

INTRODUCTION

This report is prepared as a supplement to the State of Minnesota Comprehensive Annual Financial Reporting Section of the Department of Finance. The Department of Finance is responsible for the accuracy and completeness of this report, as it is for the CAFR.

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

The schedules included provide a more detailed version of the budget and actual statements included in the state's CAFR. The purpose is to demonstrate compliance with appropriation laws that state agencies' spending was within the authorized limits.

The detail provided is at the legal level of budgetary control, which is the level beyond which agency heads have no authority to further modify the budget. In many cases agencies have authority to modify budgets by spending dedicated receipts, moving amounts between fiscal years or moving budgeted amounts from one program to another. Where an agency has the authority to transfer budgeted amounts between programs, the legal level of control is defined to be the aggregate of the budgets for those programs.

SCOPE

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

General Fund

Special Revenue Funds:

State Government

Trunk Highway

Highway User Tax Distributions

State Airports

Health Care Access

Minnesota Resources

Natural Resources

Game and Fish

Environmental

Solid Waste

The State Government Fund is not reported as a separate fund in CAFR but is split and reported as a part of funds where other similar activity is reported.

BASIS

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

The general policy statement 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 statements is also presented there. Additionally, the notes with each fund provide more explanation of the information unique to that fund.

This report follows closely other budget reports prepared by the Department of Finance. However, because of its different purpose, timing, and level of detail, there are necessarily some differences between the General Fund statement and the April and November 1998 Fund Balance Analyses prepared by the Department of Finance. These differences are explained in the notes to the General Fund statement.

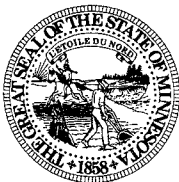
AUDIT

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.

**STATE OF MINNESOTA
COMPARISON OF BUDGET AND ACTUAL REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
LEGAL LEVEL OF CONTROL - ALL BUDGET FUNDS
YEAR ENDED June 30, 1998**

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STATE OF MINNESOTA
OFFICE OF THE LEGISLATIVE AUDITOR
JAMES R. NOBLES, LEGISLATIVE AUDITOR

Independent Auditor's Report

Members of the Legislature

The Honorable Arne Carlson, Governor

Wayne Simoneau, Commissioner, Department of Finance

We have audited the general purpose financial statements of the State of Minnesota as of and for the year ended June 30, 1998, and have issued our report thereon dated December 1, 1998. These general purpose financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 general purpose financial statements taken as a whole. The accompanying supplementary Schedules of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual, as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these schedules has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Handwritten signature of James R. Nobles in black ink.

James R. Nobles
Legislative Auditor

Handwritten signature of Claudia J. Gudvangen in black ink.

Claudia J. Gudvangen, CPA
Deputy Legislative Auditor

December 1, 1998

SUMMARY OF REPORTING POLICIES

General policies followed in preparing this report are discussed below.

BUDGET

Revenues

Initial budget amounts:

Revenues and transfers-in budget amounts are the latest resource estimates used in determining allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 1998 Legislature.

For the General Fund these amounts are, primarily, from the April 1998 FundBalance analysis prepared by the Department of Finance. For other funds, the amount is the relevant agencies' estimate of resources, made at the same point that expenditures were last estimated prior to year end.

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

Adjustments to revenue budgets:

In the Highway User Tax Distribution Fund, what is received as revenue determines the spending limits. In this instance, the original revenue estimates do not reflect final authority to spend or transfer out. Authorized adjustments to initial revenue budgets were made for purposes of this report to reflect the adequacy of final revenue over authorized spending and therefore a planned-for balanced budget.

Expenditures

Initial budget amounts:

The initial expenditure budget amounts, except for open appropriations, are made up of the amount specified in appropriation laws, including subsequent appropriations for the same purpose. For open appropriations, amounts actually spent are used because the law authorizes spending whatever is necessary to fulfill the obligation.

Adjustments to expenditure budgets:

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

Appropriation amounts for current year authorized to be carried forward to fiscal year 1999, or appropriations for fiscal year 1998 that were available for, and used in, fiscal year 1997.

Transfers between programs, as authorized.

Actual dedicated receipts available to fund expenditures, encumbrances and transfers.

ACTUAL

Actual revenues and transfers-in are those attributable to fiscal year 1998. This primarily represents the amount received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year end may be included if they relate to fiscal year 1998.

Actual expenditures include disbursements and encumbrances for fiscal year 1998. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund in ongoing appropriation accounts (appropriation type 2). These encumbrances were not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds or to component units for 1998, including any made after June 30, 1998. These transfer-out amounts are included as a part of expenditure amounts for each legal level of control, indicating the uses of budgeted amounts.

VARIANCES

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

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Such variances would represent spending in excess of that allowed in law and would be explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 1998.

STATE OF MINNESOTA**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Net Revenues and Transfers-In			
Net Revenues:			
Individual Income Tax	\$ 4,524,810	\$ 4,746,569	\$ 221,759
Corporate Income Tax	782,303	752,061	(30,242)
Sales and Use Tax	3,215,688	3,231,515	15,827
Motor Vehicle Excise	408,019	444,295	36,276
Inheritance, Estate & Gift	39,759	61,612	21,853
Liquor, Wine, & Beer	56,407	57,029	622
CigaretteTobacco Products	174,868	171,017	(3,851)
Deed & Mortgage Registration	105,900	120,212	14,312
Insurance Gross Earn & Fire Marshall	151,371	163,187	11,816
Lawful Gambling Taxes	61,749	64,913	3,164
Health Care Provider Tax	118,290	122,367	4,077
Income Tax Reciprocity	37,872	37,872	-
Other Taxes	3,680	2,509	(1,171)
Investment Income	146,114	171,262	25,148
MN State Colleges Universities	239,909	281,504	41,595
Care and Hospitalization	34,503	65,182	30,679
Human Service County Reimbursement	154,853	155,258	405
Other Revenues	229,142	224,694	(4,448)
Total Net Revenues:	<u>\$ 10,485,237</u>	<u>\$ 10,873,058</u>	<u>\$ 387,821</u>
Transfers from Other Funds:			
Hwy Users Tax Distribution Fund	\$ 716	\$ 716	\$ -
Other Special Revenue Funds	8,346	11,693	3,347
Cambridge Special Revenue Fund	193,627	207,100	13,473
All Other Transfers	5,406	14,798	9,392
Plant Management Fund	9,088	9,088	-
Repayment of Revolving Fund Advances	9,871	9,184	(687)
State Lottery Account	150	5,283	5,133
Dislocated Worker Program Phase Out	35,000	3,500	(31,500)
POST Board	1,919	2,424	505
Public Safety SG Special Revenue	275	240	(35)
Health Care Access	18,480	18,480	-
Total Transfers from Other Funds:	<u>\$ 282,878</u>	<u>\$ 282,506</u>	<u>\$ (372)</u>
Total Net Revenues and Transfers-In	<u>\$ 10,768,115</u>	<u>\$ 11,155,564</u>	<u>\$ 387,449</u>

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Expenditures and Transfers-Out			
Academy of Science			
Departmental Appropriations	\$ 41	\$ 41	\$ -
Accountancy Board			
Departmental Appropriations	\$ 488	\$ 488	\$ -
Agriculture Utilization Research			
Departmental Appropriations	\$ 4,020	\$ 4,020	\$ -
NRRI Hybrid Tree Grant	200	200	-
Total Agriculture Utilization Research	<u>\$ 4,220</u>	<u>\$ 4,220</u>	<u>\$ -</u>
Amateur Sports Commission			
Departmental Appropriations	\$ 525	\$ 505	\$ 20
Amateur Sports Commission	597	597	-
Capital Improvements	7,620	7,620	-
Ice Arena Grants	2,896	2,896	-
Target Center Lease	750	750	-
Total Amateur Sports Commission	<u>\$ 12,388</u>	<u>\$ 12,368</u>	<u>\$ 20</u>
Animal Health Board			
Departmental Appropriations	\$ 2,099	\$ 2,099	\$ -
Companion Animal Program Grant	49	45	4
Johne's Disease Control Program	69	69	-
Total Animal Health Board	<u>\$ 2,217</u>	<u>\$ 2,213</u>	<u>\$ 4</u>
Architecture Engineering Board			
Departmental Appropriations	\$ 729	\$ 729	\$ -
Arts Board			
Departmental Appropriations	\$ 9,521	\$ 9,521	\$ -
Regional Arts Councils	3,512	3,512	-
Total Arts Board	<u>\$ 13,033</u>	<u>\$ 13,033</u>	<u>\$ -</u>
Attorney General			
Departmental Appropriations	\$ 29,694	\$ 29,694	\$ -
DARE Advisory Council	125	114	11
Gender Equity	16	16	-
Total Attorney General	<u>\$ 29,835</u>	<u>\$ 29,824</u>	<u>\$ 11</u>

