

Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2013

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

Prepared by Minnesota Management and Budget
James Schowalter, Commissioner
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155



Supplement to the 2013 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

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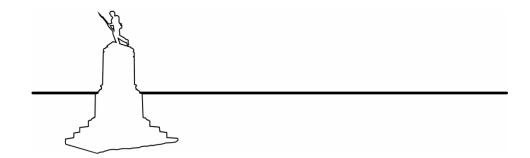
STATE OF MINNESOTA



2013 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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2013 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

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



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 28, 2012. Consolidated Fund Statement, Budgetary Basis, dated June 12, 2012. Consolidated Fund Statement, Budgetary Basis, dated July 22, 2013.

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Mark Dayton, Governor

Mr. James Schowalter, Commissioner, Minnesota Management and Budget

Report on the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2013, and have issued our independent auditor's report thereon dated December 18, 2013, which contained an unmodified opinion on those financial statements. Our audit was performed 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare 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 audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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.

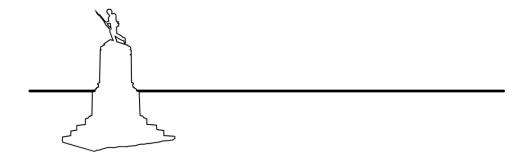
James R. Nobles Legislative Auditor

Yamer K. Molder

Cecile M. Ferkul, CPA, CISA Deputy Legislative Auditor

Cecile M. Furkul

December 18, 2013





2013 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 2012 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 June 12, 2012.

² Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated July 22 2013.



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 2013. 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 2013.

Actual expenditures include disbursements and encumbrances for fiscal year 2013. Actual transfers-out are transfers to other funds for fiscal year 2013, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2013. 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 2013.

	Ori	ginal Budget		Budget		Actual	Variance	
Net Revenues and Transfers-In								
Net Revenues								
Individual Income Taxes	\$	8,384,995	\$	8,648,500	\$	9,012,499	\$	363,999
Corporate Income Taxes		852,500		1,165,100		1,280,743		115,643
Sales Taxes		4,737,715		4,790,839		4,742,811		(48,028
Property Taxes		801,156		816,701		811,388		(5,313
Cigarette & Tobacco Taxes		197,400		183,160		194,458		11,298
Motor Vehicle Taxes		675		675		624		(51
Liquor, Wine & Beer Taxes		82.028		83,180		81,166		(2,014
Insurance Gross Earnings Taxes		310,800		301,700		330,981		29,28
Deed & Mortgage Taxes		135,600		204,900		215,515		10,618
Medical Assistance Surcharges		246,340		245,850		248,634		2,784
Inheritance, Estate & Gift Taxes		146,000		149,100		158,938		9,838
Lawful Gambling Taxes		72,100		38,775		36,989		(1,786
Other Taxes		13,901		27,918		32,286		4,368
Tobacco Settlements		160,487		165,144		170,060		4,916
Departmental Services/Licenses & Fees				222.541		234,699		12,158
		219,959		3,648		3,755		12, 130
Investment Income		2,840				,		
Lottery Revenue		62,227		61,854		66,197		4,343
DHS RTC Collections		50,000		47,900		51,306		3,406
Other Revenues	_	181,792	_	276,851	_	254,710	_	(22,14
Total Net Revenues	\$	16,658,515	\$	17,434,336	\$	17,927,759	\$	493,423
ransfer from Other Funds								
Agency Fund	\$	2,529	\$	9,073	\$	10,234	\$	1,16
Federal Fund		21,675		22,231		19,037		(3,19
Health Care Access Fund		298,077		336,407		336,537		13
Health Impact Fund		199,500		200,911		192,281		(8,63
Highway User Tax Distribution Fund		716		720		720		
Miscellaneous Special Revenue Fund		37,597		35,990		42,593		6,60
Permanent School Fund		3,748		2,221		2,771		550
Other Transfers		8,959		7,713		15,895		8,182
Total Transfer from Other Funds	\$	572,801	\$	615,266	\$	620,068	\$	4,802
Total Net Revenues and Transfers-In	\$	17,231,316	\$	18,049,602	\$	18,547,827	\$	498,225
Expenditures and Transfers-Out								
Accountancy Board								
Departmental Appropriations	\$	613	\$	613	\$	432	\$	181
Administration								
Backoffice Benchmark Study	\$	450	\$	450	\$	450	\$	
Developmental Disability Council		74		74		74		
Government & Citizen Services		7,748		7,824		7,653		17
Land Sale Revolving Fund		211		111		-		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		
Public Education Radio Equipment Grants		92		92		92		
Public TV Equipment Grants		190		190		190		
Public TV Matching Grants		1,057		1,057		1,057		
Strategic Management Services		1,856		1,868		1,777		9
Workers Compensation Reinsurance Association/Insurance		2,020		2,018		2,018		9
Total Administration	\$	22,309	\$	22,296	\$	21,923	\$	373
Administrative Hearings				*		•		

