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, 2012

Minnesota is represented by its many symbols. Every Minnesota school child knows the Common Loon and the Lady's Slipper are symbols of the state. But Minnesota, like all states, has named a number of official symbols to represent the cultural and natural treasures of the state, among them the Norway Pine (tree), the Monarch (butterfly), Honeycrisptm Apple (fruit), Wild Rice (grain), Lake Superior Agate (gemstone), the Morel (mushroom) and the Blueberry Muffin (muffin).

It may sound a little silly but there is definite reasoning behind the careful consideration and selection of state symbols. State symbols represent things that are special to a particular state. They are generally used to identify a characteristic of the state's heritage or natural resources which represents "uniqueness" and conveys a message of interest to the rest of the country and world.

Minnesota's symbols are the fabric of who and what we are.



Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2012

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

Prepared by Minnesota Management and Budget
James Schowalter, Commissioner
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Saint Paul, Minnesota 55155



Supplement to the 2012 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 Management and Budget 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/

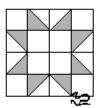
STATE OF MINNESOTA



2012 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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2012 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 Minnesota Management and Budget (MMB). MMB 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. The legal level of control for programs an agency has the authority to transfer budgeted amounts between programs 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 Remediation
Transit Assistance Outdoor Heritage

Trunk Highway Arts and Cultural Heritage

Highway User Tax Distribution Clean Water
State Airports Parks and Trails
Petroleum Tank Cleanup Special Compensation

Natural Resources Health Care Access
Game and Fish Workforce Development

Environmental

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

The Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds are not reported as separate funds in the CAFR, but are collectively reported in the Heritage Fund.

The Environmental and Remediation funds are not reported as separate funds in the CAFR, but are reported together in the Environmental and Remediation 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 the fund.

This report closely follows other budget reports¹ prepared by MMB. However, because of its different purpose, timing, and level of detail, some differences between the schedules in this report and other MMB budgetary reports are necessary. These differences are explained in the notes to the schedules.

Audit

This report is prepared as a supplement to the state's CAFR. 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.

Other budget reports prepared by Minnesota Management and Budget include: General Fund - Fund Balance Analysis, dated August 3, 2011. Consolidated Fund Statement, Budgetary Basis, dated August 25, 2011. Consolidated Fund Statement, Budgetary Basis, dated June 12, 2012.

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Mark Dayton, Governor

Mr. James Schowalter, Commissioner, Minnesota Management and Budget

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2012, and have issued our report thereon dated March 20, 2013. 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 24 to 52, 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.

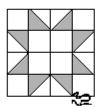
James R. Nobles Legislative Auditor

Januar K. Molder

Cecile M. Ferkul, CPA, CISA Deputy Legislative Auditor

Cicile M. Furkul

March 20, 2013





2012 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances Summary of Reporting Policies

The following notes provide general policies relevant to preparing this report.

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 2011 Legislature and are from the *Consolidated Fund Statement*, *Budgetary Basis Report*¹.

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 Report².

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

Expenditures

Original Budget

The original 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, actual amounts spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

¹ Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 25, 2011.

² Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated June 12, 2012.



Budget

The budget, 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 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 2012. 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 2012.

Actual expenditures include disbursements and encumbrances for fiscal year 2012. Actual transfers-out are transfers to other funds for fiscal year 2012, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2012. These transfers are included as a part of expenditures.

Variances

Revenues and transfers-in variances represent the differences between the forecasted 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 the amount allowed in law and are explained in fund notes, if significant. Spending did not exceed authorized limits in fiscal year 2012.

et Revenues and Transfers-In		ginal Budget		Budget		Actual		/ariance
Net Revenues and Transfers-In								
Net Revenues								
Individual Income Taxes	\$	7,774,855	\$	7,876,600	\$	7,973,240	\$	96,640
Corporate Income Taxes		852,135		946,800		1,046,142		99,342
Sales Taxes		4,646,963		4,623,930		4,648,435		24,505
Property Taxes		779,323		779,955		799,333		19,378
Cigarette & Tobacco Taxes		195,563		196,000		185,412		(10,588)
Motor Vehicle Taxes		675		675		159		(516)
Liquor, Wine & Beer Taxes		78,338		80,286		79,367		(919)
Insurance Gross Earnings Taxes		286,000		296,500		296,476		(24)
Deed & Mortgage Taxes		121,400		141,100		160,437		19,337
Medical Assistance Surcharges		244,275		232,213		233,695		1,482
Inheritance, Estate & Gift Taxes		158,700		145,500		165,322		19,822
Income Taxes Reciprocity		58,697		182		182		-
Lawful Gambling Taxes		40,300		36,900		40,881		3,981
Other Taxes		15,166		13,572		37,163		23,591
Tobacco Settlements		161,901		160,906		166,861		5,955
Departmental Services/Licenses & Fees		225,556		230,300		272,194		41,894
Investment Income		2,000		3,680		2,976		(704)
Lottery Revenue		62,081		54,996		53,209		(1,787)
DHS RTC Collections		45,430		48,800		58,217		9,417
				40,000		30,217		9,417
Compliance Revenues Other Revenues		35,700 215,434		249.409		192,429		(EC 0C0)
Total Net Revenues	\$	16,000,492	\$	248,498 16,117,393	\$	16,412,130	\$	(56,069) 294,737
Towns for from Other Founds		· · · · ·						·
Transfer from Other Funds	æ	F 220	Φ.	F 222	œ	44.070	Φ.	0.047
Agency Fund	\$	5,329	\$	5,323	\$	11,670	\$	6,347
Federal Fund		164		164		22,555		22,391
Health Care Access Fund		191,248		191,218		191,355		137
Health Impact Fund		202,450		200,700		206,746		6,046
Highway User Tax Distribution Fund		716		716		716		- ()
Miscellaneous Special Revenue Fund		36,872		43,675		40,137		(3,538)
Permanent School Fund		3,748		3,003		3,003		-
Other Transfers		15,153		8,812		23,043		14,231
Total Transfer from Other Funds	\$	455,680	\$	453,611	\$	499,225	\$	45,614
Total Net Revenues and Transfers-In	\$	16,456,172	\$	16,571,004	\$	16,911,355	\$	340,351
Expenditures and Transfers-Out								
Accountancy Board								
Departmental Appropriations	\$	480	\$	480	\$	347	\$	133
Administration								
Backoffice Benchmark Study	\$	450	\$	450	\$	-	\$	450
Developmental Disability Council		74		74		74		-
Government & Citizen Services		7,988		7,988		7,362		626
Hubert H Humphrey Memorial		77		77		77		-
Humphrey Memorial - CAAPB		20		20		20		-
Land Sale Revolving Fund		-		119		8		111
Legislative In Lieu Of Rent		8,158		8,158		8,158		_
MPR Equipment Grants		190		190		190		_
Public Education Radio Community Service Grants		264		264		264		_
		92		92		92		_
Public Education Radio Edulpment Grants		~ <u>~</u>		~ ~		~ ~		
Public Education Radio Equipment Grants Public TV Equipment Grants		190		190		190		-
Public TV Equipment Grants Public TV Matching Grants		190 1,057		190 1,057		190 1,057		-

Workers Compensation Reinsurance Association/Insurance Total Administration Administrative Hearings Departmental Appropriations	\$ \$	2,146 22,338 254 130 384 4,315 641 474 100 13,091	\$ \$	2,146 22,457 254 130 384 4,315 641	\$ \$ \$	2,146 21,046 225 44 269	\$ \$	1,411 29 86 115
Total Administration Administrative Hearings Departmental Appropriations	\$	22,338 254 130 384 4,315 641 474 100	\$	22,457 254 130 384 4,315 641	\$	21,046 225 44 269	\$	29 86
Departmental Appropriations Elections Campaign Fund Total Administrative Hearings Agriculture Administration & Financial Assistance Agricultural Growth, Research & Innovations Agricultural Societies & Associations Agriculture in the Classroom Bioenergy Products Clean Water Legacy Research	\$	4,315 641 474 100	\$	130 384 4,315 641	\$	269	\$	86
Departmental Appropriations Elections Campaign Fund Total Administrative Hearings Agriculture Administration & Financial Assistance Agricultural Growth, Research & Innovations Agricultural Societies & Associations Agriculture in the Classroom Bioenergy Products Clean Water Legacy Research	\$	4,315 641 474 100	\$	130 384 4,315 641	\$	269	\$	86
Elections Campaign Fund	\$	4,315 641 474 100	\$	130 384 4,315 641	\$	269	\$	86
Total Administrative Hearings Agriculture Administration & Financial Assistance		384 4,315 641 474 100		384 4,315 641		269		
Agriculture Administration & Financial Assistance		4,315 641 474 100		4,315 641				118
Administration & Financial Assistance	\$	641 474 100	\$	641	\$	4,122	•	
Agricultural Growth, Research & Innovations	\$	641 474 100	\$	641	\$	4,122		
Agricultural Societies & Associations		474 100					\$	193
Agriculture in the Classroom		100		171		-		64
Bioenergy Products Clean Water Legacy Research				474		474		
Clean Water Legacy Research		13,091		100		51		4
Clean Water Legacy Research				13,091		13,091		
5 ,		126		126		126		
Baily Bevelopment i rogiam		634		634		565		69
Disaster Relief		42		42		42		0.
Horticulture Society Grant		17		17		17		
Lake of the Woods Biomass Study		100		100		100		
Livestock Siting		100		100		87		13
Mental Health Grants		94		94		94		
Minnesota Agricultural Education & Leadership Council		235		235		235		
Minnesota Grown Matching Program		186		186		186		
Minnesota Livestock Breeders Association Grant		18		18		18		
Minnesota Poultry Association Grant		1		1		1		
NextGen Energy Board		2,500		2,500		2,208		292
Northern Crops Institute		47		47		47		
·		10		10		9		
Organic Cost Share						-		17.
Promotion & Marketing		2,666		2,666		2,192		474
Protection Service		12,085		12,105		11,305		800
Second Harvest Milk Grant		500		500		500		
Turf Grass Research Grant		108		108		108		
Total Agriculture	\$	38,090	\$	38,110	\$	35,578	\$	2,532
Agriculture Utilization Research								
Departmental Appropriations	\$	2,643	\$	2,643	\$	2,643	\$	-
Amateur Sports Commission								
Departmental Appropriations	\$	248	\$	248	\$	226	\$	22
	•		·		•		,	
Animal Health Board								
Departmental Appropriations	\$	4,841	\$	4,841	\$	4,752	\$	89
Architecture, Engineering Board								
Departmental Appropriations	\$	774	\$	774	\$	553	\$	221
Arts Board								
Grant Programs	\$	4,800	\$	4,800	\$	4,797	\$;
Operations & Services.	Ψ	567	Ψ	567	Ψ	520	Ψ	47
•								41
Regional Arts Councils Total Arts Board	\$	2,139 7,506	\$	2,139 7,506	\$	2,139 7,456	\$	50
	Ψ	1,000	Ψ	1,000	Ψ	1,700	Ψ	
Asian-Pacific Council	_				_		_	
Departmental Appropriations	\$	254	\$	254	\$	234	\$	20
Attorney General								
Departmental Appropriations	\$	21,029	\$	21,029	\$	17,328	\$	3,70