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Barbers Board			
Departmental Appropriations	\$ 130	\$ 130	\$ -
Black Minnesotans Council			
Departmental Appropriations	\$ 318	\$ 318	\$ -
African Resource Center	55	55	-
Black Council Grants	44	44	-
Total Black Minnesotans Council	<u>\$ 417</u>	<u>\$ 417</u>	<u>\$ -</u>
Boxing Board			
Departmental Appropriations	\$ 73	\$ 73	\$ -
Campaign Finance Board			
Departmental Appropriations	\$ 96	\$ 96	\$ -
Campaign Finance Board	456	456	-
Tax Checkoff	99	99	-
Total Campaign Finance Board	<u>\$ 651</u>	<u>\$ 651</u>	<u>\$ -</u>
Capitol Area Architect			
Departmental Appropriations	\$ 282	\$ 282	\$ -
Comprehensive Plan	114	110	4
Korean War Memorial	1	1	-
Total Capitol Area Architect	<u>\$ 397</u>	<u>\$ 393</u>	<u>\$ 4</u>
Center for Arts Education			
Departmental Appropriations	\$ 5,175	\$ 5,175	\$ -
Chicano Latino Affairs Council			
Departmental Appropriations	\$ 262	\$ 262	\$ -
Court of Appeals			
Departmental Appropriations	\$ 111	\$ 111	\$ -
Court of Appeals	5,946	5,946	-
Total Court of Appeals	<u>\$ 6,057</u>	<u>\$ 6,057</u>	<u>\$ -</u>
Department of Administration			
Departmental Appropriations	\$ 34,620	\$ 34,620	\$ -
Administrative Management	2,602	2,602	-
Capital Improvements	90,469	90,469	-
Lease Depreciation and Interest	9,088	-	9,088
Management Analysis	583	583	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Minneapolis Veterans Home Building Improvements	1,073	1,073	-
Women's Suffrage Memorial	13	13	-
Total Department of Administration	\$ 138,448	\$ 129,360	\$ 9,088
Department of Agriculture			
Departmental Appropriations	\$ 21,403	\$ 21,394	\$ 9
Ethanol Development	22,035	22,035	-
Individual Sewage System Loans	4,000	4,000	-
Year 2000 Project	3	3	-
Total Department of Agriculture	\$ 47,441	\$ 47,432	\$ 9
Department of Children, Families, & Learning			
Departmental Appropriations	\$ 53,513	\$ 53,509	\$ 4
Basic Sliding Fee Child Care	41,465	41,465	-
Child Care Development	4,980	4,980	-
Food Bank Program	1,287	1,287	-
Head Start Program	18,523	18,523	-
Juvenile Assessment Center	200	200	-
Litigation Cost	1,514	1,514	-
MN Economic Opportunity Grants	8,588	8,588	-
Residential Oil Efficiency Improvement	589	569	20
State Energy Assistance Program	500	500	-
State House Weatherization Program	497	497	-
Transitional Housing Program	1,720	1,720	-
Year 2000 Project	200	200	-
Total Department of Children, Families, & Learning	\$ 133,576	\$ 133,552	\$ 24
Department of Commerce			
Departmental Appropriations	\$ 13,685	\$ 13,685	\$ -
INS Exam Excess Balance	775	-	775
Total Department of Commerce	\$ 14,460	\$ 13,685	\$ 775
Department of Corrections			
Departmental Appropriations	\$ 288,887	\$ 288,887	\$ -
Claims Laws 1997	5	3	2
HIV Outreach	64	63	1
Intensive Monitoring - Juveniles	139	120	19
Total Department of Corrections	\$ 289,095	\$ 289,073	\$ 22
Department of Economic Security			
Departmental Appropriations	\$ 36,291	\$ 36,278	\$ 13
CFL Skills Search	61	61	-
EE Center for Deaf	200	200	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Health Promotion	1	1	-
Incentive Grant Program	636	636	-
JTPA State Supplement	1,425	1,421	4
Severely Impaired Employment Demo	475	475	-
Sister/Sister Mentor	250	250	-
State Youthworks	214	214	-
Torture Victims	500	500	-
Workforce Exchange	1,600	1,557	43
Year 2000 Project	1,576	1,576	-
Youth Build	700	700	-
Youth Curfew/Truancy Enforcement	650	650	-
Total Department of Economic Security	\$ 44,579	\$ 44,519	\$ 60
Department of Employee Relations			
Departmental Appropriations	\$ 7,591	\$ 7,591	\$ -
Human Resource Management Reform	209	209	-
Right-To-Know Access	40	40	-
WCRA Reinsurance	202	202	-
Year 2000 Project	214	214	-
Total Department of Employee Relations	\$ 8,256	\$ 8,256	\$ -
Department of Finance			
Departmental Appropriations	\$ 22,760	\$ 22,760	\$ -
Local Impact Notes	50	44	6
Year 2000 Project	3,207	3,207	-
Total Department of Finance	\$ 26,017	\$ 26,011	\$ 6
Department of Health			
Departmental Appropriations	\$ 48,719	\$ 48,619	\$ 100
DHS Vaccinations	100	100	-
Hospital Conversion EMS	75	75	-
Medical Education and Research	17,759	17,759	-
Total Department of Health	\$ 66,653	\$ 66,553	\$ 100
Department of Human Rights			
Departmental Appropriations	\$ 3,558	\$ 3,558	\$ -
Department of Human Services			
Departmental Appropriations	\$ 2,509,678	\$ 2,454,096	\$ 55,582
Community Clinic - Cambridge	345	345	-
Day Training & Habilitation Services	434	434	-
DT&H Cambridge	21	21	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
DT&H Perham	310	310	-
Evansville	296	296	-
Health Care Management Grant	2,523	2,281	242
Intermediate Care Facilities	6,855	6,855	-
Mental Illness Nurse Training	1	1	-
MR Day Training	20	20	-
Patient Services	275	275	-
Repairs and Betterments	1,564	1,564	-
RTC and Nursing Home Leases	548	548	-
RTC Control	224	224	-
Special Equipment	310	310	-
Tornado Relief	200	200	-
Waivered Services Start-up	40	40	-
WS Start-up	108	108	-
WS Start-up Faribault	195	195	-
Total Department of Human Services	\$ 2,523,947	\$ 2,468,123	\$ 55,824
Department of Labor and Industry			
Departmental Appropriations	\$ 3,860	\$ 3,850	\$ 10
Department of Mediation Services			
Co-op Labor Management Grants	\$ 285	\$ 285	\$ -
Mediation Services	1,629	1,629	-
Office of Dispute Resolution	109	109	-
Total Department of Mediation Services	\$ 2,023	\$ 2,023	\$ -
Department of Military Affairs			
Departmental Appropriations	\$ 7,471	\$ 7,471	\$ -
Camp Ripley	74	17	57
Emergency General Support	351	351	-
Military Forces Emergency	150	150	-
Recreational Youth Activities	277	277	-
Tuition Reimbursements	2,321	2,321	-
Total Department of Military Affairs	\$ 10,644	\$ 10,587	\$ 57
Department of Natural Resources			
Departmental Appropriations	\$ 94,603	\$ 94,587	\$ 16
1837 Treaty Enforcement	136	136	-
1854 Indian Treaty Payments	3,792	3,792	-
Art VIII Payments	5,502	5,502	-
Capital Improvements	85,726	85,726	-
Con Con Areas - Marshall County	17	17	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Conservation Grants	263	263	-
Ditch Assessment	81	81	-
Emergency Fire Fighting	3,473	3,473	-
Flood Damage Reduction Projects	900	900	-
Forest Management	1,596	1,596	-
G Yeager WMA	1	1	-
Iron Ore Cooperative Agreement	184	184	-
Leech Lake Reservation	1,921	1,921	-
Metropolitan Parks Grants	3,000	3,000	-
Mineral Coop Environmental Research	29	29	-
Minerals Diversification	282	282	-
Minerals Resource Management	3,852	3,852	-
Parks Resource Management	77	77	-
Public Hunting Ground	1,300	1,300	-
Reinvest in Minnesota	1,242	1,242	-
Year 2000 Project	490	490	-
Total Department of Natural Resources	\$ 208,467	\$ 208,451	\$ 16
Department of Public Safety			
Departmental Appropriations	\$ 47,381	\$ 47,282	\$ 99
Arson Strike Force	74	74	-
Capital Improvements	150	150	-
Capitol Security Contract	92	92	-
East Grand Forks Grant	650	650	-
Emergency Snow & Flood	-	-	-
Fire Fighters Training Study	40	40	-
Flooding 1997	626	626	-
Gambling Enforcement	1,520	1,520	-
Hazardous Mitigation	43	43	-
Peace Officer Benefit	219	219	-
School Bus Safety	12	12	-
Year 2000 Project	271	271	-
Total Department of Public Safety	\$ 51,078	\$ 50,979	\$ 99
Department of Public Service			
Departmental Appropriations	\$ 8,188	\$ 8,188	\$ -
Incentive Grant Program	-	-	-
Telephone Assessment Deposits	1,347	-	1,347
Total Department of Public Service	\$ 9,535	\$ 8,188	\$ 1,347
Department of Revenue			
Departmental Appropriations	\$ 77,568	\$ 77,568	\$ -

