income Taxes Sales Taxes Property Taxes Motor Vehicle Taxes Cigarette & Tobacco Products Taxes Motor Vehicle Registration Tax Liquor, Wine & Beer Taxes Insurance Gross Earnings Taxes Deed & Mortgage Registration Taxes Medical Assistance Surcharges Inheritance, Estate & Gift Taxes Income Taxes Reciprocity Lawful Gambling Taxes Tobacco Settlements Departmental Services/Licenses & Fees Investment Income Lottery Revenue DHS RTC Collections Other Revenues	\$	6,948,365 883,250 4,624,077 663,930 253,913 189,504 900 70,194 299,000 242,800 202,610 91,000 60,559 52,444 173,267 226,840 22,000 51,155 62,955 257,587	\$	7,093,500 1,177,900 4,519,337 663,372 241,286 192,412 710 72,916 285,100 251,000 208,068 116,000 63,481 55,481 180,605 226,850 86,500 51,384 52,921 292,043	\$	7,230,856 1,171,101 4,478,675 665,744 246,266 192,537 675 72,315 258,550 261,126 211,897 107,600 63,481 49,265 183,911 232,213 105,149 53,486 61,836 302,507	\$ 137,356 (6,799) (40,662) 2,372 4,980 125 (35) (601) (26,550) 10,126 3,829 (8,400) - (6,216) 3,306 5,363 18,649 2,102 8,915 10,464
Total Net Revenues	\$	15,376,350	\$	15,830,866	\$	15,949,190	\$ 118,324
Agency Fund Endowment & Permanent School Funds Environmental Fund Federal Fund Health Care Access Fund Health Impact Fund Misc Special Revenue Fund Plant Management Fund State Govt Special Rev Fund Other Transfers Total Transfers from Other Funds	\$	2,681 6,650 3,429 1,006 117,800 450,222 21,932 8,839 2,941 1,266 616,766	\$	2,673 1,800 3,429 1,344 117,800 225,426 27,372 8,839 2,943 1,092 392,718	\$	3,177 1,939 3,429 1,260 123,489 225,228 31,163 8,839 2,943 1,749 403,216	\$ 504 139 (84) 5,689 (198) 3,791 - 657 10,498
Total Net Revenues and Transfers-In	\$	15,993,116	\$	16,223,584	\$	16,352,406	\$ 128,822
Expenditures and Transfers-Out							
Administration Administrative Mgmt Services Fiscal Agent Land Sale Revolving Loan Legislative In Lieu of Rent State and Community Services State Facilities Services Total Administration	\$	4,904 2,045 201 7,888 3,248 5,309 23,595	\$	4,905 2,045 201 7,888 3,251 5,314 23,604	\$	4,882 2,045 24 7,888 3,237 3,337 21,413	\$ 23 - 177 - 14 1,977 2,191
Agriculture	(200 <u>1</u>.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2						
Admin & Financial Assist Ag Bmp Loan Program Clean Water Practices Research Clean Water Tech Assistance Clean Water Tech Materials	\$	5,897 1,200 800 190 250	\$	4,132 1,200 800 190 250	\$	4,118 1,004 800 190 250	\$ 14 196 - - -

	Orio	inal Budget	an come van een it is noon in	Budget		Actual		Variance
	Ong						***************************************	
Dairy Dev Grants		940		930		928		2
Dairy Diagnostics		73 16,525		84 16,525		84 16,525		_
Ethanol Development Ethanol Efficiency Grant		10,525		10,323		10,323		_
Farmers Market Nut		59		59		59		
Grants Ag Societies & Association		359		359		354		5
Horticulture Society Grant		18		18		18		_
Livestock Siting		119		119		119		-
Mental Health Grants		100		100		100		-
MN Grown Matching Acc		71		71		71		-
MN Livestock Breeders Association		19		19		19		-
Northern Crops Institute		50 52		50 52		50 52		-
Organic Cost Share Promotion & Marketing		3,431		4,419		4,416		3
Protection Service		11,333		12,266		12,180		86
Second Harvest Milk Grant		200		200		200		-
Sust Ag & Imp Demo Grants		82		82		81		1
Turf Grass Research Grant		65		65		65		_
Total Agriculture	\$	41,933	\$	42,090	\$	41,783	\$	307
Commerce	-							
Administrative Services	\$	5,053	\$	5,039	\$	4,762	\$	277
Energy & Telecommunications	Ψ	4,304	Ψ	4,304	Ψ	4,175	Ψ	129
Financial Examinations		6,256		6,256		6,062		194
Market Assurance		5,929		5,929		5,461		468
Total Commerce	\$	21,542	\$	21,528	\$	20,460	\$	1,068
Corrections								
Community Services	\$	103,693	\$	103,726	\$	102,715	\$	1,011
Community Services Mentoring Program	Ψ	250	Ψ	250	Ψ	250	Ψ	-
Community Surveillance & Supervision		2,121		2,192		849		1,343
Conditional Release Report-CSO		46		46		44		2
Correctional Institutions		311,179		312,021		311,715		306
Doc Claims		34		62		61		1
GPS Monitor of Sex Offenders		628		628		144		484
Influenza Pandemic Planning		4 4 4 4 0		60		44		16 516
Intense Sup & Aftercare CS Offender		1,140 17,274		1,140 17,285		624 17,280		5 16
Operations Support Scott County - Comm Corr Act		17,274		17,203		17,200		5
Sex Offender Assessment Reimbursement		350		350		242		108
Sex Offender Treatment & Polygraphs		161		161		5		156
Short Term Offenders		1,207		1,207		1,207		-
Total Corrections	\$	438,279	\$	439,324	\$	435,376	\$	3,948
Education								
Abatement Aid	\$	1,026	\$	765	\$	765	\$	_
Academy of Science	*	41	Ψ	41	*	41	*	_
Adult Basic Education Aid		36,540		37,486		37,486		-
Adult Lit Grants Recent Immgnt		1,250		1,250		1,250		-
Adults with Disabilities Program		710		710		710		<u>-</u>
Adv Place-International BACC		5,926		5,926		4,265		1,661
Advd Placement Inc Student Participant		1,000		1,000		993 5,568		7
Agriculture Market Value Alternative Facilities Bonding		5,302 19,287		5,568 19,287		19,287		-
American Indian Scholarship		1,875		1,875		1,873		2
Best Practices		1,660		1,644		1,630		14
Board of School Administrators		210		210		184		26
Board of Teaching		803		803		707		96

