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	Minnesota Resources
Trunk Highway	Natural Resources
Highway User Tax Distributions	Game and Fish
State Airports	Environmental
Health Care Access	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 February 27 and December 2, 1997 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.

MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Tabacco Taxes	$ 7,392	$ 7,527	$ 135
Investment Income	395	364	(31)
Total Net Revenues:	$ 7,787	$ 7,891	$ 104
Total Net Revenues and Transfers-In	$ 7,787	$ 7,891	$ 104
Expenditures and Transfers-Out			
Department of Agriculture:			
Alternative Aquaculture Methods	$ 39	$ 26	$ 13
Crop Land Analysis	89	72	16
Federal Cost Share Feed Lot	29	26	2
Nutrient Land-apld man	53	-	53
Sustain Agriculture Practices	1	1	-
Total Department of Agriculture	$ 211	$ 125	$ 85
Environmental Assistance:			
Departmental Appropriations	$ 8	$ -	$ 8
Historical Society:			
Departmental Appropriations	$ 120	$ -	$ 120
Heritage Trails	133	133	-
Joseph R Brown Interpretive Center	75	75	-
Lac Qui Parle Mission Trail	169	169	-
Managing MN Shipwrecks	30	30	-
Pond Dakota Mission	270	270	-
Total Historical Society	$ 797	$ 677	$ 120
Minnesota Resources Legislative Commission:			
Departmental Appropriations	$ 308	$ 308	$ -
Department of Natural Resources:			
Departmental Appropriations	$ 6,587	$ 6,568	$ 19
Deer Habitat Koochiching	16	16	-
Gateway Segment - Munger Trail	22	22	-
Local River Planning	48	29	19
Niemackl Watershed Improvement	207	207	-
Total Department of Natural Resources	$ 6,880	$ 6,842	$ 38
Office of Strategic and Long Range Planning:			
Departmental Appropriations	$ 246	$ 246	$ -

MINNESOTA RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Pollution Control Agency:			
Departmental Appropriations	$ 1,076	$ 903	$ 174
Science Museum:			
Departmental Appropriations	$ 375	$ 375	$ -
Water and Soil Resources Board:			
Departmental Appropriations	$ 81	$ 15	$ 66
Total Expenditures and Transfers-Out	$ 9,982	$ 9,491	$ 491
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (2,195)	$ (1,600)	$ 595
Budgetary Fund Balance, July 1, 1996	2,472	2,472	-
Prior Year Adjustments	365	459	94
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 642	$ 1,331	$ 689
Less: Appropriation Carryover	642	1,331	(689)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ -	$ -	$ -

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	$ 8,216	$ 8,026	$ (190)
Departmental Services	-	420	420
Investment Income	219	207	(12)
Other Revenues	945	1,402	457
Total Net Revenues:	$ 9,380	$ 10,055	$ 675
Transfers from Other Funds:			
Highway Users Tax Distribution Fund	$ 10,762	$ 11,479	$ 717
Total Net Revenues and Transfers-In	$ 20,142	$ 21,534	$ 1,392
Expenditures and Transfers-Out			
Minnesota-Wisconson Boundary Commission:			
Departmental Appropriations	$ 30	$ 30	$ -
Department of Natural Resources:			
Departmental Appropriations	$ 22,638	$ 21,329	$ 1,309
Iron Range Off-Highway vehicle Area	157	157	-
Land Acquisition Forest	80	80	-
Land Acquisition SNA	121	121	-
Land Acquisition Trails	4	4	-
Land Acquisition Wildlife	2	2	-
Land Acquisition Fisheries	40	40	-
Off Highway Motorcycle	202	-	202
Off Road Vehicle	-	-	-
Snowmobile - G.I.A.	40	40	-
Wildlife Land Acquisition Bayport	256	256	-
Total Department of Natural Resources	$ 23,540	$ 22,028	$ 1,512
Total Expenditures and Transfers-Out	$ 23,570	$ 22,058	$ 1,512

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (3,428)	$ (524)	$ 2,904
Budgetary Fund Balance, July 1, 1996	10,205	10,205	-
Prior Year Adjustments	(26)	(125)	(99)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 6,751	$ 9,556	$ 2,805
Less: Appropriation Carryover	6,698	2,170	4,528
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ 53	$ 7,386	$ 7,333

GAME AND FISH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Federal Revenues	$ 13,800	$ 13,844	$ 44
License Fees	37,622	37,491	(131)
Investment Income	731	696	(35)
Other Income	606	743	137
Total Net Revenues:	$ 52,759	$ 52,774	$ 15
Total Net Revenues and Transfers-In	$ 52,759	$ 52,774	$ 15
Expenditures and Transfers-Out			
Finance Non-Operating:			
Departmental Appropriations	$ 558	$ -	$ 558
Department of Natural Resources:			
Departmental Appropriations	$ 55,783	$ 55,488	$ 295
Deer Population	18	306	(288)
Emergency Deer Feeding	12	12	-
Total Department of Natural Resources	$ 55,812	$ 55,806	$ 7
Total Expenditures and Transfers-Out	$ 56,370	$ 55,806	$ 565
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (3,611)	$ (3,032)	$ 580
Budgetary Fund Balance, July 1, 1996	9,879	9,879	-
Prior Year Adjustments	-	174	174
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 6,268	$ 7,021	$ 754
Less: Appropriation Carryover	2,479	1,199	1,280
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ 3,789	$ 5,822	$ 2,034

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	$ 2,689	$ 3,722	$ 1,033
Investment Income	280	412	132
Departmental Services	18,656	19,130	474
Other Reimbursements	-	35	35
Other Revenues	3,958	2,809	(1,149)
Total Net Revenues:	$ 25,583	$ 26,108	$ 525
Total Net Revenues and Transfers-In	$ 25,583	$ 26,108	$ 525
Expenditures and Transfers-Out			
Department of Agriculture:			
Departmental Appropriations	$ 293	$ 293	$ -
Environment Response Compensation	12	12	-
Total Department of Agriculture	$ 304	$ 305	$ -
Attorney General:			
Departmental Appropriations	$ 126	$ 127	$ -
Environment-PCA-Partner	89	89	-
Total Attorney General	$ 215	$ 215	$ -
Environmental Assistance:			
Departmental Appropriations	$ 2,937	$ 2,937	$ -
Department of Health:			
Departmental Appropriations	$ 193	$ 162	$ 31
Department of Natural Resources:			
Departmental Appropriations	$ 23	$ 23	$ -
Pollution Control Agency:			
Departmental Appropriations	$ 24,891	$ 24,538	$ 354
Computer Delta - Low Level Radiation	1	1	-
Computer Delta - MVTA	1,430	1,430	-
Computer Delta - Fees	713	713	-
Computer Delta - Property - ITC	17	17	-
Computer Delta - Superfund - ITC	109	109	-
Computer Delta - Tires	16	16	-
Computer Delta - Used Oil	4	4	-
Computer Delta - Pollution Prevention	2	2	-
Environmental Enforcement	7	7	-
Low Level Radiation	44	32	13