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Departmental Appropriations	80	80	-
Minnesota Collection Enterprise	2,066	2,066	-
Outstate Collection Delinquency	512	512	-
Revenue Recording Fees	189	189	-
Seized Property	727	727	-
Year 2000 Project	268	268	-
Total Department of Revenue	\$ 81,410	\$ 81,410	\$ -
Department of Transportation			
Departmental Appropriations	\$ 1,259	\$ 1,259	\$ -
Commuter Rail Service	916	916	-
Hazardous Materials Registration	105	105	-
High Speed Rail	150	150	-
Non Metro Transit Assistance	10,446	10,446	-
Refurbishing Airplane	400	400	-
Roosevelt Tower	1	1	-
Space Rental	41	41	-
Transit Improvement AID	390	390	-
Total Department of Transportation	\$ 13,708	\$ 13,708	\$ -
Department of Veterans Affairs			
Departmental Appropriations	\$ 8,770	\$ 8,770	\$ -
CVSO Grants	223	223	-
VINLAND Grants	275	275	-
Total Department of Veterans Affairs	\$ 9,268	\$ 9,268	\$ -
Departmental Appropriations			
Asian Pacific Council	\$ 245	\$ 245	\$ -
Dept. of Trade and Economic Development			
Departmental Appropriations	\$ 19,974	\$ 19,974	\$ -
Advantage Minnesota	450	450	-
Andover Cleanup Grant	500	500	-
Border City Enterprise Grants	1,200	1,200	-
Business and Community Development	12,720	12,695	25
Business Licenses Agreement	126	126	-
Capital Improvements	9,000	9,000	-
China Trade Development	198	198	-
Community Development Corps	50	50	-
Community Resources	1,000	1,000	-
Contaminated Cleanup Grants	2,735	2,735	-
Flood Loan Program for Businesses	6,000	6,000	-

STATE OF MINNESOTA

**GENERAL FUND
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AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Information and Analysis	1,280	1,280	-
Job Creation Grant Program	240	240	-
Job Skills Grants	5,852	5,852	-
Metropolitan Economic Development	130	130	-
Minnesota Film Board	829	829	-
Minnesota Investment Fund	100	100	-
Mortgage Credit Certificate	121	121	-
Private Sector Tourism Involvement	535	535	-
Small business Development Center	466	466	-
Women's Venture	240	240	-
Total Dept. of Trade and Economic Development	\$ 63,746	\$ 63,721	\$ 25
Disability Council			
Departmental Appropriations	\$ 546	\$ 546	\$ -
Disabled American Vets			
Disabled AM Vet Grant	\$ 13	\$ 13	\$ -
Education Aids			
Departmental Appropriations	\$ 55,494	\$ 55,373	\$ 121
Adolescent Parent Program Grants	470	470	-
Adolescent Parenting	799	799	-
Adult Basic Education Aid	113	113	-
Adv Place - Internatl BACC	99	99	-
After School Enrichment	4,888	4,888	-
American Indian Education	175	174	1
American Indian Preparation	857	857	-
American Indian Scholarship	1,588	1,588	-
American Sign Language	13	13	-
Aquila Community Together Project	30	30	-
Attached Machinery Credit	836	836	-
Centennial Class Size	180	180	-
Central MN Learning Center	130	130	-
Charter School Lease	1,068	1,068	-
Charter School Startup	891	891	-
Children's Library Services	150	150	-
Citizenship Promotion Program	987	987	-
Community Health Center	30	30	-
Consolidation Aid	1,254	619	635
Crooked Lake Elm School	500	500	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Departmental Appropriations	35,480	35,411	69
Disaster Credit	16	16	-
Disaster Relief	250	250	-
Disparity Reduction Aid	12,566	12,566	-
Disparity Reduction Credit	1,889	1,889	-
District Cooperation Aid	9,766	9,419	347
Early Childhood Tribal School	68	68	-
Early Intervention - Reading	500	500	-
ECFE Infant Development	1,986	1,986	-
Education & Employment Transition Program	352	352	-
Education Performance Improvement	871	871	-
Education Share	400	-	400
Enterprise Zone Credit	8	8	-
Extended Day Aid	347	259	88
Family Collaboration	7,750	7,740	10
Fergus Falls School District	30	30	-
First Grade Preparedness	5,000	4,370	630
General & Supplemental Education	2,592,203	2,576,095	16,108
General Education Tests	125	125	-
Gifted and Talented Grants	1,373	1,373	-
Graduation Rule Implementation	8,580	8,580	-
Health & Development Screening	1,550	1,550	-
Health & Safety Aid	14,643	14,591	52
Hearing Impaired Adults	70	39	31
Historic Building Aid	173	156	17
HIV Education Training Sites	200	200	-
Homestead Agriculture Credit	96,702	96,702	-
Indian Teacher Preparation Grants	190	190	-
Instructional Transformation Through Technology	1,000	1,000	-
Integration Aid	18,844	18,844	-
Interactive TV Levy	4,030	4,030	-
Interdistrict Desegregation	800	-	800
International Center	80	80	-
Itasca Greenway Readiness	50	50	-
Lay Advocates	1	1	-
Learn and Earn Graduation Achievement	769	769	-
Learning Readiness Program	10,236	10,233	3
Librarians of Color	55	15	40
Library Pilot Project	25	25	-
Magnet School & Program Grant	5,750	5,750	-
Male Responsibility/Fathering	250	250	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Math-Science Initiative	1,261	1,261	-
McGregor Grant	50	50	-
Mexican Origin Education	50	-	50
Model School Chronic Truants	40	40	-
Multicounty Multitype Libraries	865	865	-
Nett Lake Community Center	70	70	-
Nett Lake Unemployment Compensation	30	30	-
One Room Schoolhouse	25	25	-
Options Plus Pilot	150	150	-
Partners for Quality School Improvement	470	470	-
Pilot Breakfast	15	15	-
Preventing Violence through Plays and Workshops	75	75	-
PSED Replacement Aid	12	12	-
Public Library Grant	7,819	7,819	-
Real Property Credit	25	10	15
Regional Public Library System	250	250	-
Rent Equity Credit	35	35	-
School Breakfast	456	386	70
School Lunch & Storage Aid	7,254	5,161	2,093
School to Work - Disabled Students	7,044	7,043	1
Shift Simplified	18,700	18,700	-
Special Consolidation Aid	3	3	-
Special Education Excess Cost	25,974	21,254	4,720
Special Program Equalization	11,195	10,402	793
Statewide Testing	2,492	2,492	-
Student Transportation Safety	1,430	1,429	1
Summer Food Service Incentive	15	-	15
Summer food Service Replacement Aid	150	150	-
Targeted Breakfast Grants	490	490	-
Targeted Needs	76,195	76,194	1
Teacher Education Improvement	444	444	-
Telecommunication Access	13,000	10,526	2,474
Transportation Aid	381,715	372,501	9,214
Travel For Home Based Services	107	17	90
Tribal Contract Schools	2,287	91	2,196
Violence Prevention Grants	1,500	1,276	224
Way to Grow	475	475	-
Year Round School	875	875	-
Youth Works	1,813	1,813	-
Total Education Aids	\$ 3,470,386	\$ 3,429,077	\$ 41,309