	Orig	inal Budget	 Budget	Actual	v	ariance
Barber Examiners Board						
Departmental Appropriations	\$	257	\$ 257	\$ 197	\$	60
Black Minnesotans Council						
Departmental Appropriations	\$	292	\$ 292	\$ 274	\$	18
Campaign Finance Board						
Departmental Appropriations	\$	689	\$ 689	\$ 622	\$	67
Special Election Subsidy Tax Checkoff		94 150	94 150	94 150		-
Total Campaign Finance Board	\$	933	\$ 933	\$ 866	\$	67
Capitol Area Architect						
Departmental Appropriations	\$	325	\$ 325	\$ 283	\$	42
Chicano/Latino Affairs Council						
Departmental Appropriations	\$	275	\$ 275	\$ 263	\$	12
Commerce						
Additional Financial Examiners	\$	350	\$ 350	\$ 111	\$	239
Administrative Services - Commerce		3,872	3,872	3,633		239
Energy Resources		3,166	3,166	2,658		508
Enforcement		6,164	6,164	5,468		696
Financial Institutions		6,636	6,636	5,696		940
Mortgage Original Individual License		138	138	33		105
Steam Producing Facility		500	500	500		-
Telecommunications		1,010	1,010	864		146
Unclaimed Property Compliance		375	 375	 142		233
Total Commerce	\$	22,211	\$ 22,211	\$ 19,105	\$	3,106
Corrections						
Claims	\$	60	\$ 60	\$ 58	\$	2
Community Services		110,167	110,167	106,499		3,668
Correctional Institutions		323,916	323,916	316,500		7,416
Operations Support		22,050	22,050	 21,212		838
Total Corrections	\$	456,193	\$ 456,193	\$ 444,269	\$	11,924
Cosmetologist Examiners Board						
Departmental Appropriations	\$	1,046	\$ 1,046	\$ 959	\$	87
Court of Appeals						
Departmental Appropriations	\$	10,106	\$ 10,106	\$ 9,057	\$	1,049
Disability Council						
Departmental Appropriations	\$	524	\$ 524	\$ 494	\$	30
Education						
Abatement Aid Prior Year	\$	346	\$ 346	\$ 346	\$	-
Abatement Aid		948	1,060	1,060		-
Academy of Science		41	41	41		-
Adult Basic Education Aid Prior Year		13,365	13,364	13,364		-
Adult Basic Education Aid		27,180	29,162	29,162		-
Adults With Disabilities Prior Year		213	197	197		-
Adults With Disabilities Program		426	457	457		-
Advance Placement		3,000	3,000	3,000		-
Advanced Placement/Int'l Baccalaureate Workshops		500	500	497		3
Agency Operations		17,691	17,691	15,557		2,134
Agriculture Market Value		5,078	5,078	5,078		

	Original Budget	Budget	Actual	Variance
Alternative Facilities Bonding Prior Year	5,787	5,786	5,786	-
Alternative Facilities Bonding	11,573	12,402	12,402	-
Board of School Administrators	167	167	120	47
Board of Teaching - Teaching License	123	123	116	7
Board of Teaching	495	495	477	18
Border City Disparity	1,064	1,064	1,064	-
Bovine Tuberculosis Credit	92	92	92	-
Charter School Lease Prior Year	13,335	12,641	12,641	-
Charter School Lease	29,867	30,164	30,159	5
Charter School Startup Prior Year	119	119	108	11
Charter School Startup	52	42	33	9
Children With Disability Aid	1,648	1,508	1,487	21
College Urban Education Concordia	200	200	200	-
College Urban Education Hamline	164	164	164	_
College Urban Education St. Thomas	164	164	164	-
Community Education Aid Prior Year	134	134	134	-
Community Education Aid	295	308	308	_
Compliance Revenue - ISD 11	1,500	1,500	1,500	_
Compliance Revenue - ISD 241	150	150	150	-
Compliance Revenue - ISD 279	210	210	210	_
Compliance Revenue - ISD 281	160	160	160	_
Compliance Revenue - ISD 286	75	75	75	-
Compliance Revenue - ISD 535	165	165	165	_
Compliance Revenue - ISD 833	65	65	65	-
Concurrent Enrollment Program	2,000	2,000	525	1,475
Consolidation Aid Prior Year	145	145	145	-,
Court - Placed Special Education Revenue	80	80	33	47
Debt Service Aid Prior Year	2,604	2,604	2,604	-
Debt Service Aid	8,418	9,021	8,845	176
Deferred Maintenance Aid	1,558	1,655	1,644	11
Deferred Maintenance Prior Year	676	676	647	29
Disparity Reduction	7,575	7,575	7,575	
Duluth Children's Museum	50	50	50	_
Early Child Family Education Prior Year	6,542	6,542	6,542	_
Early Child Family Education	13,649	14,557	14,557	_
Early Child Literacy - Minnesota Reading Corps	4,125	4,125	1,968	2,157
Early Childhood Tribal School	68	68	68	_,
Educate Parents Partnership	49	49	22	27
Education Planning & Assessment System	829	829	829	
Electronic Library for Minnesota	900	900	900	_
Equity Telecommunication Access	3,750	3,750	3,750	_
GED Tests	125	125	125	_
General Education Prior Year.	1,678,539	1,660,922	1,660,914	8
General Education	3,433,498	3,717,835	3,707,664	10,171
Head Start	20,100	20,100	20,100	10,171
Health & Developmental Screening Program	1,066	1,066	1,066	_
Health & Developmental Screening Program	2,145	2,293	1,555	738
Health & Safety Aid Prior Year	39	39	39	730
Health & Safety Aid	72	59 59	53	6
and the second s	70	70	65	5
Hearing Impaired Adults				3
Homested & Disaster Credit	126	126 190	126	9
Indian Teacher Preparedness Grants	190		181	
Integration Aid Prior Year	19,272	19,272	19,267	5
Integration Aid	40,327	41,909	41,853	56
Inter - District Desegregation Transort	14,917	13,262	13,262	-
International Baccalaureate	1,000	1,000	1,000	-
Kindergarten Entrance Assessment	281	281	248	33
Kindergarten Milk	1,084	1,025	999	26
Local Option Abatement Credit	117	117	117	-

	Original I	Budget	 Budget		Actual		/ariance
Local Option Disaster		17	17		17		-
Minnesota Children's Museum		260	260		260		-
Multicounty Multi-Type Library Prior Year		390	390		390		-
Multicounty Multi-Type Library		780	836		836		-
Non - Public Pupil Aid Prior Year		5,078	4,161		4,161		-
Non - Public Pupil Aid		9,520	10,141		10,141		-
Non - Public Pupil Transport Prior Year		5,895	5,700		5,700		-
Non - public Pupil Transport		11,283	12,057		12,057		-
One Room Schoolhouse		65	65		65		-
Out of State Tuition		250	250		250		-
Prior Year Real Credit		(20)	(20)		(20)		-
Public Library Basic Grant		8,142	8,726		8,726		-
Public Library Basic Prior Year		4,071	4,071		4,071		-
Regional Library Telecommunications Prior Year		690	690		674		16
Regional Library Telecommunications		1,380	1,479		1,479		-
Residential Market Value		56,750	56,750		56,750		-
School Age Care Aid		1	1		-		1
School Breakfast		4,759	5,247		5,102		145
School Lunch Aid		12,626	12,285		12,021		264
School Readiness Program Prior Year		3,028	2,952		2,952		-
School Readiness Program		6,057	6,492		6,492		-
Special Education Aid Prior Year	2	35,975	235,975		235,975		-
Special Education Aid	4	96,683	531,870		530,777		1,093
Special Education Excess Cost Prior Year		53,449	53,449		53,449		-
Special Education Excess Cost		50,529	54,108		53,982		126
Statewide Testing		15,150	15,150		15,070		80
Student Organization - Business Occupation		101	101		101		-
Student Organization - Marketing		115	115		115		-
Student Organization - Agriculture Occupation		158	158		158		-
Student Organization - Family & Consumer		150	150		150		-
Student Organization - Health Occupations		49	49		49		-
Student Organization - Service Occupation		46	46		46		-
Student Orginazation - Trade & Industry		106	106		106		-
Success For the Future Prior Year		641	638		638		-
Success For the Future		1,283	1,375		1,375		-
Summer Food Service Replacement		150	150		121		29
Transport Enrollment Options		31	42		36		6
Travel Home Base Prior Year		107	107		107		-
Travel Home Base		215	207		207		-
Tribal Contract Schools Prior Year		600	600		600		-
Tribal Contract Schools		1,283	1,191		1,087		104
Youth Works		900	 900		900		-
Total Education	\$ 6,3	91,121	\$ 6,702,147	\$	6,683,050	\$	19,097
Emergency Medical Services Board							
Ambulance Training Grant	\$	361	\$ 361	\$	361	\$	-
Departmental Appropriations		1,185	1,185		999		186
Longevity Awards		621	766		766		-
State EMS Regional Grants		585	 585		585		-
Total Emergency Medical Services Board	\$	2,752	\$ 2,897	\$	2,711	\$	186
Employment & Economic Development							
Advocating Change Together	\$	135	\$ 135	\$	135	\$	_
Bio - Business Alliance Of Minnesota		356	356	•	356	*	_
Business & Community Development		10,717	10,717		10,376		341
		•	2,615		2,615		
Contaminated Grants		2.013					
Contaminated Grants Enterprise Minnesota		2,615 250	250		250		-

	Origi	nal Budget		Budget		Actual	Va	ariance
Extended Employment		5,285		5,285		5,285		_
General Support Services		1,019		1,019		789		230
Independent Living Services St Paul		2,261		2,261		2,261		-
Lifetrack		90		90		89		1
Mental Illness Employment Support Services		1,604		1,604		1,604		-
Metro Economic Development Association		79		79		79		-
Minnesota Diverisfied Inc		160		160		156		4
Minnesota Inventors Congress		37		37		37		-
Minnesota Investment Fund - Flood 10		1,058		1,058		1,058		-
Minnesota Investment Fund		2,499		2,499		2,499		-
Minnesota Trade Office		1,492		1,492		1,458		34
Northern Connections		135		135		135		-
Redevelopment Grant Program		1,504		1,504		1,504		-
Rehabilitant Services State		10,800		10,800		10,800		-
Rise, Inc		130		130		130		-
Services for the Blind State		5,928		5,928		5,928		-
Twin Cities Rise		315		315		315		-
Women Venture		150		150		150		-
Total Employment & Economic Development	\$	48,744	\$	48,744	\$	48,134	\$	610
Explore Minnesota Tourism								
Departmental Appropriations	\$	7,647	\$	7,647	\$	7,647	\$	
·	Ψ	500	Ψ	500	Ψ	500	Ψ	_
Marketing Incentive		54		54		54		-
Minnesota Film Board Jobs Program Minnesota Film Board		358		358		358		-
								-
Upper Minnesota Film Office		12		12		12		
Total Explore Minnesota Tourism	\$	8,571	\$	8,571	\$	8,571	\$	<u> </u>
Governors Office								
Departmental Appropriations	\$	3,195	\$	3,195	\$	3,004	\$	191
Health								
Departmental Appropriations	\$	268	\$	268	\$	196	\$	72
Administrative Support Service		7,413		7,413		6,759		654
Health Improvement		45,296		45,314		43,903		1,411
Health Protection		9,153		9,153		8,380		773
Policy Quality & Compliance		9,407		9,407		8,303		1,104
White Earth Needs Assessment		100		100		96		4
Total Health	\$	71,637	\$	71,655	\$	67,637	\$	4,018
Historical Society								
Departmental Appropriations	\$	20,411	\$	20,411	\$	20,411	\$	_
City Eveleth - Hockey Hall Of Fame	Ψ	68	Ψ	68	Ψ	68	Ψ	_
FarmAmerica		115		115		115		_
Flood Disaster Relief 2010.		5		5		5		_
Historic Preservation		2,150		2,150		2,150		_
Minnesota Air National Guard Museum		2,130		2,130		2,130		_
Minnesota International Center		39		39		39		_
		90		90		90		_
Minnesota Military Museum Total Historical Society	\$	22,892	\$	22,892	\$	22,892	\$	
•	<u> </u>	,002		,002		,	<u> </u>	
House of Representatives	•		•					,
Departmental Appropriations	\$	28,323	\$	28,323	\$	26,708	\$	1,615
Housing Finance Agency								
Departmental Appropriations	\$	38,048	\$	38,048	\$	38,048	\$	-