Border City Disparity		Original Budget	Budget	Actual	Variance
Charler School Lease 27,806 27,795 39 Charler School Startup 2,347 2,316 2,316 - Charler School Startup - Charler School Startup 2,347 2,316 2,316 - Charler School Startup - Childrer with Disability Aid 1,624 1,410 - Childrer with Disability Aid 1,624 1,410 1,410 - Childrer with Disability Aid 1,624 1,410 1,410 - Childrer with Childrer with Aid 1,46 663 667 66 667 66 662 663 667 66 667 66 660 2,471 42 2,429	Border City Disparity	640	782	782	-
Charter School Startup Children with Disability Aid Chinese Language 250 250 250 116 134 Chinese Language 250 250 250 116 134 Collaborate Urban Education Program 534 663 647 6 College Level Exam Program-CLEP 1,650 2,471 42 2,429 Community Education Aid 1,949 1,942 1,942 2,429 Comp Revenue Pilot Project 2,100 2,100 2,003 7 Consolidation Aid 527 388 388 7 Courl-Placed Spec Ed Rev 70 70 70 70 70 70 70 70 70 70 70 70 70			1,500		39
Children with Disability Aid 1.624 1.410 -1.410 Chinese Language 250 250 116 134 College Level Exam Program-CLEP 1.650 2.471 42 2.92 Comm Revenue Pilot Project 2.100 2.000 2.003 7 Comp Revenue Pilot Project 2.100 2.000 2.003 7 Consolidation Aid 527 388 388 - Court-Placed Spec Ed Rev 70 70 70 70 Disasire Credit 8.127 7.997 7.997 - Disparity Reduction 8.127 7.997 7.997 - Early Childrood Part C 400 - - - Early Childrood Tribal School 88 88 90 - - Early Childrood Tribal School 88 908 907 1 1 - Edivacation Agory Operations 22,030 22,270 22,211 59 - - - - - -					-
Chinese Language 250 250 116 134 Collaborate Urban Education Program 534 653 647 6 Collaborate Urban Education Aid 1,949 1,942 1,942 2,422 Community Education Aid 527 388 388 7 Consolidation Aid 527 388 388 7 Court-Placed Spec Ed Rev 70 70 70 70 Disaster Credit 3 1 - - Disparty Reduction 8,127 7,997 7,997 - Early Childhood Part C 400 - - - Early Childhood Part C 400 - - - Early Childhood Tribal School 88 68 68 - Early Childhood Tribal School 88 68 68 - Early Childhood Tribal School 88 68 68 - Early Childhood Tribal School 80 80 66 14 Education Agry Operations </td <td>•</td> <td></td> <td></td> <td></td> <td>-</td>	•				-
Collagbar teu Urban Education Program 594 653 647 6 Collagbar Leve Exam Program-CLEP 1,650 2,471 42 2,429 Comm Revenue Pilot Project 2,100 2,003 7 Coms Devenue Pilot Project 2,100 2,003 7 Cons Devenue Pilot Project 2,100 2,003 7 Cons Pevenue Pilot Project 70 70 70 70 Cons Pevenue Pilot Project 18,410 18,395 18,395					404
College Level Exam Program-CLÉP 1,650 2,471 42 2,429 Community Education Aid 1,949 1,942 1,942 - Community Education Aid 5,270 388 388 - Consolidation Aid 5,277 388 388 - Court-Placed Spec Ed Rev 70 70 70 70 Disaster Credit 3 7 7,997 - Disparity Reduction 8,127 7,997 7,997 - Early Childrhood Trabt School 68 68 68 6 Early Childrhood Trabt School 68 68 68 6 Ed Planning & Assmit-EPAS 829 908 907 1 Educate Parents Partnership 80 80 66 14 Educate Parents Partnership 80 80 66 14 Educate Parents Partnership 80 80 66 14 Educate Parents Partnership 90 900 900 90 Ejelect					
Community Education Aid 1,949 1,942 1,942 -1,942					
Comp Revienue Pitol Project 2,100 2,100 2,093 7 Consolidation Aid 527 388 388 - Court-Placed Spec Ed Rev 70 70 70 70 Debt Service Aid 18,410 18,395 18,395 - Disparity Reduction 8,127 7,997 7,997 - Early Childhood Part C 400 - - - Early Childhood Trbal School 68 68 68 6 - Ed Planning & Assmit-EPAS 829 908 907 1 1 Ed Planning & Assmit-EPAS 829 908 907 1 1 Educate Parents Partnership 80 80 66 14 2 1 Educate Parents Partnership 80 80 66 14 2 2 200 22,271 22,211 59 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 <td< td=""><td></td><td></td><td></td><td></td><td>2,423</td></td<>					2,423
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Court-Placed Spec Ed Rev 70 70 70 Debt Service Aid 18,410 18,395 18,395 - Disaster Credit 3 - - - Disparily Reduction 8,127 7,997 7,997 - Early Childhood Part C 400 - - - Early Childhood Tribal School 68 68 68 - Ed Planning & Assmrt-EPAS 829 908 907 1 Educate Parents Parlnership 80 80 66 14 Educate Parents Parlnership 80 90 900 900 900 900 900 900 <td></td> <td></td> <td></td> <td></td> <td>-</td>					-
Debt Service Aid 18,410 18,395 18,395 - 10 18 19 19 19 19 19 19 19				70	_
Disparity Reduction		18,410	18,395	18,395	-
Early Child Family Education 17,792 17,639 17,639 - Early Childhood Priol School 68 68 68 - Early Childhood Tribal School 68 68 68 - Ed Planning & Assmit-EPAS 829 908 907 1 Educate Parents Partnership 80 80 66 14 Education Agov Operations 22,030 22,270 22,211 59 Electronic Library for MN 900 900 900 - Equity Telecommunication Access 3,750 3,750 3,725 25 First Grade Preparedness 7,994 7,994 7,994 10 GED Tests 125 125 101 24 General Education 5,472,238 5,453,693 5,453,693 - Head Start 19,100 19,218 19,218 - Health & Developmental Screening 2,997 2,880 2,880 - Hearing Impaired Adults 70 70 70 70 <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>			-	-	-
Early Childhood Part C 400 - <td></td> <td></td> <td></td> <td></td> <td>-</td>					-
Early Childhood Tribal School 68 68 68 - Ed Planning & Assmrt-EPAS 829 908 907 1 Educate Parents Partnership 80 80 66 14 Education Agoy Operations 22,030 22,270 22,211 59 Electronic Library for MN 900 900 900 - Equity Telecommunication Access 3,750 3,750 3,750 3,725 25 First Grade Preparedness 7,994 7,994 7,984 10 GED Tests 125 125 101 24 General Education 5,472,238 5,453,693 5,453,693 - - Health & Developmental Screening 2,997 2,880 2,880 - Health & Safety Aid 352 249 249 - Hearing Impaired Adults 70 70 70 70 - Interdistr Deseg Trans 10,134 8,169 8,169 - Interdistr Deseg Trans 10,134 8,169			17,639	17,639	-
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General Education 5,472,238 5,453,693 5,453,693 - Head Start 19,100 19,218 19,218 - Health & Developmental Screening 2,997 2,880 2,880 - Health & Safety Aid 352 249 249 - Hearing Impaired Adults 70 70 70 - Indian Teacher Prep Grants 190 190 190 - Integration Aid 58,405 58,075 58,075 - Interdistr Deseg Trans 10,134 8,169 8,169 - Interdistr Deseg Trans 287 287 284 3				7,984	
Head Start	GED Tests				24
Health & Developmental Screening 2,997 2,880 2,880 -					-
Health & Safety Aid 352 249 249 249 448 448 448 488 489 448 448 488 489					-
Hearing Impaired Adults					-
Indian Teacher Prep Grants 190 190 190 - Integration Aid 58,405 58,075 58,075 - Interdistr Deseg Trans 10,134 8,169 8,169 ISD #750 Rocori 137 137 137 137 ISD 829 Waseca Levy 316 316 316 316 - Kindergarten Entrance Assessment 287 287 284 3 Magnet School & Program Grant 750 750 728 22 MN Children's Museum 260 260 260 - MN Early Learning Found 1,500 1,000 - 1,000 Multi-type Library 903 903 903 - Nonpublic Pupil Aid 15,991 15,972 15,972 - Nonpublic Pupil Transport 20,843 21,133 21,133 - Nonpublic Pupil Transport 20,843 21,133 21,133 - Nonpublic Pupil Transport 20,843 21,133 21,133 -					-
Integration Aid					_
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ISD #750 Rocori 137 137 137 137 137 137 15D 829 Waseca Levy 316					_
Kindergarten Entrance Assessment 287 287 284 3 Magnet School & Program Grant 750 750 728 22 MN Children's Museum 260 260 260 - MN Early Learning Found 1,500 1,000 - 1,000 Multi-county Multi-type Library 903 903 903 903 - Nonpublic Pupil Aid 15,991 15,972 15,972 - - Nonpublic Pupil Transport 20,843 21,133 21,133 - - - - - - - - - - - - - - - -					-
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Spec Ed Excess Cost 104,333 104,333 -	· · · · · · · · · · · · · · · · · · ·			29	200
Special Education Aid 528,106 529,257 529,257 -	Spec Ed Excess Cost				-
	Special Education Aid	528,106	529,257	529,257	-

	Orig	ginal Budget		Budget		Actual		Variance
Chataviida Taakiina		42.022		40.000		40.000		
Statewide Testing		12,932		12,932		12,932		-
Success for the Future		2,137		2,137		2,137 121		29
Summer Food Service Replacement		150 8,704		150 8,704		8,704		29
Tax Base Replacement		500		500		500		-
Timms Study Transition Brog Child W/Dischility		8,781		8,800		8,800		_
Transition Prog-Child W/Disability		55		93		93		-
Transport Enrollment Options Travel Home Base		195		224		224		-
Tribal Contract Schools		2,357		2,060		2,060		-
Value Added Index Assessment		1,450		1,450		1,450		_
Youth Works		900		900		900		_
Total Education	\$	6,568,479	\$	6,548,152	\$	6,542,341	\$	5,811
Total Education	Ψ	0,300,473	φ	0,340,132	Ψ	0,042,041	Ψ	3,011
Employee Relations								
Employee Insurance Division	\$	582	\$	554	\$	554	\$	-
Human Resource Mgmt		6,057		6,057		5,879		178
Pandemic Planning		-		100		100		
Total Employee Relations	\$	6,639	\$	6,711	\$	6,533	\$	178
Employment & Economic Development								
Administration	\$	4,368	\$	4,368	\$	4,289	\$	79
Advocating Change Together	Ψ	150	Ψ	150	Ψ	150	Ψ	-
Bio Technology & Medical		15,000		15,000		15,000		_
Bio Business Alliance of MN		467		467		467		_
Browns Valley Flood Relief		107		2,000		-		2,000
Business & Community Development		6,713		7,749		7,208		541
County Credit Enhancement Admin		2		2		2		-
Ee-Center For Deaf		150		150		150		-
Extended Employment		4,877		4,886		4,886		_
Independent Living Services		1,268		1,690		1,690		_
Meadowbrook Youth Outreach		25		25		25		-
Metro Econ Development Assoc		155		155		155		_
MFIP Interagency Agreement		421		406		405		1
Minerals 21st Century Fund		11,500		11,500		11,500		-
Minnesota Inventors Congress		60		60		60		_
MI-Support Employment		1,101		1,212		909		303
OIC-Hard Hats		200		200		200		-
Rehab Services State		7,474		7,051		7,051		-
Riverbend Center Entrepreneurial		17		17		17		-
Rural Policy & Denl Center		150		150		150		-
Services for the Blind State		4,940		4,940		4,940		_
Small Bus Innovation Research		118		118		111		7
Small Community Wastewater		100		100		80		20
Twin Cities Rise		305		305		305		-
Wastewater Treat - Cedar Mills		100		100		100		_
Women Venture		150		150		150		-
Workforce Development		8,155		10,752		7,402		3,350
Worthington Veteran's Memorial		10		10		10		-
Youthbuild		150		150		150		-
Total Employment & Economic	\$	68,126	\$	73,863	\$	67,562	\$	6,301
Finance								
Information & Mgmt Services	\$	6,964	\$	6,967	\$	6,934	\$	33
Local Impact Notes	•	207		207		207		-
State-Financial Management		10,055		10,105		9,973		132
Total Finance	\$	17,226	\$	17,279	\$	17,114	\$	165

