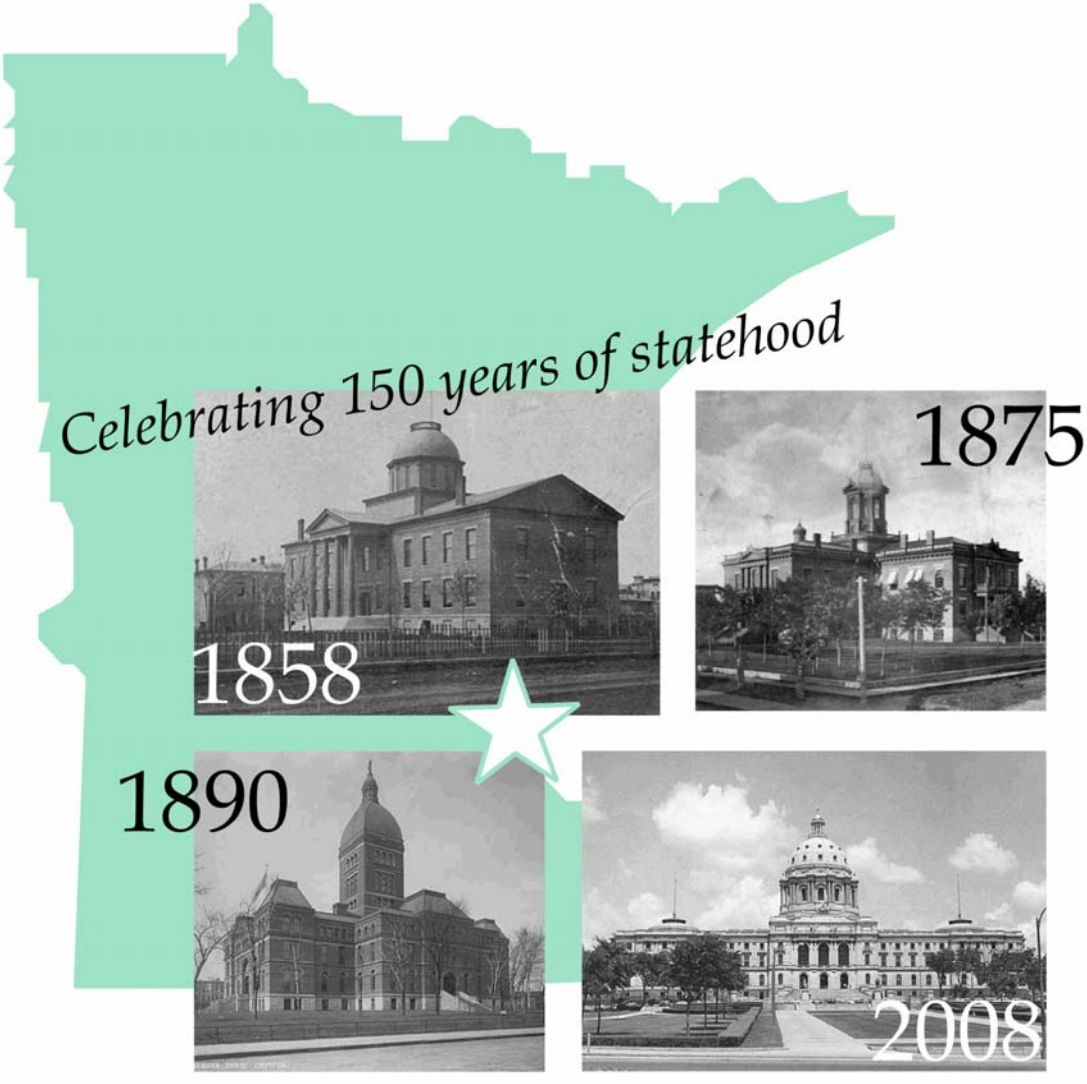
State of Minnesota

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

Legal Level of Budgetary Control
All Budgeted Funds



Supplement to the Comprehensive Annual Financial Report

For the Year Ended June 30, 2008

On the cover:

Admitted to the union May 11, 1858, this year, Minnesota celebrates 150 years of statehood. In this time three buildings in St. Paul have served the state's citizens as the State Capitol.

The first was built at 10th and Cedar Streets in 1853, during the territorial period and underwent distinct remodeling in the 1870s. This structure was destroyed by fire in 1881.

The second Capitol, built on the same site, was completed in 1883. Immediately it was determined to be too small for the growing needs of the state government and in 1893 the legislature appropriated first funding to begin the construction of a new building.

Designed by famed architect, Cass Gilbert, the third and current Capitol Building opened its doors to all in 1905. Today it stands as an elegant and recognizable symbol of Minnesota.

Photos used with permission from the MN State Historical Society
State Capitol, MSHS Photograph Collection, Carte-de-visite ca. 1865
State Capitol after first remodeling, St. Paul, MSHS Photograph Collection ca. 1875
State Capitol building. MSHS Photograph Collection ca. 1900
State Capitol. MSHS Photograph Collection ca. 1962
150 Years of Statehood logo used with permission from The Minnesota Sesquicentennial Commission

State of Minnesota

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

Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2008

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

Supplement to the 2008 Comprehensive Annual Financial Report

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

Minnesota Department of Finance
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155-1489
651-201-8000

The Minnesota Relay service phone number is 1-800-627-3529.

The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances is available at the following web site:

http://www.mmb.state.mn.us/

State of Minnesota

State of Minnesota

2008 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Table of Contents

	Page
Introduction	1
Auditor's Opinion	3
Summary of Reporting Policy	5
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis and Notes:	
General Fund	7
State Government Fund	30
Transit Assistance Fund	33
Trunk Highway Fund	34
Highway User Tax Distribution Fund	36
State Airports Fund	37
Petroleum Tank Cleanup Fund	38
Natural Resources Fund	39
Game and Fish Fund	42
Environmental Fund	44
Remediation Fund	46
Special Compensation Fund	48
Health Care Access Fund	49
Workforce Development Fund	51

150 YEARS
of STATEHOOD
1858 - 2008

State of Minnesota

2008 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Introduction

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

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

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

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

Scope

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

General Fund

Special Revenue Funds:

- State Government
- Transit Assistance
- Trunk Highway
- Highway User Tax Distribution
- State Airports
- Petroleum Tank Cleanup
- Natural Resources
- Game and Fish
- Environmental
- Remediation
- Special Compensation
- Health Care Access
- Workforce Development

The State Government and Transit Assistance funds are not reported as separate funds in the CAFR, but are included in the General Fund.

Basis

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

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

This report follows closely other budget reports[1] prepared by the Department of Finance, Budget Division. However, because of its different purpose, timing, and level of detail, there are necessarily some differences between the schedules in this report and these other Department of Finance budgetary reports. These differences are explained in the notes to the schedules.

Audit

This report is prepared as a supplement to the state's Comprehensive Annual Financial Report. All funds rolling into the CAFR General Fund are included in the scope of the audit conducted by Office of the Legislative Auditor. Their opinion follows.

[1] Other budget reports prepared by the Department of Finance, Budget Division include:
General Fund - Fund Balance Analysis, dated June 18, 2007
Consolidated Fund Statement, Budgetary Basis, dated June 28, 2007.
Consolidated Fund Statement, Budgetary Basis, dated June 24, 2008.

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

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Pawlenty, Governor

Mr. Tom Hanson, Commissioner, Department of Finance

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2008, and have issued our report thereon dated December 9, 2008. Those basic financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and Summary of Reporting Policy), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The remaining information on pages 34 to 51, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

James R. Nobles
Legislative Auditor

Cecile M. Ferkul, CPA, CISA
Deputy Legislative Auditor

December 9, 2008

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150 YEARS
of STATEHOOD
1858 - 2008

2008 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Summary of Reporting Policies

General policies followed in preparing this report are discussed below.

Budget

Revenues

Original Budget

The budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2007 Legislature and are from the Consolidated Fund Statement, Budgetary Basis, dated June 28, 2007, prepared by the Department of Finance, Budget Division.

Revenue categories in this report closely follow the Consolidated Fund Statement, Budgetary Basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates of federal revenues even though such revenues are received. The special revenue funds include revenue budgets for federal revenues, as amounts are significant to those funds.

Budget

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the Consolidated Fund Statement, Budgetary Basis report, dated June 24, 2008, prepared by the Department of Finance, Budget Division..

For Dedicated Receipts, revenue received determines the spending limits. Where these receipts were significant to the fund, the Budget is adjusted to reflect the final spending authority of revenues received.

Expenditures

Original Budget

The original expenditure budgets, with the exception of open appropriations, are comprised of the amounts specified in appropriation laws prior to the start of the fiscal year; actual appropriation amounts automatically carried over from previous years; transfers between programs, as authorized; and any other legally authorized legislative or executive changes before the beginning of the fiscal year. For open appropriations, the estimated expenditures were taken from the General Fund - Fund Balance Analysis, dated June 18, 2007, prepared by the Department of Finance, Budget Division.

Budget

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

Adjustments to Expenditure Budgets

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustments include, but are not limited to, transfers between programs as authorized; and actual dedicated receipts available to fund expenditures, encumbrances and transfers.

Actual

Actual revenues and transfers-in included are those attributable to fiscal year 2008. These primarily represent the amounts received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year-end, through the close of the books in August, may be included, if related to fiscal year 2008.

Actual expenditures include disbursements and encumbrances for fiscal year 2008. The only instance where encumbrances are not included as expenditures is in ongoing appropriations. These encumbrances are not included since they may not be liquidated for several years. The only exception is in the Trunk Highway Fund where encumbrances are included as expenditures in all appropriation types.

Actual transfers-out are transfers to other funds or component units for 2008, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2008. These transfers are included as a part of expenditures.