	Ori	ginal Budget		Budget		Actual	\	/ariance
Human Rights								
Departmental Appropriations	\$	3,171	\$	3,171	\$	2,834	\$	337
Human Services								
Adopt/RCA (rider)	\$	8,504	\$	11,243	\$	7,253	\$	3,990
Adult Mental Health Grants	•	72,478	•	72,478	•	72,046	•	432
Aging & Adult Services Grants		12,154		12,154		12,154		-
Alternative Care		46,421		46,421		25,230		21,191
Basic Sliding Fee Child Care Assistance Grants		37,144		37,144		37,144		,
Chemical & Mental Health		3,172		3,191		2,747		444
Chemical Dependency Treatment Fund		94,675		83,527		83,527		-
Chemical Dependency Treatment Support Grants		1,336		1,336		1,088		248
Child & Community Service Grants		53,301		53,301		53,301		
Child & Economic Support Grants		16,060		16,060		15,799		261
Child Care Development Grants		774		774		741		33
Child Mental Health Grants		17,479		17,479		16,866		613
Child Support Enforcement Grants		50		50		50		010
Children & Families		7,738		7,738		7,120		618
Children's Services Grants.		39,445		40,038		39,134		904
						,		904
Consortium Administration		50		50		50		4 450
Continuing Care		16,258		16,277		15,125		1,152
Deaf & Hard of Hearing Grants		1,936		1,936		1,860		76
Disabilities Grants		32,214		32,214		27,713		4,501
GAMC		-		2,175		1,996		179
General Assistance		49,192		49,722		49,553		169
Group Residential Housing		118,880		122,761		120,798		1,963
Health Care		14,072		14,096		13,642		454
Local Planning Grants (rider)		250		250		-		250
Medical Assistance		4,502,190		4,249,121		4,162,967		86,154
MFIP Child Care Assistance		57,656		56,843		56,843		-
MFIP/DWP		84,680		86,398		86,398		-
Minnesota Food Assistance Program Grant (rider)		43		43		-		43
Minnesota Supplemental Assistance		38,095		37,457		35,767		1,690
Operations		89,959		90,077		88,501		1,576
Region 10 (rider)		100		100		100		-
Sex Offender Program		69,165		69,165		67,126		2,039
State - Operated Services Mental Health		113,626		113,626		111,163		2,463
State - Operated Services Minnesota Security Hospital		69,582		69,582		68,362		1,220
Support Services Grants		8,715		8,715		8,699		16
Total Human Services	\$	5,677,394	\$	5,423,542	\$	5,290,863	\$	132,679
Humanities Commission								
Departmental Appropriations	\$	237	\$	237	\$	237	\$	-
Indian Affairs Council								
Departmental Appropriations	\$	295	\$	295	\$	277	\$	18
Indian Burial Sites		167		167		159		8
Total Indian Affairs Council	\$	462	\$	462	\$	436	\$	26
Investment Board								
Departmental Appropriations	\$	139	\$	139	\$	139	\$	-
Iron Range Resources & Rehab Agency								
Supplemental Occupation Tax Environment	\$	456	\$	456	\$	456	\$	-
Taconite State Aid		2,285		2,285		2,285		-
Total Iron Range Resources & Rehab Agency	Φ		Φ		•		\$	
rotal from Kange Kesources & Kenab Agency	\$	2,741	\$	2,741	\$	2,741	\$	

	Origi	inal Budget		Budget		Actual	Va	riance
Judicial Standards Board								
Departmental Appropriations	\$	331	\$	331	\$	293	\$	38
FY 11 Deficiencies - Investigation & Hearing		290		290		290		-
Judical Standard Investigation & Hearing		119		119		119		-
Total Judicial Standards Board	\$	740	\$	740	\$	702	\$	38
Labor & Industry								
Departmental Appropriations	\$	817	\$	817	\$	802	\$	15
Legislative Coordinating Commission								
Departmental Appropriations	\$	9,384	\$	9,369	\$	8,061	\$	1,308
Legislative Auditor								
Departmental Appropriations	\$	5,561	\$	5,561	\$	5,561	\$	-
Mediation Services	•		•		_			
Cooperation Labor Management Grants Departmental Appropriations	\$	68 1,516	\$	68 1,516	\$	68 1,363	\$	153
Total Mediation Services	\$	1,584	\$	1,584	\$	1,431	\$	153
Metropolitan Council Transport								
Metro Transit Assistance	\$	39,038	\$	39.038	\$	39,038	\$	_
Parks	Ψ	2,870	Ψ	2,870	Ψ	2,870	Ψ	_
Total Metropolitan Council Transport	\$	41,908	\$	41,908	\$	41,908	\$	-
Military Affairs								
Emergency Services	\$	1,179	\$	1,179	\$	1,179	\$	_
Enlistment Incentives	Ψ	5,613	Ψ	5,613	Ψ	5,613	Ψ	_
General Support		2,363		2,363		2,222		141
Maintenance Training Facilities		6,660		6,660		5,535		1,125
Reintegration Program		275		275		275		-
Total Military Affairs	\$	16,090	\$	16,090	\$	14,824	\$	1,266
Minnesota Conservation Corps								
Departmental Appropriations	\$	356	\$	356	\$	356	\$	-
Minnesota Management & Budget (MMB)								
Administrative Reports Study	\$	82	\$	82	\$	82	\$	-
Local Impact Notes		207		207		199		8
MRP Debt Service Account		2,631		2,631		2,377		254
Statewide Miscellaneous Shutdown Expenses		59		59		59		
Statewide Services Total Minnesota Management & Budget (MMB)	\$	18,257 21,236	\$	18,257 21,236	\$	16,610 19,327	\$	1,647 1,909
	Ψ	21,200	Ψ	21,200	Ψ	10,021	Ψ	1,000
Minnesota State Academies Departmental Appropriations	\$	11,603	\$	11,603	\$	11,180	\$	423
υσρακτησικαι Αργιοριατίστο	Ψ	11,003	Ψ	11,003	Ψ	11,100	Ψ	423
Minnesota State Retirement System								
Departmental Appropriations	\$	3,626	\$	3,626	\$	3,626	\$	-
MMB Debt Service								
Bond Sale	\$	190,799	\$	190,799	\$	190,799	\$	-
Certificate of Indebtedness		1,257		1,257		1,257		-
Minnesota Housing Finance Agency		2,398		2,398		2,398		-
University of Minnesota Stadium Debt Services 2007		10,246		10,246		10,246		-
University of Minnesots Bioscience Debt Services 2010		7,770		7,770		7,770		-
Total MMB Debt Service	\$	212,470	\$	212,470	\$	212,470	\$	-

	Orig	inal Budget		Budget		Actual	v	ariance
MMP New Operation								
MMB Non-Operating Departmental Appropriations	\$	585,396	\$	585,396	\$	585,396	\$	
First Class Cities Teachers Aid	Φ	18.627	Φ	18,627	Φ	18,627	Φ	-
General Purposes Contingent		440		440		10,027		440
		686		686		686		440
Mayo Family Practice		665		665				-
Mayo Medical School						665		-
Minneapolis Employee Retirement		22,750		22,750		22,750		-
Miscellaneous Revenue From Others		55		55		55		-
Police State Aid - DNR/Public Safety		5,522		5,522		5,412		110
Public Defender Costs		500		500		459		41
Real Estate Assurance Claims		56		56		56		-
State v Savitski 48-CR-10-2213		1		1		1		-
Tort Claims	Ф.	161	Ф.	161	_		•	161
Total MMB Non-Operating	\$	634,859	\$	634,859	\$	634,107	\$	752
Natural Resources	_		_				_	
Departmental Appropriations	\$	7,707	\$	7,707	\$	7,707	\$	-
Disaster 1830 Flood Storm Match		3		3		3		-
Disaster 1941 Flood Match		3		3		3		-
Disaster 1941 Flood Response		3,387		3,387		3,387		-
Eco & Water Resources - Harmful Invasive Species		1,674		1,674		1,613		61
Eco & Water Resources - Mississippi Headwaters Grant		53		53		53		-
Eco & Water Resources - Red River Flood Damage Grant		264		264		264		-
Eco & Water Resources		7,183		7,183		5,841		1,342
Enforcement Natural Resources Laws & Rules		2,216		2,216		2,182		34
Fish & Wildlife - Prairie Wetlands		199		199		199		-
Forest Management - Emergency Fire Fighting		7,145		7,145		7,123		22
Forest Management - Forist		250		250		239		11
Forest Management - Minnesota Forest Resource Council		580		580		531		49
Forest Management		29,038		29,038		28,988		50
Land & Mineral - Iron Ore Cooperative Research		51		51		46		5
Land & Mineral - Minerals Cooperative Research		68		68		31		37
Land & Minerals Resource Management		2,592		2,592		1,911		681
Operations Support		805		805		750		55
Parks & Trails Management		17,160		17,160		17,131		29
Total Natural Resources	\$	80,378	\$	80,378	\$	78,002	\$	2,376
Office of Enterprise Technology								
Departmental Appropriations	\$	5,181	\$	5,181	\$	4,023	\$	1,158
Office of Higher Education								
Departmental Appropriations	\$	192,217	\$	192,217	\$	183,385	\$	8,832
Ombudsman for MH & DD								
Departmental Appropriations	\$	1,435	\$	1,655	\$	1,530	\$	125
Ombudsperson for Families								
Departmental Appropriations	\$	265	\$	265	\$	265	\$	-
Perpich Ctr For Arts Education								
Departmental Appropriations	\$	6,733	\$	6,733	\$	6,453	\$	280
Pollution Control Agency								
Administrative Support	\$	375	\$	375	\$	375	\$	_
Clean Water Partnership Grants	Ψ	400	Ψ	400	Ψ	400	Ψ	_
County Feedlot Grant Program		1,959		1,959		1,944		- 15
· · · · · · · · · · · · · · · · · · ·								
Environmental Assistance Crossmedia		689		689		673		16

	Origi	nal Budget		Budget		Actual	Va	ariance
Environmental Quality Board Program Operations		119		119		93		26
Water		1,378		1,378		1,305		73
Total Pollution Control Agency	\$	4,920	\$	4,920	\$	4,790	\$	130
Private Detectives Board								
Departmental Appropriations	\$	120	\$	120	\$	110	\$	10
Public Defense Board								
Departmental Appropriations Public Defender Reimbursement	\$	65,976 424	\$	65,976 424	\$	62,549 424	\$	3,427
Total Public Defense Board	\$	66,400	\$	66,400	\$	62,973	\$	3,427
Public Safety								
Administration & Related Services	\$	460	\$	460	\$	412	\$	48
Administration Theft Reimbursement		792		792		792		-
Body Armor Reimbursement		508		508		508		-
Criminal Apprehension		39,989		39,989		38,862		1,127
Disaster Relief 1717 State Match		155		155		155		-
Disaster Relief 1830 Public Assistance State Match		2,043		2,043		1,877		166
Disaster Relief 1900 Public Assistance Match		267		267		267		-
Disaster Relief 1921 Public Assistance State Match		2,826		2,875		1,017		1,858
Disaster Relief 1941 Public Assistance Match		3,259		3,263		1,882		1,381
Emergency Management		296		296		271		25
Financial Crimes Task Force		300		300		300		
Gambling & Alcohol Enforcement		1,583		1,583		1,349		234
Homeland Security & Emergency Management		9,663		9,750		9,552		198
IT Security & Disaster Recovery		1,302		1,302		1,178		124
Minnesota County Attorney Association Training		65		65		65		12-7
Office of Justice Programs		32,961		32,961		32,817		144
Peace Officer Benefit Account		1,747		1,747		1,655		92
Soft Body Armor Supplement		472		472		381		91
State Patrol		3,155		3,145		2,978		167
Total Public Safety	\$	101,843	\$	101,973	\$	96,318	\$	5,655
Dublic Hillitias Commission								
Public Utilities Commission Departmental Appropriations	\$	6,182	\$	6,182	\$	5,194	\$	988
Revenue								
Debt Collection Management	\$	27,341	\$	27,341	\$	22,249	\$	5,092
Integrated Tax System		2,250		2,250		1,200		1,050
Outstate Collection Deliquent Tax		610		610		610		-
Revenue Recording Fee		565		565		565		-
Seized Property		1		1		1		-
Tax Bill 2011-1		291		291		140		151
Tax Compliance Initiative		5,251		5,251		3,901		1,350
Tax System Management		102,848		102,848		92,984		9,864
Total Revenue	\$	139,157	\$	139,157	\$	121,650	\$	17,507
Revenue Intergovernmental Payments								
Agriculture Market Value Credits	\$	18,068	\$	18,068	\$	18,068	\$	_
Amortization State Aid	Ŧ	2,808	7	2,808	7	2,808	+	_
Border City Reimbursement		18		18		18		_
Bovine Tuberculosis Credit		327		327		327		_
County Program Aid		161,106		161,106		161,106		_
,		506		506		506		_
Disaster Credit				000		000		
Disparity Reduction Aid				10 138		10 138		_
Disaster Credit Disparity Reduction Aid Disparity Reduction Credit		10,138 5,067		10,138 5,067		10,138 5,067		-