		nal Budget		Budget		Actual	Va	riance
Elections Campaign Fund		86		86		86		_
Total Administrative Hearings	\$	369	\$	369	\$	333	\$	36
Australia								
Agriculture	Φ.	4 470	Φ.	4.500	•	4.000	Φ.	4.40
Administration & Financial Assistance	\$	4,470	\$	4,508	\$	4,368	\$	140
Agricultural Growth, Research & Innovations		2,930		2,930		2,353		577
Agricultural Societies & Associations		474		474		474		-
Agriculture in the Classroom		149		149		145		4
Center for Rural Policy & Development		100		100		100		-
Clean Water Legacy Research		51		51		51		-
Dairy Development Program		703		703		686		17
Disaster Relief		204		778		752		26
Horticulture Society Grant		17		17		17		
Livestock Siting		113		113		94		19
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		292		397		274		123
Northern Crops Institute		47		47		47		-
Organic Cost Share		11		11		10		1
Promotion & Marketing		3,140		3,165		3,022		143
Protection Service		12,605		12,684		12,668		16
Second Harvest Milk Grant		500		500		500		-
State Agency Rulemaking		22		22		22		-
Turf Grass Research Grant		108		108		108		-
Total Agriculture	\$	26,470	\$	27,291	\$	26,225	\$	1,066
Assicultura Hillington Decemb								
Agriculture Utilization Research	ď	2.642	ď	2,643	ď	2.642	\$	
Departmental Appropriations	\$	2,643	\$	2,043	\$	2,643	Ф	-
Amateur Sports Commission								
Departmental Appropriations	\$	270	\$	270	\$	238	\$	32
Animal Health Board								
Departmental Appropriations	\$	4,926	\$	4,926	\$	4,910	\$	16
Architecture, Engineering Board								
Departmental Appropriations	\$	995	\$	995	\$	700	\$	295
Arts Board								
Grant Programs	\$	4,803	\$	4,803	\$	4,443	\$	360
Operations & Services	•	614	•	619	•	596	•	23
Regional Arts Councils		2,139		2,139		2,139		
Total Arts Board	\$	7,556	\$	7,561	\$	7,178	\$	383
Acian Basifia Council							<u> </u>	
Asian-Pacific Council Departmental Appropriations	\$	274	\$	274	\$	251	\$	23
Attornov Conoral		04.700	\$	24,710	\$	19,785	\$	
Attorney General Departmental Appropriations	\$	24,709	Ψ					4,925
	\$	24,709	Ψ					4,925
	\$	317	\$	318	\$	274	\$	4,925 44
Departmental Appropriations					\$	274	\$	