Variances

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

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of that allowed in law and are explained in fund notes, if significant. Spending did not exceed authorized limits in fiscal year 2008.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues:				
Individual Income Taxes	$ 7,550,700	$ 7,583,000	$ 7,759,209	$ 176,209
Corporate Income Taxes	1,140,800	900,785	1,020,181	119,396
Sales Taxes	4,615,751	4,575,246	4,541,776	(33,470)
Property Taxes	691,162	702,517	704,246	1,729
Motor Vehicle Taxes	179,945	176,465	184,856	8,391
Cigarette & Tobacco Products Taxes	192,282	186,330	170,668	(15,662)
Motor Vehicle Registration Tax	710	675	655	(20)
Liquor, Wine & Beer Taxes	74,590	74,205	72,564	(1,641)
Insurance Gross Earnings Taxes	288,300	253,300	288,863	35,563
Deed & Mortgage Registration Taxes	222,900	182,600	198,701	16,101
Medical Assistance Surcharges	209,697	210,766	214,975	4,209
Inheritance, Estate & Gift Taxes	110,000	120,000	115,498	(4,502)
Income Taxes Reciprocity	68,339	69,050	69,050	-
Lawful Gambling Taxes	55,211	49,966	43,202	(6,764)
Tobacco Settlements	181,415	182,004	184,411	2,407
Departmental Services/Licenses & Fees	214,693	200,350	235,842	35,492
Investment Income	53,200	108,679	97,287	(11,392)
Lottery Revenue	51,979	51,979	51,138	(841)
DHS RTC Collections	66,631	60,859	62,649	1,790
Compliance Revenue	41,700	-	-	-
Other Revenues	251,339	231,528	294,825	63,297
Total Net Revenues:	$ 16,261,344	$ 15,920,304	$ 16,310,596	$ 390,292
Transfers from Other Funds:				
Agency Fund	$ 2,647	$ 2,647	$ 4,212	$ 1,565
Health Care Access Fund	48,000	48,000	51,829	3,829
Health Impact Fund	223,082	219,420	217,224	(2,196)
Miscellaneous Special Revenue Fund	24,958	29,043	32,186	3,143
Permanent School Fund	1,800	1,800	4,063	2,263
Plant Management Fund	8,308	8,308	7,896	(412)
State Airports Fund	-	15,000	15,000	-
State Government Fund	8,930	8,930	8,130	(800)
Other Transfers	3,390	3,826	4,010	184
Total Transfers from Other Funds:	$ 321,115	$ 336,974	$ 344,550	$ 7,576
Total Net Revenues and Transfers-In	$ 16,582,459	$ 16,257,278	$ 16,655,146	$ 397,868

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	$ 496	$ 496	$ 406	$ 90
Administration				
Administrative Management Services	$ 4,583	$ 4,583	$ 4,281	$ 302
Alternative Fin Program Match - Dis Coun	400	200	200	-
Census 2010	60	60	60	-
DDC / Self-Advocacy Network	140	140	140	-
Developmental Disability Council	74	74	74	-
EQB Rulemaking Regarding DNR	55	55	5	50
Genetic Information Work Group	79	79	46	33
Hubert H Humphrey Memorial	110	110	36	74
Land Management Information Center	889	889	887	2
Land Sale Revolving Loan	176	177	29	148
Legislative in Lieu of Rent	7,888	7,888	7,888	-
MPR Digital Conversion	2,000	2,000	2,000	-
MPR Equipment Grants	830	830	830	-
Noncomm Digital TV Conversion	6,650	6,650	6,650	-
Office of Grants Management	125	125	75	50
Office of State Archaeologist	196	196	196	-
Public Education Radio Comm Svcs Grant	413	411	411	-
Public Education Radio Equipment Grants	400	400	400	-
Public Safety Relocation	885	-	-	-
Public TV Equipment Grants	200	200	200	-
Public TV Matching Grants	2,461	2,461	1,811	650
Real Property Portfolio Management	2,500	2,500	1,164	1,336
Small Agency Resource Team	250	250	161	89
State and Community Services	1,568	1,568	1,557	11
State Facilities Services	5,727	5,770	3,799	1,971
Targeted Group Disparity Study	500	500	-	500
Twin Cities Regional Cable Grant	17	17	17	-
Washington County Veterans Camp	500	500	495	5
WCRA Insurance	388	388	299	89
Total Administration	$ 40,064	$ 39,021	$ 33,711	$ 5,310
Administrative Hearings				
Departmental Appropriations	$ 283	$ 283	$ 250	$ 33
Election Campaign Fund	-	21	21	-
Total Administrative Hearings	$ 283	$ 304	$ 271	$ 33
Agriculture				
Administraion & Financial Assistance	$ 4,216	$ 4,216	$ 3,967	$ 249

GENERAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Agriculture BMP Loan Program	2,696	2,696	2,018	678
Bio-Fuels Bois Forte Band	300	300	300	-
Bio-Fuels Chisago County Study	200	200	200	-
Bio-Fuels White Earth Band	300	300	300	-
Bio-Mass Fuel Depot	200	200	200	-
Clean Water Legacy Assistance	400	400	72	328
Clean Water Legacy Research	1,100	1,100	3	1,097
Dairy Development Program	1,005	1,004	1,004	-
Disaster Relief 2007	-	3,700	3,700	-
Electronic Inspection System	205	205	178	27
Emergency Planning	100	100	74	26
Ethanol Development	15,168	15,168	15,168	-
Grants Ag Societies & Association	465	465	465	-
Horticulture Society Grant	18	18	18	-
Livestock Premise	141	141	126	15
Livestock Siting	103	102	102	-
Mental Health Grants	100	100	100	-
MN Ag Education Leadership Council	250	250	250	-
MN Ag Fertilizer Research Education	600	600	577	23
MN Grown Program	186	186	186	-
MN Livestock Breeders Association	19	19	19	-
MN Turf Seed Council	200	200	200	-
Nextgen Energy Board Projects	3,000	3,000	4	2,996
Northern Crops Institute	50	50	50	-
Organic Cost Share	100	100	96	4
Plasma Gasification Process	200	-	-	-
Promotion & Marketing	4,529	4,529	3,958	571
Protection Service	12,678	12,678	12,002	676
Second Harvest Milk Grant	500	500	500	-
Sustainable Ag Demonstration Grants	160	160	160	-
Turf Grass Research Grant	65	65	65	-
U of M Horticultural Science	50	50	50	-
Total Agriculture	$ 49,304	$ 52,802	$ 46,112	$ 6,690
Agriculture Utilization Research				
Departmental Appropriations	$ 2,400	$ 2,400	$ 2,400	$ -
Ag Utilization Research Institute	700	700	700	-
Total Agriculture Utilization Research	$ 3,100	$ 3,100	$ 3,100	$ -
Amateur Sports Commission				
Departmental Appropriations	$ 303	$ 303	$ 301	$ 2
Target Center Lease Agreememt	750	750	750	-
Total Amateur Sports Commission	$ 1,053	$ 1,053	$ 1,051	$ 2

GENERAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Animal Health Board				
Avian Pneumorvirus Disease	$ 80	$ 80	$ 80	$ -
Bovine TB Eradication	448	920	830	90
BTB Buyout/Fencing	-	3,350	-	3,350
Chronic Wasting Disease	400	400	390	10
Indemnity	100	100	16	84
Johne's Disease Control Program	200	200	177	23
Livestock and Poultry Health	2,346	2,346	2,285	61
North Central Grant	-	150	-	150
Total Animal Health Board	$ 3,574	$ 7,546	$ 3,778	$ 3,768
Architecture Engineering Board				
Departmental Appropriations	$ 800	$ 800	$ 745	$ 55
Arts Board				
Grant Programs	$ 6,617	$ 6,617	$ 6,442	$ 175
Operations & Services	641	641	559	82
Region Arts Fiscal Agent	2,957	2,957	2,957	-
Total Arts Board	$ 10,215	$ 10,215	$ 9,958	$ 257
Asian-Pacific Council				
Departmental Appropriations	$ 289	$ 289	$ 281	$ 8
Attorney General				
Departmental Appropriations	$ 32,556	$ 32,601	$ 29,549	$ 3,052
Copy Reimbursement	11	11	11	-
Medicare Fraud Income	5	5	5	-
Total Attorney General	$ 32,572	$ 32,617	$ 29,565	$ 3,052
Barber/Cosmetologist Examiners				
Departmental Appropriations	$ 829	$ 829	$ 714	$ 115
Black Minnesotans Council				
Departmental Appropriations	$ 325	$ 325	$ 313	$ 12
Campaign Finance Board				
Departmental Appropriations	$ 732	$ 894	$ 887	$ 7
Office of Administrative Hearings	65	44	44	-
Total Campaign Finance Board	$ 797	$ 938	$ 931	$ 7

GENERAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Capitol Area Architect				
CAAPB Dicennial Expenses	$ 65	$ 65	$ 37	$ 28
Capitol Area Arch Planning Board	362	362	329	33
Hubert H Humphrey Memorial	1	1	1	-
Total Capitol Area Architect	$ 428	$ 428	$ 367	$ 61
Center for Arts Education				
Departmental Appropriations	$ 6,929	$ 6,928	$ 6,928	$ -
Chicano Latino Affairs Council				
Departmental Appropriations	$ 308	$ 308	$ 291	$ 17
Combative Sports Commission				
Departmental Appropriations	$ 50	$ 50	$ 50	$ -
Commerce				
Administrative Services	$ 4,508	$ 4,508	$ 3,935	$ 573
Energy & Telecommunications	15,366	14,206	6,849	7,357
Financial Examinations	6,489	6,794	6,069	725
Market Assurance	6,115	5,845	5,389	456
Solar Rebate Program	-	200	-	200
Total Commerce	$ 32,478	$ 31,553	$ 22,242	$ 9,311
Corrections				
Community Services	$ 114,954	$ 114,862	$ 113,174	$ 1,688
Correctional Institutions	322,347	322,347	318,192	4,155
Department of Corrections Claims	51	68	52	16
Domestic Abuse Re-Entry Grants	200	200	200	-
Employment Services-Ex-Offenders	200	200	200	-
ISR Agents-Conditional Release Program	300	300	286	14
Mentoring Grants	375	375	375	-
Offender Re-Entry	600	600	240	360
Offender Re-Entry Grant	550	550	550	-
Operations Support	18,071	18,071	17,691	380
Probation - Caseload Reduction	2,000	2,000	1,652	348
Re-Entry Productive Day Grant	150	150	150	-
Sex Offender Civil Commit & Tracking	350	350	218	132
Total Corrections	$ 460,148	$ 460,073	$ 452,980	$ 7,093
Court of Appeals				
Departmental Appropriations	$ 8,481	$ 8,481	$ 8,256	$ 225