	Orig	jinal Budget		Budget		Actual	V	ariance
Fire State Aid		22,836		22,836		22.836		_
Firefighter Relief Association		671		671		671		_
Flood Abatement Aid		257		257		257		-
Forest Land Tax Credit		3,200		3,200		3,200		_
Indian Casino Aid.		704		704		704		_
Insurance Surcharge		2,640		2,640		2,640		_
Iron Ore Production Replacement Aid		4,406		4,406		4,406		_
Local Government Aids		425,329		425,329		425,329		_
Local Option Disaster Abatement		34		34		34		_
Mahnomen Property Tax Reimbursement		600		600		600		
PERA Rate Increase Aid		14,328		14,328		14,328		
Performance Measurement Reimbursement Aid		613		613		613		-
Police State Aid								-
		56,862		56,862		56,862		-
Prior Year Credit (Real & Mfg)		23		23		23		-
Prior Year Market Value Credits		605		605		605		-
Property Tax Refunds		290,256		290,256		290,256		-
Property Tax Targeting Refund		2,217		2,217		2,217		-
Renters Property Tax Refund		202,744		202,744		202,744		-
Residential Market Value Credits (MH)		1,563		1,563		1,563		-
Residential Market Value Credits (Real)		92,818		92,818		92,818		-
Senior Citizen Deferral		1,202		1,202		1,202		-
Supplement Amortization State Aid		524		524		524		-
Supplemental TAC Homestead Credit		5,765		5,765		5,765		-
Tax Refund Interest		24,047		24,047		24,047		-
TIF Market Value Credit		2,901		2,901		2,901		_
Utility Value Transition Aid		1,508		1,508		1,508		_
Wetland Credits		5		5		5		_
Total Revenue Intergovernmental Payments	\$	1,382,559	\$	1,382,559	\$	1,382,559	\$	-
Science & Technology Authority								
Departmental Appropriations	\$	607	\$	607	\$	605	\$	2
Science Museum								
Departmental Appropriations	\$	1,068	\$	1,068	\$	1,068	\$	-
Secretary of State								
Departmental Appropriations	\$	5,474	\$	5,474	\$	5,002	\$	472
Senate								
Departmental Appropriations	\$	21,569	\$	21,569	\$	20,199	\$	1,370
Sentencing Guidelines Commission	•		•				•	
Departmental Appropriations	\$	586	\$	586	\$	481	\$	105
State Auditor								
Departmental Appropriations	\$	8,645	\$	8,645	\$	8,203	\$	442
Total State Auditor	\$	<u>2</u> 8,647	\$	<u>2</u> 8,647	\$	<u>2</u> 8,205	\$	442
	<u> </u>	5,5	<u> </u>	3,0		0,200	<u> </u>	
State Guardian Ad Litem Board					_		•	
Departmental Appropriations	\$	12,067	\$	12,067	\$	11,864	\$	203
Supreme Court								
Civil Legal Services	\$	10,139	\$	10,139	\$	9,997	\$	142
Family Law Legal Services		877		877		877		-
Supreme Court Contingency		5		5		5		-
Supreme Court Operations		30,453		30,453		28,209		2,244

	Original Budget			Budget		Actual	Variance	
Tax Court								
Departmental Appropriations	\$	825	\$	825	\$	764	\$	61
Transportation								
Building Services	\$	54	\$	54	\$	54	\$	_
Electronic Communications	Ψ	3	Ψ	3	Ψ	3	Ψ	-
Freight		257		257		168		89
Minnesota Council Transportation Access		100		100		39		61
Passenger Rail		500		500		140		360
Transit Improvement Administration		89		89		80		9
Transit		14,834		14,834		14,770		64
Total Transportation	\$	15,837	\$	15,837	\$	15,254	\$	583
	<u> </u>		<u> </u>		<u> </u>	,		
Trial Courts			_				_	
Departmental Appropriations	\$	233,511	\$	233,511	\$	222,002	\$	11,509
Uniform Laws Commission								
Departmental Appropriations	\$	49	\$	49	\$	49	\$	-
University of Minnesota								
Maintenance & Operations	\$	520,107	\$	520,107	\$	520,107	\$	-
St Cloud Hospital Residency		346		346		346		-
University of Minnesota Mayo Partnership		7,491		7,491		7,491		-
Total University of Minnesota	\$	527,944	\$	527,944	\$	527,944	\$	-
Veterans Affairs								
Departmental Appropriations	\$	12,381	\$	12,381	\$	10,341	\$	2,040
Higher Education Veterans Assistance		945		945		897		48
Veterans Health Care		43,916		43,916		43,916		-
Veterans Service Organizations		353		353		353		-
Total Veterans Affairs	\$	57,595	\$	57,595	\$	55,507	\$	2,088
Water & Soil Resources Board								
Board Administration & Agency Operations	\$	3,649	\$	3,649	\$	3,582	\$	67
Cost Share Work	Ψ	1,543	*	1,543	Ψ	1,543	Ψ	-
Drainage Assess - Advisory Team		166		169		106		63
Flood Disaster Relief Cost - Share		584		584		584		-
Flood Plain Management		120		120		120		_
Minnesota River Basin - Joint Power Board		42		42		42		_
Natural Resources Block Grant		3,423		3,423		3,423		-
Red River Basin Board		100		100		100		-
Soil & Water Conservation Districts Services Grant		3,115		3,115		3,115		-
Wetland Conservation Act - Oversight		386		386		386		-
Total Water & Soil Resources Board	\$	13,128	\$	13,131	\$	13,001	\$	130
Zoological Board								
Departmental Appropriations	\$	5,431	\$	5,431	\$	5,431	\$	-
Total Expenditures and Transfers Out	\$	16,783,612	\$	16,841,426	\$	16,592,275	\$	249,151
Less: Indirect Cost Reimbursement	_	29,433	_	29,433	_	29,433		
Total Net Expenditures and Transfers-Out	\$	16,754,179	\$	16,811,993	\$	16,562,842	\$	249,151
Excess of revenues and Transfers-In Over (Under)								
Expenditures and Transfers-Out	\$	(298,007)	\$	(240,989)	\$	348,513	\$	589,502
	<u> </u>	(===,===)		(= ::,:::)		,		,

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	Original Budget		Budget		Actual		Variance	
Fund Balance, Beginning, As Reported	\$	1,334,637 -	\$	1,334,637 -	\$	1,334,637 174,834	\$	- 174,834
Fund Balance, Beginning, as Restated	\$	1,334,637	\$	1,334,637	\$	1,509,471	\$	174,834
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables Less: Budgetary Reserve	\$	1,036,630	\$	1,093,648	\$	1,857,984 146,662 38,883 1,007,618	\$	764,336 (146,662) (38,883) (1,007,618)
Undesignated Fund balance, Ending	\$	1,036,630	\$	1,093,648	\$	664,821	\$	(428,827)

Notes

- Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:
 - a. On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents 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, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.
- 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. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.
 - 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 \$77 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	\$ 664,821
State Government Fund	4,969
Transit Assistance Fund	 10,228
General Fund in CAFR	\$ 680,018

	Origi	nal Budget	 Budget	 Actual	Variance	
Net Revenues and Transfers-In						
Net Revenues Departmental Services/Licenses & Fees Other Revenues	\$	63,121 2,246	\$ 63,121 2,246	\$ 63,121 2,261	\$	- 15
Total Net Revenues and Transfers-In	\$	65,367	\$ 65,367	\$ 65,382	\$	15
Expenditures and Transfers-Out						
Attorney General Departmental Appropriations	\$	1,884	\$ 2,566	\$ 1,795	\$	771
Behavioral Health & Therapy Board Departmental Appropriations	\$	414	\$ 414	\$ 271	\$	143
Chiropractic Examiners Board Departmental Appropriations	\$	478	\$ 478	\$ 403	\$	75
Dentistry Board Departmental Appropriations Health Profession Service Program	\$	1,130 704	\$ 1,130 718	\$ 998 669	\$	132 49
Total Dentistry Board	\$	1,834	\$ 1,848	\$ 1,667	\$	181
Dietetics & Nutrition Practice Departmental Appropriations	\$	110	\$ 110	\$ 60	\$	50
Health Departmental Appropriations Health Improvement Health Protection Policy Quality & Compliance	\$	120 1,033 30,628 14,018	\$ 120 1,033 30,617 14,009	\$ 120 780 26,331 11,523	\$	- 253 4,286 2,486
Total Health	\$	45,799	\$ 45,779	\$ 38,754	\$	7,025
Human Services Continuing Care Operations	\$	125 3,440	\$ 125 3,440	\$ 113 3,266	\$	12 174
Total Human Services	\$	3,565	\$ 3,565	\$ 3,379	\$	186
Marriage & Family Therapy Board Departmental Appropriations Rulemaking Costs	\$	170 25	\$ 170 25	\$ 154 -	\$	16 25
Total Marriage & Family Therapy Board	\$	195	\$ 195	\$ 154	\$	41
Medical Practice Board Departmental Appropriations	\$	3,880	\$ 3,880	\$ 3,107	\$	773
MMB Non-Operating State Government Special Revenue Contigent	\$	400	\$ 400	\$ -	\$	400
Nursing Board Departmental Appropriations	\$	3,570	\$ 3,570	\$ 2,896	\$	674
Nursing Home Administrative Board Administrative Services Unit Licensing System Administrative Services Unit Departmental Appropriations Nursing Home Administration Rulemaking Costs	\$	800 526 223 44	\$ 800 526 223 44	\$ - 522 146 -	\$	800 4 77 44

		Original Budget Budget		Actual		Variance		
Retirement Costs		225		225		-		225
Volunteer Health Care Provider Program		300		159		26		133
Total Nursing Home Administrative Board	\$	2,118	\$	1,977	\$	694	\$	1,283
Optometry Board								
Departmental Appropriations	\$	109	\$	109	\$	92	\$	17
Pharmacy Board								
Departmental Appropriations Prescription Electronic Report	\$	1,985 356	\$	1,985 356	\$	1,412 296	\$	573 60
Total Pharmacy Board	\$	2,341	\$	2,341	\$	1,708	\$	633
Physical Therapy Board								
Departmental Appropriations	\$	349	\$	349	\$	292	\$	57
Rulemaking Costs		44		44				44
Total Physical Therapy Board	\$	393	\$	393	\$	292	\$	101
Podiatric Medicine Board								
Departmental Appropriations	\$	76	\$	76	\$	58	\$	18
Pollution Control Agency								
Administrative Support	\$	1	\$	1	\$	1	\$	-
Water		75		75		70		5
Total Pollution Control Agency	\$	76	\$	76	\$	71	\$	5
Psychology Board								
Departmental Appropriations	\$	854	\$	854	\$	772	\$	82
Public Safety	•		•		•	20	•	
Family Visitation CentersVulnerable Adults Report	\$	96 7	\$	96 7	\$	96 -	\$	7
Total Public Safety	\$	103	\$	103	\$	96	\$	7
Social Work Board								
Departmental Appropriations	\$	1,044	\$	1,044	\$	838	\$	206
Veterinary Medicine Board	Φ.	000	Φ.	000	•	400	•	4.4
Departmental Appropriations Total Expenditures and Transfers Out	<u>\$</u> \$	230 69,473	<u>\$</u> \$	70,008	<u>\$</u> \$	186 57,293	\$ \$	12,715
·	Ψ	00,470	Ψ	70,000	Ψ	07,200	Ψ	12,710
Excess of revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(4,106)	\$	(4,641)	\$	8,089	\$	12,730
	<u> </u>	(., 100)	<u> </u>	(.,0 1 1)	Ψ	3,000	<u> </u>	,,, 00
Fund Balance, Beginning, As Reported Prior Period Adjustments	\$	8,721	\$	8,721	\$	8,721 169	\$	- 169
Fund Balance, Beginning, as Restated	\$	8,721	\$	8,721	\$	8,890	\$	169
Fund Balance, Ending	\$	4,615	\$	4,080	\$	16,979	\$	12,899
Less: Appropriation Carryover		-		-		12,010		(12,010)
		4,615						

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

Original Budget Budget Actual Variance

<u>Notes</u>

 The total budgeted revenues and expenditures on this report differ from those reported in the Consolidated Fund Statement (CFS). On the CFS, the State Government Special Revenue fund is reported and budgeted combining multiple accounts, which includes the State Government Special Revenue, Health Related Boards, Oil Overcharge, 911 Emergency, and Construction Code accounts. This report only includes directly appropriated accounts, the State Government Special Revenue and Health Related boards accounts.