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Emergency Medical Services Board			
Departmental Appropriations	\$ 953	\$ 953	\$ -
Environmental Assistance			
Departmental Appropriations	\$ 18,332	\$ 18,332	\$ -
Faribault Academies			
Departmental Appropriations	\$ 697	\$ 697	\$ -
Faribault Academies	9,248	9,248	-
Year 2000 Project	24	24	-
Total Faribault Academies	<u>\$ 9,969</u>	<u>\$ 9,969</u>	<u>\$ -</u>
Finance - Debt Service			
Departmental Appropriations	\$ 242,053	\$ 242,053	\$ -
Finance Non-Operating			
Departmental Appropriations	\$ 9,600	\$ 9,600	\$ -
Mayo Medical Foundation	1,161	1,131	30
Minneapolis Municipal Employee Retirement	11,005	11,005	-
Non-Post Fund Judges	1,683	1,683	-
Public Defender Cost	307	289	18
Teachers Retirement State Aid	25,749	25,749	-
Tort Claims	49	49	-
Total Finance Non-Operating	<u>\$ 49,554</u>	<u>\$ 49,506</u>	<u>\$ 48</u>
Gambling Control Board			
Departmental Appropriations	\$ 2,018	\$ 2,018	\$ -
Government Innovation & Cooperation Board			
Departmental Appropriations	\$ 1,299	\$ 1,299	\$ -
Governors Office			
Departmental Appropriations	\$ 3,550	\$ 3,550	\$ -
Higher Education Services Office			
Departmental Appropriations	\$ 114,860	\$ 114,860	\$ -
EDVEST	3	3	-
Learning Network of Minnesota	3,297	3,297	-
Minnesota Library Information Network	337	337	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Youth Works	14	14	-
Total Higher Education Services Office	\$ 118,511	\$ 118,511	\$ -
Historical Society			
Departmental Appropriations	\$ 11,901	\$ 11,901	\$ -
Capital Improvements	3,010	3,010	-
Farmamerica	150	150	-
Fiscal Agent	605	605	-
Information Program Delivery	1,995	1,995	-
Preservation and Access	8,661	8,661	-
Total Historical Society	\$ 26,322	\$ 26,322	\$ -
Horticulture Society			
Departmental Appropriations	\$ 82	\$ 82	\$ -
Housing Finance Agency			
Departmental Appropriations	\$ 43,880	\$ 43,880	\$ -
Capital Improvements	6,000	6,000	-
Low Income Property Tax	450	450	-
Total Housing Finance Agency	\$ 50,330	\$ 50,330	\$ -
Humanities Commission			
Departmental Appropriations	\$ 886	\$ 886	\$ -
Indian Affairs Council			
Departmental Appropriations	\$ 499	\$ 499	\$ -
Tribal Welfare Reform	55	55	-
Total Indian Affairs Council	\$ 554	\$ 554	\$ -
Investment Board			
Departmental Appropriations	\$ 2,072	\$ 2,072	\$ -
Iron Range Resources & Rehabilitation Board			
Supplemental Occupation Tax	\$ 668	\$ 668	\$ -
Judicial Standards Board			
Departmental Appropriations	\$ 292	\$ 292	\$ -
Labor Interpretive Center			
Departmental Appropriations	\$ 174	\$ 174	\$ -

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Legislative Auditor			
Departmental Appropriations	\$ 4,877	\$ 4,877	\$ -
Legislature			
Departmental Appropriations	\$ 48,017	\$ 48,017	\$ -
Electric Energy Task Force	32	32	-
Total Legislature	\$ 48,049	\$ 48,049	\$ -
Metropolitan Council Transport			
Departmental Appropriations	\$ 49,351	\$ 49,351	\$ -
Military Order of Purple Heart			
Departmental Appropriations	\$ 20	\$ 20	\$ -
Minnesota State Colleges and Universities			
Departmental Appropriations	\$ 837,933	\$ 835,947	\$ 1,986
Capital Improvements	7,400	7,400	-
St. Paul Technical College Land Acquisition	129	129	-
State Grants	4,758	4,758	-
Total Minnesota State Colleges and Universities	\$ 850,220	\$ 848,234	\$ 1,986
Minnesota State Retirement System			
ESORF Benefits	\$ 171	\$ 171	\$ -
Legislative Benefits	5,480	5,480	-
Total Minnesota State Retirement System	\$ 5,651	\$ 5,651	\$ -
Minnesota Technology Inc.			
Departmental Appropriations	\$ 9,537	\$ 9,537	\$ -
Minnesota-Wisconsin Boundary Commission			
MN/WI Boundary Area	\$ 140	\$ 140	\$ -
MN Office of Technology			
Departmental Appropriations	\$ 3,193	\$ 3,193	\$ -
Information Technology Community Center	144	144	-
International Trade Activity	500	500	-
North Star Online	302	302	-
Uniform Business Identifier	175	175	-

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
United Nations Trade Point	400	400	-
Total MN Office of Technology	\$ 4,714	\$ 4,714	\$ -
Municipal Board			
Departmental Appropriations	\$ 291	\$ 291	\$ -
Office of Strategic and Long Range Planning			
Departmental Appropriations	\$ 4,617	\$ 4,617	\$ -
Community Based Planning	141	141	-
Community Planning Pilot	150	150	-
Teen Courts Pilot	175	175	-
Total Office of Strategic and Long Range Planning	\$ 5,083	\$ 5,083	\$ -
Ombudsman for Corrections			
Departmental Appropriations	\$ 563	\$ 563	\$ -
Ombudsman for Mental Health and Retardation			
Departmental Appropriations	\$ 1,338	\$ 1,338	\$ -
Ombudsperson for Families			
Departmental Appropriations	\$ 153	\$ 153	\$ -
Peace Officers Board (Post)			
Departmental Appropriations	\$ 148	\$ 148	\$ -
Pollution Control Agency			
Departmental Appropriations	\$ 10,187	\$ 10,187	\$ -
Clean Water Partnership Grants	1,215	1,215	-
Lake Monitoring	67	67	-
Minnesota River NPS	457	457	-
Water Protection Program	491	228	263
Total Pollution Control Agency	\$ 12,417	\$ 12,154	\$ 263
Private Detectives Board			
Departmental Appropriations	\$ 97	\$ 97	\$ -
Public Defense Board			
Departmental Appropriations	\$ 41,378	\$ 41,378	\$ -