	<u>Or</u>	iginal Budget		Budget		Actual	-	Variance
Health								
Administrative Support Service Community & Family Health Promo Health Protection Minority & Multicultural Health Pandemic Influenza	\$	8,534 44,199 9,741 5,073 5,000	\$	8,534 44,224 9,746 5,073 2,100	\$	8,534 44,056 9,746 5,073 2,100	\$	168 - - -
Policy Quality & Compliance Statewide Trauma System		4,984 419		4,944 419		4,944 419		-
Total Health	\$	77,950	\$	75,040	\$	74,872	\$	<u>-</u> 168
	¥	11,000	Ÿ	70,010	Ψ	11,012	Ψ	
Human Rights Human Rights Enforcement	\$	3,676	\$	3,675	\$	3,634	\$	41
Human Services								
Departmental Appropriations	\$	1,121,816	\$	1,082,688	\$	1,078,405	\$	4,283
Adopt/Relative Cust Asst Grant		36,604		36,304		32,378		3,926
Aging & Adult Services Grants		16,069		16,069		16,057		12
CD Non-Entitlement Grants		1,055		1,055		1,055		-
Child & Comm Services Grants		68,498		68,498		68,498 1,476		39
Child Care Development Grants Child Support Enforce Grants		1,515 3,705		1,515 3,705		3,705		39
Children Services Grants		20,650		20,950		19,484		1,466
Deaf & Hard of Hearing Grants		1,475		1,475		1,465		10
Medical Assistance Grants		2,977,778		2,995,083		2,942,155		52,928
Mental Health Grants		55,235		69,942		69,825		117
MN Food Assistance Prog Grants		323		323		305		18
Other Child & Econ Assist Grants		15,471		15,471		15,470		1
Other Continuing Care Grants		24,217		24,917		24,094		823
Other Health Care Grants		359		359		209		150
Prescription Drug Program Grants		941		2,535		1,573		962
Purch Alliance Stop Loss Program		1,164		1,164		0.000		1,164
Support Services Grant		8,715		8,715		8,696		19
Total Human Services	\$	4,355,590	\$	4,350,768	\$	4,284,850	\$	65,918
Labor And Industry								
Departmental Appropriations	\$	552	\$	566	\$	566	\$	-
Labor Standards & Apprenticeship		3,513	-	3,513		3,353		160
Total Labor And Industry	\$	4,065	\$	4,079	\$	3,919	\$	160
Mediation Services								
Departmental Appropriations	\$	1,732	\$	1,732	\$	1,592	\$	140
Co-Op Labor Mgmt Grants		100		100		100	-	
Total Mediation Services	\$	1,832	\$	1,832	\$	1,692	\$	140
Military Affairs								
Enlistment Incentives	\$	9,290	\$	9,290	\$	9,290	\$	_
General Support		2,108		2,482		2,479		3
Maintenance Training Facilities		6,331		6,331		6,330		1
Youth Camp		30		30		30		-
Total Military Affairs	\$	17,759	\$	18,133	\$	18,129	\$	4
Natural Resources								
Departmental Appropriations	\$	162	\$	108	\$	108	\$	-
1837 Population Survey-Fish		142		142		142		-
1854 Indian Treaty Payments		5,343		5,275		5,275		-
Bovine Tuberculosis		142		142		136		6
CWL Ace Riparian Lands		500		500		500		-
CWL Forest Stew & Tech Assist		850		850		850		-

	Original Budget	Budget	Actual	Variance_
CWL Surface Water Quality	280	280	278	2
DR-1419 Flood Hazard Grants	18	18	18	_
Ecological Services	3,236	3,235	3,232	3
Emergency Deterrent Assist	54	54	43	11
Emergency Fire Fighting Acct	7,320	7,336	7,336	-
Enforcement NR Laws & Rules	3,709	3,711	3,705	6
Fish & Wildlife Management	1,956	2,024	2,018	6
For-Emergency Fire-Open	8,470	16,864 18,442	16,594 18,441	270 1
Forest Management Forestry Forest	18,445 353	18,442 353	353	
Harmful Invasive Species	550	550	550	- -
Iron Ore Cooperative Agree	377	476	348	128
Land & Minerals Resource Mgmt	5,099	5,098	5,060	38
Leech Lake Band Grant	5	5	5	-
Leech Lake Reservation Payments	2,574	2,613	2,613	-
Mineral Coop Env Research	148	148	141	7
Mississippi Headwaters Grant	65	65	50	15
MN Forest Resources Council	865	868	867	1
MN Shooting Sport Ed Center	100 20	100 20	62 9	38 11
Natural Disaster Assistance Operations Support	5,797	5,716	5,599	117
Parks & Recreation Mgmt	19,815	19,813	19,813	-
Red River Flood Damage Grants	210	210	210	_
Reinvest In MN-Eco Services	526	526	489	37
Roadsides for Wildlife	119	119	106	13
Trails & Waterways Mgmt	1,459	1,459	1,454	5
Water Resources Mgmt	10,974	11,003	10,906	97
Waters-Ring Dikes	125	125	125	
Total Natural Resources	\$ 99,808	\$ 108,248	\$ 107,436	\$ 812
Public Safety				
Abused Children Program	\$ 945	\$ 945	\$ 945	\$ -
Admin & Related Services	412	412	410	2
Admin THF Reimbursement	792	792	792	- 40
AFIS Automated Fingerprint ID	3,245 400	3,265 400	3,252 400	13
Battered Women's Shelter Grant BCA Overtime	152	152	152	-
Body Armor Reimbursement	508	508	508	<u>-</u>
Bomb Disposal Reimbursement	128	128	115	13
Capitol Security Contracts	847	847	847	_
Child Pornography Inv Unit	1,000	1,000	998	2
CJIS Audit Trail	520	520	512	8
Crime Victim Asst Grant Inc	1,270	1,270	1,267	3
Crime Victim Services Center	20,563	20,563	20,561	2
Crime Victim Services-Admin	3,341	3,341 150	3,341 150	-
Crime Victim Support Grants Criminal Apprehension	150 32,564	32,734	32,683	- 51
Criminal History Data Internet	29	29	28	1
Criminal Justice Data Network	1,432	1,432	1,432	· -
Criminal\Gang Strike Force-Admin	517	517	504	13
Criminal\Gang Strike Force-Grant	15	15	15	-
Crimnet Backbone	1,528	1,528	1,524	4
Crimnet Policy Groups	1,989	1,989	1,984	5
Defibrillators - Patrol	312	312	312	-
DNA Analysis-Biological Sample DR 1175 - Flooding 1997	926 239	936 239	935	1 239
DR 1175 - Flooding 1997 DR 1212 Tornadoes	375	382	381	239
DR 1288 Pa	5	50	50	-
=	· ·			

	Original Budget	Budget	Actual	Variance
DD 4000 D-	4	4	4	
DR 1333 Pa	4 8	1 15	1 9	6
DR 1370 Pa Flood-Mg DR 1569 Match	21	41	29	12
DR 1622 State Match	10	9	9	12
DR-1419-Pa - FEMA	20	128	128	
DR-1648-Pa-State Match	612	1,210	1,208	2
DWI Felony - Level	117	117	115	2
DWI Lab Analysis	1,402	1,405	1,405	
DWI Policy Reform	103	106	105	1
Emergency Management	2,650	2,523	2,518	5
Equipment Sales	1	1	1	-
FEMA Matching Funds	67	25	21	4
Financial Crimes Task Force	936	936	936	-
Fire Marshal	3,038	3,038	2,989	49
Fire Protection License & Certification	31	31	-	31
Gambling Enforcement	1,733	1,733	1,612	121
Gambling Enforcement Backgrounds	68	69	68	1
Gambling-Sales Proceeds	6	6	6	-
Gang & Narcotic Strike Force	2,374	2,374	2,374	-
Gang & Narcotic Task Force	800	800	800	-
Gang Strike Force-Grants	276	276	276	- 7
Human Trafficking Study	81 75	81 75	74 74	7 1
Human Trafficking Task Force	12	12	74	12
Indoor Fireworks Inspections Juvenile Justice Match	57	57	- 57	12
Legal Advocacy Traffic Victim	60	60	60	_
Livescan	135	135	130	5
Meth Agents	1,219	1,224	1,224	-
Meth Treatment Grants	757	757	757	_
Minneapolis Security Collaboration	200	200	200	_
Missing Person Backlog	100	100	100	-
MPD Grant	1,533	1,533	1,532	1
Office of Drug Policy Admin	278	278	271	7
Office of Drug Policy Grants	1,527	1,527	1,527	-
Pandemic Influenza Prep	2,900	2,163	2,066	97
Peace Officer Benefit Acct	812	812	582	230
Personal Protection Act	136	136	132	4
Predatory Offender Database	200	200	199	1
Predatory Offender Regulatory System	1,003	1,025	1,016	9
Public Safety Officer Health	738	738	738	-
Public Schools Fire Safety	68	69	69	-
Safe Harbor Pilot Project	98	98	98	-
Security Governor's Residence	288	375	374	1
State Patrol Toll Free Hotline Traffic Victim	3,251 35	3,164 35	3,091 35	73
Youth Intervention Program	1,461	1,464	1,460	4
Youth Intervention Support	200	200	200	-
· ·				£ 1.044
Total Public Safety	\$ 105,705	\$ 105,818	\$ 104,774	\$ 1,044
Revenue				
Departmental Appropriations	\$ 922		\$ 922	\$ -
Accounts Receivable Mgmt	18,959	18,963	18,751	212
Outstate Collection Delinquent	900	722	722	-
Revenue Administration	90,139	90,955	90,669	286
Revenue Recording Fee	300	471	471	-