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Merla Control - ITC	58	58	-
Pollution Prevention	48	48	-
Shredder - Administration	12	11	1
Shredder - Grants	74	-	74
Small Business Loans	153	153	-
Used Oil Filter Collect	21	21	-
Total Pollution Control Agency	$ 27,600	$ 27,159	$ 441
Department of Public Safety:			
Departmental Appropriations	$ 42	$ 42	$ -
Department of Revenue:			
Departmental Appropriations	$ 102	$ 102	$ -
Revenue Intergovernmental Payments:			
Departmental Appropriations	$ 1	$ 1	$ -
Department of Transportation:			
	$ 357	$ 357	$ -
Total Expenditures and Transfers-Out	$ 31,774	$ 31,303	$ 471
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (6,191)	$ (5,195)	$ 996
Budgetary Fund Balance, July 1, 1996	14,173	14,173	-
Prior Year Adjustments	-	1,708	1,708
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 7,982	$ 10,686	$ 2,704
Less: Appropriation Carryover	7,982	8,038	(56)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ -	$ 2,648	$ 2,648

SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
License Fees	$ 20,089	$ 21,390	$ 1,301
Investment Income	1,200	1,383	183
Other Revenues	4,650	1,242	(3,408)
Total Net Revenues:	$ 25,939	$ 24,015	$ (1,924)
Total Net Revenues and Transfers-In	$ 25,939	$ 24,015	$ (1,924)
Expenditures and Transfers-Out			
Attorney General:			
Departmental Appropriations	$ 483	$ 383	$ 100
Department of Natural Resources:			
Departmental Appropriations	$ 100	$ 100	$ -
Pollution Control Agency:			
Departmental Appropriations	$ 6,534	$ 6,391	$ 143
Landfill SW IDC	52	52	-
Landfill Non-Bond	5,406	1,753	3,652
Landfill Cleanup Construction	14,340	10,045	4,295
Total Pollution Control Agency	$ 26,332	$ 18,241	$ 8,090
Department of Revenue:			
Departmental Appropriations	$ 50	$ 48	$ 1
Total Expenditures and Transfers-Out	$ 26,965	$ 18,773	$ 8,192
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (1,026)	$ 5,242	$ 6,268
Budgetary Fund Balance, July 1, 1996	23,254	23,254	-
Prior Year Adjustments	-	647	647
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 22,228	$ 29,143	$ 6,915
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ 22,228	$ 29,143	$ 6,915

NOTES

1. The Solid Waste Fund is new to the report for 1997 but is not a new fund. The balance in the fund at July 1, 1996 was $23,254 million as reported above.

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, 1997, and have issued our report thereon dated December 8, 1997. 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.

James R. Nobles
Legislative Auditor

Claudia Gudvangen, CPA
Deputy Legislative Auditor

December 8, 1997

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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 1997 Legislature. For the General Fund these amounts are, primarily, from the February 27, 1997 Fund Balance 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 1998, or appropriations for fiscal year 1997 that were available for, and used in, fiscal year 1996.

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 1997. 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 1997.

Actual expenditures include disbursements and encumbrances for fiscal year 1997. 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 1997, including any made after June 30, 1997. 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 1997.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Individual Income Tax	$ 4,540,000	$ 4,768,366	$ 228,366
Corporate Income and Bank Excise Tax	671,600	680,898	9,298
Sales Tax	3,040,428	3,007,290	(33,138)
Motor Vehicle Excise Tax	369,226	401,150	31,924
Inheritance Tax	39,121	48,944	9,823
Liquor, Wine , & Beer	56,725	55,961	(764)
Cigarette and Tabacco Tax	169,575	168,121	(1,454)
Deed & Mortgage Registration	90,600	94,750	4,150
Insurance Gross Earnings	158,889	160,460	1,571
Lawful Gambling Taxes	65,124	62,332	(2,792)
Health Care Provider Tax	128,060	125,995	(2,065)
Income Tax Reciprocity	31,887	31,887	-
Other Taxes	3,180	(2,672)	(5,852)
Investment Income	104,000	118,381	14,381
Departmental Services	-	53,250	53,250
State University Tuition and Fees	227,981	267,289	39,308
Care and Hospitalization	-	527	527
Human Services Treatment Center Revenues	41,300	60,805	19,505
Human Services County Reimbursement	204,661	263,519	58,858
Other Reimbursements	-	17,479	17,479
Other Revenues	190,762	126,845	(63,917)
Total Net Revenues:	$ 10,133,119	$ 10,511,578	$ 378,459
Transfers from Other Funds:			
Admin fr.SR - Bldg Code	$ 2,150	$ 2,150	$ -
All Other Transfers	9,693	11,416	1,723
DOER PEIP	2,000	2,000	-
DNR Forestry Roads	30	-	(30)
Highway Users Tax Distribution Fund	716	716	-
Conservation Fund Balance	-	400	400
Agriculture Loan Repayment	800	-	(800)
Lottery	690	690	-
Other Special Revenue Funds	4,194	4,017	(177)
Plant Mangement	9,357	9,357	-
Post Board	1,027	-	(1,027)
Public Safety SG Special Revenue	666	-	(666)
Repaymen of Revolving Fund Advances	7,949	7,224	(725)
State Lottery Account	1,776	-	(1,776)
Dislocated Worker Program Phase Out	3,000	4,261	1,261
Cambridge Special Revenue Fund	162,688	172,470	9,782
Total Transfers from Other Funds:	$ 206,736	$ 214,701	$ 7,965
Total Net Revenues and Transfers-In	$ 10,339,855	$ 10,726,279	$ 386,424