	Orig	inal Budget		Budget		Actual	Va	riance
Campaign Finance Board								
Departmental Appropriations	\$	756	\$	758	\$	756	\$	2
2013 Legal Fees Settlement	Ψ	100	Ψ	100	Ψ	100	Ψ	
Public Subsidy		1,020		1,020		1,020		
Special Election Subsidy		1,020		16		1,020		
Tax Checkoff		1,915		1,915		1,915		
Total Campaign Finance Board	\$	3,807	\$	3,809	\$	3,807	\$	2
Capitol Area Architect								
Departmental Appropriations	\$	367	\$	367	\$	328	\$	39
Chicano/Latino Affairs Council								
Departmental Appropriations	\$	287	\$	298	\$	294	\$	4
Commerce								
Additional Financial Examiners	\$	589	\$	589	\$	416	\$	173
Administrative Services - Commerce		4,726		4,734		4,369		365
Energy Resources		3,670		3,676		3,467		209
Enforcement		6,860		6,886		6,742		144
Financial Institutions		7,505		7,510		7,167		343
Mortgage Original Individual License		247		247		163		84
Telecommunications		1,155		1,157		1,064		93
Total Commerce	\$	24,752	\$	24,799	\$	23,388	\$	1,411
Corrections								
Claims	\$	24	\$	24	\$	24	\$	
Community Services		113,961		114,162		113,151		1,011
Correctional Institutions		332,792		333,798		333,765		33
Operations Support		22,003		22,008		22,006		2
Total Corrections	\$	468,780	\$	469,992	\$	468,946	\$	1,046
Cosmetologist Examiners Board								
Departmental Appropriations	\$	1,135	\$	1,136	\$	1,135	\$	1
Court of Appeals								
Departmental Appropriations	\$	11,277	\$	11,336	\$	11,334	\$	2
Disability Council	•		•	550	•		•	
Departmental Appropriations	\$	554	\$	559	\$	558	\$	1
Education	Φ.	004	ф	500	æ	500	Ф	
Abatement Aid Prior Year	\$	631	\$	588	\$	588	\$	
Abatement Aid		1,161		1,915		1,915		
Academy of Science		41		41		41		
Adult Basic Education Aid Prior Year		18,119		16,190		16,146		44
Adult Basic Education Aid		29,024		39,923		39,923		
Adults with Disabilities Prior Year		284		253		253		
Adults with Disabilities Program		454		614		614		
Advance Placement		3,000		3,005		3,004		1
Advanced Placement/Int'l Baccalaureate Workshops		503		510		500		10
Agency Operations		19,784		20,074		19,989		85
Agriculture Market Value		6,470		6,470		6,470		
Alternative Facilities Bonding Prior Year		7,714		6,885		6,885		
Alternative Facilities Bonding		12,325		16,664		16,664		
Board of School Administrators		214		215		68		147
Board of Teaching - Teaching License		97		97		97		. **
		547		548		543		5