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
CCA Case Load Increase	1,285	1,285	1,258	27
Total Court of Appeals	$ 9,766	$ 9,766	$ 9,514	$ 252
Disability Council				
Departmental Appropriations	$ 512	$ 512	$ 464	$ 48
Assistive Technology Collaborative	100	100	73	27
Total Disability Council	$ 612	$ 612	$ 537	$ 75
Education				
Abatement Aid	$ 1,343	$ 1,333	$ 1,333	$ -
Academy of Science	41	41	41	-
Adult Basic Education Aid	40,347	40,344	40,294	50
Adult Literacy Grants Recent Immgnt	1,250	1,250	1,250	-
Adults With Disabilities Program	710	708	708	-
Adv Place Intl Baccalaureate Conc Enroll	4,000	4,000	3,399	601
Advance Placement	3,000	3,000	2,246	754
After School Community Learning	2,775	2,775	2,633	142
Agriculture Market Value	5,752	5,751	5,751	-
Alternative Facilities Bonding	19,287	19,287	19,287	-
APIB Summer Workshops	500	500	457	43
Board of School Administrators	163	163	161	2
Board of Teaching	619	619	576	43
Border City Disparity	817	817	817	-
Career & Technology Rulemaking	7	7	-	7
Charter School Lease	31,875	32,817	32,817	-
Charter School Startup	1,896	1,801	1,801	-
Children With Disability Aid	1,538	2,086	2,086	-
College Level Exam Program	1,650	850	71	779
College Urban Education Concordia	210	210	208	2
College Urban Education Hamline	159	159	139	20
College Urban Education St Thomas	159	159	95	64
Community Education Aid	1,307	1,299	1,299	-
Comp Revenue ISD 11	1,500	1,500	1,500	-
Comp Revenue ISD 279	210	210	210	-
Comp Revenue ISD 281	160	160	160	-
Comp Revenue ISD 286	75	75	75	-
Comp Revenue ISD 535	165	165	165	-
Comp Revenue ISD 833	65	65	65	-
Concurrent Enrollment Program	2,500	2,500	894	1,606
Consolidation Aid	565	240	240	-
Court-Placed Special Education Revenue	72	72	72	-
Debt Service Aid	14,813	14,814	14,814	-
Declining Pupil Aid Browns Valley	100	100	100	-
Declining Pupil Aid McGregor	100	100	100	-
Declining Pupil Aid Red Lake	455	455	455	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Deferred Maintenance Aid	3,290	3,232	3,232	-
Disaster Credit	25	24	24	-
Disparity Reduction	8,058	8,057	8,057	-
Duluth Children's Museum	50	50	50	-
Early Child Family Education	21,106	21,092	21,092	-
Early Childhood Literacy	500	500	321	179
Early Childhood Tribal School	68	68	68	-
Early Learn Hear Loss Int Coordination	40	40	13	27
ECL MN Reading Corp	1,000	1,000	1,000	-
Educate Parents Partnership	50	50	31	19
Education Agency Operations	20,989	20,989	18,716	2,273
Education Planning & Assessment-EPAS	829	829	755	74
Electronic Library for MN	900	900	900	-
Environmental Remedi Eden Valley Watkins	126	125	125	-
Equity Telecommunication Access	7,622	7,622	7,622	-
First Grade Preparedness	7,250	7,250	7,250	-
Flood Aid ISD 239 Enroll Impact	-	89	87	2
Flood Aid ISD 239 Transportation Aid	-	40	27	13
Flood Aid ISD857 Inc Transportation Cost	-	5	5	-
Flood Aid Other Districts Facility	-	14	14	-
GED Tests	125	125	102	23
General Education	5,604,983	5,605,165	5,600,527	4,638
Grad Rulemaking	7	7	-	7
Head Start	20,100	20,100	18,398	1,702
Health & Developmental Screening	3,159	2,624	2,624	-
Health & Safety Aid	190	254	254	-
Hearing Impaired Adults	70	70	70	-
Indian Teacher Preparedness Grants	190	190	186	4
Integration Aid	61,769	59,036	59,036	-
Interdistrict Desegregation Transport	9,639	9,901	9,901	-
Intrnational Baccalaureate	1,000	1,000	830	170
ISD 750 Rocori	53	53	53	-
Kindergarten Entrance Assessment	287	287	273	14
Magnet School & Program Grant	750	750	741	9
Math Science Teacher Centers	1,500	1,500	257	1,243
MN Children's Museum	260	260	260	-
Multicounty Multitype Library	1,260	1,260	1,260	-
Non-Public Pupil Aid	16,290	15,600	15,600	-
Non-Public Pupil Transport	21,551	20,755	20,755	-
One Room Schoolhouse	65	65	65	-
Out of State Tuition	250	250	250	-
Plainview Elgin Millville Repl	17	17	17	-
Prior Year Real Credit	33	32	32	-
Public Library Basic	9,182	9,182	9,182	-
Regional Library Telecom	2,190	2,190	2,190	-

GENERAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Residential Market Value	56,647	57,134	57,134	-
School Age Care Aid	1	1	1	-
School Breakfast	5,460	5,583	5,555	28
School Lunch Aid	12,022	12,094	12,024	70
School Readiness Program	9,995	9,987	9,987	-
School Technology	38,145	38,235	38,235	-
Special Education Aid	677,622	677,622	677,581	41
Special Education Excess Cost	108,656	108,656	108,656	-
Special Education Task Force	20	40	20	20
St Croix River Education Dist	500	500	500	-
Statewide Testing	14,000	14,000	14,000	-
Stem Middle School	750	750	750	-
Stem Teacher Resource Center	750	750	750	-
Student Organizations	725	724	705	19
Success for The Future	2,137	2,137	2,117	20
Summer Food Service Replacemnt	150	127	127	-
Tax Base Replacement	870	861	861	-
Transition -Children W/Disability Priori	879	879	879	-
Transport Enrollment Options	95	47	47	-
Travel Home Base	254	207	207	-
Tribal Contract Schools	2,238	2,207	2,207	-
Value Added Index Assessment	1,150	1,150	1,150	-
World Langauges	250	250	232	18
Youth Works	900	900	900	-
Total Education	$ 6,901,224	$ 6,897,922	$ 6,883,196	$ 14,726
Emergency Medical Services Board				
Emergency Medical Services Board	$ 2,081	$ 2,081	$ 1,977	$ 104
Longevity Awards	704	523	523	-
State-EMS Regional Grants	1,024	1,024	964	60
Total Emergency Medical Services Board	$ 3,809	$ 3,628	$ 3,464	$ 164
Employee Relations				
Employee Insurance Division	$ 109	$ 109	$ 109	$ -
Human Resource Management	5,415	5,415	5,271	144
Total Employee Relations	$ 5,524	$ 5,524	$ 5,380	$ 144
Employment & Economic Development				
Departmental Appropriations	$ 20	$ 28,774	$ 28,774	$ -
Administration	3,009	3,009	2,426	583
Advocating Change Together	150	150	150	-
Bio-Business Alliance of MN	1,750	1,750	1,750	-
Bio-Science Business Marketing Program	125	125	49	76
Business & Community Development	10,594	10,838	10,201	637
City of Rogers - Tornado	400	400	400	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
City of Warroad - Tornado	75	75	75	-
EE-Center for Deaf	150	150	150	-
Employment Opportunity Disabled	100	100	100	-
Employment Opportunity Minorities	10	10	10	-
Entrepreneurs & Small Business Grants	147	147	147	-
Extended Employment	5,625	5,748	5,707	41
Faribault - Paradise Center	151	151	151	-
Independent Living Services	2,440	2,440	2,440	-
Le Sueur County - Tornado	75	75	75	-
Lewis & Clark Rural Water	-	5,282	5,282	-
Lifetrack	150	150	150	-
Mental Illness - Support Employment	1,954	1,961	1,485	476
Metro Economic Development Association	255	255	255	-
Minerals 21st Century Fund	14,900	14,900	14,900	-
Minnesota Inventors Congress	85	85	85	-
Minnesota Investment Fund	5,000	2,000	1,000	1,000
Minnesota Technology	750	750	750	-
Neighborhood Development Center	1,100	1,100	1,100	-
Northern Connections	250	250	250	-
Northome - Municipal Building	300	300	300	-
Pine Island EDA	100	100	100	-
Re-Development Grant Program	2,000	2,000	2,000	-
Rehab Services State	8,551	8,551	8,551	-
Rural Policy & Development Center Fund	250	250	250	-
Services for The Blind State	6,041	6,041	6,041	-
Small Business Innovation Research	100	100	100	-
Small Community Wastewater	100	100	100	-
St Paul Gillette Childrens	-	300	300	-
Streamlined Infrastructure Financing	-	100	100	-
Thomson Township Infrastructure	350	350	350	-
Twin Cities Rise	455	455	455	-
University Enterprise Laboratories	250	250	250	-
Upper Sioux Water System	-	750	750	-
Urban Challenge Grant Program	755	755	755	-
Walker Area Community Center	325	325	325	-
Women Venture	250	250	250	-
Workforce Development	10,653	12,800	9,481	3,319
Workforce Development Inc	160	160	160	-
Workforce Partnerships	421	421	421	-
Worthington - Bio-Science Training	300	300	-	300
Youthbuild	75	75	75	-
Total Employment & Economic Development	$ 80,701	$ 115,408	$ 108,976	$ 6,432
Explore Minnesota Tourism				
Departmental Appropriations	$ 10,842	$ 11,761	$ 10,427	$ 1,334

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MN Film Board	325	325	325	-
MN Film Board Jobs Program	1,300	1,300	1,300	-
St Louis County Arts Center	150	150	150	-
Total Explore Minnesota Tourism	$ 12,617	$ 13,536	$ 12,202	$ 1,334
Faribault Academies				
Departmental Appropriations	$ 11,788	$ 11,788	$ 11,199	$ 589
Finance				
Bankruptcy Counsel	$ 100	$ 100	$ 38	$ 62
Information & Management Services	6,523	6,523	6,353	170
MAPS Planning	500	500	12	488
State-Financial Management	8,880	8,880	8,635	245
Total Finance	$ 16,003	$ 16,003	$ 15,038	$ 965
Finance - Debt Service				
Bond Sale	$ 418,073	$ 409,276	$ 409,276	$ -
IRS Penalty Payment R192	-	20	20	-
U of M Stadium Debt Service 2007	10,247	10,247	10,247	-
Total Finance - Debt Service	$ 428,320	$ 419,543	$ 419,543	$ -
Finance Higher Education				
Mayo Family & Residency	$ 611	$ 611	$ 611	$ -
Mayo Medical School	591	591	591	-
Total Finance Higher Education	$ 1,202	$ 1,202	$ 1,202	$ -
Finance Intergovernmental Aids				
Public Defender Costs	$ 500	$ 500	$ 454	$ 46
First Class Cities Teachers Aid	18,767	18,767	18,767	-
Minneapolis Employee Retirement	9,000	9,000	9,000	-
Total Finance Intergovernmental Aids	$ 28,267	$ 28,267	$ 28,221	$ 46
Finance Non-Operating				
Departmental Appropriations	$ 665,883	$ 665,883	$ 665,883	$ -
Carryforward for Technology 2007	1,798	1,798	1,798	-
CMIA Interest Liability	-	2	2	-
General Purposes Contingent	500	434	-	434
I-35W Administration Expenses	-	750	69	681
I-35W Compensation Fund	-	24,000	-	24,000
I-35W Supplemental Payments	-	12,640	-	12,640
I-35W Waite House Grant	-	610	305	305
Ombudsman for Corrections - Severance	-	1	1	-
PSA DNR Public Safety	6,024	6,024	4,890	1,134
Real Estate Assurance Claims	-	29	29	-

GENERAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Tort Claims	161	162	162	-
Venison Donation Program	160	160	160	-
Total Finance Non-Operating	$ 674,526	$ 712,493	$ 673,299	$ 39,194
Governors Office				
Departmental Appropriations	$ 3,679	$ 3,679	$ 3,542	$ 137
Health				
Departmental Appropriations	$ 900	$ 901	$ 481	$ 420
Administrative Support Service	8,980	8,980	8,759	221
Aids Prevention Initiative	250	250	250	-
Baker State Claim Bill	-	2	2	-
Community & Family Health Promotion	40,777	40,784	39,345	1,439
Community Initiatives Uninsure	300	300	300	-
Deaf and Hearing Loss Supports	199	199	199	-
Federal Qualified Health Center	1,500	1,500	1,500	-
Floods 2007	-	300	284	16
Health Protection	10,089	10,089	9,375	714
Hearing Aid Loan Bank	70	70	70	-
Lead Abatement Grant	388	388	388	-
MERC	6,250	6,250	6,250	-
Minority & Multicultural Health	5,047	5,047	5,039	8
Pandemic Influenza MDH	115	115	113	2
Pandemic Influenza Stockpile	3,970	3,970	3,950	20
PFC Water Treatment Study	40	40	-	40
Policy Quality & Compliance	7,227	7,227	6,866	361
Suicide Prevention	335	335	317	18
Total Health	$ 86,437	$ 86,747	$ 83,488	$ 3,259
Higher Education Services Office				
Achieve Scholarship Program	$ 3,000	$ 3,000	$ 1,979	$ 1,021
Agency Loan Administration	2,710	2,710	2,499	211
American Indian School Administration	75	75	65	10
Augsburg Step Up	250	250	250	-
CIS for MnSCU	200	200	200	-
Fiscal Policy & Research	90	90	90	-
Grants to Increase Service Learning	240	240	200	40
Learn & Earn	309	309	33	276
Libraries and Technology	10,831	10,831	10,828	3
MN GI Bill Program	6,000	6,000	1,911	4,089
Ojibwe Language Project	90	90	90	-
Other Small Programs	309	309	300	9
Safety Officer Survivors	100	100	48	52
State Grant Re-Write	50	50	50	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Student Financial Aid-Outreach	2,371	2,371	2,318	53
Student Information & Financial Aid	169,048	169,448	167,963	1,485
Teach Program	250	250	250	-
United Family Practice	414	414	414	-
Total Higher Education Services Office	$ 196,337	$ 196,737	$ 189,488	$ 7,249
Historical Society				
Departmental Appropriations	$ 23,657	$ 23,657	$ 23,657	$ -
City of Eveleth - Hockey Hall Of Fame	75	75	75	-
FarmAmerica	128	128	128	-
Grant in Aid Program	500	500	500	-
Hmong Studies Center Concordia Univ	75	75	75	-
MN Air National Guard Museum	16	16	16	-
MN International Center	43	43	43	-
MN Military Museum	100	100	100	-
MN Sesquicentennial-Administration	275	275	275	-
MN Sesquicentennial-Comm 2008 Funding	-	575	-	575
MN Sesquicentennial-Local	325	325	325	-
MN Sesquicentennial-Statewide	325	325	325	-
Nicollet Cty Historical Soc-Treaty Sign	75	75	75	-
Preservation & Access	400	400	400	-
SE MN Flood Relief 2007	-	161	161	-
Total Historical Society	$ 25,994	$ 26,730	$ 26,155	$ 575
Housing Finance Agency				
Departmental Appropriations	$ 69,323	$ 69,323	$ 69,323	$ -
Disaster Relief	-	18,000	18,000	-
Total Housing Finance Agency	$ 69,323	$ 87,323	$ 87,323	$ -
Human Rights				
Case Management System	$ 1,403	$ 1,403	$ 64	$ 1,339
Human Rights Enforcement	3,583	3,583	3,430	153
Total Human Rights	$ 4,986	$ 4,986	$ 3,494	$ 1,492
Human Services				
Departmental Appropriations	$ 1,040,529	$ 1,049,005	$ 1,023,754	$ 25,251
Adopt/Relative Custody Assisstance Grant	40,095	39,783	33,890	5,893
Aging & Adult Services Grants	14,357	14,356	14,356	-
CD Non-Entitlement Grants	1,855	1,855	1,753	102
Child & Community Services Grants	101,369	101,369	101,369	-
Child Care Development Grants	4,390	4,390	4,376	14
Child Support Enforce Grants	11,038	11,038	9,491	1,547
Children Services Grants	32,016	32,017	31,271	746
Deaf & Hard of Hearing Grants	1,730	1,730	1,723	7
Floods 2007	-	30	30	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Medical Assistance Grants	3,223,627	3,244,896	3,171,919	72,977
Mental Health Grants	64,530	64,646	64,646	-
MN Food Assistance Program Grants	415	415	318	97
Other Child & Economic Assistance Grants	19,718	19,718	19,718	-
Other Continuing Care Grants	27,077	28,636	26,776	1,860
Other Health Care Grants	209	209	150	59
State Operated Services	82,495	86,495	86,367	128
Support Services Grant	8,715	8,715	8,697	18
Total Human Services	$ 4,674,165	$ 4,709,303	$ 4,600,604	$ 108,699
Humanities Commission				
Departmental Appropriations	$ 250	$ 250	$ 250	$ -
Indian Affairs Council				
Departmental Appropriations	$ 484	$ 484	$ 399	$ 85
Investment Board				
Departmental Appropriations	$ 151	$ 151	$ 151	$ -
Iron Range Resources & Rehab Board				
IRRRB Taconite Production	$ 8,730	$ 8,593	$ 8,593	$ -
Supplemental Occupation Tax Environment	582	582	582	-
Total Iron Range Resources & Rehab Board	$ 9,312	$ 9,175	$ 9,175	$ -
Judicial Standards Board				
Departmental Appropriations	$ 325	$ 325	$ 274	$ 51
Judicial Standards Investigation/Hearing	125	125	80	45
Total Judicial Standards Board	$ 450	$ 450	$ 354	$ 96
Labor And Industry				
Labor Standards & Apprenticeship	$ 709	$ 709	$ 651	$ 58
Prevailing Wage Enforcement	360	360	194	166
Total Labor And Industry	$ 1,069	$ 1,069	$ 845	$ 224
Legislative Auditor				
Departmental Appropriations	$ 35	$ 35	$ 35	$ -
Legislative Auditor's Office	5,719	6,139	5,692	447
Total Legislative Auditor	$ 5,754	$ 6,174	$ 5,727	$ 447
Legislature				
Capitol Facilitated Planning	$ 250	$ 250	$ 66	$ 184
House of Representatives	32,686	29,478	29,478	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
LCC Electric Energy Task Force	51	51	51	-
Legislative Coordinating Commission	3,667	3,500	3,066	434
Legislative Reference Library	1,257	1,289	1,261	28
Revisor of Statutes	5,726	5,909	5,655	254
Senate	25,820	23,706	23,706	-
Total Legislature	$ 69,457	$ 64,183	$ 63,283	$ 900
Mediation Services				
Departmental Appropriations	$ 1,714	$ 1,714	$ 1,665	$ 49
Co-op Labor Management Grants	150	150	145	5
Total Mediation Services	$ 1,864	$ 1,864	$ 1,810	$ 54
Metropolitan Council Transport				
Metro Rail Operations	$ 5,300	$ 5,300	$ 5,300	$ -
Metro Transit Assistance	93,453	93,453	93,453	-
Transit Programs	4,050	4,050	4,050	-
Total Metropolitan Council Transport	$ 102,803	$ 102,803	$ 102,803	$ -
Military Affairs				
Enlistment Incentives	$ 13,452	$ 13,452	$ 10,842	$ 2,610
General Support	2,561	2,426	2,177	249
Honor Guard Pay	30	30	-	30
Maintenance Training Facilities	6,652	6,652	5,360	1,292
Re-Integration Program	1,500	1,500	173	1,327
Special Assessments	185	185	185	-
Star-Base New Facility	150	150	-	150
Star-Base Study	25	25	-	25
Total Military Affairs	$ 24,555	$ 24,420	$ 18,737	$ 5,683
Minnesota Conservation Corps				
Departmental Appropriations	$ 475	$ 475	$ 475	$ -
Deaf Stipends	50	50	50	-
Total Minnesota Conservation Corps	$ 525	$ 525	$ 525	$ -
Minnesota State Retirement System				
Elective Officers Plan	$ 438	$ 434	$ 434	$ -
Legislators Plan	1,170	2,641	2,641	-
Total Minnesota State Retirement System	$ 1,608	$ 3,075	$ 3,075	$ -
Natural Resources				
Departmental Appropriations	$ 167	$ 237	$ 237	$ -
1837 Population Survey-Fish	136	135	135	-
1854 Indian Treaty Payments	5,426	5,426	5,426	-
Eco-Clean Water Act	2,250	2,020	652	1,368
Ecological Services	3,735	3,735	3,477	258

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Eco-Mississippi River Crit Area Report	50	50	50	-
Eco-National Bald Eagle Center Grant	500	500	500	-
Eco-Prairie Seed Harvest	125	125	30	95
Eco-Project Wild	40	40	38	2
Eco-St Paul Steam Facility Study	-	500	60	440
Eco-Wildlife Rehabilitation Center Grant	100	100	100	-
Eco-Wolf Center Grant	350	350	350	-
Emergency Deterrent Assistance	54	54	21	33
Emergency Fire Fighting Account	7,217	7,217	7,015	202
Enforcement I-35W Bridge Collapse	9	9	9	-
Enforcement NR Laws & Rules	3,564	3,564	3,551	13
Enforcement Wetland Conservation-BWSR	250	250	109	141
Fish & Wildlife Management	2,387	2,387	2,365	22
Fish & Wildlife-Let's Go Fishing Grant	175	175	175	-
Fish & Wildlife-Prairie Wetlands	575	575	455	120
Flood Hazard Browns Valley	-	3,900	3,900	-
Forest Management	27,144	27,144	26,723	421
Forestry-Firewood Information Campaign	110	110	5	105
Forestry-Forist	350	350	350	-
Forestry-Land Asset Management	200	200	57	143
Forestry-NIPF Land Owner Assistance	1,000	1,000	494	506
Forestry-Silverculture NRRI Grant	200	200	200	-
FRC-Fragmentation Grant U of M	40	40	40	-
FRC-Research Topics Grant	200	200	200	-
G Yeager WMA Proceeds	270	270	270	-
Harmful Invasive Species	970	970	717	253
Iron Ore Cooperative Agreement	275	275	200	75
L&M Conservation Easements Report	15	15	15	-
L&M Land Asset Management	500	500	451	49
L&M Land Record System	500	500	-	500
Land & Minerals Resource Management	5,257	5,248	4,599	649
Leech Lake Band Grant	5	5	5	-
Leech Lake Reservation Payments	2,693	2,693	2,693	-
Mineral Coop Environmental Research	86	86	37	49
Mississippi Headwaters Grant	65	65	65	-
MN Forest Resources Council	780	780	703	77
MR Flood DR-1717 LIDAR Project	-	624	3	621
OMB-Carbon Sequestration MGS	90	90	87	3
OMB-Carbon Sequestration U of M	385	385	385	-
Operations Support	2,185	2,694	2,521	173
Parks & Recreation Management	30,543	20,573	20,268	305
Parks-Interpretive Services	150	150	43	107
Red River Digital Elevation	-	600	600	-
Red River Flood Damage Grants	310	309	309	-
Re-Invest in MN-Eco-Service	477	477	397	80

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
SE Flood Disaster 1717 Match	45	45	45	-
T & W-Non-Motorized Trails	400	400	306	94
T & W-Wild and Scenic Rivers	75	75	-	75
Trails & Waterways Management	2,063	2,063	1,797	266
Water Resources Management	11,381	11,381	10,659	722
Waters - Rapidan Dam Study	60	60	60	-
Waters - Water Supply	500	500	158	342
Waters DR-1717 Flood Buyouts	-	5,991	5,991	-
Waters DR-1717 HSEM Debris	-	442	442	-
Waters-Clean Water Act	2,250	2,152	796	1,356
Waters-Ring Dikes	200	378	378	-
Wildlife Health - Bovine TB	132	132	132	-
Total Natural Resources	$ 119,016	$ 121,521	$ 111,856	$ 9,665
Office Of Enterprise Technology				
Enterprise E-licensing System	$ 7,500	$ 7,500	$ 2,881	$ 4,619
Enterprise IT Security	5,926	5,926	3,532	2,394
Enterprise Planning & Management	1,839	1,839	1,400	439
Small Agency Technology Projects	1,000	1,000	592	408
Total Office Of Enterprise Technology	$ 16,265	$ 16,265	$ 8,405	$ 7,860
Ombudsman for MH/MR				
Departmental Appropriations	$ 1,584	$ 1,584	$ 1,495	$ 89
Ombudsperson for Families				
Departmental Appropriations	$ 255	$ 255	$ 255	$ -
Pollution Control Agency				
Administrative Support	$ 1,631	$ 1,631	$ 1,631	$ -
Air Emissions Study	300	300	6	294
Clean Water Partnership Grants	2,348	2,348	1,787	561
Community Technical Assistance	335	335	323	12
County Feedlot Grant Program	2,324	2,324	2,324	-
CWLA TMDL Development	18,000	18,000	9,028	8,972
CWLA WQ Assessment	12,634	12,634	5,350	7,284
Endocrine Disruptors Report	88	88	54	34
Environmental Health & Bio-Monitoring	100	100	24	76
Kooch Plasma Torch Feasibility	400	400	400	-
Multimedia	2,306	2,306	2,264	42
SSTS	405	405	392	13
Water	2,522	2,522	2,255	267
Total Pollution Control Agency	$ 43,393	$ 43,393	$ 25,838	$ 17,555