	Original Budget			Budget		Actual		Variance	
Net Revenues and Transfers-In									
Net Revenues									
Sales Taxes Motor Vehicle Taxes	\$	9,299 204,975	\$	9,299 220,588	\$	9,299 223,567	\$	2,979	
Total Net Revenues and Transfers-In	\$	214,274	\$	229,887	\$	232,866	\$	2,979	
Expenditures and Transfers-Out									
Metropolitan Council Transport Metro Transit Account	\$	180,000	\$	201,210	\$	201,210	\$	-	
Transportation Transit	\$	22,043	æ	22.042	\$	22.042	\$		
Total Expenditures and Transfers Out	\$	202,043	\$ \$	22,043 223,253	\$	22,043 223,253	\$		
Excess of revenues and Transfers-In Over (Under)									
Expenditures and Transfers-Out	\$	12,231	\$	6,634	\$	9,613	\$	2,979	
Fund Balance, Beginning, As Reported	\$	6,010	\$	6,010	\$	6,010	\$	-	
Fund Balance, Ending	\$	18,241	\$	12,644	\$	15,623	\$	2,979	
Less: Appropriation Carryover		-				5,395		(5,395)	
Undesignated Fund balance, Ending	\$	18,241	\$	12,644	\$	10,228	\$	(2,416)	

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

	Budget			Actual	Variance		
Net Revenues and Transfers-In							
Net Revenues Departmental Services/Licenses & Fees Federal Revenue	\$	12,066 532,136	\$	16,510 393,993	\$	4,444 (138,143)	
Investment Income Other Revenues Total Net Revenues	\$	3,088 36,222 583,512	\$	3,078 22,580 436,161	\$	(10) (13,642) (147,351)	
			<u> </u>		<u> </u>	(***,55*/	
Transfer from Other Funds County State-Aid Highway Fund	\$	1,900 4,051 1,032,608 9 1,304	\$	1,900 5,050 1,020,073 9 1,304	\$	999 (12,535) - -	
Total Transfer from Other Funds	\$	1,039,872	\$	1,028,336	\$	(11,536)	
Total Net Revenues and Transfers-In	\$	1,623,384	\$	1,464,497	\$	(158,887)	
Expenditures and Transfers-Out							
MMB Non-Operating Tort Claims	\$	600	\$	28	\$	572	
Public Safety Administration & Related Services	\$	6,243 1,941 1 23 600 78,589	\$	6,080 1,887 - 23 533 75,629	\$	163 54 1 - 67 2,960	
Traffic Safety Total Public Safety	\$	435 87,832	\$	343 84,495	\$	92 3,337	
Total Fubile Salety	Ψ	07,032	Ψ	04,433	Ψ	3,337	
Transportation Departmental Appropriations	\$	10,052 200 1,100 49,672 24,073 77,994 4,174 4,897 266 253,100 202,213 600	\$	8,630 19 1,026 38,818 18,718 77,994 3,926 4,249 256 229,445 177,930 600	\$	1,422 181 74 10,854 5,355 - 248 648 10 23,655 24,283	
State Road Construction - Better Roads		87,000 800,621		85,565 541,342		1,435 259,279	

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

UNAUDITED

State Roads Transit Trunk Highway Turn Back		Budget	 Actual	Variance		
		6,152 775 1,900	6,152 693 1,900		- 82 -	
Total Transportation	\$	1,524,789	\$ 1,197,263	\$	327,526	
Total Expenditures and Transfers Out	\$	1,613,221	\$ 1,281,786	\$	331,435	
Excess of revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	10,163	\$ 182,711	\$	172,548	
Fund Balance, Beginning, As Reported	\$	221,700 <u>-</u>	\$ 221,700 (3,303)	\$	(3,303)	
Fund Balance, Beginning, as Restated	\$	221,700	\$ 218,397	\$	(3,303)	
Fund Balance, Ending Less: Appropriation Carryover	\$	231,863 -	\$ 401,108 367,807	\$	169,245 (367,807)	
Undesignated Fund balance, Ending	\$	231,863	\$ 33,301	\$	(198,562)	

Notes

- Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.
- The fund is supported by revenues from the Highway User Tax Distribution Fund and federal grants
 to plan, design, construct, and maintain the state trunk highway system. Transfers received from the
 Highway User Tax Distribution Fund are directly recorded as revenue in the Comprehensive
 Annual Financial Report (CAFR) for this fund.

HIGHWAY USER TAX DISTRIBUTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	 Budget		Actual	Variance		
Net Revenues and Transfers-In						
Net Revenues Motor Vehicle Taxes Fuel Taxes Departmental Services/Licenses & Fees Investment Income	\$ 917,466 864,492 2,500 292	\$	914,969 846,741 2,315 376	\$	(2,497) (17,751) (185) 84	
Total Net Revenues and Transfers-In	\$ 1,784,750	\$	1,764,401	\$	(20,349)	
Expenditures and Transfers-Out						
Public Safety Administration & Related Services. Driver & Vehicle Services. General Fund Reimbursement. State Patrol. Trunk Highway Reimbursement. Vehicle Crimes Unit. Total Public Safety	\$ 59 8,236 716 92 610 693	\$	31 8,236 716 80 610 691	\$	28 - - 12 - 2 42	
Revenue						
Tax System Management	\$ 2,183	\$	1,666	\$	517	
Revenue Intergovernmental Payments All Terrain Vehicle Unrefunded Gas Tax Forest Road Unrefunded Gas Tax Highway Fuel Refund Interest Motorboat Unrefunded Gas Tax Off-Road Motorcycle Off-Road Vehicle Snowmobile Unrefunded Gas Tax Total Revenue Intergovernmental Payments	\$ 1,830 996 7 10,168 312 1,112 6,779	\$	1,830 996 7 10,168 312 1,112 6,779	\$	- - - - - -	
•	 , -		, , , , , , , , , , , , , , , , , , , ,			
Transportation Departmental Appropriations Total Expenditures and Transfers Out	\$ 1,730,992 1,764,785	\$ \$	1,730,992 1,764,226	\$ \$	559	
Excess of revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ 19,965	\$	175	\$	(19,790)	
Fund Balance, Beginning, As Reported	\$ 1,849 -	\$	1,849 1	\$	- 1_	
Fund Balance, Beginning, as Restated	\$ 1,849	\$	1,850	\$	1	
Fund Balance, Ending Less: Appropriation Carryover	\$ 21,814 -	\$	2,025 557	\$	(19,789) (557)	
Undesignated Fund balance, Ending	\$ 21,814	\$	1,468	\$	(20,346)	

HIGHWAY USER TAX DISTRIBUTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

UNAUDITED

Budget	Actual	Variance
buaget	Actual	variance

Notes

- 1. The fund receives revenue from taxes on motor vehicles and motor fuels for transfer to various transportation-related funds.
- Transfers-out and corresponding revenues are eliminated in the Comprehensive Annual
 Financial Report (CAFR) for this fund. The corresponding transfers are recorded directly as revenues
 in the CAFR for the funds they are allocated to (Trunk Highway, Municipal State Aid Street, County State Aid
 Highway, and Natural Resources funds) in compliance with Generally Accepted Accounting Principles (GAAP).

STATE AIRPORTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

_		Budget	 Actual	Variance		
Net Revenues and Transfers-In						
Net Revenues	•			•	(44=)	
Motor Vehicle Taxes	\$	14,200 3,632	\$ 13,783 3,470	\$	(417) (162)	
Departmental Services/Licenses & Fees		510	647		137	
Investment Income		74	56		(18)	
Other Revenues		90	 40		(50)	
Total Net Revenues and Transfers-In	\$	18,506	\$ 17,996	\$	(510)	
Expenditures and Transfers-Out						
Transportation						
Departmental Appropriations	\$	43	\$ 43	\$		
Agency Services		20,378 25	18,840 25		1,538	
Agency Services Air Service Marketing Program		250	237		13	
Civil Air Patrol		65	65		-	
Total Transportation	\$	20,761	\$ 19,210	\$	1,551	
Total Expenditures and Transfers Out	\$	20,761	\$ 19,210	\$	1,551	
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	(2,255)	\$ (1,214)	\$	1,041	
Fund Balance, Beginning, As Reported	\$	4,769	\$ 4,769	\$	=	
Prior Period Adjustments			477		477	
Fund Balance, Beginning, as Restated	\$	4,769	\$ 5,246	\$	477	
Fund Balance, Ending	\$	2,514	\$ 4,032	\$	1,518	
Less: Appropriation Carryover		-	1,456		(1,456)	
Less: Reserved for Long-Term Receivables			 2,576		(2,576)	
Undesignated Fund balance, Ending	\$	2,514	\$ 	\$	(2,514)	

PETROLEUM TANK CLEANUP FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

		Budget	Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Departmental Services/Licenses & Fees	\$	27,656 300	\$	27,664 140	\$	8 (160)
Other Revenues		73		59		(14)
Total Net Revenues	\$	28,029	\$	27,863	\$	(166)
Transfer from Other Funds						
Remediation Fund	\$	400	\$	400	\$	
Total Transfer from Other Funds	\$	400	\$	400	\$	-
Total Net Revenues and Transfers-In	\$	28,429	\$	28,263	\$	(166)
Expenditures and Transfers-Out						
Commerce						
Departmental Appropriations Petroleum Tank Cleanup Fund	\$	3,616 16,311	\$	3,616 15,921	\$	390
Total Commerce	\$	19,927	\$	19,537	\$	390
Employment & Economic Development						
Contaminated Cleanup Grants	\$	12,535	\$	12,535	\$	-
Contaminated Grants Administration		211		211		-
Total Employment & Economic Development	\$	12,746	\$	12,746	\$	-
Total Expenditures and Transfers Out	\$	32,673	\$	32,283	\$	390
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	(4,244)	\$	(4,020)	\$	224
Fund Balance, Beginning, As Reported	\$	12,962	\$	12,962	\$	-
Fund Balance, Ending	\$	8,718	\$	8,942	\$	224
Less: Appropriation Carryover				4,263		(4,263)
Undesignated Fund balance, Ending	\$	8,718	\$	4,679	\$	(4,039)

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	Budget		Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Sales Taxes	\$	12,495	\$	12,193	\$	(302)
Departmental Services/Licenses & Fees		46,349		48,634		2,285
Federal Revenue		1,106		1,006		(100)
Investment Income		88		94		6
Other Revenues		3,743		1,342		(2,401)
Total Net Revenues	\$	63,781	\$	63,269	\$	(512)
Transfer from Other Funds						
Agency Fund	\$	38	\$	38	\$	-
Game & Fish Fund		623		403		(220)
General Fund		257		288		31
Highway User Tax Distribution Fund		20,700		20,200		(500)
Miscellaneous Special Revenue Fund		2,631		2,144		(487)
Permanent School Fund		4,896		4,896		
Total Transfer from Other Funds	\$	29,145	\$	27,969	\$	(1,176)
Total Net Revenues and Transfers-In	\$	92,926	\$	91,238	\$	(1,688)
Expenditures and Transfers-Out						
Metropolitan Council Transport						
Parks	\$	5,670	\$	5,670	\$	-
Minnesota Conservation Corps						
Departmental Appropriations	\$	490	\$	490	\$	-
Natural Resources						
Departmental Appropriations	\$	5,683	\$	5,683	\$	-
Eco & Water Resources - Invasive Species Aqua Inspection		2,742		2,585		157
Eco & Water Resources - Nongame Wildlife Program		1,223		1,196		27
Eco & Water Resources - Underground Gas Storage		39		39		-
Eco & Water Resources - Water Management Account		5,000		4,184		816
Eco & Water Resources		1,325		1,048		277
Enforcement - All-Terrain Vehicle Safety Grants		250		168		82
Enforcement - Natural Resources Laws & Rules		6,711		6,223		488
Enforcement - Off-Highway Vehicle Grants - ATV		498		498		-
Enforcement - Off-Highway Vehicle Grants - OHM		11		11		-
Enforcement - Off-Highway Vehicle Grants - ORV		1		1		-
Enforcement - Snow Safety Training		22		22		-
Enforcement - Snowmobile Grants		315		314		1
Enforcement - Water Recreation Account Grants		1,082		1,082		-
Fish & Wildlife - Electronic Licensing - All - Terrain Veh ITC		223		223		-
Fish & Wildlife - Electronic Licensing - Off - Road Veh ITC		2		2		-
Fish & Wildlife - Electronic Licensing - Off-Hwy Motor ITC		5		5		-
Fish & Wildlife - Electronic Licensing - Parks ITC		1		1		=
Fish & Wildlife - Electronic Licensing - Ski ITC		7		7		-
Fish & Wildlife - Electronic Licensing - Snowmobile ITC		164		164		-
Fish & Wildlife - Electronic Licensing - Water Rec Acct ITC		810		810		-
Fish & Wildlife - Electronic Licensing Statutory Misc ITC		1		1		-