	Orig	inal Budget	CONTRACTOR	Budget		Actual		Variance
Seized Property		700		270		270		_
Taxpayer Assistance Services		125		125		125		-
Total Revenue	\$	112,045	\$	112,428	\$	111,930	\$	498
Transportation								
Aeronautics	\$	19,237	\$	19,778	\$	19,773	\$	5
Department Support		56		56		56		-
Electronic Communications HSEM Influenza Pandemic		380		380 100		- 97		380 3
Infrastructure Invest & Planning		29		29		2		27
Total Transportation	\$	19,702	\$	20,343	\$	19,928	\$	415
Veterans Affairs	***************************************				-		-	
Benefits & Services	\$	421	\$	423	\$	423	\$	_
CVSO Grants	Ψ	308	Ψ	308	Ψ	292	Ψ	16
Departmental Operations		3,234		3,129		3,043		86
Higher Education Assist		600		600		594		6
Outreach Program		250		250		249		1
Services		80		80		80		-
State Soldiers Assist Program		3,448		3,555		3,554		1
Veterans Gulf Bonus		96		86		-		86
Web Development World War II Match		100		100 172		89 4		11 168
Total Veterans Affairs	\$	8,537	\$	8,703	\$	8,328	\$	375
	Ψ	0,007	Ψ	0,700	Ψ	0,020	Ψ	
Accountancy Board Departmental Appropriations	\$	718	\$	718	\$	391	\$	327
Administrative Hearings								
Departmental Appropriations	\$	271	\$	283	\$	256	\$	27
Agriculture Utilization Research								
Departmental Appropriations	\$	1,600	\$	1,600	\$	1,600	\$	-
Amateur Sports Commission								
Departmental Appropriations	\$	286	\$	286	\$	286	\$	-
Target Center Lease Agmt	***************************************	750		750	-	750		_
Total Amateur Sports Commission	\$	1,036	\$	1,036	\$	1,036	\$	
Animal Health Board		110	_	100	_	440		
Bovine TB Eradication	\$	410	\$	420	\$	419	\$	1
Chronic Wasting Disease Con-Avian Pneumorvirus Disease		413 91		413 91		413 90		1
Influenza Pandemic Planning		91		90		90		
Johne's Disease Control Program		220		220		214		6
Livestock And Poultry Health		2,540		2,539		2,536		3
Veterinary Diagnostic Lab		300		300		300		-
Total Animal Health Board	\$	3,974	\$	4,073	\$	4,062	\$	11
Architecture Engineering Board								
Departmental Appropriations	\$	1,111	\$	1,111	\$	677	\$	434
Arts Board								
Grant Programs	\$	5,777	\$	5,777	\$	5,776	\$	1
Operations & Services		443		443		443		-
Percent for Arts				1		1		-
Region Arts Fiscal Agent		2,422		2,422		2,422		
Total Arts Board	\$	8,642	\$	8,643	\$	8,642	\$	1

	Orig	inal Budget	***************************************	Budget	***************************************	Actual	-	Variance
Asian-Pacific Council	•	240		240	•	240	•	
Departmental Appropriations	\$	240	\$	240	\$	240	\$	-
Attorney General Departmental Appropriations	\$	34,599	\$	35,385	\$	34,480	\$	905
Barber/Cosmetologist Examiners Departmental Appropriations	\$	1,186	\$	1,196	\$	1,196	\$	_
Black Minnesotans Council Departmental Appropriations	\$	298	\$	304	\$	302	\$	2
Campaign Finance Board Departmental Appropriations	\$	4,504	\$	3,901	\$	3,901	\$	-
Capitol Area Architect Capitol Area Arch Planning Board	\$	287	\$	283	\$	269	\$	14
Hubert H Humphrey Memorial		1		1		1	Φ.	
Total Capitol Area Architect	\$	288	\$	284	\$	270	\$	14
Center for Arts Education Departmental Appropriations PCAE General Fund	\$	7,080 6	\$	7,085 6	\$	7,085 6	\$	-
Total Center for Arts Education	\$	7,086	\$	7,091	\$	7,091	\$	-
Chicano Latino Affairs Council Departmental Appropriations	\$	354	\$	359	\$	313	\$	46
Court of Appeals Departmental Appropriations	\$	8,326	\$	8,327	\$	8,327	\$	-
Disability Council Departmental Appropriations	\$	589	\$	589	\$	532	\$	57
Emergency Medical Services Board Ambulance Training Grants CALS Administration Cost	\$	404 6	\$	404 6	\$	404 6	\$	-
Comp Advance Life Support EMS Board Expense Operation EMS Operations		403 27 1,135		403 27 1,138		403 27 1,138		-
Longevity Awards Longevity Operations		388 102 661		388 102 661		388 102 661		-
State-EMS Regional Grants ST-Regional Grants ADM Operations		40		40		40		-
Total Emergency Medical Services Board	\$	3,166	\$	3,169	\$	3,169	\$	-
Explore Minnesota Tourism Departmental Appropriations	 \$	10,050	\$	9,552	\$	8,856	\$	696
MN Film Board MN Film Board Jobs Program	Ψ	250 1,700 216	Ψ	250 1,700 831	Ψ	250 1,692 752	¥	- 8 79
Tourism Marketing Activities Total Explore Minnesota Tourism	\$	12,216	\$	12,333	\$	11,550	\$	783
Faribault Academies			***************************************					
Departmental Appropriations	\$	11,467	\$	11,477	\$	11,477	\$	-
Finance - Debt Service Bond Sale	\$	428,089	\$	428,089	\$	399,651	\$	28,438

	Orig	jinal Budget	Budget		Actual		Variance
Finance Higher Education Mayo Family & Residency Mayo Medical School St Cloud Hospital / Family Med Total Finance Higher Education	\$ 	531 514 346 1,391	\$	531 514 346 1,391	\$	531 514 317 1,362	\$ - - 29 29
Finance Intergovernmental Aids 1st Class Cities Teachers Aid Mpls Employee Retirement Public Defender Costs	\$	18,767 8,065 500	\$	18,767 9,000 500	\$	18,767 9,000 474	\$ - - 26
Total Finance Intergovernmental Aids	\$	27,332	\$	28,267	\$	28,241	\$ 26
Finance Non-Operating Deficiency - 4th Judicial Dist Firefighter's Relief Association Gen Purposes Contingency MNSCU Tort Claims	\$	6,258 476 602,194 322	\$	240 6,258 556 602,194 322	\$	240 5,172 - 602,194	\$ 1,086 556 - 322
Total Finance Non-Operating	\$	609,250	\$	609,570	\$	607,606	\$ 1,964
Governor's Office Departmental Appropriations	\$	3,943	\$	3,943	\$	3,717	\$ 226
Higher Education Services Office Accountability Agency/Loan Administration Fiscal Policy & Research Learn & Earn Libraries and Technology Other Small Programs Rochester Committee State Grant Rewrite Student Info & Financial Aid United Family Practice Total Higher Education Services Office	\$	358 2,797 90 29 9,035 1,319 79 105 177,544 360 191,716	\$	358 2,797 90 29 9,035 1,319 79 105 177,544 360 191,716	\$	174 2,768 90 29 9,031 1,122 77 105 176,903 360 190,659	\$ 184 29 - 4 197 2 - 641 - 1,057
Historical Society Departmental Appropriations Capitol General Tours Farmamerica Historic Sites MN Agricultural Interp Center MN International Center MN Sesquicentennial Comm Total Historical Society	\$	22,153 60 128 700 200 42 50 23,333	\$	22,153 60 128 700 200 42 50 23,333	\$	22,153 60 128 700 200 42 50 23,333	\$ - - - - - -
Housing Finance Agency Departmental Appropriations	\$	35,235	\$	35,235	\$	35,235	\$ _
Indian Affairs Council Departmental Appropriations	\$	580		577	\$	529	\$ 48
Investment Board Departmental Appropriations	\$	413	\$	413	\$	151	\$ 262