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Public Utilities Commission			
Departmental Appropriations	\$ 73	\$ 73	\$ -
Ground Currents Study	332	322	10
Public Utilities Commission	3,322	3,322	-
Total Public Utilities Commission	\$ 3,727	\$ 3,717	\$ 10
Racing Commission			
Departmental Appropriations	\$ 363	\$ 363	\$ -
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 527,441	\$ 527,441	\$ -
Additional Amortization Aid	3,196	3,196	-
Amortization State Aid	5,247	5,247	-
Cambridge Bank Judgment	3,557	3,557	-
County Criminal Justice Aid	27,488	27,488	-
Disaster Credit	17	17	-
Enterprise Zone Credit	11	11	-
Family Preservation Aid	1,598	1,598	-
Fire State Aid	15,148	15,148	-
Firefighter Relief Association	366	366	-
HACA	3,347	3,347	-
Indian Casino Aid	550	498	52
Insurance Surcharge	884	884	-
Local Performance Aid	9,293	9,293	-
PERA Rate Increase Aid	7,475	7,475	-
Police State Aid	37,873	37,873	-
Property Tax Refunds	84,047	84,047	-
Property Tax Targeting Refunds	3,775	3,775	-
Regional Transit Board	2,170	2,170	-
Renters Property Tax Refund	85,856	85,856	-
Supplemental Amortization of State Aid	520	520	-
Taconite Aid Reimbursement	1,043	1,043	-
TIF HACA	24	24	-
Total Revenue Intergovernmental Payments	\$ 820,926	\$ 820,874	\$ 52
Science Museum			
Departmental Appropriations	\$ 1,136	\$ 1,136	\$ -
Secretary of State			
Departmental Appropriations	\$ 5,475	\$ 5,426	\$ 49

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Sentencing Guidelines Commission			
Departmental Appropriations	\$ 415	\$ 415	\$ -
State Auditor			
Departmental Appropriations	\$ 1,028	\$ 1,028	\$ -
Audit Practice	5,407	5,407	-
Special Investigations	354	354	-
Tax Increment	234	234	-
Total State Auditor	<u>\$ 7,023</u>	<u>\$ 7,023</u>	<u>\$ -</u>
State Treasurer			
Departmental Appropriations	\$ 1,057	\$ 1,057	\$ -
Special Election	55	55	-
Treasury Operations	1,069	1,069	-
Total State Treasurer	<u>\$ 2,181</u>	<u>\$ 2,181</u>	<u>\$ -</u>
Supreme Court			
Departmental Appropriations	\$ 20,414	\$ 20,414	\$ -
CJIS Network	1,254	1,254	-
Community Dispute Resolution	110	110	-
Family Law Legal Services	877	877	-
Total Supreme Court	<u>\$ 22,655</u>	<u>\$ 22,655</u>	<u>\$ -</u>
Tax Court			
Departmental Appropriations	\$ 624	\$ 624	\$ -
Trial Courts			
Departmental Appropriations	\$ 63,644	\$ 63,644	\$ -
District Jury Expense	5,477	5,477	-
Juvenile Assessment Center	71	71	-
Total Trial Courts	<u>\$ 69,192</u>	<u>\$ 69,192</u>	<u>\$ -</u>
Uniform Laws Commission			
Departmental Appropriations	\$ 31	\$ 31	\$ -
University of Minnesota			
Agriculture & Extension Services	\$ 51,039	\$ 51,039	\$ -
Health Sciences	10,065	10,065	-
Institute of Technology	1,552	1,552	-
System Specials	7,178	7,178	-

STATE OF MINNESOTA**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
U of M Maintenance	470,935	470,935	-
Total University of Minnesota	\$ 540,769	\$ 540,769	\$ -
Veterans Home Board			
Departmental Appropriations	\$ 21,489	\$ 21,489	\$ -
VFW			
Departmental Appropriations	\$ 41	\$ 41	\$ -
Voyageurs National Park			
Departmental Appropriations	\$ 52	\$ 52	\$ -
Water and Soil Resources Board			
Departmental Appropriations	\$ 8,479	\$ 8,479	\$ -
BWSR Administration	3,521	3,521	-
Cost Share Work	2,686	2,686	-
Flood Plain Management	189	189	-
Water Protection Program	1,130	1,089	41
Total Water and Soil Resources Board	\$ 16,005	\$ 15,964	\$ 41
World Trade Center Board			
Departmental Appropriations	\$ 233	\$ 230	\$ 3
Zoological Board			
Departmental Appropriations	\$ 6,781	\$ 6,781	\$ -
Total Expenditures and Transfers-Out	\$ 10,377,836	\$ 10,266,574	\$ 111,262

STATE OF MINNESOTA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 390,279	\$ 888,990	\$ 498,711
Budgetary Fund Balance, July 1, 1997	1,625,697	1,625,697	-
Prior Year Adjustments	-	30,286	30,286
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	\$ 2,015,976	\$ 2,544,973	\$ 528,997
Less: Appropriation Carryover	-	433,205	(433,205)
Less: Budgetary Reserve	1,414,002	1,414,002	-
Undesignated Fund Balance, June 30, 1998	\$ 601,974	\$ 697,766	\$ 95,792

NOTE

1. Total budgeted revenues and expenditures on this report differ from those on the Fund Balance Analysis (FBA), which is also prepared by the Department of Finance. This is because certain reimbursements from other funds are included on this Legal Level of Control Report that are eliminated on the FBA. The reimbursements from the other funds for statewide indirect costs are eliminated from both revenues and expenditures on the FBA but included on this report. This inclusion permits recognition of total appropriation and expenditures for those staff and other agencies whose expenditures are being reimbursed. This difference has no effect on the fund balance.
2. The General Fund budget amounts in this report differ from those on the April 1998 FBA. There are several reasons for this, primarily:
 - a. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend after fiscal closing, we include as budget the amount actually needed for the program. This is the legal limit on spending for these programs.
 - b. Other estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
 - c. The FBA includes the same estimated amounts for both revenues and expenditures related to those revenues. On this report we have included, as authorized adjustments to expenditure budgets, the actual dedicated revenues received. This is the legal limit on spending related to these revenues.

STATE OF MINNESOTA

**GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1998
 (IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
d.	On the FBA, appropriations are reported in the fiscal year stated in law. However, in certain cases the legislature has made annual appropriations available for either year of the biennium. In such instances, this report excludes any unused budgeted amounts for fiscal year 1998; forwarding the budget authority to fiscal year 1999.		

3 In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of the State Government Fund, which is included as a separate fund in this report (see also note on page 26). The differences in budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 697,766
State Government Fund	<u>11,283</u>
General Fund in CAFR	<u>\$ 709,049</u>

STATE OF MINNESOTA

**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	\$ 33,001	\$ 30,527	\$ (2,474)
Other Revenues	970	96	(874)
Total Net Revenues:	<u>\$ 33,971</u>	<u>\$ 30,623</u>	<u>\$ (3,348)</u>
Transfers from Other Funds:			
All Other Transfers	\$ -	\$ 218	\$ 218
Total Net Revenues and Transfers-In	<u>\$ 33,971</u>	<u>\$ 30,841</u>	<u>\$ (3,130)</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 2,928	\$ 2,928	\$ -
Chiropractors Board			
Departmental Appropriations	\$ 316	\$ 316	\$ -
Dentistry Board			
Departmental Appropriations	\$ 614	\$ 614	\$ -
Department of Children, Families, & Learning			
Departmental Appropriations	\$ 96	\$ 96	\$ -
Department of Health			
Departmental Appropriations	\$ 18,931	\$ 18,931	\$ -
911 Emergency Telephone	50	50	-
Total Department of Health	<u>\$ 18,981</u>	<u>\$ 18,981</u>	<u>\$ -</u>
Department of Human Services			
Departmental Appropriations	\$ 98	\$ 98	\$ -
Vulnerable Adults License	828	828	-
Background Checks	27	27	-
Total Department of Human Services	<u>\$ 953</u>	<u>\$ 953</u>	<u>\$ -</u>
Department of Public Safety			
Vulnerable Adults Report	\$ 1	\$ 1	\$ -