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	Buc	lget		Actual	V	ariance
Fish & Wildlife - Grey Wolf Research Non-Game Wildlife		100		80		20
Fish & Wildlife - Land Acquisition Fisheries		4		4		-
Fish & Wildlife - Land Acquisition Wildlife		49		49		=
Fish & Wildlife - Management		1,799		1,409		390
Forest Management - Burn Permit		60		60		-
Forest Management - Investment Act		13,593		12,119		1,474
Forest Management - Land Acquisition		95		95		-
Forest Management - Resource Assessment Prod & Serv		1,984		1,984		-
Land & Mineral - Iron Ore Coop Research Min Mgmt Acct		200		129		71
Land & Mineral - Land Management Account		530		530		-
Land & Mineral - Management Account		2,696		2,502		194
Land & Mineral - Resource Management		633		522		111
Operations Support		114		110		4
Parks & Trails - Canoe Routes Marking 06		17		17		-
Parks & Trails - Canoe Routes Marking 07		12		12		-
Parks & Trails - Cross Country Ski Trails		300		300		-
Parks & Trails - Enhance Access Facilities Water Rec Acct		1,075		1,073		2
Parks & Trails - Horse Trails		159		159		-
Parks & Trails - Iron Rang Off-Hwy Veh Rec Area		69		69		-
Parks & Trails - Lake County Trail Grant ATV		100		100		-
Parks & Trails - Land Acquisition		22		22		-
Parks & Trails - Land and Water Conservation Acct State 09		113		113		-
Parks & Trails - Land and Water Conservation Acct State 11		18		18		-
Parks & Trails - Local Trail Grants		1,057		805		252
Parks & Trails - Management		27,404		24,407		2,997
Parks & Trails - Off-Hwy Vehicle GIA ATV		1,110		811		299
Parks & Trails - Off-Hwy Vehicle GIA OHM		150		66		84
Parks & Trails - Off-Hwy Vehicle GIA ORV		100		11		89
Parks & Trails - Off-Hwy Vehicle GIA Supplement ATV		100		6		94
Parks & Trails - Snowmobile Grant-In-Aid		8,424		8,351		73
Parks & Trails - State Park Operations Lottery		5,731		5,693		38
Parks & Trails - Trail Creation & Development ATV		200		127		73
Parks & Trails - Trail Maps on Internet ATV		100		-		100
Parks & Trails - Virginia/Iron Range OHV Rec Area ATV		12		12		-
Zoo Grants		320		320		-
Total Natural Resources	\$	94,564	\$	86,352	\$	8,212
Zeelenked Beend						
Zoological Board	Φ.	400	Φ.	400	Φ.	
Departmental Appropriations	\$	160	\$	160	\$	
Total Expenditures and Transfers Out	\$	100,884	\$	92,672	\$	8,212
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	(7,958)	\$	(1,434)	\$	6,524
Fund Balance, Beginning, As Reported	\$	32,334	\$	32,334	\$	-
Prior Period Adjustments				878		878
Fund Balance, Beginning, as Restated	\$	32,334	\$	33,212	\$	878

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

UNAUDITED

	 Budget	 Actual	v	ariance
Fund Balance, Ending Less: Appropriation Carryover	\$ 24,376	\$ 31,778 16,456	\$	7,402 (16,456)
Undesignated Fund balance, Ending	\$ 24,376	\$ 15,322	\$	(9,054)

Notes

- 1. The fund receives taxes from fuel used in recreational vehicles, transfers from Lottery, fees, and donations that are used to fund management of the related natural resources programs.
- 2. Transfers received from the Highway User Tax Distribution Fund and Miscellaneous Special Revenue Fund are recorded directly as revenue in the Comprehensive Annual Financial Report (CAFR) for this fund in compliance with Generally Accepted Accounting Principles (GAAP).

GAME AND FISH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	Budget		Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						,,
Sales Taxes	\$	12,495	\$	12,193	\$	(302)
Departmental Services/Licenses & Fees		54,764		54,967		203
Federal Revenue		22,866		22,866		-
Investment Income		151		144		(7)
Other Revenues		157		346		189
Total Net Revenues	\$	90,433	\$	90,516	\$	83
Transfer from Other Funds	•	0.40	•	050	•	40
General Fund	\$	846	\$	859	\$	13
Total Transfer from Other Funds	\$	846	\$	859	\$	13
Total Net Revenues and Transfers-In	\$	91,279	\$	91,375	\$	96
Expenditures and Transfers-Out						
Natural Resources						
Departmental Appropriations	\$	3,971	\$	3,971	\$	-
Eco & Water Resources - Heritage Enhancement		1,636		1,443		193
Eco & Water Resources - Invasive Species Lic Surcharge		403		403		-
Eco & Water Resources - Invasive Species		1,000		912		88
Eco & Water Resources		2,090		1,926		164
Enforcement - Heritage Enhancement		1,204		1,188		16
Enforcement - Adult Hunter Education		8		8		-
Enforcement - Conservation Officer Acad Heritage Enhance		240		232		8
Enforcement - Firearm Safety Training		231		231		-
Enforcement - Natural Resources Laws & Rules		18,999		18,818		181
Fish & Wildlife - Deer Feed & Cervidae Health		55		55		-
Fish & Wildlife - Electronic Licensing ITC		3,330		3,330		-
Fish & Wildlife - Grey Wolf Management		120		120		
Fish & Wildlife - Heritage Enhancement		8,167		7,220		947
Fish & Wildlife - Lamprey Pass Land Acquisition		600		9		591
Fish & Wildlife - Management		51,509		44,926		6,583
Fish & Wildlife - Venison Program License Surcharge		246		246		-
Fish & Wildlife - Wild Rice Management		50		50		-
Fish & Wildlife - Wildlife Land Acquistion Surcharge		129		129		-
Forest Management - Expand Eco Classification System		1,000		985		15
Forest Management		264		231		33
Land & Mineral - Resource Management		1,265		1,072		193
Operations Support Parks & Trails - Management		824 2 200		754 1,080		70 1 120
Total Natural Resources	\$	2,209 99,550	\$	89,339	\$	1,129 10,211
Total Expenditures and Transfers Out	\$	99,550	\$	89,339	\$	10,211
	•		*	,	•	
Excess of revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(8,271)	\$	2,036	\$	10,307

GAME AND FISH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

		Budget		Actual		Variance	
Fund Balance, Beginning, As Reported	\$	28,030	\$	28,030 1,072	\$	- 1,072	
Fund Balance, Beginning, as Restated	\$	28,030	\$	29,102	\$	1,072	
Fund Balance, Ending Less: Appropriation Carryover	\$	19,759 -	\$	31,138 18,286	\$	11,379 (18,286)	
Undesignated Fund balance, Ending	\$	19,759	\$	12,852	\$	(6,907)	

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	 Budget		Actual	Va	ariance
Net Revenues and Transfers-In					
Net Revenues		_			
Other Taxes Departmental Services/Licenses & Fees	\$ 50,868	\$	50,747	\$	(121) 1,932
Investment Income	35,889 116		37,821 160		1,932
Total Net Revenues and Transfers-In	\$ 86,873	\$	88,728	\$	1,855
Expenditures and Transfers-Out					
Attorney General					
Departmental Appropriations	\$ 145	\$	-	\$	145
Health					
Health Protection	\$ 57	\$	55	\$	2
Pollution Control Agency					
Administrative Support	\$ 213	\$	213	\$	-
Air Monitoring - Metro	125		125		-
Air Monitoring	200		199		1
Air	11,972		10,504		1,468
Children's Toxic Chemicals	32		32		-
Community Technical Assistance	289		229		60
Departmental Appropriations	15,000		15,000		-
Electronic Waste	315		186		129
Environmental Assistance Crossmedia	10,012		8,337		1,675
Environmental Loans & Grants	119		=		119
Feedlot Revised Permit Effort	350		214		136
Land	6,921		6,078		843
Metro Landfill Administration	299		299		-
Metro Landfill Grants	2,415		2,415		-
Metro Landfill IDC	5		5		-
Score Grants	14,250		14,250		-
Subsurface Sewage Treatment Systems Program	1,115		990		125
Water Resource Management Study	75		13		62
Water	 17,876		14,793		3,083
Total Pollution Control Agency	\$ 81,583	\$	73,882	\$	7,701
Public Safety					
Emergency Management - Environment	\$ 69	\$	66	\$	3
Revenue					
Tax System Management	\$ 303	\$	244	\$	59
Total Expenditures and Transfers Out	\$ 82,157	\$	74,247	\$	7,910
Excess of revenues and Transfers-In Over (Under)					
Expenditures and Transfers-Out	\$ 4,716	\$	14,481	\$	9,765

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

UNAUDITED

		Budget		Actual		Variance	
Fund Balance, Beginning, As Reported	\$	14,176 -	\$	14,176 10	\$	- 10	
Fund Balance, Beginning, as Restated	\$	14,176	\$	14,186	\$	10	
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables	\$	18,892 - -	\$	28,667 10,997 638	\$	9,775 (10,997) (638)	
Undesignated Fund balance, Ending	\$	18,892	\$	17,032	\$	(1,860)	

Notes

1. In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined. However, these funds are reported 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.

Legal Level of Budgetary Control Report:

Environmental Fund	\$ 17,032
Remediation Fund	 222
Environmental & Remediation Fund in CAFR	\$ 17,254

2. In the "Nonmajor Appropriated Special Revenue Funds - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a \$15,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

		Budget		Actual	V	ariance
Net Revenues and Transfers-In						
Net Revenues						
Other Taxes	\$	745	\$	780	\$	35
Departmental Services/Licenses & Fees		703		1,353		650
Investment Income		45		76		31
Other Revenues	Ф.	2,037		1,886	Ф.	(151)
Total Net Revenues	\$	3,530	\$	4,095	\$	565
Transfer from Other Funds	•	0.4.000	•		•	(0.000)
Environmental Fund	\$	21,000	\$	15,000	\$	(6,000)
General FundPetroleum Tank Cleanup Fund		4 11,426		6 10,571		2 (855)
Total Transfer from Other Funds	\$	32,430	\$	25,577	\$	(6,853)
Total Net Revenues and Transfers-In	\$	35,960	\$	29,672	\$	(6,288)
Expenditures and Transfers-Out						
Agriculture						
MERLA Administration	\$	388	\$	315	\$	73
Protection Service		1,444		1,444		<u>-</u> _
Total Agriculture	\$	1,832	\$	1,759	\$	73
Attorney General						
Departmental Appropriations	\$	250	\$	22	\$	228
Employment & Economic Development						
Contaminated Cleanup Grants	\$	493	\$	493	\$	-
Health						
Health Protection	\$	252	\$	181	\$	71
Natural Resources						
Departmental Appropriations	\$	191	\$	191	\$	-
Enforcement - Natural Resources Laws & Rules		100		77		23
Total Natural Resources	\$	291	\$	268	\$	23
Pollution Control Agency						
Administrative Support	\$	77	\$	77	\$	-
Departmental Appropriations		11		11		-
Dry Cleaners Projects		507		507		200
Land Petroleum Remediation Administration		19,866 3,616		19,467 2,740		399 876
Petroleum Remediation Cleanup		7,340		7,340		-
Total Pollution Control Agency	\$	31,417	\$	30,142	\$	1,275
Total Expenditures and Transfers Out	\$	34,535	\$	32,865	\$	1,670
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	1,425	\$	(3,193)	\$	(4,618)

REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

UNAUDITED

		Budget		Actual		Variance	
Fund Balance, Beginning, As Reported	\$	13,840	\$	13,840 1,132	\$	- 1,132	
Fund Balance, Beginning, as Restated	\$	13,840	\$	14,972	\$	1,132	
Fund Balance, Ending Less: Appropriation Carryover	\$	15,265 -	\$	11,779 11,557	\$	(3,486) (11,557)	
Undesignated Fund balance, Ending	\$	15,265	\$	222	\$	(15,043)	

Notes

^{1.} In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined. However, these funds are reported 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.