()					*************		***************************************	
	Origi	inal Budget		Budget		Actual		Variance
Iron Range Resources & Rehab Agency								
IRRRB Taconite Production Suppl Occupation Tax Environment	\$	8,300 468	\$	8,477 589	\$	8,477 589	\$	-
Total Iron Range Resources & Rehab Agency	\$	8,768	\$	9,066	\$	9,066	\$	_
Judicial Standards Board								
Departmental Appropriations Judicial Standards Hearing	\$	257 -	\$	257 200	\$	254 117	\$	3 83
Total Judicial Standards Board	\$	257	\$	457	\$	371	\$	86
Legislative Auditor								
Departmental Appropriations	\$	5,355	\$	5,556	\$	5,348	\$	208
Legislature	•	00.000	•	00.000		07.000		4.047
House Of Representatives LCC Electric Energy Task Force	\$	29,680 16	\$	29,680 250	\$	27,833 2	\$	1,847 248
Legislative Commission to End		-		2		2		-
Legislative Coordinating Commission		2,663		2,570		2,001		569
Legislative Reference Library		1,161		1,161		1,161		-
Reviser of Statutes Senate		5,547 22,075		5,209 22,075		5,209 20,477		1,598
Total Legislature	\$	61,142	\$	60,947	\$	56,685	\$	4,262
-	<u> </u>	<u> </u>	-				<u> </u>	,,
Metropolitan Council Transport Met Council Transit	\$	3,300	\$	3,300	\$	3,300	\$	_
Metro Rail Operations	Ψ	5,300	Ψ	5,300	Ψ	5,300	Ψ	-
Metro Transit Assistance		73,453		73,453		73,453		-
Transit Deficiency	-			7,847		7,847		
Total Metropolitan Council Transport	\$	82,053	\$	89,900	\$	89,900	\$	
Minnesota Conservation Corps								
Departmental Appropriations	\$	350	\$	350	\$	350	\$	-
Minnesota State Retirement System								
Elective Officers Plan	\$	403	\$	427	\$	427	\$	-
Legislators Plan Total Minnesota State Retirement System	\$	802 1,205	\$	2,498	\$	2,498	\$	
•	<u></u>	.,	T	,	-	,	-	
Minnesota Boxing Commission Departmental Appropriations	\$	50	\$	50	\$	41	\$	9
Office of Enterprise Technology								
Enterprise IT Security	\$	1,900	\$	1,900	\$	1,863	\$	37
Enterprise Planning & Mgmt	•	2,061	•	2,041	·	1,964	•	77
Total Office of Enterprise Technology	\$	3,961	\$	3,941	\$	3,827	\$	114
Ombudsman for MH/MR								
Departmental Appropriations	\$	1,478	\$	1,544	\$	1,541	\$	3
Ombudsperson for Families								
Departmental Appropriations	\$	304	\$	304	\$	304	\$	-
Pollution Control Agency	_		_	. =	_			
Administrative Support	\$	1,704	\$	1,704	\$	1,704	\$	-
Clean Water Partnership Grants Community Technical Assist		2,834 387		2,834 395		2,834 395		-
County Feedlot Grant Program		2,324		2,324		2,324		-
CWLA TMDL Development		3,170		3,170		3,169		1
CWLA WQ Assessment		1,860		1,860		1,860		-

	<u>Oriç</u>	ginal Budget		Budget	Actual	-	Variance
Environmental Assist		_		9	9		-
ISTS		488		494	494		-
Multimedia		2,433		2,459	2,459		-
Water	MANAGEMENT	2,350	-	2,377	 2,377		
Total Pollution Control Agency	\$	17,550	\$	17,626	\$ 17,625	\$	11
Private Detectives Board							
Departmental Appropriations	\$	171	\$	172	\$ 97	\$	75
Public Defense Board							
Departmental Appropriations	\$	63,968	\$	64,206	\$ 63,840	\$	366
Public Utilities Commission							
Departmental Appropriations	\$	4,666	\$	4,666	\$ 4,577	\$	89
Revenue Intergovernmental Payments							
Additional Amortization Aid	\$	9,123	\$	7,144	\$ 7,144	\$	-
Ag MV Credits		23,714		19,248	19,248		-
Amortization State Aid		4,105		3,572	3,572		-
Border City Reimbursement		205 140		3 205,847	3 205,847		-
County Program Aid Disaster Credit		205,140 12		203,647	203,647		_
Disparity Reduction Aid		19,717		10,328	10,328		_
Disparity Reduction Aid Disparity Reduction Credit		5,426		4,176	4,176		_
DNR - PILT Payments		19,665		19,665	19,665		_
Fire State Aid		40,457		32,354	32,354		_
Firefighter Relief Assoc		535		572	572		_
Forest Land Tax Credit		2,086		3,148	3,148		-
HACA Prior Year Adjustments		15		-	-		-
Indian Casino Aid		685		644	644		-
Insurance Surcharge		2,007		1,659	1,659		-
Local Government Aids		484,559		484,539	484,539		-
Mahnomen Property Tax Reimbursement		600		600	600		-
PERA Rate Increase Aid		14,584		14,560	14,560		-
Police State Aid		48,469		48,267 5,746	48,267 5,746		-
Political Contribution Refund Prior Year MV Credits		6,500 480		3,740 866	866		_
Prop Tax Targeting Refund		8,910		10,487	10,487		_
Property Tax Refunds		182,000		210,061	210,061		_
Renters Prop Tax Refund		152,400		151,574	151,574		_
Res MV Credits (MH)		2,720		2,001	2,001		_
Res MV Credits (Real)		292,825		207,467	207,467		-
Senior Citizen Deferral		400		371	371		-
Suppl Amortiza State Aid		1,000		750	750		-
Supplemental Tac Homestead Credit		5,761		5,721	5,721		-
Tax Refund Interest		19,000		21,191	21,191		-
TIF Market Value Credit		3,919		3,591	3,591		-
Wetland Credits	***************************************	3		4	 4		
Total Revenue Intergovernmental	\$	1,556,817	\$	1,476,156	\$ 1,476,156	\$	-
Science Museum Departmental Appropriations	\$	750	\$	750	\$ 750	\$	-
Secretary of State Departmental Appropriations	\$	6,538	\$	6,541	\$ 6,501	\$	40
Sentencing Guidelines Commission Departmental Appropriations	\$	570	\$	570	\$ 547	\$	23

	Ori	ginal Budget	-	Budget		Actual		Variance
State Auditor Departmental Appropriations Tax Increment Financing	\$	8,792 2,290	\$	8,790 2,356	\$	8,197 628	\$	593 1,728
Total State Auditor	\$	11,082	\$	11,146	\$	8,825	\$	2,321
Supreme Court Civil Legal Services Family Law Legal Services Problem Solving Courts Supreme Court Operations	\$	11,746 877 600 31,966	\$	11,746 877 600 32,002	\$	11,746 877 571 31,537	\$	- - 29 465
Total Supreme Court	\$	45,189	\$	45,225	\$	44,731	\$	494
Tax Court Departmental Appropriations	\$	726	\$	773	\$	748	\$	25
Trial Courts Departmental Appropriations Specialty Courts	\$	243,210 452	\$	243,347 452	\$	242,530 424	\$	817 28
Total Trial Courts	\$	243,662	\$	243,799	\$	242,954	\$	845
Uniform Laws Commission Departmental Appropriations	\$	45	\$	45	\$	45	\$	-
University of Minnesota Maintenance & Operations Rochester Expansion	\$	614,579 5,000	\$	614,579 5,000	\$	614,569 5,000	\$	10
Total University of Minnesota	\$	619,579	\$	619,579	\$	619,569	\$	10
Veterans Home Board Departmental Appropriations	\$	33,820	\$	34,110	\$	34,110	\$	-
Water & Soil Resources Board BWSR/Administration Cost Share Work CWL - Administration CWL - Local Non Point CWL - Non Point Rest CWL - Non Point Tech CWL - Reporting CWL - Sits Drainage Assessment Flood Plain Management Natural Resources Block Grant Red River Basin Board Red River Valley SWCD Services Grant Total Water & Soil Resources Board Zoological Board Departmental Appropriations	\$	4,263 4,707 260 1,410 1,400 1,800 200 730 1 105 4,868 100 194 3,568 23,606	\$ <u>\$</u>	4,263 4,740 260 1,410 1,400 1,800 200 730 2 105 5,041 100 194 3,568 23,813	\$ \$	4,263 4,145 256 1,410 1,400 1,800 194 722 1 105 4,467 100 189 3,564 22,616	\$ \$	595 4 6 8 1 574 5 4 1,197
Total Expenditures and Transfers-Out	\$ \$	16,215,542	φ \$	16,136,927	 \$	16,002,558	\$ \$	134,369
Less: Indirect Cost Reimbursements	Ψ	52,794	Ψ 	52,794	Ψ	52,794	<u> </u>	***
Total Net Expenditures and Transfers-Out	\$	16,162,748	\$	16,084,133	\$	15,949,764	\$	134,369

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

	Ori	ginal Budget	 Budget	 Actual	 Variance
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(169,632)	\$ 139,451	\$ 402,642	\$ 263,191
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	1,860,897 -	\$ 1,860,897 -	\$ 1,860,897 27,172	\$ - 27,172
Fund Balance, Beginning, as Restated	\$	1,860,897	\$ 1,860,897	\$ 1,888,069	\$ 27,172
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables Less: Budgetary Reserve	\$	1,691,265 - - -	\$ 2,000,348 - - -	\$ 2,290,711 32,658 45,481 1,112,660	\$ 290,363 (32,658) (45,481) (1,112,660)
Undesignated Fund Balance, Ending	\$	1,691,265	\$ 2,000,348	\$ 1,099,912	\$ (900,436)

NOTES

- 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. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend up to fiscal closing, we include the amount actually needed for the program as the budget. This is 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, 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.
 - d. The FBA reduces fund balance by the total of all imprest cash accounts.
- 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.
 - 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 \$2.9 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	\$ 1,099,912
State Government Fund	17,784
Metro Area Transit Fund	_
Greater Minnesota Transit Fund	
General Fund in CAFR	\$ 1,117,696