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures and Transfers-Out			
Academy of Science:			
Academy of Science	$ 36	$ 36	$ -
Accountancy Board:			
Departmental Appropriations	$ 620	$ 467	$ 152
Department of Administration:			
Departmental Appropriations	$ 20,606	$ 20,605	$ 1
Equipment Advance-Intern	10,499	10,499	-
GIAC	100	100	-
Legislative TV	150	-	150
Management Analysis	596	592	5
Prison Industries	132	130	2
Systemwide Corrections	218	218	-
Womens Sufferage Memorial	23	23	-
Year 2000 Impact Study	1,000	999	1
Total Department of Administration	$ 33,324	$ 33,166	$ 159
Department of Agriculture:			
Departmental Appropriations	$ 13,724	$ 13,578	$ 146
Agriculture Information Center	150	150	-
Animal/Crop Claims	67	60	8
Duluth Seaway Port Authority	115	115	-
Ethanol Development	14,201	14,201	-
Ethanol Promotion	103	103	-
Family Farm Payment Assistance	407	108	300
Farm Crisis Assistance	200	200	-
MN Grown Matching Account	75	75	-
MN Grown-WIC Coupons Grant	76	76	-
MN Grown-WIC Coupons Operations	25	24	-
MN Livestock Breeders Association	19	19	-
Northern Crops Institution	70	70	-
Sustainable Agriculture	100	100	-
Total Department of Agriculture	$ 29,332	$ 28,878	$ 454
Agriculture Utilization Research:			
Departmental Appropriations	$ 3,930	$ 3,930	$ -
NRRI Hybrid Tree Grant	200	200	-
Total Agriculture Utilization Research	$ 4,130	$ 4,130	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Amateur Sports Commission:			
Departmental Appropriations	$ 517	$ 502	$ 15
Ice Center Grants	1,458	1,458	-
Target Center Lease Agreement	750	750	-
Total Amateur Sports Commission	$ 2,725	$ 2,711	$ 14
Animal Health Board:			
Departmental Appropriations	$ 2,227	$ 2,179	$ 48
Architecture Engineering Board:			
Departmental Appropriations	$ 754	$ 701	$ 53
Geologists	154	107	47
Total Architecture Engineering Board	$ 908	$ 807	$ 101
Arts Board:			
Departmental Appropriations	$ 5,757	$ 5,758	$ -
Regional Arts Councils	1,427	1,427	-
Total Arts Board	$ 7,184	$ 7,185	$ -
Asian-Pacific Council:			
Asian Pacific Council Operations	$ 250	$ 204	$ 47
Attorney General:			
Departmental Appropriations	$ 23,977	$ 23,977	$ -
Charitable Registration	87	83	3
Child Support Education Campaign	104	103	-
Criminal Justice	340	326	14
Dare Advisory Council	152	152	-
Medicaid Fraud Match 1996	13	13	-
Medicaid Fraud Match 1997	113	113	-
Narcotics Pros Match 1996	21	21	-
Narcotics Pros Match 1997	29	29	-
Solicitor General Section	3,589	3,584	5
Treaty Litigation	195	153	42
Total Attorney General	$ 28,619	$ 28,554	$ 65
Barbers Board:			
Departmental Appropriations	$ 137	$ 126	$ 11
Black Minnesotans Council:			
Departmental Appropriations	$ 250	$ 247	$ 3
Black Council Grants	155	155	-
Total Black Minnesotans Council	$ 405	$ 402	$ 3

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Boxing Board:			
Departmental Appropriations	$ 85	$ 74	$ 11
Capitol Area Architect:			
Comprehensive Plan	$ 56	$ 56	$ -
Korean War Memorial	29	29	-
Salary Supply & Expense	287	287	-
Womans Suffrage	191	9	182
Total Capitol Area Architect	$ 563	$ 381	$ 182
Center for Arts Education:			
Departmental Appropriations	$ 5,307	$ 5,300	$ 7
Department of Children, Families, & Learning:			
Departmental Appropriations	$ 76,917	$ 76,917	$ -
Basic Sliding Fee Child Care	5,000	-	5,000
Department Retraining	267	266	1
Drug Policy/Violence Prevention	350	350	-
Litigation Costs	673	531	142
Service Special Needs Child	1,487	1,487	-
Total Department of Children, Families, & Learning	$ 84,694	$ 79,551	$ 5,143
Department of Commerce:			
Departmental Appropriations	$ 14,972	$ 14,432	$ 541
Department of Corrections:			
Departmental Appropriations	$ 297,589	$ 286,167	$ 11,422
Braham Site	24	24	-
Children Integrated MHF	46	46	-
Claims Community Services	18	18	-
Claims Management Services	1	1	-
Document Claims - 1988	-	-	-
HIV Outreach	37	37	-
Inmate Injuries	14	14	-
International Women's Shelter	4	4	-
Minnesota Correction State Support	4,985	4,984	-
Total Department of Corrections	$ 302,718	$ 291,295	$ 11,423
Court of Appeals:			
Departmental Appropriations	$ 5,861	$ 5,860	$ -
Disability Council:			
Departmental Appropriations	$ 617	$ 596	$ 20

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Disabled American Vets:			
Disabled Veterans - Grant in Aid	$ 12	$ 12	$ -
Department of Economic Security:			
Departmental Appropriations	$ 63,561	$ 63,499	$ 62
City Grants-Youth-State	340	340	-
Education and Employment Transition	638	638	-
Extended Employment Program Services	725	725	-
Food Banks	700	700	-
Health Promotion Grant	2	2	-
Incentive Grant Program	875	635	240
Independent Living Transition	250	250	-
Residential Oil Program	593	593	-
State Youth Works	597	592	5
Youthworks Americorp	25	25	-
Youthbuild	414	414	-
Total Department of Economic Security	$ 68,719	$ 68,411	$ 307