	Original Budget	Budget	Actual	Variance
Border City Disparity	1,675	1,675	1,675	
Bovine Tuberculosis Credit	35	35	35	
Charter School Lease Prior Year	19,910	16,746	16,746	
Charter School Lease	34,321	43,321	43,321	
Children With Disability Aid	1,745	1,570	1,570	
College Urban Education Concordia	200	233	233	
College Urban Education Hamline	164	216	216	
College Urban Education St. Thomas	164	164	164	
Community Education Aid Prior Year	196	170	170	
Community Education Aid	508	756	756	
Comp Pilot Project Formula Aid	9,566	13,403	13,403	
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	2,000	
Consolidation Aid	192	260	260	
Court - Placed Special Education Revenue	82	82	82	
Debt Service Aid Prior Year	5,611	5,008	4,910	9
Debt Service Aid	14,560	15,229	15,229	•
Deferred Maintenance Aid	1,987	2,899	2,899	
Deferred Maintenance Prior Year	1,038	918	918	
Digital Learning Administratio	104	104	77	2
Disaster Relief Facilities Grn	88	88	88	-
Disparity Reduction	9,858	9,858	9,858	
Duluth Children's Museum	50	50	50	
Early Child Family Education Prior Year	9,099	8,082	8,081	
Early Child Family Education Thor Tear	14,740	19,115	19,115	
Early Child Literacy - Minnesota Reading Corps	6,282	6,282	6,282	
Early Childhood Ed Scholarship	2,000	2,000	2,000	
Early Childhood Tribal School	68	2,000	68	
Educate Parents Partnership	49	49	24	2
Education Planning & Assessment System	829	900	900	2
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				
General Education	2,297,721	2,038,351	2,038,351	
Head Start	3,789,517 20,100	5,115,133 20,100	5,115,133 20,100	
Health & Developmental Screening Program	1,429	1,273	1,273	
Health & Developmental Screening	2,331 48	3,014 32	3,014 30	
Health & Safety Aid Prior Year	• •			
Health & Safety Aid	73 70	168	168	
Hearing Impaired Adults		70	70	
Homested & Disaster Credit	124	124	124	
Indian Teacher Preparedness Grants	190	190	189	00
Integration Aid Prior Year	26,884	23,268	22,662	60
Integration Aid	43,780	56,061	56,061	
Inter - District Desegregation Transort	16,612	13,260	13,260	
International Baccalaureate	1,000	1,000	1,000	
Joint Innovative Delivery Pilot	25	25	25	
Kindergarten Entrance Assessment	281	281	277	
Kindergarten Milk	1,105	1,019	1,019	
Literacy Incentive Aid	31,046	41,978	41,978	
Local Option Abatement Credit	113	113	113	
Local Option Disaster	35	35	35	

	Orig	inal Budget		Budget		Actual	V	ariance
Minnesota Children's Museum		260		260		260		_
Multicounty Multi-Type Library Prior Year		520		464		464		-
Multicounty Multi-Type Library		831		1,124		1,124		-
Non - Public Pupil Aid Prior Year		6,346		5,629		4,995		634
Non - Public Pupil Aid		10,427		13,340		13,340		-
Non - Public Pupil Transport Prior Year		7,521		6,694		6,694		-
Non - public Pupil Transport		12,201		16,954		16,954		-
One Room Schoolhouse		65		65		65		-
Out of State Tuition		250		250		250		-
Parent-Child Home Program		250		250		250		-
Public Library Basic Grant		8,671		11,725		11,725		-
Public Library Basic Prior Year		5,428		4,844		4,844		-
Regional Library Telecommunications Prior Year		920		821		821		-
Regional Library Telecommunications		1,470		1,988		1,988		-
Residential Market Value		22,028		22,028		22,028		-
School Age Care Aid		1		1		1		-
School Breakfast		4,875		5,417		5,417		-
School Lunch Aid		12,878		12,266		12,266		-
School Readiness Program Prior Year		4,038		3,603		3,556		47
School Readiness Program		6,451		8,723		8,723		-
Spec Prov For Select Districts		61		61		61		-
Special Education Aid Prior Year		331,467		295,645		295,472		173
Special Education Aid		751,124		751,124		751,124		-
Special Education Excess Cost Prior Year		63,273		59,607		59,429		178
Special Education Excess Cost		55,615		74,514		74,514		-
Statewide Testing		15,230		15,247		15,245		2
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		854		762		737		25
Success for the Future		1,366		1,847		1,847		_
Summer Food Service Replacement		150		150		150		-
Transport Enrollment Options		32		40		40		-
Travel Home Base Prior Year		142		114		114		_
Travel Home Base		229		293		293		-
Tribal Contract Schools Prior Year		855		660		660		-
Tribal Contract Schools		1,495		1,693		1,693		_
Youth Works		900		900		900		_
Total Education	\$	7,806,022	\$	8,907,696	\$	8,905,581	\$	2,115
Emergency Medical Services Board								
Ambulance Training Grant	\$	361	\$	361	\$	361	\$	_
Departmental Appropriations	Ψ	1,374	Ψ	1,379	Ψ	1,374	Ψ	5
Longevity Awards		611		637		637		5
State EMS Regional Grants		585		585		585		_
Total Emergency Medical Services Board	\$	2,931	\$	2,962	\$	2,957	\$	5
		2,00:		2,002		2,00.	<u> </u>	
Employment & Economic Development	•		_		_		•	_
Adult Workforce Development Competitive Grant Pilot	\$	830	\$	830	\$	821	\$	9
Bus Dev Comp Grant Prog		757		757		730		27
Business & Community Development		15,698		15,700		15,405		295
Contaminated Grants		1,468		1,468		1,468		-
Enterprise Minnesota		250		250		250		-
Extended Employment Wage Incentive		125		125		125		