	Orig	jinal Budget	and the second second	Budget	and the second	Actual		Variance
Net Revenues								
Departmental Services/Licenses & Fees Other Revenues	\$	112,800 1,710	\$	116,976 2,147	\$	51,705 2,493	\$	(65,271) 346
Total Net Revenues	\$	114,510	\$	119,123	\$	54,198	\$	(64,925)
Expenditures and Transfers-Out								
Health Departmental Appropriations Community & Family Health Promo Health Protection Policy Quality & Compliance Total Health	\$ 	2,077 472 26,059 13,555 42,163	\$	2,272 444 24,757 10,747 38,220	\$	2,272 395 24,757 10,727 38,151	\$	49 - 20 69
Human Services	Ψ	12,100	Ψ	00,220	Ψ	00,101	Ψ	
Departmental Appropriations	\$	549	\$	533	\$	533	\$	-
Public Safety Family Visitation Centers Vulnerable Adults Report	\$	96 13	\$	96 13	\$	96 1	\$	- 12
Total Public Safety	\$	109	\$	109	\$	97	\$	12
Attorney General Departmental Appropriations	\$	3,248	\$	3,317	\$	2,470	\$	847
Behavioral Health & Therapy Board Departmental Appropriations	\$	1,066	\$	966	\$	297	\$	669
Chiropractic Examiners Board Departmental Appropriations	\$	443	\$	462	\$	462	\$	-
Dentistry Board Departmental Appropriations	\$	1,043	\$	1,052	\$	1,052	\$	-
Dietetics & Nutrition Practice Departmental Appropriations	\$	133	\$	94	\$	94	\$	-
Emergency Medical Services Board Departmental Appropriations	\$	632	\$	591	\$	591	\$	-
Finance Non-Operating St Gov Spec Rev Contingency	\$	800	\$	685	\$	-	\$	685
Marriage and Family Therapy Board Departmental Appropriations	\$	143	\$	140	\$	140	\$	-
Medical Practice Board Departmental Appropriations	\$	3,811	\$	3,112	\$	2,785	\$	327
Nursing Board Departmental Appropriations	\$	4,002	\$	3,702	\$	3,327	\$	375
Nursing Home Administrative Board Departmental Appropriations Administrative Services Unit	\$	255 443	\$	225 424	\$	193 424	\$	32
Total Nursing Home Administrative Board	\$	698	\$	649	\$	617	\$	32
Optometry Board Departmental Appropriations	\$	103	\$	103	\$	103	\$	-

	Orig	inal Budget		Budget	annine management of	Actual	-	Variance
Pharmacy Board Departmental Appropriations	\$	1,233	\$	1,179	\$	1,135	\$	44
Physical Therapy Board Departmental Appropriations	\$	221	\$	214	\$	214	\$	-
Podiatric Medicine Board Departmental Appropriations	\$	62	\$	59	\$	59	\$	-
Pollution Control Agency Administrative Support Water Total Pollution Control Agency	\$ \$	1 69 70	\$ \$	1 69 70	\$ 	1 69 70	\$ 	- -
Psychology Board Departmental Appropriations	\$	784	-	717	\$	716	\$	1
Social Work Board Departmental Appropriations	\$	1,173	\$	869	\$	869	\$	-
Veterinary Medicine Board Departmental Appropriations	\$	193	\$	253	\$	241	\$	12
Total Expenditures and Transfers-Out	\$	62,679	\$	57,096	\$	54,023	\$	3,073
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	51,831	\$	62,027	\$	175	\$	(61,852)
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	23,118	\$	23,118	\$	23,118 665	\$	- 665
Fund Balance, Beginning, as Restated	\$	23,118	\$	23,118	\$	23,783	\$	665
Fund Balance, Ending Less: Appropriation Carryover	\$	74,949 -	\$	85,145 -	\$	23,958 6,174	\$	(61,187) (6,174)
Undesignated Fund Balance, Ending	\$	74,949	\$	85,145	\$	17,784	\$	(67,361)

	Orig	inal Budget	Budget	 Actual	***************************************	Variance
Net Revenues						
Motor Vehicle Taxes	\$	118,035	\$ 114,439	\$ 114,439	\$	-
Total Net Revenues	\$	118,035	\$ 114,439	\$ 114,439	\$	-
Expenditures and Transfers-Out						
Metropolitan Council Transport Transit Programs	\$	118,035	\$ 114,439	\$ 114,439	\$	-
Total Expenditures and Transfers-Out	\$	118,035	\$ 114,439	\$ 114,439	\$	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	-	\$ -	\$ -	\$	-
Fund Balance, Beginning, as Reported	\$	-	\$ -	\$ -	\$	-
Fund Balance, Ending	\$	-	\$ -	\$ -	\$	

	Ori	ginal Budget	 Budget	 Actual	 Variance
Net Revenues					
Motor Vehicle Taxes	\$	7,851	\$ 7,612	\$ 7,612	\$ -
Total Net Revenues	\$	7,851	\$ 7,612	\$ 7,612	\$
Expenditures and Transfers-Out					
Transportation Greater MN Transit - Prop Tax Transit Admin - Tran Fund	\$	7,476 400	\$ 7,306 400	\$ 7,306 400	\$ -
Total Transportation	\$	7,876	\$ 7,706	\$ 7,706	\$ ea
Total Expenditures and Transfers-Out	\$	7,876	\$ 7,706	\$ 7,706	\$
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(25)	\$ (94)	\$ (94)	\$ -
Fund Balance, Beginning, as Reported	\$	94	\$ 94	\$ 94	\$ -
Fund Balance, Ending	\$	69	\$ -	\$	\$

Total Transportation

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL **BUDGETARY BASIS** YEAR ENDED JUNE 30, 2007

UNAUDITED (IN THOUSANDS) Budget Actual Variance Net Revenues and Transfers-In **Net Revenues** Federal Revenue 543,025 543,025 \$ Departmental Services/Licenses & Fees 12,264 12,264 Investment Income 11,517 11,517 Other Revenue 42,190 42,190 608,996 608,996 **Total Net Revenues** \$ \$ Transfers from Other Funds County State Aid Highway Fund \$ 7,380 7,380 \$ General Fund 4.801 4,847 46 Hwy User Tax Distribution Fund 744,475 744,816 341 (1,323)Misc Special Revenue Fund 1,873 550 Petroleum Tank Cleanup Fund 955 955 1,298 1,298 Plant Management Fund **Total Transfers from Other Funds** (936)760,782 759,846 \$ \$ Total Net Revenues and Transfers-In 1,369,778 1,368,842 (936)\$ \$ **Expenditures and Transfers-Out** Administration \$ Departmental Appropriations \$ 1 \$ 1 **Public Safety** 251 6,312 6,061 Admin & Related Services \$ \$ Criminal Apprehension 378 368 10 Driver & Vehicle Services 133 22 111 State Patrol 71,911 68,501 3,410 56 Traffic Safety 361 305 **Total Public Safety** 79,095 75,257 3,838 Transportation Departmental Appropriations \$ 474,639 \$ 467,817 6,822 Certified Req Hwy IWP 72,947 72,702 245 74,564 66,802 7,762 Debt Service-Trunk Highway **DPS** Reimbursement 3,886 3,886 Excess R/W Rent 135 135 737,173 736,844 329 Highway Improvement 1,352 1,351 1 Highway Sign Revolving Account MPO Grants 266 266 Pavement Stripe Rev Acct 3,252 3,251 1 600 600 **RDCS Grant** SOSM - Bemidji 15 15 SOSM - Duluth 13 13 9 SOSM - ESS 9 2 2 SOSM - Mankato 31 SOSM - Metro 31 SOSM - Owatonna 16 16 SOSM - St Cloud 2 2 SOSM - Willmar 13 13 SOSM - Windom 1 1 39 SOSM-Sign Shop 39 Statewide Indirect Costs 4,555 4,555 **Tower Leases** TRLF Proceeds 3,030 3,030 1,376,544 19,046

1,357,498

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

UNAUDITED

	***************************************	Budget	des de la constitución de la con	Actual	***************************************	Variance
Finance Non-Operating		400				400
Gen Purposes Contingency Tort Claims	\$	400 850	\$	271	\$	400 579
Total Finance Non-Operating	\$	1,250	\$	271	\$	979
Total Expenditures and Transfers-Out	\$	1,456,890	\$	1,433,027	\$	23,863
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(87,112)	\$	(64,185)	\$	22,927
Fund Balance, Beginning, as Reported	\$	105,941	\$	105,941	\$	_
Prior Period Adjustments		-		19,201		19,201
Fund Balance, Beginning, as Restated	\$	105,941	\$	125,142	\$	19,201
Fund Balance, Ending	\$	18,829	\$	60,957	\$	42,128
Less: Appropriation Carryover		-		4,781		(4,781)
Undesignated Fund Balance, Ending	\$	18,829	\$	56,176	\$	37,347

NOTES

 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. HIGHWAY USER TAX DISTRIBUTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

Budget Actual Variance **Net Revenues Fuel Taxes** \$ 644,134 \$ 644,134 \$ 643,939 Motor Vehicle Taxes 643,939 Investment Income 2,000 1,767 (233)Other Revenues 959 882 (77)**Total Net Revenues** 1,291,032 1,290,722 (310)**Expenditures and Transfers-Out Public Safety** Admin & Related Services 60 61 \$ 1 \$ \$ Driver & Vehicle Services 8,046 8,046 General Fund Reimbursement 716 716 State Patrol 135 33 102 Trunk Highway Reimbursement 610 610 **Total Public Safety** 9,568 9,465 103 Revenue 3 Departmental Appropriations \$ 2,166 \$ 2,163 \$ Transportation Highway Tax Distribution 1,263,508 1,263,508 \$ \$ Statewide Indirect Costs 401 401 1,263,909 **Total Transportation** 1,263,909 **Finance Non-Operating** Gen Purposes Contingency \$ 250 \$ \$ 250 Revenue Intergovernmental Payments ATV Un-refunded Gas Tax 780 780 \$ \$ Forest Rd Un-refunded Gas Tax 739 739 Motorboat Un-refunded Gas Tax 7,797 7,797 Off-Road Motorcycle 239 239 Off-Road Vehicle 852 852 Snowmobile Un-refunded Gas Tax 5,198 5,198 **Total Revenue Intergovernmental Payments** 15,605 15,605 \$ **Total Expenditures and Transfers-Out** \$ 1,291,498 \$ 1,291,142 356 Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out (466)(420)46 \$ \$ \$ Fund Balance, Beginning, as Reported \$ 3,675 \$ 3,675 \$ Prior Year Adjustments 96 96 Fund Balance, Beginning, as Restated \$ 3,675 \$ 3,771 \$ 96 3,209 3,351 142 Fund Balance, Ending \$ \$ \$