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

Net Revenues Sales Taxes		Budget		Actual		Variance	
Sales Taxes Investment Income Other Revenues Total Net Revenues and Transfers-In Expenditures and Transfers-Out Legislative Coordinating Commission Lessard Sams Outdoor Heritage							
Investment Income Other Revenues Total Net Revenues and Transfers-In Expenditures and Transfers-Out Legislative Coordinating Commission Lessard Sams Outdoor Heritage	_				_		
Other Revenues Total Net Revenues and Transfers-In Expenditures and Transfers-Out Legislative Coordinating Commission Lessard Sams Outdoor Heritage	\$	87,039	\$	87,742	\$	703	
Total Net Revenues and Transfers-In Expenditures and Transfers-Out Legislative Coordinating Commission Lessard Sams Outdoor Heritage		327		486		159	
Expenditures and Transfers-Out Legislative Coordinating Commission Lessard Sams Outdoor Heritage		1		1			
Legislative Coordinating Commission Lessard Sams Outdoor Heritage	\$	87,367	\$	88,229	\$	862	
Lessard Sams Outdoor Heritage							
9							
Outdoor Heritage Website	\$	470	\$	470	\$	-	
Outdoor Horitage Website		4		4		-	
Total Legislative Coordinating Commission	\$	474	\$	474	\$		
Natural Resources							
Departmental Appropriations	\$	55	\$	55	\$	-	
Accelerating Waterfowl Production Area Program Phase III		9,815		9,815		-	
Accelerating Wildlife Anagement Area Program Phase III		4,916		4,916		-	
Cannon River Headwaters Habitat Phase I		1,464		1,464		-	
Cass County Key Forest Habitat Lands Protection Phase II		604		604		-	
Coldwater Fish Habitat Enhancement Program Phase III		1,533		1,533		-	
Conservation Partners Administration 10		100		100		-	
Conservation Partners Program		50		50		-	
Contract Management		108		108		-	
Eco & Water Resources - Accel Acq Mgmt Area Hab-Water		4 3		4 3		-	
Eco & Water Resources - Accel Acq Mgmt Area Hab-Wtr III Eco & Water Resources - Forest Wildlife Habitat		3 77		3 77		-	
Eco & Water Resources - Praire Grassland		873		873		_	
Eco & Water Resources - Prairie Grassland Phase III		57		57		_	
Eco & Water Resources - Protect Shorelands		18		18		_	
Eco & Water Resources - Technical Evaluation Panel 11		5		5		_	
Eco & Water Resources - Wildlife, Science & Natr, & Prairie		30		30		_	
Firest Management - State Forest Acquisition		15		15		_	
Fish & Wildlife - Accel Acq Mgmt Area Hab-Fish III		676		676		-	
Fish & Wildlife - Accel Acq Mgmt Area Hab-Fish		877		877		-	
Fish & Wildlife - Accel Prairie Wildlife Mgmt Area Aqisition		2		-		2	
Fish & Wildlife - Aquatic Management Area Acquistion		59		58		1	
Fish & Wildlife - Conservation Administration Phase III		48		48		-	
Fish & Wildlife - Conservation Partners Grant		717		717		-	
Fish & Wildlife - Conservation Partners Grant Phase III		3,741		3,741		-	
Fish & Wildlife - Forest Wildlife Habitat Phase II		288		288		-	
Fish & Wildlife - Forest Wildlife Habitat		435		435		-	
Fish & Wildlife - Lower Mississippi Habitat		242		242		-	
Fish & Wildlife - Praire Grassland Wildlife Phase III		455		455		-	
Fish & Wildlife - Praire Grassland Wildlife		1,487		1,487		-	
Fish & Wildlife - Shallow Lake Easement		209		209		-	
Fish & Wildlife - Shallow Lakes & Wetlands Wildlife Phase III.		12		12		-	
Fish & Wildlife - Shallow Lakes & Wetlands Wildlife		432		432		-	
Fish & Wildlife - Wildlife Management Area Land Acquisition Fish & Wildlife - Wildlife, Science & Nature, & Prairie		1 65		1 65		-	

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

UNAUDITED

	В	udget		Actual	v	ariance
Forest Management - Forests for Future Phase III		1,476		1,476		_
Forest Management - Land Acquisition & Easements		839		722		117
Forest Management - Lower Mississippi R Habitat Partners		1		1		-
Green Corridor Legacy Program Phase III		1,763		1,763		-
Janet Johnson Wildlife Management Area Acqusition		577		577		-
LaSalle Lake - Mississippi Headwaters Habitat Protection		4,547		4,547		-
Little Nokasippi Wildlife Management Area		75		75		-
Metro Big Rivers Habitat Phase III		5,000		5,000		-
Minnesota Prairie Recovery Project Phase II		4,500		4,500		-
North Central Minnesota Shorelands Protection		1,080		1,080		-
Prairie Heritage Fund 09		6		6		-
Prairie Heritage Fund 10		7		7		-
Shallow Lake & Wetland - Ducks Unlimited		8		8		-
Shallow Lake Critcal Shore		12		5		7
Sharp-Tail Grouse Habitat Partnership Phase II		985		985		-
Shell Rock River Habitat & Water Quality Restor Phase II		2,577		2,577		-
Tallgrass Prairie Wildlife Refuge Land Acquisition Phase III		1,720		1,720		-
Total Natural Resources	\$	54,646	\$	54,519	\$	127
Water & Soil Resources Board						
DNR Little Nokasippi Wildlife Management Area	\$	46	\$	46	\$	_
Reinvest in Minnesota Easements 09	•	2,754	•	2,754	•	_
Reinvest in Minnesota Easements 11		473		473		_
Reinvest in Minnesota Easements Wetland Acq & Restor		2,833		2,833		-
Total Water & Soil Resources Board	\$	6,106	\$	6,106	\$	-
Total Expenditures and Transfers Out	\$	61,226	\$	61,099	\$	127
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	26,141	\$	27,130	\$	989
Fund Balance, Beginning, As Reported	\$	32,115	\$	32,115	\$	-
Prior Period Adjustments		-		3,058		3,058
Fund Balance, Beginning, as Restated	\$	32,115	\$	35,173	\$	3,058
Fund Balance, Ending	\$	58,256	\$	62,303	\$	4,047
Less: Appropriation Carryover				45,710	_	(45,710)
Undesignated Fund balance, Ending	\$	58,256	\$	16,593	\$	(41,663)

Notes

In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported 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.

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	 Budget	Actual	Variance
Legal Level of Budgetary Control Report:			
Outdoor Heritage Fund	\$ 16,593		
Arts and Cultural Fund	3,334		
Clean Water Fund	9,974		
Parks and Trails Fund	 2,976		
Heritage Fund in CAFR	\$ 32,877		

ARTS AND CULTURAL HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

		Budget		Actual	Variance	
Net Revenues and Transfers-In						
Net Revenues	•	50.000	•	50.540	•	400
Sales Taxes	\$	52,092	\$	52,512	\$	420
Investment Income Other Revenues		46 903		72 965		26 62
Total Net Revenues and Transfers-In	\$	53,041	\$	53,549	\$	508
Expenditures and Transfers-Out						
Administration						
Grants Administration/Arts - Cultural	\$	45	\$	45	\$	-
Minnesota Children's Museum Grants		619		619		-
Minnesota Film & Television Board		114		114		-
Minnesota Zoos Program Development Grants		297		297		-
Public Radio Program Grant		2,201		2,201		-
Public Television Production/Aquisition Grants		3,623		3,623		-
Science Museum Of Minnesota Grants		495		495		-
State Capitol Preservation Commission		231		231		-
Veterans Camps		470		470		-
Total Administration	\$	8,095	\$	8,095	\$	-
Agriculture						
County Fairs Arts & Cultural Grants	\$	700	\$	652	\$	48
County Fairs Enhance, Preserve & Promote Arts & Culture		700		682		18
Total Agriculture	\$	1,400	\$	1,334	\$	66
Arts Board						
Arts & Arts Access - Regional Arts Council	\$	5,101	\$	5,101	\$	-
Arts & Arts Access	*	11,902	*	11,902	•	-
Arts & Cultural Heritage - Regional Arts Council		322		322		-
Arts & Cultural Heritage		751		751		-
Arts Education - Regional Arts Council		983		983		-
Arts Education		2,288		2,288		-
Grant Programs Administration		707		707		-
Total Arts Board	\$	22,054	\$	22,054	\$	=
Education						
Minnesota Regional Library System Grants	\$	3,000	\$	3,000	\$	-
Historical Society						
Cultural Heritage Exhibit	\$	250	\$	250	\$	-
Digital Library		250		250		-
Historic & Cultural Grants		3,180		3,180		-
Historic & Cultural Programs		3,965		3,965		-
History Partnerships		1,165		1,165		-
History Partnerships Statewide Site Survey				1,165 105		<u> </u>

ARTS AND CULTURAL HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

UNAUDITED

	 Budget	Actual		Variance	
Humanities Commission					
Children's Muesum Grants	\$ 500	\$	500	\$	-
Civics Education Grants	250		250		-
Councils of Color Grants	500		500		=
Departmental Appropriations	 325		325		
Total Humanities Commission	\$ 1,575	\$	1,575	\$	-
Indian Affairs Council					
Dakota Ojibwe Grants	\$ 550	\$	550	\$	-
Dakota Ojibwe Niigaane Immersion	125		125		-
Dakota Ojibwe Wicoie Immersion	125		125		-
Dakota Ojibwe Work Group	 75		41		34
Total Indian Affairs Council	\$ 875	\$	841	\$	34
Legislative Coordinating Commission					
Arts & Cultural Website	\$ 8	\$	2	\$	6
Perpich Ctr For Arts Education					
Arts Integration	\$ 850	\$	421	\$	429
Zoological Board					
Departmental Appropriations	\$ 1,066	\$	1,066	\$	
Total Expenditures and Transfers Out	\$ 47,838	\$	47,303	\$	535
Excess of revenues and Transfers-In Over (Under)					
Expenditures and Transfers-Out	\$ 5,203	\$	6,246	\$	1,043
Fund Balance, Beginning, As Reported	\$ 2,024	\$	2,024	\$	-
Prior Period Adjustments	 _		1,990		1,990
Fund Balance, Beginning, as Restated	\$ 2,024	\$	4,014	\$	1,990
Fund Balance, Ending	\$ 7,227	\$	10,260	\$	3,033
Less: Appropriation Carryover	 <u> </u>		6,926		(6,926)
Undesignated Fund balance, Ending	\$ 7,227	\$	3,334	\$	(3,893)

Notes

In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported 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.