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Education Aids:			
Departmental Appropriations	$ 4,076	$ 4,076	$ -
Abatement Aid	217	-	217
Advanced Placement	973	973	-
After-School Programs	1,500	1,500	-
American Indian-Contingency	184	184	-
American Indian Scholarship	1,631	1,613	18
Attached Machinery	878	878	-
Border City Disparity	1,948	1,948	-
Childrens Library Service	50	50	-
Consolidation Aid	1,186	1,186	-
Contracted Alternative Program	349	349	-
Debt Service Aid	29,819	29,819	-
Disparity Reduction Aid	13,222	13,222	-
District Cooperation Aid	12,729	12,661	68
Early Childhood Tribal School	68	68	-
Education Technical Clearinghouse	250	250	-
Educations Share	400	400	-
Electronic Curriculum	860	860	-
Enterprise Zone Credit	7	7	-
Extended Day Aid	616	615	-
Facilities Planning	19	19	-
Family Collaboration	8,352	8,351	1
Family Connections Aid	125	125	-
First Grade Preparedness	3,500	3,500	-
GED Tests	137	120	17
General & Supplemental Education	2,680,944	2,680,944	-
Health & c Screening	1,627	1,627	-
Hearing Impaired Adults	70	70	-
Homestead Agricultural Credit	124,656	124,656	-
Homestead Agricultural Crop Mobil	3,383	3,383	-
Indian Post-Secondary Preparation	874	874	-
Indian Teacher Preparation Grants	285	285	-
Informs Grants	400	400	-
Instruction Transform Technology	2,750	2,750	-
Interagency Agreements	202	202	-
Interactive TV Levy	4,007	4,007	-
Interdistrict Desegregation Transportation	630	630	-
Learning Readiness Program	9,980	9,980	-
Librarians of Color	55	55	-
Low Income Concentration	150	-	150
Magnet School & Program Grant	1,672	1,672	-
Male Responsibility/Fathering	579	579	-
Math-Science Systemic Initiative	1,559	1,554	4
Mexican Origin Education	75	75	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Milan Reorganization	36	36	-
Model School Chronic Truants	15	15	-
Multicounty Multitype Libraries	553	553	-
Net Lake Community Center	74	74	-
One Room Schoolhouse	25	25	-
Pilot Breakfast	124	124	-
Preston Fountain Harmony	70	70	-
Program Start Up & Implement	200	200	-
PSED Replacement Aid	128	128	-
Public Library Basic Grant	8,209	8,209	-
Real Property Credit	34	34	-
Regional Library Telecommunication	493	327	166
Rent Equity Credit	346	346	-
School Interpreters	209	209	-
School Lunch & Storage Aid	7,254	7,254	-
School Restructuring Grants	300	300	-
School Breakfast	456	456	-
Secondary-Student With Disabililty	6,329	6,329	-
Secondary Vocational Education	175	-	175
Special Education Excess Cost	14,589	14,589	-
Special Consolidation Aid	41	41	-
Special Program Equalization	19,921	19,921	-
Special Education Lay Advocates	9	1	8
St. Paul Accountability	100	100	-
Student Transportation Safety	1,355	1,355	-
Student Suspension/Expulsion	20	20	-
Summer Special Education Aid	2,610	2,610	-
Summer Food Service Incentive	15	15	-
Targeted Needs Transportation	64,334	64,334	-
Targeted Needs Aid	42,749	42,545	204
Teach Education Hearing Impaired	15	15	-
Teacher Education Improvement	601	537	65
Technology Integration	3,500	3,500	-
Telecommunication Access	15,362	15,362	-
Transportation Aid	368,755	368,690	65
Travel for Home-Based Service	84	84	-
Tribal Contract Schools	898	860	38
Unemployment Compensation Indian School	112	112	-
Violence Prevent 96-408	100	100	-
Violence Prevention Grants	1,503	1,503	-
Violence Prevention Council	75	75	-
Vocational School Planning	65	59	7
Way to Grow	475	475	-
Year-Round School/Extend Week	852	852	-
Youth Enrichment Grant	4,997	4,995	3

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Youth Apprenticeship Grant	3,692	3,571	121
Youthworks Program	56	48	8
Youth Works	2,126	1,942	183
Total Education Aids	$ 3,491,034	$ 3,489,516	$ 1,518
EMERGENCY MEDICAL SERVICES BD:			
Departmental Appropriations	$ 683	$ 683	$ -
Department of Employee Relations:			
Departmental Appropriations	$ 7,444	$ 7,443	$ 1
Human Resource Initiative	558	558	-
Right-to-Know Access	104	81	23
Total Department of Employee Relations	$ 8,106	$ 8,082	$ 24
Environmental Assistance:			
Departmental Appropriations	$ 21,141	$ 21,009	$ 132
Ethical Practices Board:			
Departmental Appropriations	$ 485	$ 484	$ -
Public Subsidy-State	1,500	1,500	-
Tax Checkoff	2,610	2,610	-
Total Ethical Practices Board	$ 4,595	$ 4,595	$ -
Faribault Academies:			
Departmental Appropriations	$ 194	$ 194	$ -
Faribault Academy State	9,252	9,055	197
Total Faribault Academies	$ 9,446	$ 9,249	$ 197
Finance - Debt Service:			
Debt Service, Direct	$ 241,799	$ 241,799	$ -
Department of Finance:			
Departmental Appropriations	$ 16,477	$ 13,732	$ 2,745
Economic Analysis	316	300	15
Information Services	8,509	8,043	466
SSP Development	2,525	2,525	-
Total Department of Finance	$ 27,827	$ 24,600	$ 3,227