	Origi	nal Budget		Budget		Actual	Va	riance
Extended Employment		5,830		5,830		5,830		_
General Support Services		1,248		1,248		1,240		8
Independent Living Services St Paul		2,261		2,261		2,260		1
Mental Illness Employment Support Services		1,549		1,549		1,549		-
Minnesota Investment Fund - Flood 10		1,527		2,961		2,828		133
Minnesota Investment Fund		1,818		1,818		1,818		-
Minnesota Trade Office		1,526		1,527		1,527		-
MN Investment Fund-Flood 12		-		4,413		4,413		-
Redevelopment Grant Program		1,088		1,088		1,088		-
Rehabilitant Services State		10,800		10,800		10,800		-
Services for the Blind State		5,925		5,925		5,925		-
Small Business Office		1,090		1,190		1,132		58
Total Employment & Economic Development	\$	53,790	\$	59,740	\$	59,209	\$	531
Explore Minnesota Tourism								
Departmental Appropriations	\$	8,628	\$	8,628	\$	8,628	\$	-
Marketing Incentive		500		500		500		-
Minnesota Film Board		325		325		325		-
Upper Minnesota Film Office		12		12		12		-
Total Explore Minnesota Tourism	\$	9,465	\$	9,465	\$	9,465	\$	-
Governors Office								
Departmental Appropriations	\$	3,384	\$	3,385	\$	3,367	\$	18
Health								
Departmental Appropriations	\$	340	\$	1,235	\$	1,217	\$	18
Administrative Support Service		8,097		8,097		8,097		-
Health Improvement		47,076		47,092		46,530		562
Health Protection		9,934		9,949		9,932		17
Policy Quality & Compliance		10,490		10,559		10,487		72
Total Health	\$	75,937	\$	76,932	\$	76,263	\$	669
Historical Society							_	
Departmental Appropriations	\$	20,411	\$	20,411	\$	20,411	\$	-
City Eveleth - Hockey Hall Of Fame		68		68		68		-
FarmAmerica		115		115		115		-
Historic Preservation		2,307		2,307		2,307		-
Minnesota International Center		39		39		39		-
Total Historical Society	\$	22,940	\$	22,940	\$	22,940	\$	-
House of Representatives Departmental Appropriations	\$	30,026	\$	30,027	\$	28,719	\$	1,308
Бераппента Арргорнацону	Φ	30,020	Φ	30,027	φ	20,719	Φ	1,306
Housing Finance Agency	•		•	050	•	050	•	
2012 Flood CBG	\$	-	\$	250	\$	250	\$	-
2012 Flood EDHC		-		12,220		12,220		-
2012 Flood FHPAP		-		250		250		-
Departmental Appropriations		38,048		38,048		38,048		-
Total Housing Finance Agency	\$	38,048	\$	50,768	\$	50,768	\$	-
Human Rights	•	0	•	0	•	c	•	
Departmental Appropriations	\$	3,508	\$	3,506	\$	3,375	\$	131
Human Services							_	
Adopt/RCA	\$	38,162	\$	38,162	\$	38,162	\$	-
Adult Mental Health Grants		72,478		72,478		72,334		144
Aging & Adult Services Grants		11,456		11,456		11,360		96