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Private Detectives Board				
Departmental Appropriations	$ 129	$ 129	$ 112	$ 17
Public Defense Board				
Departmental Appropriations	$ 63,585	$ 63,850	$ 63,508	$ 342
District New Positions	3,013	3,013	2,953	60
New Transcript Funds	200	200	200	-
Total Public Defense Board	$ 66,798	$ 67,063	$ 66,661	$ 402
Public Safety				
Administration & Related Services	$ 389	$ 389	$ 359	$ 30
Administration Theft Reimbursement	792	792	792	-
Auto Theft Emergency Grants	75	75	75	-
Body Armor Reimbursement	508	508	508	-
Capitol Security Contracts	1,525	1,525	1,525	-
Child Advocacy Center Grants	50	50	50	-
Children At Risk Grants	250	250	248	2
Cops Grants	1,000	1,000	991	9
Correction Facilities Fire Safety	12	12	12	-
Crime Victim Reparation Increase	250	250	248	2
Crime Victim Services Increase	1,700	1,700	1,689	11
Crime Victim Support Grants	100	100	100	-
Criminal Apprehension	40,643	40,643	39,688	955
Criminal Justice Data Network	2,395	2,395	2,395	-
CrimNet Justice Information	2,635	2,635	1,060	1,575
Debris Removal August 2007 Flood	-	2,058	2,058	-
Defibrillator Grants	50	50	50	-
Defibrillators - Patrol	-	26	26	-
DR 1175 - Flooding 1997	239	239	-	239
DR 1569 Hazard Mitigation Match	15	24	10	14
DR 1717 Hazard Mitigation State Match	-	135	135	-
DR 1717 Individual Assistance	400	400	391	9
DR 1717 State Match	3,600	3,600	1,785	1,815
Emergency 3278 I-35W Bridge Match	-	2,000	1,093	907
Emergency Assistance Grants	100	100	100	-
Emergency Management	2,678	2,881	2,647	234
Equipment Sales	21	21	21	-
Forensic Scientists	509	509	509	-
Gambling Enforcement	1,642	1,642	1,598	44
Gambling Enforcement Backgrounds	38	38	38	-
Gambling-Sales Proceeds	79	79	79	-
Gang & Drug Task Force Grants	600	600	600	-
Ham Lake Fire 2007	-	500	500	-
Homeless Outreach Grants	150	150	146	4

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Intergrated Domestic Violence	500	500	500	-
IT Security and Disaster Recovery	1,416	1,416	628	788
Legal Advocacy for Trafficking	150	149	149	-
Office of Justice Programs	34,273	34,273	34,004	269
Pandemic Influenza Preparedness	75	75	67	8
Parenting Time Center Grants	200	200	200	-
Peace Officer Benefit Account	1,579	1,579	1,341	238
Security Coordinator- RNC	110	110	76	34
Squad Car Camera Grants	500	499	499	-
State Patrol	3,065	3,065	2,856	209
Victim Notification System	455	455	407	48
Youth Intervention Program Grant	750	750	750	-
Total Public Safety	$ 105,518	$ 110,447	$ 103,003	$ 7,444
Public Utilities Commission				
Departmental Appropriations	$ 5,347	$ 5,347	$ 4,702	$ 645
Revenue				
Accounts Receivable Initiative	$ 1,750	$ 1,749	$ 1,749	$ -
Accounts Receivable Management	18,572	18,572	18,354	218
Integrated Tax System	12,000	12,000	9,772	2,228
Outstate Collection Deliquent Tax	900	795	795	-
Revenue Administration	85,984	85,984	82,030	3,954
Revenue Recording Fee	300	344	344	-
Seized Property	700	3	3	-
Taxpayer Assistance Services	75	75	75	-
TSM Initiative	6,910	6,910	6,582	328
Total Revenue	$ 127,191	$ 126,432	$ 119,704	$ 6,728
Revenue Intergovernmental Payments				
Additional Amortization Aid	$ 7,500	$ 3,247	$ 3,247	$ -
Agriculture MV Credits	19,810	19,321	19,321	-
Amortization State Aid	3,231	3,223	3,223	-
Border City Reimbursement	10	3	3	-
Browns Valley Flood Aid	-	100	100	-
County Program Aid	205,383	205,383	205,383	-
Crookston Flood Aid	-	200	200	-
Disaster Credit	12	69	69	-
Disparity Reduction Aid	10,955	10,208	10,208	-
Disparity Reduction Credit	4,750	4,257	4,257	-
DNR - PILT Payments	20,347	20,347	20,347	-
Fire State Aid	31,350	28,303	28,303	-
Firefighter Relief Association	90	571	571	-
Forest Land Tax Credit	3,486	4,854	4,854	-

GENERAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Indian Casino Aid	668	702	702	-
Insurance Surcharge	1,800	1,913	1,913	-
Local Government Aids	484,559	484,551	484,551	-
PERA Rate Increase Aid	14,570	14,534	14,534	-
Police State Aid	49,368	54,717	54,717	-
Political Contribution Refund	5,500	5,138	5,138	-
Prior Year Credit (Real & Mfg)	15	422	422	-
Prior Year MV Credits	935	893	893	-
Property Tax Abatements	-	1,000	433	567
Property Tax Refunds	222,500	239,080	239,080	-
Property Tax Targeting Refund	4,290	2,285	2,285	-
Renters Prop Tax Refund	155,200	157,818	157,818	-
Res MV Credits (MH)	2,015	1,888	1,888	-
Res MV Credits (Real)	220,000	213,071	213,071	-
Senior Citizen Deferral	500	390	390	-
Supplemental Amortization State Aid	825	572	572	-
Supplemental TAC Homestead Credit	5,761	5,766	5,766	-
Tax Refund Interest	19,000	12,333	12,333	-
TIF Market Value Credit	3,599	3,628	3,628	-
Wetland Credits	7	5	5	-
Total Revenue Intergovernmental Payments	$ 1,498,036	$ 1,500,792	$ 1,500,225	$ 567
Science Museum				
Departmental Appropriations	$ 1,250	$ 1,250	$ 1,250	$ -
Secretary of State				
Departmental Appropriations	$ 6,178	$ 6,178	$ 5,765	$ 413
Sentencing Guidelines Commission				
Departmental Appropriations	$ 604	$ 604	$ 541	$ 63
Collateral Sanctions Committee	100	100	70	30
Total Sentencing Guidelines Commission	$ 704	$ 704	$ 611	$ 93
State Auditor				
Departmental Appropriations	$ 9,024	$ 9,024	$ 8,197	$ 827
State Auditor	210	210	-	210
Tax Increment Financing	2,628	2,803	641	2,162
Total State Auditor	$ 11,862	$ 12,037	$ 8,838	$ 3,199
Supreme Court				
Civil Legal Services	$ 12,423	$ 12,423	$ 12,379	$ 44
Family Law Legal Services	877	877	877	-
Supreme Court Contingency	5	5	2	3

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Supreme Court Operations	31,287	31,287	29,796	1,491
TCIS Access	141	141	141	-
Total Supreme Court	$ 44,733	$ 44,733	$ 43,195	$ 1,538
Tax Court				
Departmental Appropriations	$ 794	$ 794	$ 770	$ 24
Transportation				
Departmental Appropriations	$ 34,235	$ 34,215	$ 34,202	$ 13
Tort Claims	-	67	67	-
Town Road Sign Replacement	2,500	2,500	211	2,289
UPA Technology, Telecom, Outreach	-	3,500	-	3,500
Total Transportation	$ 36,735	$ 40,282	$ 34,480	$ 5,802
Trial Courts				
Departmental Appropriations	$ 218,616	$ 217,647	$ 213,098	$ 4,549
Mandated Costs	23,573	24,542	24,124	418
New Judge Units	1,792	1,792	1,558	234
Specialty Courts	2,096	2,096	1,237	859
Trial Courts	600	600	600	-
Total Trial Courts	$ 246,677	$ 246,677	$ 240,617	$ 6,060
Uniform Laws Commission				
Departmental Appropriations	$ 58	$ 58	$ 55	$ 3
University of Minnesota				
College in the Schools	$ 200	$ 200	$ 200	$ -
Health Sciences	10	10	10	-
Maintenance & Operations	685,826	682,676	682,676	-
Scholarship Matching	1,400	1,400	1,400	-
St Cloud Hospital Residency	346	346	346	-
Transportation Study	-	300	300	-
U of M Mayo Partnership	22,000	22,000	22,000	-
Total University of Minnesota	$ 709,782	$ 706,932	$ 706,932	$ -
Veterans Affairs				
Administration Services	$ 1,355	$ 1,420	$ 1,329	$ 91
Claims & Outreach	1,041	1,041	971	70
CVSO Grants	1,045	1,045	984	61
Depleted Uranium Testing	100	100	-	100
Higher Education Assistance	1,050	1,050	924	126
Honor Guard Reimbursement	100	100	70	30
Information Technology Services	325	325	325	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MN Assistance Council for Veterans	750	750	750	-
MN State Veterans Cemetery	325	300	284	16
Outreach Program	515	475	453	22
Spousal Education Benefits	52	52	-	52
State Soldiers Assistance Program	4,426	5,326	5,269	57
Tribal Service Office	750	750	350	400
Veteran Counseling Hotline	30	30	17	13
Veteran Counseling Study	50	50	34	16
Veterans Service Organizations	353	353	353	-
World War II Match	168	168	105	63
Total Veterans Affairs	$ 12,435	$ 13,335	$ 12,218	$ 1,117
Veterans Home Board				
Departmental Appropriations	$ 39,884	$ 39,884	$ 39,884	$ -
Repair & Betterment - Direct	3,250	3,250	3,250	-
Total Veterans Home Board	$ 43,134	$ 43,134	$ 43,134	$ -
Water & Soil Resources Board				
BWSR/Administration	$ 4,224	$ 4,224	$ 4,125	$ 99
Cost Share County Weed Management	300	300	300	-
Cost Share Flood	-	3,000	2,165	835
Cost Share Vegetation Buffers	1,200	1,200	1,160	40
Cost Share Work	4,490	2,110	2,110	-
County Feedlot Program	2,571	2,571	2,265	306
CWL - Administration	800	800	361	439
CWL - Cost-Share Feedlots	3,000	3,000	1,136	1,864
CWL - Imminent Threat ISTS	1,000	1,000	1,000	-
CWL - ISTS	2,450	2,450	1,848	602
CWL - Local Non Point	1,000	1,000	1,000	-
CWL - Non Point Rest	3,116	3,116	1,073	2,043
CWL - Non Point Technology	2,175	2,175	922	1,253
CWL - Non Point Technology Inventory	225	225	-	225
CWL - Reporting	400	400	210	190
Drainage Assess-Advisory Team	300	300	37	263
Drainage Assess-Guidelines	150	150	58	92
Flood Plain Management	140	140	140	-
MN River JPB	100	100	100	-
Natural Resources Block Grant	4,675	4,435	4,266	169
Red River Basin Board	100	100	100	-
RIM Bio-Energy Development	200	200	187	13
RIM Bio-Energy Grant MN Forestry	300	300	300	-
RIM Bio-Energy Grants	200	200	200	-
SE Flood Relief	-	1,890	-	1,890
SWCD Services Grant	3,570	3,570	3,558	12
WCA Monitoring	60	60	-	60

GENERAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
WCA Oversight	500	500	280	220
WCA Rulemaking	60	60	-	60
WCA Violations	250	250	250	-
Total Water & Soil Resources Board	$ 37,556	$ 39,826	$ 29,151	$ 10,675
Zoological Board				
Departmental Appropriations	$ 7,000	$ 7,000	$ 7,000	$ -
Total Expenditures and Transfers-Out	$ 17,240,034	$ 17,371,663	$ 17,063,065	$ 308,598
Less: Indirect Cost Reimbrsement	$ 57,734	$ 57,734	$ 57,734	$ -
Total Net Expenditures and Transfers-Out	$ 17,182,300	$ 17,313,929	$ 17,005,331	$ 308,598
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (599,841)	$ (1,056,651)	$ (350,185)	$ 706,466
Fund Balance, Beginning, as Reported	$ 2,290,711	$ 2,290,711	$ 2,290,711	$ -
Prior Period Adjustments	-	-	22,671	22,671
Fund Balance, Beginning, as Restated	$ 2,290,711	$ 2,290,711	$ 2,313,382	$ 22,671
Fund Balance, Ending	$ 1,690,870	$ 1,234,060	$ 1,963,197	$ 729,137
Less: Appropriation Carryover	-	-	217,207	(217,207)
Less: Reserved for Long-Term Receivables	-	-	43,176	(43,176)
Less: Budgetary Reserve	-	-	1,004,922	(1,004,922)
Undesignated Fund Balance, Ending	$ 1,690,870	$ 1,234,060	$ 697,892	$ (536,168)

NOTES

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

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

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

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

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

2. In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of two funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

   a. In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a $8.13 million transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above.

   b. A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:		
General Fund	$	697,892
State Government Fund		4,584
Transit Assistance Fund		246
General Fund in CAFR	$	702,722

STATE GOVERNMENT FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues:				
Departmental Services/Licenses & Fees	$ 54,312	$ 54,312	$ 54,312	$ -
Other Revenues	2,647	2,647	2,647	-
Total Net Revenues:	$ 56,959	$ 56,959	$ 56,959	$ -
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	$ 2,673	$ 2,301	$ 1,983	$ 318
Behavioral Health & Therapy Board				
Departmental Appropriations	$ 421	$ 421	$ 296	$ 125
Chiropractic Examiners Board				
Departmental Appropriations	$ 459	$ 609	$ 443	$ 166
Dentistry Board				
Departmental Appropriations	$ 1,008	$ 1,108	$ 1,020	$ 88
Dietetics & Nutrition Practice				
Departmental Appropriations	$ 110	$ 110	$ 81	$ 29
Emergency Medical Services Board				
Departmental Appropriations	$ 688	$ 688	$ 646	$ 42
Finance Non-Operating				
State Gov't Special Revenue Contingent	$ 400	$ 400	$ -	$ 400
Health				
Departmental Appropriations	$ 12,186	$ 11,825	$ 8,200	$ 3,625
Community & Family Health Promotion	1,109	1,109	676	433
Disease Surveillance Modernization	1,909	1,909	20	1,889
Health Protection	26,727	26,727	25,324	1,403
Policy Quality & Compliance	14,095	14,127	12,373	1,754
Total Health	$ 56,026	$ 55,697	$ 46,593	$ 9,104
Human Services				
Departmental Appropriations	$ 565	$ 565	$ 513	$ 52
Labor And Industry				
Departmental Appropriations	$ 869	$ 869	$ 869	$ -
Marriage and Family Therapy Board				
Departmental Appropriations	$ 145	$ 159	$ 141	$ 18

STATE GOVERNMENT FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Medical Practice Board				
Departmental Appropriations	$ 3,261	$ 3,633	$ 2,431	$ 1,202
Nursing Board				
Departmental Appropriations	$ 4,012	$ 4,012	$ 3,733	$ 279
Nursing Home Administrative Board				
Departmental Appropriations	$ 286	$ 387	$ 256	$ 131
Administrative Services Unit	430	430	417	13
Total Nursing Home Administrative Board	$ 716	$ 817	$ 673	$ 144
Optometry Board				
Departmental Appropriations	$ 99	$ 99	$ 92	$ 7
Pharmacy Board				
Departmental Appropriations	$ 1,431	$ 1,431	$ 1,385	$ 46
Physical Therapy Board				
Departmental Appropriations	$ 317	$ 317	$ 262	$ 55
Podiatric Medicine Board				
Departmental Appropriations	$ 63	$ 63	$ 60	$ 3
Pollution Control Agency				
Administrative Support	$ 1	$ 1	$ 1	$ -
Water	48	48	48	-
Total Pollution Control Agency	$ 49	$ 49	$ 49	$ -
Psychology Board				
Departmental Appropriations	$ 798	$ 799	$ 652	$ 147
Public Safety				
Family Visitation Centers	$ 96	$ 96	$ 96	$ -
Vulnerable Adults Report	7	7	-	7
Total Public Safety	$ 103	$ 103	$ 96	$ 7
Social Work Board				
Departmental Appropriations	$ 1,065	$ 1,064	$ 892	$ 172
Veterinary Medicine Board				
Departmental Appropriations	$ 242	$ 296	$ 197	$ 99
Total Expenditures and Transfers-Out	$ 75,520	$ 75,610	$ 63,107	$ 12,503
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (18,561)	$ (18,651)	$ (6,148)	$ 12,503

STATE GOVERNMENT FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 23,958	$ 23,958	$ 23,958	$ -
Prior Period Adjustments	-	-	654	654
Fund Balance, Beginning, as Restated	$ 23,958	$ 23,958	$ 24,612	$ 654
Fund Balance, Ending	$ 5,397	$ 5,307	$ 18,464	$ 13,157
Less: Appropriation Carryover	-	-	13,880	(13,880)
Undesignated Fund Balance, Ending	$ 5,397	$ 5,307	$ 4,584	$ (723)

TRANSIT ASSISTANCE FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues:				
Motor Vehicle Taxes	$ 126,582	$ 130,739	$ 130,739	$ -
Expenditures and Transfers-Out				
Metropolitan Council Transport				
Metro Transit Account	$ 119,136	$ 123,048	$ 123,048	$ -
Transportation				
Greater MN Transit Administration	$ 408	$ 407	$ 407	$ -
Greater MN Transit Grants	7,038	7,034	7,034	-
Total Transportation	$ 7,446	$ 7,441	$ 7,441	$ -
Total Expenditures and Transfers-Out	$ 126,582	$ 130,489	$ 130,489	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ -	$ 250	$ 250	$ -
Fund Balance, Beginning, as Reported	$ -	$ -	$ -	$ -
Fund Balance, Ending	$ -	$ 250	$ 250	$ -
Less: Appropriation Carryover	-	-	4	(4)
Undesignated Fund Balance, Ending	$ -	$ 250	$ 246	$ (4)

TRUNK HIGHWAY FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Federal Revenue	$ 423,724	$ 423,724	$ -
Departmental Services/Licenses & Fees	15,456	15,456	-
Investment Income	9,883	9,883	-
Other Revenues	54,403	54,403	-
Total Net Revenues:	$ 503,466	$ 503,466	$ -
Transfers from Other Funds:			
County State Aid Highway Fund	$ 12,940	$ 12,940	$ -
General Fund	4,801	4,555	(246)
Highway User Tax Distribution Fund	765,869	764,730	(1,139)
Miscellaneous Special Revenue Fund	1,915	10,219	8,304
Plant Management Fund	1,298	1,307	9
Transportation Revolving Loan Fund	4,600	4,600	-
Total Transfers from Other Funds:	$ 791,423	$ 798,351	$ 6,928
Total Net Revenues and Transfers-In	$ 1,294,889	$ 1,301,817	$ 6,928
Expenditures and Transfers-Out			
Finance Non-Operating			
General Purposes Contingent	$ 200	$ -	$ 200
Tort Claims	600	600	-
Total Finance Non-Operating	$ 800	$ 600	$ 200
Public Safety			
Administration & Related Services	$ 6,105	$ 5,720	$ 385
Criminal Apprehension	367	341	26
Driver & Vehicle Services	1,349	1,349	-
Planning & Administration Matching Funds	111	7	104
State Patrol	71,047	68,952	2,095
Traffic Safety	324	266	58
Total Public Safety	$ 79,303	$ 76,635	$ 2,668
Transportation			
Departmental Appropriations	$ 449,750	$ 427,580	$ 22,170
Certified Req Highway IWP	49,691	49,691	-
Debt Service - Trunk Highway	56,828	56,409	419
Excess R/W Rent	145	145	-
Flood - Maintenance 2007	5,000	2,649	2,351
Highway Improvement	678,525	630,214	48,311
Highway Sign Revolving Account	1,441	1,441	-

TRUNK HIGHWAY FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
MPO Grants	266	266	-
Pavement Stripe Rev Account	3,948	3,948	-
Rail Service Plan & P	1,686	1,441	245
RDCS Grant	600	600	-
Sale of Surplus Material	140	140	-
Statewide Indirect Cost	5,080	5,080	-
Tower Leases	139	139	-
UPA Trunk Highway Technology, Telecom	800	275	525
Total Transportation	$ 1,254,039	$ 1,180,018	$ 74,021
Total Expenditures and Transfers-Out	$ 1,334,142	$ 1,257,253	$ 76,889
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (39,253)	$ 44,564	$ 83,817
Fund Balance, Beginning, as Reported	$ 60,957	$ 60,957	$ -
Prior Period Adjustments	-	37,997	37,997
Fund Balance, Beginning, as Restated	$ 60,957	$ 98,954	$ 37,997
Fund Balance, Ending	$ 21,704	$ 143,518	$ 121,814
Less: Appropriation Carryover	-	80,340	(80,340)
Undesignated Fund Balance, Ending	$ 21,704	$ 63,178	$ 41,474

NOTES

1. Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.

2. In prior years, the Trunk Highway fund recognized encumbrances for engineering liabilities and corresponding federal revenue for the federal share of these encumbrances. Engineering liabilities represent salary encumbrances on outstanding contracts. In 2008, the Department of Transportation no longer recognizes the encumbrances for engineering liabilities or the corresponding federal revenue. This practice is consistent with other budgetary statements and does not have a material impact on fund balance.