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Finance Non-Operating:			
Departmental Appropriations	$ 12,237	$ 12,237	$ -
Arbitrage Rebate	27	27	-
Mayo Medical School	450	408	42
Mayo Family Practice	396	356	40
Minneapolis Teachers State Aid	2,482	2,482	-
Non Post Fund Judges	1,538	1,538	-
Public Defender Costs	226	226	-
St. Cloud Residency	120	120	-
St. Paul Teachers State Aid	556	556	-
Total Finance Non-Operating	$ 18,031	$ 17,949	$ 82
Gambling Control Board:			
Departmental Appropriations	$ 2,071	$ 2,057	$ 14
Governors Office:			
Departmental Appropriations	$ 3,657	$ 3,648	$ 9
Government Innovation & Cooperation Board:			
Departmental Appropriations	$ 1,677	$ 1,322	$ 355
Department of Health:			
Departmental Appropriations	$ 43,413	$ 42,216	$ 1,197
Higher Education Services Office:			
Departmental Appropriations	$ 118,435	$ 108,739	$ 9,696
Learning Network of Minnesota	3,453	3,452	1
Online Library Information System	150	135	15
Youth Works Benefits	27	27	-
Total Higher Education Services Office	$ 122,065	$ 112,354	$ 9,711
Historical Society:			
Departmental Appropriations	$ 18,443	$ 18,443	$ -
Farmamerica	50	50	-
Fiscal Agents	789	675	114
Repair and Replacement	436	436	-
Salary Supplement	31	-	31
St. Anthony Heritage Board	75	75	-
Total Historical Society	$ 19,824	$ 19,679	$ 145
Horticulture Society:			
Departmental Appropriations	$ 72	$ 72	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
House of Representatives:			
Departmental Appropriations	$ 21,170	$ 21,170	$ -
House Carryforward	2,462	1,476	986
Total House of Representatives	$ 23,632	$ 22,646	$ 986
Housing Finance Agency:			
Departmental Appropriations	$ 550	$ 550	$ -
1995 Housing Appropriations	17,332	17,332	-
Total Housing Finance Agency	$ 17,882	$ 17,882	$ -
Department of Human Rights:			
Departmental Appropriations	$ 3,803	$ 3,802	$ 1
Department of Human Services:			
Departmental Appropriations	$ 2,887,925	$ 2,507,917	$ 380,008
Community Clinic Faribault	124	124	-
Community Clinic Cambridge	333	333	-
Service Special Needs Child	3,527	2,280	1,247
Special Equipment - Anoka	18	18	-
Special Equipment - Brainerd	46	46	-
Special Equipment - Moose Lake	3	3	-
Special equipment - St. Paul	55	55	-
Steam Purchase	799	798	1
Timberland Salary	1	1	-
Timberland Nonsalary	-	-	-
Total Department of Human Services	$ 2,892,832	$ 2,511,575	$ 381,257
Humanities Commission:			
Departmental Appropriations	$ 586	$ 586	$ -
Indian Affairs Council:			
Departmental Appropriations	$ 563	$ 515	$ 48
Intergovernmental Information Systems Adv Council:			
Departmental Appropriations	$ 1,019	$ 50	$ 969
Investment Board:			
Departmental Appropriations	$ 2,126	$ 2,126	$ -
Iron Range Resources & Rehabilitation Board:			
Economic Development Loans	$ 890	$ 890	$ -
Supplemental Occupancy Tax	653	653	-
Total Iron Range Resources & Rehabilitation Boar	$ 1,543	$ 1,543	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Judicial Standards Board:			
Departmental Appropriations	$ 261	$ 258	$ 3
Department of Labor and Industry:			
Departmental Appropriations	$ 3,963	$ 3,811	$ 151
Vinland Grants	100	100	-
Total Department of Labor and Industry	$ 4,063	$ 3,911	$ 151
Labor Interpretive Center:			
Departmental Appropriations	$ 240	$ 205	$ 36
Legisaltive Coordinating Commission:			
Departmental Appropriations	$ 406	$ -	$ 406
Electric Energy Task	1,897	1,643	254
Total Legisaltive Coordinating Commission	$ 2,303	$ 1,643	$ 660
Legislative Auditor:			
Departmental Appropriations	$ 4,733	$ 4,710	$ 23
Legislative Reference Library:			
Legislative Reference Library	$ 1,049	$ 1,046	$ 3
Department of Mediation Services:			
Co-op Labor Management Grants	$ 230	$ 222	$ 8
Mediation Services	1,659	1,654	5
Office of Dispute Resolution	87	87	-
Total Department of Mediation Services	$ 1,976	$ 1,964	$ 12
Metropolitan Council Transport:			
Departmental Appropriations	$ 47,058	$ 47,058	$ -
Department of Military Affairs:			
Departmental Appropriations	$ 7,908	$ 7,908	$ -
Armory Disposal	25	25	-
Camp Ripley Supplies & Expenses	19	15	4
General Support	2,962	2,962	-
Military Forces Emergency	70	70	-
Tuition Reimbursement	1,925	1,925	-
Total Department of Military Affairs	$ 12,908	$ 12,904	$ 4
Military Order of Purple Heart:			
Purple Heart Military Order	$ 20	$ 20	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Minnesota State Retirement System:			
Judges Nonprofit Transfers	$ 3,854	$ 3,854	$ -
Minnesota-Wisconson Boundary Commission:			
MN/WI Boundary Area	$ 138	$ 133	$ 5
Minnesota Technology Inc.:			
Departmental Appropriations	$ 7,587	$ 7,587	$ -
Minnesota State Colleges and Universities:			
Departmental Appropriations	$ 864,395	$ 767,795	$ 96,600
State Grants	3,777	3,777	-
Total Minnesota State Colleges and Universities	$ 868,172	$ 771,572	$ 96,600
Municipal Board:			
Departmental Appropriations	$ 321	$ 319	$ 2
Department of Natural Resources:			
Departmental Appropriations	$ 84,715	$ 83,474	$ 1,240
1837 Treaty Cost Reimbursement	222	222	-
1837 Treaty Enforcement	65	65	-
1854 Indian Treaty Payments	3,775	3,775	-
Art VIII Payments in Lieu	5,471	5,471	-
Conservation & Recreation Grants	291	291	-
Ditch Assessments	71	71	-
Emergency Firefighting	2,553	2,553	-
Flandrau Dam Arbitration	500	500	-
G. Yeager WMA Proceeds	22	22	-
High Wind Disaster State Match	50	50	-
Iron Ore Cooperative Agree	381	381	-
Leech Lake Reservation Payments	1,796	1,796	-
Metro Parks Grants	2,238	2,238	-
Minerals Resource Management	4,355	3,843	512
Minerals Diversification	578	578	-
Mineral Co-op Environmental Research	54	54	-
Public Hunting Ground	1,279	1,279	-
Reinvest in MN Fish and Wildlife	1,414	1,414	-
SNA management	263	263	-
Wetlands Conservation Wildlife	79	79	-
Total Department of Natural Resources	$ 110,173	$ 108,420	$ 1,753

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Ombudsman for Corrections:			
Departmental Appropriations	$ 545	$ 529	$ 17
Ombudsman for Mental Health and Retardation:			
Departmental Appropriations	$ 1,244	$ 1,226	$ 18
Ombudsperson for Families:			
Departmental Appropriations	$ 146	$ 146	$ -
Office of Strategic and Long Range Planning:			
Departmental Appropriations	$ 554	$ 554	$ -
Probation Study	75	55	20
Strategic & Long Range Planning	4,227	4,227	-
Sustainable Development	143	142	1
Total Office of Strategic and Long Range Planning	$ 4,999	$ 4,977	$ 21
Pollution Control Agency:			
Departmental Appropriations	$ 8,954	$ 8,185	$ 769
CWP Grants - 1993	983	983	-
Feedlots	45	45	-
Lake Monitoring Program	85	85	-
Minnesota River NPS	743	742	1
Revolving Loan Program	329	328	1
Total Pollution Control Agency	$ 11,139	$ 10,368	$ 771
Private Detectives Board:			
Departmental Appropriations	$ 136	$ 90	$ 46
Public Defense Board:			
Departmental Appropriations	$ 36,689	$ 36,650	$ 38
State Public Defender	3,089	3,089	-
Total Public Defense Board	$ 39,777	$ 39,739	$ 39