	Orig	ginal Budget		Budget		Actual	\	/ariance
Alternative Care		67,226		67,226		24,365		42,861
Basic Sliding Fee Child Care Assistance Grants		38,678		38,678		38,678		-
Chemical & Mental Health		4,053		4,134		4,099		35
Chemical Dependency Treatment Fund		93,298		85,892		85,892		_
Chemical Dependency Treatment Support Grants		1,336		1,336		1,145		191
Child & Community Service Grants		53,301		53,301		53,301		131
· · · · · · · · · · · · · · · · · · ·								204
Child & Economic Support Grants		15,742		15,742		15,438		304
Child Care Development Grants		774		774		717		57
Child Mental Health Grants		17,479		17,479		17,407		72
Child Support Enforcement Grants		50		50		50		-
Children & Families		7,152		7,209		7,190		19
Children's Services Grants		10,728		10,728		10,111		617
Continuing Care		17,797		18,287		18,211		76
Deaf & Hard of Hearing Grants		1,767		1,767		1,703		64
Disabilities Grants		36,406		36,691		31,790		4,901
						,		,
General Assistance		47,107		53,528		51,620		1,908
Group Residential Housing		131,201		132,285		128,593		3,692
Health Care		12,697		13,839		13,669		170
Intractable Epilepsy		65		65		65		-
Local Planning Grants		500		400		349		51
Medical Assistance		4,522,691		4,159,808		4,018,230		141,578
MFIP Child Care Assistance		30,923		43.749		43,749		111,070
				-, -				_
MFIP/DWP		93,978		76,134		76,134		-
Minnesota Food Assistance Program Grant		481		481		479		2
Minnesota Supplemental Assistance		38,810		37,204		36,039		1,165
Operations		92,381		93,144		93,011		133
Region 10		100		100		100		-
Self-advcy Network		50		50		50		-
Sex Offender Program		74,185		75,199		75,135		64
State - Operated Services Mental Health				117,496		,		1,987
•		113,490		,		115,509		,
State - Operated Services Minnesota Security Hospital		70,805		71,589		70,673		916
Support Services Grants		8,715		8,715		8,698		17
Total Human Services	\$	5,726,062	\$	5,365,176	\$	5,164,056	\$	201,120
Humanities Commission								
Departmental Appropriations	\$	237	\$	237	\$	237	\$	-
ndian Affairs Council								
Departmental Appropriations	\$	313	\$	324	\$	276	\$	48
Indian Burial Sites		175		180		154		26
Total Indian Affairs Council	\$	488	\$	504	\$	430	\$	74
nvestment Board			,					
	œ	400	•	400	œ.	400	æ	
Departmental Appropriations	\$	139	\$	139	\$	139	\$	-
ron Range Resources & Rehab Agency								
Supplemental Occupation Tax Environment	\$	575	\$	575	\$	575	\$	-
Taconite State Aid		2,889		2,889		2,889		-
Total Iron Range Resources & Rehab Agency	\$	3,464	\$	3,464	\$	3,464	\$	-
Judicial Standards Board								
	¢	260	¢	260	ø	265	¢	4
Departmental Appropriations	\$	369	\$	369	\$	365	\$	4
Judical Standard Investigation & Hearing		131		131		131		-
Total Judicial Standards Board	\$	500	\$	500	\$	496	\$	4
_abor & Industry								
Departmental Appropriations	\$	831	\$	848	\$	794	\$	54