STATE AIRPORTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

	Budget		Actual	***************************************	Variance
Net Revenues					
Fuel Taxes Other Taxes Departmental Services/Licenses & Fees Investment Income Other Revenues	\$ 3,631 14,106 500 541 103	\$	3,808 13,258 464 709 162	\$	177 (848) (36) 168 59
Total Net Revenues	\$ 18,881	\$	18,401	\$	(480)
Expenditures and Transfers-Out					
Transportation Departmental Appropriations Air Transport Service Statewide Indirect Costs	\$ 21,667 406 50	\$	20,953 406 50	\$	714 - -
Total Transportation	\$ 22,123	\$	21,409	\$	714
Finance Non-Operating Gen Purposes Contingency	\$ 100	\$	-	\$	100
Total Expenditures and Transfers-Out	\$ 22,223	\$	21,409	\$	814
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (3,342)	\$	(3,008)	\$	334
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$ 8,298	\$	8,298 387	\$	- 387
Fund Balance, Beginning, as Restated	\$ 8,298	\$	8,685	\$	387
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables	\$ 4,956 - -	\$	5,677 1,445 2,894	\$	721 (1,445) (2,894)
Undesignated Fund Balance, Ending	\$ 4,956	\$	1,338	\$	(3,618)

PETROLEUM TANK CLEANUP FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

(IN THOUSANDS)						GNAODITED
	-	Budget	***************************************	Actual	-	Variance
Net Revenues and Transfers-In						
Net Revenues						
Departmental Services/Licenses & Fees Investment Income Other Revenues	\$	26,508 300 76	\$	26,731 1,358 200	\$	223 1,058 124
Total Net Revenues	\$	26,884	\$	28,289	\$	1,405
Transfers from Other Funds						
Remediation Fund	\$	46	\$	1,622	\$	1,576
Total Net Revenues and Transfers-In	\$	26,930	\$	29,911	\$	2,981
Expenditures and Transfers-Out						
Commerce Departmental Appropriations Petroleum Tank Cleanup Fund	\$	3,616 16,043	\$	3,616 15,595	\$	- 448
Total Commerce	\$	19,659	\$	19,211	\$	448
Employment & Economic Development Contaminated Grants Contaminated Grants Admin	\$	3,995 173	\$	3,995 173	\$	-
Total Employment & Economic Development	\$	4,168	\$	4,168	\$	
Transportation Petro Tank Cleanup Fund	\$	955	\$	955	\$	-
Total Expenditures and Transfers-Out	\$	24,782	\$	24,334	\$	448
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	2,148	\$	5,577	\$	3,429
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	14,576 -	\$	14,576 220	\$	- 220
Fund Balance, Beginning, as Restated	\$	14,576	\$	14,796	\$	220
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables	\$	16,724 - -	\$	20,373 2,888 6	\$	3,649 (2,888) (6)
Undesignated Fund Balance, Ending	\$	16,724	\$	17,479	\$	755

MINNESOTA RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

	-	Budget	Actual	-	Variance
Net Revenues					
Investment Income	\$	50	\$ 50	\$	
Total Net Revenues	\$	50	\$ 50	\$	•
Expenditures and Transfers-Out					
Natural Resources Departmental Appropriations	\$	298	\$ 298	\$	
Finance Non-Operating Departmental Appropriations	\$	131	\$ 131	\$	-
Total Expenditures and Transfers-Out	\$	429	\$ 429	\$	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(379)	\$ (379)	\$	-
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	405	\$ 405 271	\$	271
Fund Balance, Beginning, as Restated	\$	405	\$ 676	\$	271
Fund Balance, Ending Less: Appropriation Carryover	\$	26	\$ 297 211	\$	271 (211)
Undesignated Fund Balance, Ending	\$	26	\$ 86	\$	60

	<u></u>	Budget		Actual	District Constraints	Variance
Net Revenues and Transfers-In						
Net Revenues						
Sales Taxes	\$	10,073	\$	9,948	\$	(125)
Federal Revenue		1,240		958		(282)
Departmental Services/Licenses & Fees		43,654		40,263		(3,391)
Investment Income		1,007		1,256		249
Other Revenues	- Marian and a second	1,301	similizado de Provincio	1,356	en anti-	55
Total Net Revenues	\$	57,275	\$	53,781	\$	(3,494)
Transfers from Other Funds						
Agency Fund	\$	35	\$	32	\$	(3)
Endowment & Permanent School Funds		4,450		4,089		(361)
General Fund		85		85		-
Gift Fund		8		4 4 000		(4)
Hwy User Tax Distribution Fund Misc Special Revenue Fund		14,755 2,251		14,866 2,428		111 177
Total Transfers from Other Funds:	\$	21,584	\$	21,504	\$	(80)
	-				***************************************	
Total Net Revenues and Transfers-In	\$	78,859	\$	75,285	\$	(3,574)
Expenditures and Transfers-Out						
Natural Resources		0.004		0.500		0.15
Departmental Appropriations	\$	3,804	\$	3,589	\$	215
Canoe Routes Marking -War Ecological Services		130 3,847		3,750		130 97
Enf CD-ROM OHM Ed & Trng Program		2,047		3,730		2
Enforce CHV Grants - ATV		213		209		4
Enforce OHV Grants - OHM		11		3		8
Enforce OHV Grants - ORV		1		1		-
Enforcement NR Laws & Rules		4,260		4,256		4
Enforcement ORV Safety Ed&Trng Program		20		3		17
Enforcement-War Grants		1,082		1,082		-
Expand OHV Rec Facil-ATV		6		-		6
Expand OHV Recreation Facility-OHM		4		10		4
Expand OHV Recreation Facil-ORV Fish & Wildlife Management		12 1,932		10 1,493		2 439
Forest Management		738		737		439
Forest Mgmt Invest-Timber Sale		10,360		10,219		141
Iron Range OHV Rec Area - L03		600		,		600
Iron Range OHV Rec Area-ATV		52		-		52
Iron Range OHV Recreation Area - L03		400		-		400
Land & Minerals Resource Mgmt		187		184		3
Local Trail Grant-Lottery llst		655		655		-
Minerals Management Acct		2,261		2,092		169
Miss Whitewater Park		622		53		569
Nongame Wildlife Program		1,193		1,128		65 113
Operations Support		1,439		1,327 9,485		112 121
Parks & Recreation Mgmt Safe Harbor Lake Superior		9,606 346		9,485		13
Snow Trail Connect - Hermantown		271		555		271
Snowmobile Enforcement Grants		315		302		13
Snowmobile Grants In Aid Snow		8,688		7,686		1,002
St Park/Rec Area Oper & Coe		400		250		150
State Park Operations-Lottery		3,978		3,978		-
		865		789		76
State Trails-Lottery llst T&W-ATV/OHM 70 Mile Trail		260		103		70

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

(
	Budget		Actual	 Variance	
T&W-Public Access & Boat Facility	2,400		2,253	147	
Trails & Waterways Mgmt	12,464		11,873	591	
Trails Off-Highway Vehicle ATV	655 246		581 159	74 87	
Trails Off-Highway Vehicle OHM Trails Off-Highway Vehicle ORV	246 193		75	118	
Water Resources Mgmt	284		284	110	
Zoo Grants-Lottery list	270		270	_	
Total Natural Resources	\$ 75,072	\$	69,369	\$ 5,703	
Metropolitan Council Transport Departmental Appropriations	\$ 4,570	\$	4,570	\$ _	
Minnesota Conservation Corps Departmental Appropriations	\$ 490	\$	490	\$ -	
Zoological Board Departmental Appropriations	\$ 135	\$	135	\$ -	
Total Expenditures and Transfers-Out	\$ 80,267	\$	74,564	\$ 5,703	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,408)	\$	721	\$ 2,129	
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$ 32,608	\$	32,608 2,692	\$ - 2,692	
Fund Balance, Beginning, as Restated	\$ 32,608	\$	35,300	\$ 2,692	
Fund Balance, Ending Less: Appropriation Carryover	\$ 31,200	\$	36,021 4,746	\$ 4,821 (4,746)	
Undesignated Fund Balance, Ending	\$ 31,200	\$	31,275	\$ 75	