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Public Safety:			
Departmental Appropriations	$ 43,512	$ 43,512	$ -
1995 Disaster Relief	30	19	11
1996 Crime Bill	1,975	-	1,975
1996 Crime Bill Higher Education	75	-	75
BCA Confidential Fund	202	202	-
Criminal Justice Information Systems	774	-	774
Emergency Snow & Flood	11,000	11,000	-
Flood Disaster 1997	1,966	1,966	-
Gambling Enforcement	1,232	1,194	38
Minneapolis Project	226	-	226
Non-Criminal Justice Receipts	10	10	-
Office of Drug Policy	1,501	-	1,501
Peace Officer Death Benefit	213	209	4
School Bus Safety	18	18	-
Total Department of Public Safety	$ 62,734	$ 58,130	$ 4,605
Department of Public Service:			
Departmental Appropriations	$ 9,281	$ 8,565	$ 716
Public Utilities Commission:			
Ground Currents Studies	$ 183	$ 183	$ -
Public Utilities Commission	3,487	3,484	3
Total Public Utilities Commission	$ 3,670	$ 3,667	$ 3
Racing Commission:			
Departmental Appropriations	$ 379	$ 348	$ 32
Department of Revenue:			
Departmental Appropriations	$ 76,606	$ 76,136	$ 470
Accounts Receivable Project	2,755	2,745	10
Drycleaner Environment Response	29	1	28
Minnesota-Wisconson Reciprocity	148	68	80
Outstate Collection Delinquent Taxes	706	706	-
Revenue Recording Fee	230	230	-
Seized Property	1,081	1,081	-
Solid Waste Management Project	202	202	-
Total Department of Revenue	$ 81,756	$ 81,168	$ 588

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Revenue Intergovernmental Payments:			
Departmental Appropriations	$ 1,129,609	$ 1,129,609	$ -
Amortization State Aid	3,797	3,797	-
County Criminal Justice Aid	20,010	20,010	-
Enterprise Zone Credit	10	10	-
Family Preservation Aid	1,547	1,547	-
Fire State Aid	15,458	15,458	-
Firefighter Relief Association	372	372	-
HACA Manufactured Homes	3,264	3,264	-
Insurance Surcharge	884	884	-
Police State Aid	41,428	41,428	-
Property Tax Refunds	79,705	79,705	-
Property Tax Targeting Refund	4,689	4,689	-
Regional Transit Board	1,930	1,930	-
Renters Propery Tax Refund	88,929	88,929	-
Supplemental Amortization State Aid	522	522	-
Taconite Aid Reimbursement	1,034	1,034	-
TIF HACA	24	24	-
Total Revenue Intergovernmental Payments	$ 1,393,210	$ 1,393,210	$ -
Revisor of Statutes:			
Revisor of Statutes	$ 4,990	$ 4,384	$ 606
Science Museum:			
Science Museum of MN	$ 1,108	$ 1,108	$ -
Secretary of State:			
Departmental Appropriations	$ 5,808	$ 5,803	$ 5
Senate:			
Departmental Appropriations	$ 16,629	$ 16,629	$ -
Sentencing Guidelines Commission:			
Departmental Appropriations	$ 391	$ 390	$ -
Spanish Speaking People Council:			
Chicano Latino Affairs	$ 308	$ 287	$ 21

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
State Auditor:			
Departmental Appropriations	$ 1,079	$ 1,080	$ -
Audit Practice	6,758	5,250	1,508
Special Investigations	341	340	1
Total State Auditor	$ 8,178	$ 6,670	$ 1,508
State Treasurer:			
Departmental Appropriations	$ 1,688	$ 1,680	$ 8
Tax Increment Administration	269	269	-
Treasury Operations	952	951	1
Total State Treasurer	$ 2,909	$ 2,900	$ 9
Supreme Court:			
Departmental Appropriations	$ 20,735	$ 20,500	$ 235
Community Dispute Resolution	249	248	1
Family Law Legal Services	877	877	-
Total Supreme Court	$ 21,861	$ 21,625	$ 236
Tax Court:			
Tax Court of Appeals	$ 619	$ 614	$ 5
Dept. of Trade and Economic Development:			
Departmental Appropriations	$ 18,096	$ 17,720	$ 377
1837 Treaty Implementation	100	100	-
Advantage Minnesota	200	200	-
Business and Community Development	4,426	4,426	-
Community Development Corps	50	50	-
Community Resources	1,000	1,000	-
Contamination Cleanup	228	228	-
Job Creation Grant Program	223	223	-
Job Skills Grants	2,211	2,211	-
Lake Superior	25	25	-
Metro Economic Development Assoc	65	65	-
Minnesota Investment Fund	5,579	5,579	-
MN Film Board	329	329	-
Mortgage Credit Certificate	74	74	-
Small Business Development Centers match	489	489	-
Women Venture	190	190	-
Total Dept. of Trade and Economic Development	$ 33,286	$ 32,909	$ 377

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Transportation:			
Departmental Appropriations	$ 380	$ 371	$ 9
Hazzardous Materials Registration	147	147	-
Non Metro Transit Assistance	14,658	14,655	2
Roosevelt Tower	25	1	24
Space Rental	41	41	-
Transit Improvement Ad	561	483	78
Total Department of Transportation	$ 15,811	$ 15,699	$ 113
Trial Courts:			
Departmental Appropriations	$ 62,860	$ 62,751	$ 109
District Jury Expense	5,971	5,694	276
Total Trial Courts	$ 68,831	$ 68,446	$ 385
Uniform Laws Commission:			
Uniform Laws Commission	$ 33	$ 33	$ -
University of Minnesota:			
Departmental Appropriations	$ 7,000	$ 6,000	$ 1,000
Academic Health Center Tenure	5,940	5,940	-
Academic Health Center Duluth	660	660	-
Agriculture & Extension Services	47,297	47,297	-
Health Sciences	17,758	17,758	-
Institute of Technology	3,067	3,067	-
Joint Project Distance Learning	400	400	-
Systems Specials	20,081	20,081	-
U of M Maintenance & Operations	391,421	391,421	-
Wheat Scab	500	500	-
Total University of Minnesota	$ 494,124	$ 493,124	$ 1,000
Department of Veterans Affairs:			
Departmental Appropriations	$ 4,062	$ 3,219	$ 843
Bonus Claims 1996	80	78	3
CVSO Grants	237	233	4
Vinland Grants	250	250	-
Total Department of Veterans Affairs	$ 4,629	$ 3,780	$ 849
Veterans Home Board:			
Departmental Appropriations	$ 18,739	$ 18,739	$ -
VFW:			
VFW Assistance	$ 41	$ 41	$ -

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Voyageurs National Park:			
Citizens Community Voyageurs National Park	$ 68	$ 65	$ 3
Water and Soil Resources Board:			
Departmental Appropriations	$ 15,115	$ 12,749	$ 2,366
Association of MN Counties - Workshop	50	50	-
Cost Share Work	2,537	2,537	-
Flood plain Management	221	221	-
Public Ditch Inventory Grants	100	100	-
SRF - Implementation	1,040	1,040	-
Wetlands Administration	130	-	130
Wetland Plan Development Grants	120	120	-
Total Water and Soil Resources Board	$ 19,313	$ 16,817	$ 2,496
World Trade Center Board:			
Departmental Appropriations	$ 78	$ 78	$ -
Zoological Board:			
Departmental Appropriations	$ 5,241	$ 5,241	$ -
Total Expenditures and Transfers-Out	$ 10,949,744	$ 10,417,461	$ 532,283
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (609,889)	$ 308,818	$ 918,707
Budgetary Fund Balance, July 1, 1996	1,343,099	1,343,099	-
Prior Year Adjustments	-	(26,220)	(26,220)
Estimated Appropriation Cancel	21,000	-	(21,000)
Budgetary Fund Balance, June 30, 1997	$ 754,210	$ 1,625,697	$ 871,487
Less: Appropriation Carryover	-	244,164	(244,164)
Less: Budgetary Reserve	583,500	583,500	-
Undesignated Fund Balance, June 30, 1997	$ 170,710	$ 798,033	$ 627,323

NOTES:

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

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)

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 February 27, 1997 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.