	Orig	inal Budget		Budget		Actual	Va	riance
Legislative Coordinating Commission								
Departmental Appropriations	\$	10,572	\$	10,767	\$	8,909	\$	1,858
Legislative Auditor								
Departmental Appropriations	\$	5,735	\$	5,735	\$	5,735	\$	-
Mediation Services								
Cooperation Labor Management Grants	\$	68	\$	68	\$	68	\$	-
Departmental Appropriations Total Mediation Services	\$	1,669 1,737	\$	1,669 1,737	\$	1,661 1,729	\$	8 8
Total Mediation del Vices	Ψ	1,737	Ψ	1,707	Ψ	1,723	Ψ	
Metropolitan Council Transport	•	00.000	•	00.000	•	00.000	•	
Metro Transit Assistance	\$	39,038	\$	39,038	\$	39,038	\$	-
Parks		2,870		2,870		2,870		-
Total Metropolitan Council Transport	\$	41,908	\$	41,908	\$	41,908	\$	
Military Affairs								
Emergency Services	\$	355	\$	355	\$	355	\$	-
Enlistment Incentives		5,895 3,500		5,895 3,500		5,895		- 174
General Support		2,500 7,785		2,500 7,873		2,326 7,613		260
Reintegration Program		1,765		177		177		200
Total Military Affairs	\$	16,712	\$	16,800	\$	16,366	\$	434
Minnesote Concernation Corne								
Minnesota Conservation Corps Departmental Appropriations	\$	256	\$	256	\$	256	\$	-
Minnesota Management & Budget (MMB) DHS Regulatory Responsibilities	\$	100	\$	100	\$	100	\$	
Local Impact Notes	Ψ	207	Ψ	207	Ψ	207	Ψ	
MRP Debt Service Account		2,377		8,969		8,967		2
Statewide Services		19,861		19,916		19,557		359
Total Minnesota Management & Budget (MMB)	\$	22,545	\$	29,192	\$	28,831	\$	361
Minnesota State Academies								
Departmental Appropriations	\$	12,026	\$	12,026	\$	12,026	\$	-
Minnesota State Retirement System								
Departmental Appropriations	\$	3,898	\$	3,898	\$	3,898	\$	-
MMB Debt Service								
Bond Sale	\$	223,000	\$	223,000	\$	223,000	\$	-
Minnesota Housing Finance Agency		2,400		2,400		2,400		-
University of Minnesota Stadium Debt Services 2007		10,248		10,248		10,248		-
University of Minnesots Bioscience Debt Services 2010		7,771		11,490		11,490		-
Total MMB Debt Service	\$	243,419	\$	247,138	\$	247,138	\$	
MMB Non-Operating								
First Class Cities Teachers Aid	\$	18,627	\$	18,627	\$	18,627	\$	-
Loan Forgiveness		28,750		28,750		28,750		-
Mayo Family Practice		686		686		686		-
Mayo Medical School		665		665		665		-
Minneapolis Employee Retirement		22,750		22,750		22,750		
Police State Aid - DNR/Public Safety		5,432		5,432		4,082		1,350
Public Defender Costs State v Claimant		500 12		500 12		486 12		14
Total MMB Non-Operating	\$	77,422	\$	77,422	\$	76,058	\$	1,364
Total mind from operating	Ψ	11,744	Ψ	11,744	Ψ	7 0,000	Ψ	1,30