STATE OF MINNESOTA

**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Dietetics & Nutrition Practice			
Departmental Appropriations	\$ 76	\$ 76	\$ -
Finance Non-Operating			
Departmental Appropriations	\$ 467	\$ 263	\$ 204
Marriage and Family Therapy Board			
Departmental Appropriations	\$ 98	\$ 98	\$ -
Medical Practice Board			
Departmental Appropriations	\$ 2,355	\$ 2,355	\$ -
Nursing Board			
Departmental Appropriations	\$ 1,619	\$ 1,619	\$ -
Nursing Home Administrative Board			
Departmental Appropriations	\$ 151	\$ 151	\$ -
Optometry Board			
Departmental Appropriations	\$ 81	\$ 81	\$ -
Pharmacy Board			
Departmental Appropriations	\$ 1,030	\$ 1,030	\$ -
Podiatry Board			
Departmental Appropriations	\$ 35	\$ 35	\$ -
Pollution Control Agency			
Departmental Appropriations	\$ 1	\$ 1	\$ -
Wastewater Operator Certification	26	26	-
Total Pollution Control Agency	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ -</u>
Psychology Board			
Departmental Appropriations	\$ 425	\$ 425	\$ -
Social Work Board			
Departmental Appropriations	\$ 665	\$ 665	\$ -

STATE OF MINNESOTA

**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Veterinary Medicine Board Departmental Appropriations	\$ 177	\$ 177	\$ -
Total Expenditures and Transfers-Out	<u>\$ 31,095</u>	<u>\$ 30,891</u>	<u>\$ 204</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 2,876	\$ (50)	\$ (2,926)
Budgetary Fund Balance, July 1, 1997	14,846	14,846	-
Prior Year Adjustments	-	1,122	(1,122)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 17,722</u>	<u>\$ 15,918</u>	<u>\$ (1,804)</u>
Less: Appropriation Carryover	-	4,635	4,635
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 17,722</u>	<u>\$ 11,283</u>	<u>\$ (6,439)</u>
Add Designated for Nonappropriated Fund Purposes:		<u>15,996</u>	
Total Unreserved Fund Balance, June 30, 1998		<u>\$ 27,279</u>	

NOTES

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

Budgetary Fund Balance June 30, 1998

General Fund	\$ 11,283
Designated for Nonappropriated Fund Purpose:	
Miscellaneous Special Revenue Fund	8,357
Federal Fund	7,639
Total Unreserved Fund Balance June 30, 1998	<u>\$ 27,279</u>

STATE OF MINNESOTA

**TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Federal Revenues	\$ 248,903	\$ 239,746	\$ (9,157)
Departmental Services	32,850	30,328	(2,522)
Investment Income	10,350	16,126	5,776
Other Revenues	34,197	30,926	(3,271)
Total Net Revenues:	<u>\$ 326,300</u>	<u>\$ 317,126</u>	<u>\$ (9,174)</u>
Transfers from Other Funds:			
All Other Transfers	\$ 160	\$ 1,619	\$ 1,459
General Fund	1,851	1,851	-
HUTD Reimbursement	580	580	-
Hwy Users Tax Distribution Fund	621,575	627,490	5,915
Total Transfers from Other Funds:	<u>\$ 624,166</u>	<u>\$ 631,540</u>	<u>\$ 7,374</u>
Total Net Revenues and Transfers-In	<u>\$ 950,466</u>	<u>\$ 948,666</u>	<u>\$ (1,800)</u>
Expenditures and Transfers-Out			
Admin. Capital Project & Relocation			
Capital Asset Preservation and Replacement	\$ 753	\$ 753	\$ -
Arts Board			
Departmental Appropriations	\$ 6	\$ 6	\$ -
Facility Projects	19	19	-
Total Arts Board	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ -</u>
Department of Administration			
Departmental Appropriations	\$ 2,311	\$ 2,311	\$ -
Capital Asset Preservation and Replacement	4,471	4,471	-
Renovate DOT Building	14	14	-
Total Department of Administration	<u>\$ 6,796</u>	<u>\$ 6,796</u>	<u>\$ -</u>
Department of Children, Families, & Learning			
Traffic Safety	\$ 21	\$ 21	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 73,864	\$ 73,864	\$ -
Blood Alcohol Concentration	19	19	-
Criminal Justice Computer System	270	270	-

STATE OF MINNESOTA

**TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Highway Study Wage Adjustment	600	600	-
Total Department of Public Safety	\$ 74,753	\$ 74,753	\$ -
Department of Transportation			
Departmental Appropriations	\$ 363,139	\$ 360,708	\$ 2,431
Buildings	7,021	7,021	-
Capital Asset Preservation and Replacement	173	173	-
Capital Improvements	239	239	-
Capital Project 1992	24	24	-
Debt Service - Trunk Highway	15,161	15,161	-
Demonstration Congestion-Pricing Project	806	806	-
EDP Development	2,486	2,486	-
Facility Projects	11,946	11,946	-
Federal/State Safety	412	412	-
Gifts and Grants	-	-	-
Highway Improvement	440,797	440,797	-
Rest Area Improvements 1985	9	9	-
Statewide Indirect Cost	11,367	11,367	-
Traffic Engineering	9,069	9,069	-
Transportation Research	32	32	-
Trunk Highway Improvements	1,857	1,812	45
Total Department of Transportation	\$ 864,538	\$ 862,062	\$ 2,476
Dept. of Trade and Economic Development			
Travel Information Centers	\$ 706	\$ 706	\$ -
Emergency Medical Services Board			
Departmental Appropriations	\$ 1,556	\$ 1,556	\$ -
Finance Non-Operating			
Departmental Appropriations	\$ 2,214	\$ 540	\$ 1,674
Legislature			
Departmental Appropriations	\$ 38	\$ 38	\$ -
Safety Council			
Departmental Appropriations	\$ 67	\$ 67	\$ -
Total Expenditures and Transfers-Out	\$ 951,467	\$ 947,317	\$ 4,150

STATE OF MINNESOTA**TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,001)	\$ 1,349	\$ 2,350
Budgetary Fund Balance, July 1, 1997	183,251	183,251	-
Prior Year Adjustments	-	(9,823)	(9,823)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	\$ 182,250	\$ 174,777	\$ (7,473)
Less: Appropriation Carryover	-	28,751	(28,751)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 182,250</u>	<u>\$ 146,026</u>	<u>\$ (36,224)</u>

STATE OF MINNESOTA

**HIGHWAY USER TAX DISTRIBUTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Motor Vehicle License Taxes	\$ 508,921	\$ 511,394	\$ 2,473
Fuel Taxes	549,867	552,987	3,120
Departmental Services	5,387	5,161	(226)
Investment Income	1,390	1,353	(37)
Other Revenues	823	669	(154)
Total Net Revenues:	<u>\$ 1,066,388</u>	<u>\$ 1,071,564</u>	<u>\$ 5,176</u>
Total Net Revenues and Transfers-In	<u>\$ 1,066,388</u>	<u>\$ 1,071,564</u>	<u>\$ 5,176</u>
Expenditures and Transfers-Out			
Admin. Capital Project & Relocation			
Capital Asset Preservation and Replacement	\$ 402	\$ 402	\$ -
Department of Administration			
Snowmobile Gas Study	\$ 25	\$ 20	\$ 5
Department of Public Safety			
Departmental Appropriations	\$ 13,818	\$ 13,818	\$ -
Department of Revenue			
Departmental Appropriations	\$ 1,887	\$ 1,887	\$ -
Department of Transportation			
Departmental Appropriations	\$ 1,040,652	\$ 1,040,652	\$ -
Revenue Intergovernmental Payments			
ATV Gas Tax	\$ 678	\$ 678	\$ -
Forest Road Gas Tax	626	626	-
Motorboat Gas Tax	6,780	6,780	-
Off-Road Vehicle	950	950	-
Snowmobile Gas Tax	3,983	3,983	-
Total Revenue Intergovernmental Payments	<u>\$ 13,017</u>	<u>\$ 13,017</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 1,069,801</u>	<u>\$ 1,069,796</u>	<u>\$ 5</u>

STATE OF MINNESOTA

**HIGHWAY USER TAX DISTRIBUTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (3,413)	\$ 1,768	\$ 5,181
Budgetary Fund Balance, July 1, 1997	3,413	3,413	-
Prior Year Adjustments	-	(3,222)	(3,222)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	\$ -	\$ 1,959	\$ 1,959
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	\$ -	\$ 1,959	\$ 1,959