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 25). 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	$ 798,033
State Government Fund	14,675
General Fund in CAFR	$ 812,708

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services	$ 38,253	$ 29,596	$ (8,657)
Other Revenues	1,024	1,027	3
Total Net Revenues:	$ 39,277	$ 30,623	$ 8,654
Transfers from Other Funds:			
All Other Transfers	$ -	$ 1,507	$ 1,507
Total Net Revenues and Transfers-In	$ 39,277	$ 32,130	$ 7,147
Expenditures and Transfers-Out			
Attorney General:			
Departmental Appropriations	$ 2,900	$ 2,900	$ -
Vulnerable Adult Act	20	20	-
Total Attorney General	$ 2,920	$ 2,920	$ -
Chiropractors Board:			
Departmental Appropriations	$ 360	$ 355	$ 4
Dentistry Board:			
Departmental Appropriations	$ 880	$ 642	$ 238
Dietetics & Nutrition Practice:			
Departmental Appropriations	$ 90	$ 63	$ 26
Finance Non-Operating:			
Departmental Appropriations	$ 484	$ -	$ 484
Salary Supplement	125	-	125
Small Agency Supplemental	62	-	62
Total Finance Non-Operating	$ 671	$ -	$ 671
Department of Health:			
Departmental Appropriations	$ 19,343	$ 17,724	$ 1,619
911 Emergency Telephone	50	50	-
Vulnerable Adults	1,331	1,162	169
Total Department of Health	$ 20,724	$ 18,936	$ 1,788

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Human Services:			
Children's Visitation Center	$ 103	$ 83	$ 20
Vulnerable Adults License	1,724	1,548	176
Total Department of Human Services	$ 1,826	$ 1,631	$ 195
Marriage and Family Therapy Board:			
Departmental Appropriations	$ 107	$ 96	$ 11
Medical Practice Board:			
Departmental Appropriations	$ 2,449	$ 2,448	$ -
Medical Practice Acupuncture	10	-	10
Total Medical Practice Board	$ 2,459	$ 2,448	$ 10
Nursing Board:			
Departmental Appropriations	$ 2,455	$ 2,243	$ 212
Nursing Home Administrative Board:			
Departmental Appropriations	$ 216	$ 207	$ 9
Optometry Board:			
Departmental Appropriations	$ 112	$ 81	$ 31
Pharmacy Board:			
Departmental Appropriations	$ 1,009	$ 982	$ 28
Podiatry Board:			
Departmental Appropriations	$ 42	$ 33	$ 9
Pollution Control Agency:			
Operator Training	$ 60	$ 59	$ 1
Psychology Board:			
Departmental Appropriations	$ 463	$ 457	$ 5
Department of Public Safety:			
Vulnerable Adults Report	$ 14	$ 12	$ 2
Social Work Board:			
Departmental Appropriations	$ 602	$ 597	$ 4

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Veterinary Medicine Board:			
Departmental Appropriations	$ 161	$ 161	$ -
Total Expenditures and Transfers-Out	$ 35,170	$ 31,925	$ 3,245
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 4,107	$ 205	$ (3,902)
Budgetary Fund Balance, July 1, 1996	14,275	14,275	-
Prior Year Adjustments	-	366	(366)
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 18,382	$ 14,846	$ (3,536)
Less: Appropriation Carryover	-	171	171
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ 18,382	$ 14,675	$ (3,707)
Add Designated for Nonappropriated Fund Purposes:		15,136	
Total Unreserved Fund Balance, June 30, 1997		$ 29,811	

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, 1997

General Fund	$ 14,675
Designated for Nonappropriated Fund Purpose:	
Miscellaneous Special Revenue Fund	7,398
Federal Fund	7,738
Total Unreserved Fund Balance June 30	$ 29,811

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Federal Revenues	$ 233,213	$ 292,392	$ 59,179
Departmental Services	45,717	32,399	(13,318)
Investment Income	10,350	14,125	3,775
Other Revenues	27,058	24,938	(2,120)
Total Net Revenues:	$ 316,338	$ 363,854	$ 47,516
Transfers from Other Funds:			
Highway Users Tax Distribution Fund	$ 596,943	$ 606,450	$ 9,507
All Other Transfers	-	1,829	1,829
Total Transfers from Other Funds:	$ 596,943	$ 608,279	$ 11,336
Total Net Revenues and Transfers-In	$ 913,281	$ 972,133	$ 58,852
Expenditures and Transfers-Out			
Administration of Capital Projects & Relocation:			
Departmental Appropriations	$ 350	$ 350	$ -
Department of Administration:			
Departmental Appropriations	$ 3,984	$ 3,984	$ -
Arts Board:			
Departmental Appropriations	$ 109	$ 109	$ -
Department of Children, Families, & Learning:			
Traffic Safety	$ 29	$ 21	$ 8
Emergency Medical Services Board:			
Departmental Appropriations	$ 1,543	$ 1,539	$ 3
Finance Non-Operating:			
Tort Claims	$ 811	$ 135	$ 676
Mississippi Parkway Legislative Commission:			
Departmental Appropriations	$ 35	$ 35	$ -
Peace Officers Board:			
Post DWI Omnibus	$ 5	$ 2	$ 3

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Department of Public Safety:			
Departmental Appropriations	$ 73,414	$ 73,414	$ -
1996 Omnibus DWI	5	4	1
Total Department of Public Safety	$ 73,419	$ 73,418	$ 1
Safety Council:			
Departmental Appropriations	$ 67	$ 67	$ -
Dept. of Trade and Economic Development:			
Travel Informaiton Centers	$ 689	$ 689	$ -
Department of Transportation:			
Departmental Appropriations	$ 420,650	$ 415,375	$ 5,275
Debt Service - Trunk Highway	19,602	17,264	2,338
EDP Development	5,449	4,581	868
Federal/State Safety	328	328	-
Highway Improvement	429,409	429,409	-
Radio Communication	19	19	-
Statewide Indirect Cost	5,637	5,637	-
Traffic Engineering	8,448	8,448	-
Transportation Research	114	106	9
Total Department of Transportation	$ 889,656	$ 881,167	$ 8,489
Total Expenditures and Transfers-Out	$ 970,697	$ 961,516	$ 9,181
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (57,416)	$ 10,617	$ 68,033
Budgetary Fund Balance, July 1, 1996	165,993	165,993	-
Prior Year Adjustments	6,641	6,641	-
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 115,218	$ 183,251	$ 68,033
Less: Appropriation Carryover	-	17,648	(17,648)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ 115,218	$ 165,603	$ 50,385