HIGHWAY USER TAX DISTRIBUTION FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Net Revenues:			
Fuel Taxes	$ 652,955	$ 648,436	$ (4,519)
Motor Vehicle Taxes	673,438	673,438	-
Investment Income	2,050	1,599	(451)
Other Revenues	959	1,186	227
Total Net Revenues:	$ 1,329,402	$ 1,324,659	$ (4,743)
Expenditures and Transfers-Out			
Finance Non-Operating			
General Purposes Contingent	$ 125	$ -	$ 125
Public Safety			
Administration & Related Services	$ 59	$ 53	$ 6
Driver & Vehicle Services	7,336	6,795	541
General Fund Reimbursement	716	716	-
State Patrol	92	40	52
Trunk Highway Reimbursement	610	610	-
Total Public Safety	$ 8,813	$ 8,214	$ 599
Revenue			
Departmental Appropriations	$ 2,139	$ 2,080	$ 59
Revenue Intergovernmental Payments			
ATV Un-Refunded Gas Tax	$ 779	$ 779	$ -
Forest Road Un-Refunded Gas Tax	744	744	-
Motorboat Un-Refunded Gas Tax	7,792	7,792	-
Off Road Motorcycle	239	239	-
Off Road Vehicle	852	852	-
Snowmobile Un-Refunded Gas Tax	5,195	5,195	-
Total Revenue Intergovernmental Payments	$ 15,601	$ 15,601	$ -
Transportation			
Highway Tax Distribution	$ 1,297,318	$ 1,297,318	$ -
Statewide Indirect Cost	185	185	-
Total Transportation	$ 1,297,503	$ 1,297,503	$ -
Total Expenditures and Transfers-Out	$ 1,324,181	$ 1,323,398	$ 783
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 5,221	$ 1,261	$ (3,960)
Fund Balance, Beginning	3,351	3,351	-
Fund Balance, Ending	$ 8,572	$ 4,612	$ (3,960)
Less: Appropriation Carryover	-	783	(783)
Undesignated Fund Balance, Ending	$ 8,572	$ 3,829	$ (4,743)

STATE AIRPORTS FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Fuel Taxes	$ 3,419	$ 3,419	$ -
Other Taxes	15,764	15,764	-
Departmental Services/Licenses & Fees	512	512	-
Investment Income	1,340	1,340	-
Other Revenues	94	94	-
Total Net Revenues:	$ 21,129	$ 21,129	$ -
Transfers from Other Funds:			
General Fund	$ 15,000	$ 15,000	$ -
Total Net Revenues and Transfers-In	$ 36,129	$ 36,129	$ -
Expenditures and Transfers-Out			
Finance Non-Operating			
General Purposes Contingent	$ 50	$ -	$ 50
Legislature			
Airport Funding Advisory	$ 200	$ 5	$ 195
Transportation			
Departmental Appropriations	$ 40,307	$ 35,644	$ 4,663
Air Transport Service	715	715	-
Statewide Indirect Cost	61	61	-
Total Transportation	$ 41,083	$ 36,420	$ 4,663
Total Expenditures and Transfers-Out	$ 41,333	$ 36,425	$ 4,908
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (5,204)	$ (296)	$ 4,908
Fund Balance, Beginning	$ 5,677	$ 5,677	$ -
Prior Year Adjustments	-	915	915
Fund Balance, Beginning, as Restated	$ 5,677	$ 6,592	$ 915
Fund Balance, Ending	$ 473	$ 6,296	$ 5,823
Less: Appropriation Carryover	-	3,602	(3,602)
Less: Reserved for Long-Term Receivables	-	2,694	(2,694)
Undesignated Fund Balance, Ending	$ 473	$ -	$ (473)

PETROLEUM TANK CLEANUP FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Departmental Services/Licenses & Fees	$ 27,156	$ 26,875	$ (281)
Investment Income	300	1,168	868
Other Revenues	73	154	81
Total Net Revenues:	$ 27,529	$ 28,197	$ 668
Transfers from Other Funds:			
Remediation Fund	$ 1,416	$ 1,416	$ -
Total Net Revenues and Transfers-In	$ 28,945	$ 29,613	$ 668
Expenditures and Transfers-Out			
Commerce			
Departmental Appropriations	$ 3,616	$ 3,616	$ -
Petroleum Tank Cleanup	18,030	17,731	299
Total Commerce	$ 21,646	$ 21,347	$ 299
Employment & Economic Development			
Business & Community Development	$ 150	$ 150	$ -
Contaminated Grants	9,388	9,388	-
Total Employment & Economic Development	$ 9,538	$ 9,538	$ -
Health			
Baker State Claim Bill	$ 1	$ 1	$ -
Pollution Control Agency			
Petro Flood 2007	$ 1,000	$ -	$ 1,000
Total Expenditures and Transfers-Out	$ 32,185	$ 30,886	$ 1,299
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (3,240)	$ (1,273)	$ 1,967
Fund Balance, Beginning	$ 20,373	$ 20,373	$ -
Prior Year Adjustments	-	1,121	1,121
Fund Balance, Beginning, as Restated	$ 20,373	$ 21,494	$ 1,121
Fund Balance, Ending	$ 17,133	$ 20,221	$ 3,088
Less: Appropriation Carryover	-	1,957	(1,957)
Less: Reserved for Long-Term Receivables	-	6	(6)
Undesignated Fund Balance, Ending	$ 17,133	$ 18,258	$ 1,125

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Sales Taxes	$ 10,267	$ 10,864	$ 597
Federal Revenue	802	761	(41)
Departmental Services/Licenses & Fees	41,405	42,684	1,279
Investment Income	1,056	1,042	(14)
Other Revenues	1,688	1,325	(363)
Total Net Revenues:	$ 55,218	$ 56,676	$ 1,458
Transfers from Other Funds:			
Agency Fund	$ 33	$ 31	$ (2)
Game & Fish Fund	173	-	(173)
General Fund	85	85	-
Gift Fund	4	-	(4)
Highway User Tax Distribution Fund	14,593	14,857	264
Miscellaneous Special Revenue Fund	4,925	5,616	691
Permanent School Fund	3,900	3,940	40
Total Transfers from Other Funds:	$ 23,713	$ 24,529	$ 816
Total Net Revenues and Transfers-In	$ 78,931	$ 81,205	$ 2,274
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Departmental Appropriations	$ 4,570	$ 4,570	$ -
Minnesota Conservation Corps			
Departmental Appropriations	$ 490	$ 490	$ -
Natural Resources			
Departmental Appropriations	$ 3,309	$ 2,816	$ 493
Canoe Routes Marking -WRA	130	58	72
Eco-Invasive Species	1,915	1,346	569
Ecological Services	2,015	1,983	32
Ecological Services ATV	110	34	76
Eco-Project Wild-NGWL	35	33	2
Enforce ATV Safety Grants	250	119	131
Enforce CHV Grants - ATV	313	308	5
Enforce OHV Grants - OHM	11	11	-
Enforce OHV Grants - ORV	1	1	-
Enforcement NR Laws & Rules	3,955	3,942	13
Enforcement WRA Grants	1,082	1,078	4
Expand OHV Recreation Facility-ATV	5	1	4
Expand OHV Recreational Facility-OHM	4	-	4
Expand OHV Recreational Facility-ORV	1	1	-
Fish & Wildlife Management	1,100	894	206

NATURAL RESOURCES FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Forest Management	640	634	6
Forest Management Invest-Timber Sale	13,782	12,899	883
Forest Res Assess Prod & Serv	1,640	1,640	-
Forestry-FMIA Eco-Class System	600	104	496
Forestry-FMIA Enhance Timber Sales	750	407	343
Forestry-FMIA Forest Improvements	1,000	597	403
Forestry-FMIA Forest Road Maintenance	1,100	787	313
Forestry-FMIA Invasive Species	350	87	263
Forestry-FMIA Reinventory for Lands	400	117	283
Forestry-FMIA Relief Payments Timber	1,500	851	649
Iron Range OHV Recreation Area - 2003	1,000	444	556
Iron Range OHV Recreation Area-ATV	52	-	52
L & M Land Record System-FMIA	344	-	344
L & M Land Record System-Snow	11	-	11
L & M Land Record System-WRA	20	-	20
L & M-Iron Ore Co-op Res-MMA	200	200	-
Land & Minerals Resource Management	176	174	2
Licensing - WRA	743	699	44
Local Trail Grant LIL-ILST 2005	5	-	5
Local Trail Grant LIL-ILST 2007	655	590	65
Minerals Management Account	2,800	2,330	470
Mississippi Whitewater Park	569	-	569
Nongame Wildlife Program	1,157	1,137	20
Operations Support	225	208	17
Park-Maint, Res Management, Consv Educ	500	500	-
Parks & Recreation Management	9,495	9,445	50
Safe Harbor Lake Superior	261	255	6
Smowmobile Grants in Aid Snow	8,424	8,384	40
Snow Trail Connect-Hermantown	271	-	271
Snowmobile Enforcement Grants	315	315	-
State Park Operations-lottery	3,956	3,861	95
State Trails-Lottery ILST	742	610	132
T & W-ATV Training & Education	150	9	141
T & W-ATV/OHM 70 Mile Trail	250	-	250
T & W-Canoe Routes Marking 2007	120	8	112
Trails & Waterways Management	14,113	13,602	511
Trails Off-Highway Vehicle GIA-ATV	825	798	27
Trails Off-Highway Vehicle GIA-OHM	150	52	98
Trails Off-Highway Vehicle GIA-ORV	200	5	195
Transfer - School / University	2,789	2,789	-
Water Resources Management	280	230	50
Zoo Grants-Lottery ILST	270	270	-
Total Natural Resources	$ 87,066	$ 77,663	$ 9,403

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Zoological Board			
Departmental Appropriations	$ 137	$ 137	$ -
Total Expenditures and Transfers-Out	$ 92,263	$ 82,860	$ 9,403
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (13,332)	$ (1,655)	$ 11,677
Fund Balance, Beginning	$ 36,021	$ 36,021	$ -
Prior Year Adjustments	-	(145)	(145)
Fund Balance, Beginning, as Restated	$ 36,021	$ 35,876	$ (145)
Fund Balance, Ending	$ 22,689	$ 34,221	$ 11,532
Less: Appropriation Carryover	-	14,678	(14,678)
Undesignated Fund Balance, Ending	$ 22,689	$ 19,543	$ (3,146)

GAME AND FISH FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Sales Taxes	$ 10,266	$ 10,864	$ 598
Departmental Services/Licenses & Fees	60,458	58,034	(2,424)
Federal Revenue	24,178	24,154	(24)
Investment Income	1,556	1,260	(296)
Other Revenues	273	367	94
Total Net Revenues:	$ 96,731	$ 94,679	$ (2,052)
Transfers from Other Funds:			
General Fund	$ 1,041	$ 1,041	$ -
Total Net Revenues and Transfers-In	$ 97,772	$ 95,720	$ (2,052)
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations	$ 4,757	$ 4,757	$ -
1837 Population Survey-Fish	273	273	-
Deer Bear Management	591	482	109
Deer Habitat Improvement	1,353	1,285	68
Ecological Services	3,842	3,341	501
Eco-Project Wild-G & F	40	38	2
Enforcement NR Laws & Rules	18,258	18,194	64
Fish & Wildlife Management	50,987	48,933	2,054
Fish & Wildlife-Budget Oversight-Fish	45	45	-
Fish & Wildlife-Budget Oversight-Wildlif	45	45	-
Fish & Wildlife-Fishing Contest Permits	108	82	26
Fish & Wildlife-Roadsides for Habitat	150	117	33
Fish &Wildlife-Prairie Wetlands-Heritage	1,175	710	465
Fish Trout & Salmon Management	830	755	75
Heritage - ECS Forest Landscape	257	230	27
Heritage Enhance-Enforcement	1,164	1,161	3
Heritage Enhance-Wildlife	2,768	2,481	287
L & M Land Record System-G&F	326	-	326
Land & Minerals Resource Management	1,028	919	109
License Surcharge - Venison Program	118	118	-
Licensing - Computerized License	124	12	112
Operations Support	1,060	957	103
Operations Support-Wild Rice Study	38	3	35
Pheasant Habitat Improvement	875	761	114
Trails & Waterways Management	154	103	51
Water Access G&F	1,965	1,159	806
Waterfowl Habitat Improvement	700	585	115