STATE OF MINNESOTA

**STATE AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Fuel Taxes	\$ 3,635	\$ 3,334	\$ (301)
Other Taxes	10,471	11,248	777
Departmental Services	973	969	(4)
Investment Income	1,033	1,209	176
Other Revenue	1,052	1,163	111
Total Net Revenues:	<u>\$ 17,164</u>	<u>\$ 17,923</u>	<u>\$ 759</u>
Total Net Revenues and Transfers-In	<u>\$ 17,164</u>	<u>\$ 17,923</u>	<u>\$ 759</u>
Expenditures and Transfers-Out			
Department of Transportation			
Departmental Appropriations	\$ 18,419	\$ 18,419	\$ -
Air Service Marketing Program	188	188	-
Air Transport Services	879	879	-
Equipment	45	45	-
Statewide Indirect Costs	160	160	-
Total Department of Transportation	<u>\$ 19,691</u>	<u>\$ 19,691</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 19,691</u>	<u>\$ 19,691</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (2,527)	\$ (1,768)	\$ 759
Budgetary Fund Balance, July 1, 1997	15,565	15,565	-
Prior Year Adjustments	-	(110)	(110)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 13,038</u>	<u>\$ 13,687</u>	<u>\$ 649</u>
Less: Appropriation Carryover	-	3,095	(3,095)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 13,038</u>	<u>\$ 10,592</u>	<u>\$ (2,446)</u>

STATE OF MINNESOTA

**HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	\$ 142,730	\$ 139,949	\$ (2,781)
Departmental Services	21,907	14,613	(7,294)
Investment Income	13,316	16,539	3,223
Total Net Revenues:	<u>\$ 177,953</u>	<u>\$ 171,101</u>	<u>\$ (6,852)</u>
Total Net Revenues and Transfers-In	<u>\$ 177,953</u>	<u>\$ 171,101</u>	<u>\$ (6,852)</u>
Expenditures and Transfers-Out			
Department of Commerce			
MNCARE	\$ 15,075	\$ 15,075	\$ -
Department of Finance			
MCHA Premiums	\$ 668	\$ 668	\$ -
Physicians Surcharge	4,112	4,112	-
Private Employers Insurance	1,185	1,185	-
Total Department of Finance	<u>\$ 5,965</u>	<u>\$ 5,965</u>	<u>\$ -</u>
Department of Health			
Departmental Appropriations	\$ 300	\$ 300	\$ -
Health Care Access	6,847	6,847	-
Rural Hospital Capital Improvements	3,000	3,000	-
Total Department of Health	<u>\$ 10,147</u>	<u>\$ 10,147</u>	<u>\$ -</u>
Department of Human Services			
General Assistance Medical Care	\$ 13,700	\$ 13,700	\$ -
Minnesota Care	12,160	12,160	-
MNCARE Grants	88,205	88,205	-
Total Department of Human Services	<u>\$ 114,065</u>	<u>\$ 114,065</u>	<u>\$ -</u>
Department of Revenue			
Minnesota Care	\$ 1,412	\$ 1,412	\$ -
Legislature			
Health Care Access	\$ 109	\$ 109	\$ -
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 1,331	\$ 1,331	\$ -

STATE OF MINNESOTA

**HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
University of Minnesota			
Minnesota Care	\$ 2,357	\$ 2,357	\$ -
Primary Care	180	180	-
Total University of Minnesota	<u>\$ 2,537</u>	<u>\$ 2,537</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out	<u>\$ 150,641</u>	<u>\$ 150,641</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 27,312	\$ 20,460	\$ (6,852)
Budgetary Fund Balance, July 1, 1997	251,240	251,240	-
Prior Year Adjustments	-	(1,201)	(1,201)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 278,552</u>	<u>\$ 270,499</u>	<u>\$ (8,053)</u>
Less: Appropriation Carryover	-	3,934	(3,934)
Less: Budgetary Reserve	754	754	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 277,798</u>	<u>\$ 265,811</u>	<u>\$ (11,987)</u>

STATE OF MINNESOTA

**MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Tobacco Taxes	\$ 7,492	\$ 6,969	\$ (523)
Investment Income	343	284	(59)
Other Revenues	-	1	1
Total Net Revenues:	<u>\$ 7,835</u>	<u>\$ 7,254</u>	<u>\$ (581)</u>
Total Net Revenues and Transfers-In	<u>\$ 7,835</u>	<u>\$ 7,254</u>	<u>\$ (581)</u>
Expenditures and Transfers-Out			
Department of Administration			
Departmental Appropriations	\$ 240	\$ 240	\$ -
Wind Energy Farms	200	200	-
Total Department of Administration	<u>\$ 440</u>	<u>\$ 440</u>	<u>\$ -</u>
Department of Agriculture			
Departmental Appropriations	\$ 267	\$ 267	\$ -
Department of Health			
Risk of Chemical Exposures	\$ 131	\$ 131	\$ -
Department of Natural Resources			
Departmental Appropriations	\$ 3,517	\$ 3,126	\$ 391
Border-to-Border Trail	38	38	-
Fort Snelling State Park - Hostel	107	107	-
Niemackl Watershed Improvement	80	73	7
North Minneapolis Upper River Plan	97	97	-
White Oak Learning Center	86	86	-
Wolf Management Plan	29	29	-
Total Department of Natural Resources	<u>\$ 3,954</u>	<u>\$ 3,556</u>	<u>\$ 398</u>
Department of Transportation			
Departmental Appropriations	\$ 141	\$ -	\$ 141
Environmental Assistance			
Departmental Appropriations	\$ 36	\$ 36	\$ -
Yellow Bikes	95	95	-
Total Environmental Assistance	<u>\$ 131</u>	<u>\$ 131</u>	<u>\$ -</u>

STATE OF MINNESOTA

**MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Historical Society			
Departmental Appropriations	\$ 285	\$ 285	\$ -
Pickwick Mill	150	150	-
Public Access Archaeological	200	200	-
Total Historical Society	<u>\$ 635</u>	<u>\$ 635</u>	<u>\$ -</u>
Minnesota Resources Legislative Commission			
Departmental Appropriations	\$ 30	\$ -	\$ 30
Office of Strategic and Long Range Planning			
Departmental Appropriations	\$ 135	\$ 135	\$ -
Urban Growth Economics	275	275	-
Total Office of Strategic and Long Range Planning	<u>\$ 410</u>	<u>\$ 410</u>	<u>\$ -</u>
Pollution Control Agency			
Departmental Appropriations	\$ 512	\$ 511	\$ 1
Science Museum			
Watershed Science	\$ 250	\$ 250	\$ -
University of Minnesota			
Departmental Appropriations	\$ 164	\$ 164	\$ -
Departmental Appropriations	605	605	-
Peatland Restoration - UMD	275	275	-
Soudan Underground Laboratory	400	400	-
Stormwater Runoff	280	280	-
Total University of Minnesota	<u>\$ 1,724</u>	<u>\$ 1,724</u>	<u>\$ -</u>
Water and Soil Resources Board			
Departmental Appropriations	\$ 274	\$ 260	\$ 14
Cannon River Watershed	220	220	-
Total Water and Soil Resources Board	<u>\$ 494</u>	<u>\$ 480</u>	<u>\$ 14</u>
Total Expenditures and Transfers-Out	<u>\$ 9,119</u>	<u>\$ 8,535</u>	<u>\$ 584</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,284)	\$ (1,281)	\$ 3

STATE OF MINNESOTA

**MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1997	1,331	1,331	-
Prior Year Adjustments	-	-	-
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	\$ 47	\$ 50	\$ 3
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	\$ 47	\$ 50	\$ 3