HIGHWAY USER TAX DISTRIBUTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Motor Vehicle License Taxes	$ 476,871	$ 486,255	$ 9,384
Fuel Taxes	547,534	537,747	(9,787)
Departmental Services	5,075	5,540	465
Investment Income	1,380	1,168	(212)
Other Revenues	823	713	(110)
Total Net Revenues:	$ 1,031,683	$ 1,031,423	$ (260)
Transfers from Other Funds:			
All Other Transfers	$ -	$ 11	$ 11
Total Net Revenues and Transfers-In	$ 1,031,683	$ 1,031,434	$ (249)
Expenditures and Transfers-Out			
Administration of Capital Projects & Relocation:			
Departmental Appropriations	$ 85	$ 85	$ -
Finance Non-Operating:			
Departmental Appropriations	$ 250	$ -	$ 250
Department of Public Safety:			
Departmental Appropriations	$ 11,984	$ 11,984	$ -
Department of Revenue:			
Departmental Appropriations	$ 1,836	$ 1,837	$ -
Revenue Intergovernmental Payments:			
ATV Unrefunded Gas Tax	$ 660	$ 660	$ -
Forest Road Unrefunded Gas Tax	609	609	-
Highway Fuel Refund Interest	-	-	-
Motorboat Unrefunded Gas Tax	6,597	6,597	-
Off-Road Motorcycle	202	202	-
Off-Road Vehicle	721	721	-
Snowmobile Urefunded Gas Tax	3,299	3,299	-
Total Revenue Intergovernmental Payments	$ 12,089	$ 12,089	$ -
Department of Transportation:			
Departmental Appropriations	$ 1,004,290	$ 1,004,290	$ -
Statewide Indirect Cost	441	441	-

HIGHWAY USER TAX DISTRIBUTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Total Department of Transportation	$ 1,004,730	$ 1,004,731	$ -
Total Expenditures and Transfers-Out	$ 1,030,975	$ 1,030,725	$ 250
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 708	$ 709	$ 1
Budgetary Fund Balance, July 1, 1996	2,702	2,702	-
Prior Year Adjustments	2	2	-
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 3,412	$ 3,413	$ 1
Less: Appropriation Carryover	-	-	-
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ 3,412	$ 3,413	$ 1

STATE AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Fuel Taxes	$ 3,154	$ 3,218	$ 64
Other Taxes	11,514	12,243	729
Departmental Services	966	792	(174)
Investment Income	1,033	993	(40)
Other Revenues	1,010	105	(905)
Total Net Revenues:	$ 17,677	$ 17,351	$ (326)
Total Net Revenues and Transfers-In	$ 17,677	$ 17,351	$ (326)
Expenditures and Transfers-Out			
Finance Non-Operating:			
Departmental Appropriations	$ 100	$ -	$ 100
Legisaltive Coordinating Commission:			
Departmental Appropriations	$ 11	$ 1	$ 11
Department of Transportation:			
Departmental Appropriations	$ 15,825	$ 13,735	$ 2,090
Air Transport Services	863	823	40
Equipment	52	52	-
Hnager Revolving	503	503	-
Statewide Indirect Costs	80	80	-
Total Department of Transportation	$ 17,323	$ 15,193	$ 2,130
Total Expenditures and Transfers-Out	$ 17,435	$ 15,194	$ 2,241
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 242	$ 2,157	$ 1,915
Budgetary Fund Balance, July 1, 1996	12,445	12,445	-
Prior Year Adjustments	-	963	963
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 12,687	$ 15,565	$ 2,878
Less: Appropriation Carryover	-	2,400	(2,400)
Less: Budgetary Reserve	-	-	-
Undesignated Fund Balance, June 30, 1997	$ 12,687	$ 13,165	$ 478

HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Net Revenues and Transfers-In			
Net Revenues:			
Other Taxes	$ 171,091	$ 173,767	$ 2,676
Departmental Services	19,050	11,496	(7,554)
Other Revenues	3,000	5,876	2,876
Total Net Revenues:	$ 193,141	$ 191,139	$ (2,002)
Total Net Revenues and Transfers-In	$ 193,141	$ 191,139	$ (2,002)
Expenditures and Transfers-Out			
Department of Health:			
Departmental Appropriations	$ 74	$ 74	$ -
Antitrust Exceptions	1	-	-
Health Care Access	8,778	7,996	782
Total Department of Health	$ 8,853	$ 8,071	$ 782
Department of Human Services:			
Minnesotacare Waiver Grants	$ 2,765	$ -	$ 2,765
Minnesotacare Waiver Administrative	2,205	1,880	325
Minnesotacare Grants	129,163	77,667	51,496
Minnesotacare - Health Care Access	17,027	9,812	7,216
Total Department of Human Services	$ 151,160	$ 89,359	$ 61,802
Legisaltive Coordinating Commission:			
Departmental Appropriations	$ 209	$ 101	$ 108
Department of Revenue:			
Minnesota Care Administrative	$ 1,656	$ 1,331	$ 326
Revenue Intergovernmental Payments:			
Departmental Appropriations	$ 281	$ 281	$ -
University of Minnesota:			
Departmental Appropriations	$ 100	$ -	$ 100
Minnesota Care	2,357	2,357	-
Primary Care Match	125	125	-
Total University of Minnesota	$ 2,582	$ 2,482	$ 100
Total Expenditures and Transfers-Out	$ 164,742	$ 101,625	$ 63,117
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 28,399	$ 89,514	$ 61,115

HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 1997
(IN THOUSANDS)

	Budget	Actual	Variance: Favorable (Unfavorable)
Budgetary Fund Balance, July 1, 1996	161,310	161,310	-
Prior Year Adjustments	-	416	416
Estimated Appropriation Cancel	-	-	-
Budgetary Fund Balance, June 30, 1997	$ 189,709	$ 251,240	$ 61,531
Less: Appropriation Carryover	-	150	(150)
Less: Budgetary Reserve	10,312	83	10,229
Undesignated Fund Balance, June 30, 1997	$ 179,397	$ 251,007	$ 71,610