GAME AND FISH FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Wild Turkey Management	172	122	50
Wildlife Land Acquisition Surcharge 2007	1,790	1,558	232
Total Natural Resources	$ 94,993	$ 89,226	$ 5,767
Total Expenditures and Transfers-Out	$ 94,993	$ 89,226	$ 5,767
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 2,779	$ 6,494	$ 3,715
Fund Balance, Beginning	$ 24,023	$ 24,023	$ -
Prior Year Adjustments	-	838	838
Fund Balance, Beginning, as Restated	$ 24,023	$ 24,861	$ 838
Fund Balance, Ending	$ 26,802	$ 31,355	$ 4,553
Less: Appropriation Carryover	-	8,209	(8,209)
Undesignated Fund Balance, Ending	$ 26,802	$ 23,146	$ (3,656)

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues:			
Taxes	$ 48,880	$ 49,294	$ 414
Departmental Services/Licenses & Fees	35,506	34,788	(718)
Investment Income	1,059	964	(95)
Other Revenues	966	725	(241)
Total Net Revenues:	$ 86,411	$ 85,771	$ (640)
Expenditures and Transfers-Out			
Attorney General			
Departmental Appropriations	$ 145	$ 12	$ 133
Pollution Control Agency			
Departmental Appropriations	$ 19,013	$ 19,013	$ -
Administrative Support	183	183	-
Air	9,538	9,377	161
Air Monitoring	200	200	-
Air Monitoring - Metro	124	124	-
Electronic Waste	79	79	-
Environmental Assistance Program	6,823	6,591	232
Environmental Loans & Grants	119	119	-
Ethanol, Mining, Econ Development	1,965	1,778	187
Ethanol, Mining, Econ Development Water	1,035	825	210
Green Fleets, Fuels, Energy	1,200	1,200	-
Land	7,065	7,025	40
Metro Landfill Administration	286	286	-
Metro Landfill Grants ITC	1,885	1,885	-
Multimedia	2,041	1,967	74
Score Grants	14,000	14,000	-
SSTS Activities	480	478	2
Water	17,834	17,097	737
Total Pollution Control Agency	$ 83,870	$ 82,227	$ 1,643
Public Safety			
Emergency Management-Environment	$ 67	$ 67	$ -
Revenue			
Departmental Appropriations	$ 297	$ 270	$ 27
Total Expenditures and Transfers-Out	$ 84,379	$ 82,576	$ 1,803
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 2,032	$ 3,195	$ 1,163

ENVIRONMENTAL FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Fund Balance, Beginning	$ 17,824	$ 17,824	$ -
Prior Year Adjustments	-	193	193
Fund Balance, Beginning, as Restated	$ 17,824	$ 18,017	$ 193
Fund Balance, Ending	$ 19,856	$ 21,212	$ 1,356
Less: Appropriation Carryover	-	4,374	(4,374)
Less: Reserved for Long-Term Receivables	-	1,498	(1,498)
Undesignated Fund Balance, Ending	$ 19,856	$ 15,340	$ (4,516)

REMEDIATION FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Taxes	$ 712	$ 674	$ (38)
Departmental Services/Licenses & Fees	742	790	48
Investment Income	930	771	(159)
Other Revenues	14,372	9,209	(5,163)
Total Net Revenues:	$ 16,756	$ 11,444	$ (5,312)
Transfers from Other Funds:			
Environmental Fund	$ 26,359	$ 19,013	$ (7,346)
Petroleum Tank Release Cleanup Fund	10,216	9,715	(501)
Total Transfers from Other Funds:	$ 36,575	$ 28,728	$ (7,847)
Total Net Revenues and Transfers-In	$ 53,331	$ 40,172	$ (13,159)
Expenditures and Transfers-Out			
Agriculture			
MERLA Administration	$ 388	$ 378	$ 10
Protection Service	941	941	-
Total Agriculture	$ 1,329	$ 1,319	$ 10
Attorney General			
Departmental Appropriations	$ 250	$ 128	$ 122
Employment & Economic Development			
Departmental Appropriations	$ 1,437	$ 737	$ 700
Health			
Health Protection	$ 853	$ 823	$ 30
Natural Resources			
Departmental Appropriations	$ 1,511	$ 1,511	$ -
Enforcement Field Citation	99	99	-
Total Natural Resources	$ 1,610	$ 1,610	$ -
Pollution Control Agency			
Departmental Appropriations	$ 1,221	$ 1,221	$ -
Administrative Support	151	151	-
Land	35,465	34,921	544
Petroleum Remediation Administration	3,616	3,590	26
Total Pollution Control Agency	$ 40,453	$ 39,883	$ 570
Total Expenditures and Transfers-Out	$ 45,932	$ 44,500	$ 1,432
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 7,399	$ (4,328)	$ (11,727)

REMEDIATION FUND

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

YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning	$ 7,919	$ 7,919	$ -
Prior Year Adjustments	-	4,453	4,453
Fund Balance, Beginning, as Restated	$ 7,919	$ 12,372	$ 4,453
Fund Balance, Ending	$ 15,318	$ 8,044	$ (7,274)
Less: Appropriation Carryover	-	6,678	(6,678)
Undesignated Fund Balance, Ending	$ 15,318	$ 1,366	$ (13,952)

SPECIAL COMPENSATION FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Net Revenues:			
Departmental Services/Licenses & Fees	$ 846	$ 3,685	$ 2,839
Investment Income	2,922	2,766	(156)
Other Revenues	98,056	93,997	(4,059)
Total Net Revenues:	$ 101,824	$ 100,448	$ (1,376)
Expenditures and Transfers-Out			
Administrative Hearings			
Departmental Appropriations	$ 7,773	$ 7,098	$ 675
Commerce			
Departmental Appropriations	$ 835	$ 828	$ 7
Finance Non-Operating			
Workers Comp Contingent	$ 100	$ -	$ 100
Labor And Industry			
Departmental Appropriations	$ 69,606	$ 69,581	$ 25
General Support Division	6,031	5,690	341
Patient Safe Handling Grants	500	435	65
Safety Codes & Services	6,619	6,309	310
Vinland Grant	200	193	7
Workers Compensation Division	10,160	9,722	438
Total Labor And Industry	$ 93,116	$ 91,930	$ 1,186
Workers Comp Court of Appeals			
Departmental Appropriations	$ 1,660	$ 1,556	$ 104
Total Expenditures and Transfers-Out	$ 103,484	$ 101,412	$ 2,072
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (1,660)	$ (964)	$ 696
Fund Balance, Beginning	$ 33,474	$ 33,474	$ -
Prior Year Adjustments	-	(168)	(168)
Fund Balance, Beginning, as Restated	$ 33,474	$ 33,306	$ (168)
Fund Balance, Ending	$ 31,814	$ 32,342	$ 528
Less: Appropriation Carryover	-	5,177	(5,177)
Undesignated Fund Balance, Ending	$ 31,814	$ 27,165	$ (4,649)

HEALTH CARE ACCESS FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Net Revenues:			
Taxes	$ 496,200	$ 477,413	$ (18,787)
Departmental Services/Licenses & Fees	18,313	19,358	1,045
Investment Income	6,754	9,845	3,091
Other Revenues	5,623	10,366	4,743
Total Net Revenues:	$ 526,890	$ 516,982	$ (9,908)
Expenditures and Transfers-Out			
Finance Non-Operating			
Departmental Appropriations	$ 48,000	$ 48,000	$ -
Health			
Departmental Appropriations	$ 644	$ 318	$ 326
Administration Uniformity Committee	146	139	7
E-Health Matching Grants	3,500	3,500	-
E-Health Technology Support	352	320	32
Health Care Access Survey	600	600	-
Health Care Transformation Task	170	155	15
Loan Forgivness	829	591	238
Pediatric Medical Home Project	500	404	96
Policy Quality & Compliance	5,642	5,169	473
Total Health	$ 12,383	$ 11,196	$ 1,187
Human Services			
Departmental Appropriations	$ 362,654	$ 357,877	$ 4,777
Children Serices Grants	250	250	-
Mental Health Grants	750	750	-
Total Human Services	$ 363,654	$ 358,877	$ 4,777
Legislature			
Departmental Appropriations	$ 178	$ 178	$ -
Revenue			
Departmental Appropriations	$ 1,693	$ 1,622	$ 71
Revenue Intergovernmental Payments			
MNcare Interest on Refunds	$ 448	$ 448	$ -
University of Minnesota			
Departmental Appropriations	$ 2,157	$ 2,157	$ -
Total Expenditures and Transfers-Out	$ 428,513	$ 422,478	$ 6,035
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 98,377	$ 94,504	$ (3,873)

HEALTH CARE ACCESS FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Fund Balance, Beginning	$ 165,976	$ 165,976	$ -
Prior Year Adjustments	-	731	731
Fund Balance, Beginning, as Restated	$ 165,976	$ 166,707	$ 731
Fund Balance, Ending	$ 264,353	$ 261,211	$ (3,142)
Less: Appropriation Carryover	-	8,348	(8,348)
Less: Reserved for Long-Term Receivables	-	836	(836)
Undesignated Fund Balance, Ending	$ 264,353	$ 252,027	$ (12,326)

WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2008
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues:			
Taxes	$ 42,992	$ 41,845	$ (1,147)
Investment Income	1,500	1,854	354
Total Net Revenues:	$ 44,492	$ 43,699	$ (793)
Transfers from Other Funds:			
Miscellaneous Special Revenue Fund	$ 1,450	$ 1,450	$ -
Total Net Revenues and Transfers-In	$ 45,942	$ 45,149	$ (793)
Expenditures and Transfers-Out			
Employment & Economic Development			
Boys/Girls Club WDF	$ 1,000	$ 1,000	$ -
Deaf/Hard Hearing - WDF	175	175	-
Extended Employment - WDF	7,029	6,994	35
Interpreters Program WDF	350	350	-
Lifetrack - WDF	250	250	-
Mental Illness Support WDF	15	15	-
MN Youth Program - MPLS-Learn To Earn	1,334	1,334	-
MN Youth WDF	3,523	3,523	-
OIC-WDF	1,375	1,375	-
St Paul Summer Youth WDF	600	600	-
Workforce Development Fund/ITC	28,629	28,629	-
Youthbuild WDF	1,000	1,000	-
Total Employment & Economic Development	$ 45,280	$ 45,245	$ 35
Labor And Industry			
Labor Standards & Apprenticeship	$ 664	$ 564	$ 100
Leap Grants	100	45	55
Total Labor And Industry	$ 764	$ 609	$ 155
Total Expenditures and Transfers-Out	$ 46,044	$ 45,854	$ 190
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (102)	$ (705)	$ (603)

WORKFORCE DEVELOPMENT FUND

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

YEAR ENDED JUNE 30, 2008

(IN THOUSANDS) **UNAUDITED**

	Budget	Actual	Variance
Fund Balance, Beginning	$ -	$ -	$ -
Change in Fund Structure	14,628	14,628	-
Prior Year Adjustments	-	3,807	3,807
Fund Balance, Beginning, as Restated	$ 14,628	$ 18,435	$ 3,807
Fund Balance, Ending	$ 14,526	$ 17,730	$ 3,204
Less: Appropriation Carryover	-	17,626	(17,626)
Undesignated Fund Balance, Ending	$ 14,526	$ 104	$ (14,422)