CLEAN WATER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

		Budget	Actual		Variance		
Net Revenues and Transfers-In							
Net Revenues Sales Taxes	\$	97.040	\$	97 749	\$	702	
Investment Income.	φ	87,040 303	φ	87,742 437	φ	134	
Other Revenues		50		11		(39)	
Total Net Revenues and Transfers-In	\$	87,393	\$	88,190	\$	797	
Expenditures and Transfers-Out							
Administration							
Elevation Coordination Lidar	\$	93	\$	93	\$	-	
Agriculture							
Clean Water Agriculture Best Management Practice Program	\$	4,500	\$	4,005	\$	495	
Clean Water Groundwater		850		485		365	
Clean Water Pesticide Monitoring		350		348		2	
Clean Water Research Database Clean Water Research		60 3.353		60 555		1 607	
Clean Water Root River Watershed.		2,252 98		555 98		1,697	
Clean Water Technical Assistance		484		484		-	
Total Agriculture	\$	8,594	\$	6,035	\$	2,559	
Health Health Protection	\$	2,988	\$	2,268	\$	720	
Tisakii Tisassisii	Ψ	2,000	Ψ	2,200	Ψ	120	
Legislative Coordinating Commission	•		•		•	_	
Clean Water Website	\$	13	\$	4	\$	9	
Metropolitan Council Transport							
Parks	\$	500	\$	500	\$	-	
Natural Resources							
Departmental Appropriations	\$	34	\$	34	\$	-	
Eco & Water Resources - County Geologic Atlases		24		24		=	
Eco & Water Resources - High Res Digital Elevation Data 09.		1,121		1,121		-	
Eco & Water Resources - High Res Digital Elevation Data 11. Eco & Water Resources - Lake IBI Assessment L11 CW		1,350 33		1,209 31		141 2	
Eco & Water Resources - Mercury in Fish		130		130		_	
Eco & Water Resources - Metro Groundwater Monitoring		1,000		814		186	
Eco & Water Resources - Stream Flow Monitoring		1,825		1,490		335	
Eco & Water Resources - TMDL Develop & Implement		1,655		1,285		370	
Eco & Water Resources - TMDL Shoreland Stewardship		1,095		599		496	
Eco & Water Resources - Water Supply Planning		1,500		902		598	
Eco & Water Resources - Watershed Boundary		235		116		119	
Eco & Water Resources - Web Electronic Permitting System.		450		217		233	
Fish & Wildlife - Biomonitoring Database		40		30		10	
Fish & Wildlife - Lake Index of Bio Integrity Assessment		1,117		1,068		49	
Fish & Wildlife - TMDL Development & Implementation		75		25		50	
Forest Management - TMDL Shoreland Stewardship		355		6		349	
Total Natural Resources	\$	12,039	\$	9,101	\$	2,938	

CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

	Budget		Budget Actual		I Varia	
Pollution Control Agency						
Administrative Support	\$	39	\$	39	\$	-
Clean Water Legacy - TMDL Development		9,557		7,687		1,870
Clean Water Legacy - TMDL Development		-		30		(30)
Clean Water Legacy - Water Quality Assessment		7,500		5,413		2,087
Clean Water Partnership Grants		1,000		1,000		-
Drinking Water Protection		1,125		672		453
Enhanced Data Base		1,150		701		449
Environmental Quality Board I - 94 Groundwater Study		225		225		-
Lower St. Louis River & Duluth Harbor Improvements		750		163		587
Nt'l Pollutant Discharge Elimination Waste/Stormwater TMDL		800		421		379
Stormwater Research and Tool Development		400		353		47
Subsurface Sewage Treatment Systems Water Protection		862		793		69
Water		52		51		1
Wild Rice Sulfate Toxicity		1,000		385		615
Total Pollution Control Agency	\$	24,460	\$	17,933	\$	6,527
Public Facilities Authority						
Clean Water Legacy Phosphorus Reduction	\$	1,224	\$	1,224	\$	_
Clean Water Legacy Small Community Wastewater	Ψ	115	Ψ	115	Ψ	_
Clean Water Legacy Total Management Daily Load		6,643		6,643		_
Total Public Facilities Authority	\$	7,982	\$	7,982	\$	
rotal rabile rabilities rationly	Ψ	7,002	Ψ	7,002	Ψ	
Water & Soil Resources Board						
Clean Water Accelerated Implementation	\$	2,836	\$	2,836	\$	-
Clean Water Administration		1,240		1,240		-
Clean Water Assistance		12,973		12,973		-
Clean Water Buffer Easements		1,469		1,469		-
Clean Water Conservation Partners		1,418		1,418		-
Clean Water Drainage FY11 Appropriation Balance		140		130		10
Clean Water Drainage		945		945		-
Clean Water Oversight		55		55		-
Clean Water Wellhead Protection		445		445		-
Total Water & Soil Resources Board	\$	21,521	\$	21,511	\$	10
Total Expenditures and Transfers Out	\$	78,190	\$	65,427	\$	12,763
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	9,203	\$	22,763	\$	13,560
Found Belower Benjamin at As Benjament	Φ.	44.000	Φ.	44.000	Φ.	
Fund Balance, Beginning, As Reported	\$	41,293	\$	41,293	\$	- (4.4.4)
Prior Period Adjustments		-		(114)		(114)
Fund Balance, Beginning, as Restated	\$	41,293	\$	41,179	\$	(114)
Fund Balance, Ending	\$	50,496	\$	63,942	\$	13,446
Less: Appropriation Carryover		<u> </u>		53,968		(53,968)
Undesignated Fund balance, Ending	\$	50,496	\$	9,974	\$	(40,522)

CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

UNAUDITED

Budget	Actual	Variance

Notes

 In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported 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.

PARKS AND TRAILS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	 Budget	Actual		Variance	
Net Revenues and Transfers-In					
Net Revenues Sales Taxes Investment Income Other Revenues	\$ 37,584 77 1	\$	37,889 101 1	\$	305 24 -
Total Net Revenues and Transfers-In	\$ 37,662	\$	37,991	\$	329
Expenditures and Transfers-Out					
Legislative Coordinating Commission Parks & Trails Website	\$ 7	\$	2	\$	5
Metropolitan Council Transport Parks	\$ 15,763	\$	15,763	\$	-
Natural Resources Departmental Appropriations	\$ 39 3,917 51 743 2,345 1,045	\$	39 3,887 48 743 2,345 1,045	\$	30 3 -
Parks & Trails - 12 Existing Holdings	5,228 28 175 1,964 6,143 74 227		5,228 28 175 1,964 6,143 74 227 5		- - - - -
Parks & Trails - 12 Technical Evaluation Pariel	 1,507		1,507		<u>-</u>
Total Natural Resources	\$ 23,491	\$	23,458	\$	33
Total Expenditures and Transfers Out	\$ 39,261	\$	39,223	\$	38
Excess of revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (1,599)	\$	(1,232)	\$	367
Fund Balance, Beginning, As Reported	\$ 9,878 <u>-</u>	\$	9,878 1,019	\$	- 1,019
Fund Balance, Beginning, as Restated	\$ 9,878	\$	10,897	\$	1,019
Fund Balance, Ending Less: Appropriation Carryover	\$ 8,279 -	\$	9,665 6,689	\$	1,386 (6,689)
Undesignated Fund balance, Ending	\$ 8,279	\$	2,976	\$	(5,303)

PARKS AND TRAILS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

UNAUDITED

Bu	dget	Actual	Variance

Notes

 In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported 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.

SPECIAL COMPENSATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	 Budget		Actual		ariance
Net Revenues and Transfers-In					
Net Revenues Other Taxes Departmental Services/Licenses & Fees Federal Revenue Investment Income	\$ 55,811 3,660 6 544	\$	86,813 4,771 6 271	\$	31,002 1,111 - (273)
Total Net Revenues and Transfers-In	\$ 60,021	\$	91,861	\$	31,840
Expenditures and Transfers-Out					
Administrative Hearings Workers Compensation Case Management System Workers Compensation	\$ 600 7,250	\$	312 6,287	\$	288 963
Total Administrative Hearings	\$ 7,850	\$	6,599	\$	1,251
Commerce Enforcement	\$ 751	\$	513	\$	238
Labor & Industry Assigned Risk Safety Copy File Review General Support Division Loggers Expense & Reimbursement Vinland Grants Workers Compensation Benefits Workers Compensation Division Workers Compensation Fund-Indirect Costs	\$ 1,922 179 6,039 784 200 58,899 14,637 180	\$	1,922 179 5,014 784 189 58,899 13,306 180	\$	1,025 - 11 - 1,331
Total Labor & Industry	\$ 82,840	\$	80,473	\$	2,367
MMB Non-Operating Work Compensation Contingent	\$ 100	\$	-	\$	100
Workers Comp Court of Appeals Departmental Appropriations Total Expenditures and Transfers Out	\$ 1,703 93,244	\$	1,439 89,024	\$	264 4,220
Excess of revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (33,223)	\$	2,837	\$	36,060
Fund Balance, Beginning, As Reported	\$ 69,591 -	\$	69,591 3,312	\$	- 3,312
Fund Balance, Beginning, as Restated	\$ 69,591	\$	72,903	\$	3,312
Fund Balance, Ending Less: Appropriation Carryover	\$ 36,368 <u>-</u>	\$	75,740 8,556	\$	39,372 (8,556)
Undesignated Fund balance, Ending	\$ 36,368	\$	67,184	\$	30,816

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	Bu		Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Insurance Gross Earnings Taxes	\$	67,580	\$	67,580	\$	-
Other Taxes		478,655		484,278		5,623
Investment Income		262		262		-
Other Revenues		6,818		7,925		1,107
Total Net Revenues	\$	553,315	\$	560,045	\$	6,730
Transfer from Other Funds						
General Fund	\$	40,000	\$	40,000	\$	-
Miscellaneous Special Revenue Fund		2,800		2,800		-
Total Transfer from Other Funds	\$	42,800	\$	42,800	\$	
Total Net Revenues and Transfers-In	\$	596,115	\$	602,845	\$	6,730
Expenditures and Transfers-Out						
Health						
Departmental Appropriations	\$	19	\$	19	\$	-
Health Improvement		1,719		1,337		382
Policy Quality & Compliance		13,947		9,945		4,002
Statewide Health Improvement Initiatives		12,901		12,901		-
Total Health	\$	28,586	\$	24,202	\$	4,384
Human Services						
Adult Mental Health Grants	\$	750	\$	750	\$	-
Health Care		22,382		20,141		2,241
MinnesotaCare		288,181		263,973		24,208
Operations		12,067		11,631		436
Total Human Services	\$	323,380	\$	296,495	\$	26,885
Legislative Coordinating Commission						
Departmental Appropriations	\$	128	\$	128	\$	-
MMB Non-Operating						
Departmental Appropriations	\$	189,070	\$	189,070	\$	-
Revenue						
Tax System Management	\$	1,749	\$	1,328	\$	421
Revenue Intergovernmental Payments						
MNcare Interest On Refunds	\$	295	\$	295	\$	-
University of Minnesota						
Health Science Special	\$	2,157	\$	2,157	\$	
Total Expenditures and Transfers Out	\$	545,365	\$	513,675	\$	31,690
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	50,750	\$	89,170	\$	38,420

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

		Budget		Actual	Variance	
Fund Balance, Beginning, As Reported	\$	21,864	\$	21,864 925	\$	- 925
Fund Balance, Beginning, as Restated	\$	21,864	\$	22,789	\$	925
Fund Balance, Ending Less: Appropriation Carryover	\$	72,614 -	\$	111,959 34,878	\$	39,345 (34,878)
Undesignated Fund balance, Ending	\$	72,614	\$	77,081	\$	4,467

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	Bı			Actual	Variance	
Net Revenues and Transfers-In						
Net Revenues						
Other Taxes	\$	43,560	\$	46,146	\$	2,586
Federal Revenue		1		1		-
Investment Income		100		142		42
Total Net Revenues and Transfers-In	\$	43,661	\$	46,289	\$	2,628
Expenditures and Transfers-Out						
Employment & Economic Development						
Departmental Appropriations	\$	19,097	\$	19,097	\$	-
Boys/Girls Club		750		750		-
Entrepreneurs & Small Business Grants		189		189		-
Extended Employment		6,877		6,877		-
Interpreters Program		340		340		-
Lifetrack		200		198		2
Metro Economic Development Association		50		50		-
Minneapolis Learn-To-Earn Program		300		300		-
Minneapolis Summer Youth Program		920		900		20
Minnesota Youth Program		3,500		3,500		
Northern Connections		50		50		_
Opportunities Industrial Center Program		1,375		1,375		_
Rise. Inc.		175		175		_
Rural Policy & Development Center		100		100		_
St Paul Summer Youth Program		559		558		1
Twin Cities Rise		105		105		· -
Youthbuild Program		1,000		920		80
Total Employment & Economic Development	\$	35,587	\$	35,484	\$	103
Labor O to destro						
Labor & Industry	œ.	770	•	F.40	æ	000
Departmental Appropriations	\$	779	\$	546	\$	233
Leap Grants		100		100		-
Prevailing Wage Enforcement	•	150	\$	136 782	•	247
Total Labor & Industry	\$	1,029			\$	
Total Expenditures and Transfers Out	\$	36,616	\$	36,266	\$	350
Excess of revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	7,045	\$	10,023	\$	2,978
Fund Balance, Beginning, As Reported	\$	8,255	\$	8,255	\$	-
Prior Period Adjustments				5,269		5,269
Fund Balance, Beginning, as Restated	\$	8,255	\$	13,524	\$	5,269
Fund Balance, Ending	\$	15,300	\$	23,547	\$	8,247
Less: Appropriation Carryover	Ψ	-	Ψ	23,347 891	Ψ	(891)
Undesignated Fund balance, Ending	\$	15,300	\$	22,656	\$	7,356
• • • • • • • • • • • • • • • • • • •		-,	-	,		,,,,,