GAME AND FISH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

	 Budget	Actual	 Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes Departmental Services/Licenses & Fees Federal Revenue Investment Income Other Revenues	\$ 10,073 58,366 19,100 1,504 272	\$ 9,948 59,399 17,465 1,555 337	\$ (125) 1,033 (1,635) 51 65
Total Net Revenues	\$ 89,315	\$ 88,704	\$ (611)
Transfers from Other Funds			
General Fund	\$ 1,033	\$ 1,033	\$ -
Total Net Revenues and Transfers-In	\$ 90,348	\$ 89,737	\$ (611)
Expenditures and Transfers-Out			
Natural Resources Departmental Appropriations 1837 Population Survey-Fish Deer Bear Mgmt Deer Habitat Improvement Ecological Services Enforcement NR Laws & Rules Fish & Wildlife Management Fish Trout & Salmon Mgmt Heritage - ECS Forest Landscape Heritage Enhance-ECO Services Heritage Enhance-Fish Heritage Enhance-Fish Heritage Enhance-Wildlife Land & Minerals Resource Mgmt Licensing - Computerized License Operations Support Pheasant Habitat Improvement Trails & Waterways Mgmt Waterfowl Habitat Improvement Wild Turkey Management Wildlife Land Acquisition Surcharge Wildlife Management G&F Total Natural Resources	\$ 4,336 363 255 1,537 2,484 18,267 46,016 959 250 1,977 1,206 4,629 4,181 1,145 362 3,005 1,214 2,871 1,046 161 3,359 85	\$ 4,335 316 173 1,422 2,256 18,257 45,245 846 221 1,869 1,202 4,625 4,083 1,007 13 2,837 1,179 2,709 904 132 1,945 85	\$ 1 47 82 115 228 10 771 113 29 108 4 4 98 138 349 168 35 162 142 29 1,414
Total Expenditures and Transfers-Out	\$ 99,708	\$ 95,661	\$ 4,047
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (9,360)	\$ (5,924)	\$ 3,436
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$ 29,172	\$ 29,172 775	\$ - 775
Fund Balance, Beginning, as Restated	\$ 29,172	\$ 29,947	\$ 775
Fund Balance, Ending Less: Appropriation Carryover	\$ 19,812 	\$ 24,023 2,213	\$ 4,211 (2,213)
Undesignated Fund Balance, Ending	\$ 19,812	\$ 21,810	\$ 1,998

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007

UNAUDITED (IN THOUSANDS) Budget Actual Variance **Net Revenues** 906 Other Taxes 47,781 48,687 Departmental Services/Licenses & Fees 22,899 (4,757)18,142 Investment Income 2,205 2,187 (18)Other Revenues 900 687 (213)**Total Net Revenues** 73,785 \$ 69,703 (4,082)\$ **Expenditures and Transfers-Out Public Safety** Departmental Appropriations \$ 49 \$ 49 \$ Revenue Departmental Appropriations \$ 372 \$ 372 **Attorney General** 273 17 256 Departmental Appropriations \$ \$ \$ **Pollution Control Agency** 26,304 26,304 Departmental Appropriations \$ \$ Administrative Support 35 35 Air 10,205 10,130 75 2 Air Monitoring 238 236 4 Air Monitoring - Metro Area 156 152 Basin Planning 871 6 877 Co Pass Thru Grants 12,500 12,500 7,174 66 Environmental Assistance Program 7,240 Environmental Data Access 397 397 2 HW Operations - Env Fund 259 257 HW Used Oil Reimbursement 20 19 1 ISTS Activities 566 566 Land 7,150 7,071 79 Met Landfill IDC 4 Met Landfill Program 304 304 Metro Landfill Grants ITC 1,704 1,704 70 1,799 Multimedia 1,729 Pollution Prevention 51 51 Revolving Loans 24 24 Small Business Loans 4,258 4.203 55 Stormwater Water 10.243 10,222 21 Water Quality Permit & Compliance 4,684 4,639 45 WQ Ists License Fees 76 76 **Total Pollution Control Agency** 426 89,095 88,669 \$ \$ 682 **Total Expenditures and Transfers-Out** 89,789 \$ 89,107 \$ \$ Excess of Revenues and Transfers-In Over (Under) **Expenditures and Transfers-Out** \$ (16,004)\$ (19,404)\$ (3,400)Fund Balance, Beginning, as Reported \$ 35,983 \$ 35,983 \$ 1,245 Prior Period Adjustments 1,245 35,983 37,228 1,245 Fund Balance, Beginning, as Restated \$ \$ \$ (2,155)Fund Balance, Ending 19,979 \$ 17,824 Less: Appropriation Carryover 2,481 (2,481)Less: Reserved for Long-Term Receivables 1,412 (1,412)Undesignated Fund Balance, Ending 19,979 \$ 13,931 (6,048)

REMEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007

(IN THOUSANDS) UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes Departmental Services/Licenses & Fees Investment Income Other Revenues	\$ 712 742 1,392 3,947	\$ 795 738 961 5,900	\$ 83 (4) (431) 1,953
Total Net Revenues	\$ 6,793	\$ 8,394	\$ 1,601
Transfers from Other Funds			
Environmental Fund Petroleum Tank Cleanup Fund	\$ 27,142 9,241	\$ 22,875 9,474	\$ (4,267) 233
Total Transfers from Other Funds	\$ 36,383	\$ 32,349	\$ (4,034)
Total Net Revenues and Transfers-In	\$ 43,176	\$ 40,743	\$ (2,433)
Expenditures and Transfers-Out			
Agriculture Merla Admin Protection Service	\$ 388 1,092	\$ 388 1,092	\$ -
Total Agriculture	\$ 1,480	\$ 1,480	\$ _
Employment & Economic Development Departmental Appropriations	\$ 737	\$ 700	\$ 37
Health Health Protection	\$ 234	\$ 226	\$ 8
Natural Resources Departmental Appropriations Enforcement Field Citation	\$ 2,410 127	\$ 2,410 126	\$ - 1
Total Natural Resources	\$ 2,537	\$ 2,536	\$ 1
Attorney General Departmental Appropriations	\$ 842	\$ 124	\$ 718
Finance Non-Operating Wind Energy Conversion, Inc	\$ 4,000	\$ 4,000	\$ -
Pollution Control Agency Departmental Appropriations Administrative Support Land Petroleum Remediation Admin Total Pollution Control Agency	\$ 422 104 45,760 4,050 50,336	\$ 422 104 44,443 4,040 49,009	\$ - - 1,317 10 1,327
Total Expenditures and Transfers-Out	\$ 60,166	\$ 58,075	\$ 2,091
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (16,990)	\$ (17,332)	\$ (342)
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$ 19,631	\$ 19,631 5,620	\$ 5,620
Fund Balance, Beginning, as Restated	\$ 19,631	\$ 25,251	\$ 5,620
Fund Balance, Ending	\$ 2,641	\$ 7,919	\$ 5,278
Less: Appropriation Carryover	 -	 5,258	 (5,258)

SPECIAL COMPENSATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

(****				01171001100	
	•	Budget		Actual		Variance	
Net Revenues							
Departmental Services/Licenses & Fees Investment Income Other Revenues	\$	876 2,294 98,276	\$	3,299 2,898 95,382	\$	2,423 604 (2,894)	
Total Net Revenues	\$	101,446	\$	101,579	\$	133	
Expenditures and Transfers-Out							
Commerce Departmental Appropriations	\$	904	\$	830	\$	74	
Labor And Industry Departmental Appropriations General Support Division Loggers Exp & Reimbursement Safety Codes & Services Vinland Grant Workers Compensation Division Total Labor and Industry	\$	71,243 5,805 948 3,915 150 10,669 92,730	\$ 	71,225 5,461 948 3,749 150 9,837	\$ 	18 344 - 166 - 832 1,360	
·	Ψ		Ψ		Ψ	1,000	
Administrative Hearings Departmental Appropriations	\$	7,927	\$	7,476	\$	451	
Finance Non-Operating Work Comp Contingency	\$	200	\$	-	\$	200	
Workers Comp Court of Appeals Departmental Appropriations	\$	1,728	\$	1,530	\$	198	
Total Expenditures and Transfers-Out	\$	103,489	\$	101,206	\$	2,283	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(2,043)	\$	373	\$	2,416	
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	32,901 -	\$	32,901 200	\$	200	
Fund Balance, Beginning, as Restated	\$	32,901	\$	33,101	\$	200	
Fund Balance, Ending Less: Appropriation Carryover	\$	30,858 -	\$	33,474 2,758	\$	2,616 (2,758)	
Undesignated Fund Balance, Ending	\$	30,858	\$	30,716	\$	(142)	

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2007 (IN THOUSANDS)

	***************************************	Budget	 Actual	Variance
Net Revenues				
Other Taxes Departmental Services/Licenses & Fees Investment Income Other Revenues	\$	465,908 18,705 6,463 5,199	\$ 463,222 21,978 10,200 8,005	\$ (2,686) 3,273 3,737 2,806
Total Net Revenues	\$	496,275	\$ 503,405	\$ 7,130
Expenditures and Transfers-Out				
Health Departmental Appropriations Community & Family Health Promo Health Info Technology Policy Quality & Compliance	\$	28 3,763 1,443 2,660	\$ 28 3,693 1,443 2,660	\$ - 70 - -
Total Health	\$	7,894	\$ 7,824	\$ 70
Human Services Departmental Appropriations Children Services Grants Mental Health Grants	\$	338,583 250 750	\$ 322,516 250 750	\$ 16,067 - -
Total Human Services	\$	339,583	\$ 323,516	\$ 16,067
Revenue Departmental Appropriations	\$	1,774	\$ 1,773	\$ 1
Finance Non-Operating Departmental Appropriations	\$	117,800	\$ 117,800	\$ -
Legislature Departmental Appropriations	\$	128	\$ 128	\$ -
Revenue Intergovernmental Payments Mncare Interest On Refunds	\$	428	\$ 428	\$ -
University of Minnesota Departmental Appropriations	\$	2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out	\$	469,764	\$ 453,626	\$ 16,138
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	26,511	\$ 49,779	\$ 23,268
Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	115,796 	\$ 115,796 401	\$ 401
Fund Balance, Beginning, as Restated	\$	115,796	\$ 116,197	\$ 401
Fund Balance, Ending Less: Appropriation Carryover	\$	142,307	\$ 165,976 3,733	\$ 23,669 (3,733)
Undesignated Fund Balance, Ending	\$	142,307	\$ 162,243	\$ 19,936