STATE OF MINNESOTA

**NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	\$ 9,847	\$ 9,833	\$ (14)
Other Revenues	1,124	1,238	114
Investment Income	234	266	32
Total Net Revenues:	<u>\$ 11,205</u>	<u>\$ 11,337</u>	<u>\$ 132</u>
Transfers from Other Funds:			
General Fund	\$ 70	\$ 70	\$ -
Hwy User Tax Distribution Fund	13,136	12,391	(745)
Total Transfers from Other Funds:	<u>\$ 13,206</u>	<u>\$ 12,461</u>	<u>\$ (745)</u>
Total Net Revenues and Transfers-In	<u>\$ 24,411</u>	<u>\$ 23,798</u>	<u>\$ (613)</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 17,992	\$ 17,992	\$ -
Iron Range Off-Highway Vehicle Area	44	44	-
Lake Minnetonka Land Sales	85	85	-
Land Acquisition - Fisheries	7	7	-
Land Acquisition - Forest	16	16	-
Land Acquisition - SNA	31	31	-
Land Acquisition - Trails	10	10	-
Land Acquisition - Wildlife	59	59	-
Snowmobile Grants in Aid Snow	4,649	4,554	95
Snowmobile Training Fees	71	71	-
Wildlife Land Acquisition - Bayport	39	39	-
Total Department of Natural Resources	<u>\$ 23,003</u>	<u>\$ 22,908</u>	<u>\$ 95</u>
Minnesota-Wisconsin Boundary Commission			
Departmental Appropriations	\$ 31	\$ 31	\$ -
Total Expenditures and Transfers-Out	<u>\$ 23,034</u>	<u>\$ 22,939</u>	<u>\$ 95</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	<u>\$ 1,377</u>	<u>\$ 859</u>	<u>\$ (518)</u>

STATE OF MINNESOTA

**NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1997	9,556	9,556	-
Prior Year Adjustments	-	109	109
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 10,933</u>	<u>\$ 10,524</u>	<u>\$ (409)</u>
Less: Appropriation Carryover	-	2,989	(2,989)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 10,933</u>	<u>\$ 7,535</u>	<u>\$ (3,398)</u>

STATE OF MINNESOTA

**GAME AND FISH FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	\$ 36,832	\$ 40,393	\$ 3,561
Federal Revenues	14,000	14,593	593
Investment Income	496	713	217
Other Revenues	3,090	1,091	(1,999)
Total Net Revenues:	<u>\$ 54,418</u>	<u>\$ 56,790</u>	<u>\$ 2,372</u>
Transfers from Other Funds:			
General Fund	\$ 438	\$ 438	\$ -
Total Net Revenues and Transfers-In	<u>\$ 54,856</u>	<u>\$ 57,228</u>	<u>\$ 2,372</u>
Expenditures and Transfers-Out			
Department of Natural Resources			
Departmental Appropriations	\$ 53,222	\$ 53,214	\$ 8
Deer Population	225	225	-
Total Department of Natural Resources	<u>\$ 53,447</u>	<u>\$ 53,439</u>	<u>\$ 8</u>
Total Expenditures and Transfers-Out	<u>\$ 53,447</u>	<u>\$ 53,439</u>	<u>\$ 8</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 1,409	\$ 3,789	\$ 2,380
Budgetary Fund Balance, July 1, 1997	7,021	7,021	-
Prior Year Adjustments	-	90	90
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 8,430</u>	<u>\$ 10,900</u>	<u>\$ 2,470</u>
Less: Appropriation Carryover	-	2,607	(2,607)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 8,430</u>	<u>\$ 8,293</u>	<u>\$ (137)</u>

STATE OF MINNESOTA

**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	\$ 3,399	\$ 3,797	\$ 398
Departmental Services	18,854	19,100	246
Investment Income	480	841	361
Other Revenues	3,656	4,144	488
Total Net Revenues:	<u>\$ 26,389</u>	<u>\$ 27,882</u>	<u>\$ 1,493</u>
Total Net Revenues and Transfers-In	<u>\$ 26,389</u>	<u>\$ 27,882</u>	<u>\$ 1,493</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 127	\$ 127	\$ -
Department of Agriculture			
Departmental Appropriations	\$ 245	\$ 245	\$ -
Environmental Response and Compensation	226	226	-
Total Department of Agriculture	<u>\$ 471</u>	<u>\$ 471</u>	<u>\$ -</u>
Department of Health			
Departmental Appropriations	\$ 169	\$ 169	\$ -
Department of Natural Resources			
Departmental Appropriations	\$ 1	\$ 1	\$ -
Department of Public Safety			
Departmental Appropriations	\$ 42	\$ 42	\$ -
Department of Revenue			
Departmental Appropriations	\$ 96	\$ 96	\$ -
Department of Transportation			
Departmental Appropriations	\$ 260	\$ 260	\$ -
Dept. of Trade and Economic Development			
Contamination Grants	\$ 350	\$ 350	\$ -

STATE OF MINNESOTA

**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Environmental Assistance			
Departmental Appropriations	\$ 1,691	\$ 1,691	\$ -
LRDG Grants	920	920	-
Total Environmental Assistance	<u>\$ 2,611</u>	<u>\$ 2,611</u>	<u>\$ -</u>
Pollution Control Agency			
Departmental Appropriations	\$ 18,498	\$ 18,498	\$ -
Dry Cleaners Projects	123	123	-
Environmental Enforcement	8	8	-
Low Level Radiation	32	32	-
MERLA Control	85	85	-
Pollution Prevention	47	47	-
Used Oil Filter Collection	19	19	-
Total Pollution Control Agency	<u>\$ 18,812</u>	<u>\$ 18,812</u>	<u>\$ -</u>
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 4	\$ 4	\$ -
 Total Expenditures and Transfers-Out	 <u>\$ 22,943</u>	 <u>\$ 22,943</u>	 <u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 3,446	\$ 4,939	\$ 1,493
Budgetary Fund Balance, July 1, 1997	10,686	10,686	-
Prior Year Adjustments	-	1,132	1,132
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 14,132</u>	<u>\$ 16,757</u>	<u>\$ 2,625</u>
Less: Appropriation Carryover	-	16,757	(16,757)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 14,132</u>	<u>\$ -</u>	<u>\$ (14,132)</u>

STATE OF MINNESOTA

**SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	\$ 11,000	\$ 11,000	\$ -
License Fees	13,386	15,237	1,851
Investment Income	1,200	1,848	648
Other Revenues	1	2,109	2,108
Total Net Revenues:	<u>\$ 25,587</u>	<u>\$ 30,194</u>	<u>\$ 4,607</u>
Total Net Revenues and Transfers-In	<u>\$ 25,587</u>	<u>\$ 30,194</u>	<u>\$ 4,607</u>
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	\$ 351	\$ 351	\$ -
Department of Natural Resources			
Departmental Appropriations	\$ 100	\$ 100	\$ -
Department of Revenue			
Departmental Appropriations	\$ 47	\$ 47	\$ -
Score and Solid Waste Administration	200	154	46
Total Department of Revenue	<u>\$ 247</u>	<u>\$ 201</u>	<u>\$ 46</u>
Pollution Control Agency			
Departmental Appropriations	\$ 13,060	\$ 13,060	\$ -
Benton County Grant	5,296	5,296	-
Landfill SW IDC	85	85	-
Landfill SW IDC	110	110	-
Total Pollution Control Agency	<u>\$ 18,551</u>	<u>\$ 18,551</u>	<u>\$ -</u>
Revenue Intergovernmental Payments			
Departmental Appropriations	\$ 2	\$ 2	\$ -
Total Expenditures and Transfers-Out	<u>\$ 19,251</u>	<u>\$ 19,205</u>	<u>\$ 46</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 6,336	\$ 10,989	\$ 4,653

STATE OF MINNESOTA

**SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1998
(IN THOUSANDS)**

	Budget	Actual	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1997	29,143	29,143	-
Prior Year Adjustments	-	(414)	(414)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1998	<u>\$ 35,479</u>	<u>\$ 39,718</u>	<u>\$ 4,239</u>
Less: Appropriation Carryover	-	790	(790)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1998	<u>\$ 35,479</u>	<u>\$ 38,928</u>	<u>\$ 3,449</u>