	Orig	inal Budget		Budget		Actual	Va	riance
MN State Colleges & Universities								
Departmental Appropriations	\$	545,822	\$	545,822	\$	545,822	\$	-
Material Bassing								
Natural Resources	Φ.	7 700	•	7 700	æ	7 700	œ.	
Departmental Appropriations	\$	7,789	\$	7,789	\$	7,789	\$	
Disaster 1941 Flood Response		875		2,880		2,584		296
Eco & Water Resources - Debris Removal		-		856		856		
Eco & Water Resources - Flood Hazard Mitigation		- 617		6		6		20
Eco & Water Resources - Harmful Invasive Species		617 53		668 53		640 53		28
Eco & Water Resources - Mississippi Headwaters Grant Eco & Water Resources - Red River Flood Damage Grant		264		264		264		
•		204 50		264 50		204 50		
Eco & Water Resources - Zumbro River Wtrshed Grant		50		871		871		
Eco & Water Resources Lost Revenue & Salvage Timber Sa Eco & Water Resources		0 F76						
		8,576		8,588		8,500		88
Enforcement - Natural Resources Laws & Rules		2,230		2,230		2,230		54
Enforcement Invasive Species		1,118 199		1,118		1,064		54
Fish & Wildlife - Prairie Wetlands				199		199		
Forest Management - Emergency Fire Fighting		7,167		7,227		7,227		
Forest Management - Forist		261		329		326		3
Forest Management - Minnesota Forest Resource Council		629		663		657		6
Forest Management		35,624		36,069		36,069		
Land & Mineral - Iron Ore Cooperative Research		56		56		56		
Land & Mineral - Minerals Cooperative Research		105		105		105		
Land & Mineral - Resource Management		3,116		3,116		3,054		62
Operations Support		55		59		56		3
OSD - Rulemaking 2012		61		61		61		
Parks & Trails - Management		17,558		17,709		17,703		6
Total Natural Resources	\$	86,403	\$	90,966	\$	90,420	\$	546
Nursing Home Administrative Board								
Study Emerg Response Uncomp Ca	\$	10	\$	10	\$	10	\$	-
Office of Enterprise Technology								
Departmental Appropriations	\$	6,318	\$	6,426	\$	6,394	\$	32
MN Geospatial Information Office		813		813		808		5
Total Office of Enterprise Technology	\$	7,131	\$	7,239	\$	7,202	\$	37
Office of Higher Education								
<u> </u>	\$	204 222	\$	202 402	\$	202 402	\$	
Departmental Appropriations	Ф	201,333	Ф	202,493	Ф	202,493	Ф	
MN GI Bill Administration Total Office of Higher Education	\$	85 201,418	\$	85 202,578	\$	85 202,578	\$	
Total Office of Flight: Education	Ψ	201,410	Ψ	202,070	Ψ	202,070	Ψ	
Ombudsman for MH & DD								
Departmental Appropriations	\$	1,786	\$	1,786	\$	1,786	\$	-
Ombudsperson for Families								
Departmental Appropriations	\$	265	\$	265	\$	265	\$	-
Perpich Center For Arts Education								
Departmental Appropriations	\$	7,013	\$	7,012	\$	7,012	\$	
Departmentar Appropriations								
					•	074	Φ	
	\$	371	\$	371	\$	371	\$	
Pollution Control Agency	\$	371 400	\$	371 400	\$	371 400	Ф	
Pollution Control Agency Administrative Support	\$		\$		Ъ		Ф	- -
Pollution Control Agency Administrative Support Clean Water Partnership Grants	\$	400	\$	400	\$	400	Ф	- - - 3

	Origi	nal Budget		Budget		Actual	Va	ariance
Water		1,451		1,451		1,254		197
Total Pollution Control Agency	\$	5,077	\$	5,077	\$	4,877	\$	200
Private Detectives Board								
Departmental Appropriations	\$	130	\$	130	\$	123	\$	7
Public Defense Board								
Departmental Appropriations Public Defender Reimbursement	\$	69,403 390	\$	69,420 390	\$	69,193 390	\$	227 -
Total Public Defense Board	\$	69,793	\$	69,810	\$	69,583	\$	227
Public Safety								
Administration & Related Services	\$	578	\$	578	\$	574	\$	4
Administration Theft Reimbursement		792	·	792		792	·	
Body Armor Reimbursement		508		508		508		
Criminal Apprehension		41,098		41,113		41,099		14
· ·		,		,		,		15
Disaster Relief 1717 State Match		101		246		246		
Disaster Relief 1830 Public Assistance State Match		101		101		101		
Disaster Relief 1900 Public Assistance Match		177		177		177		
Disaster Relief 1921 Public Assistance State Match		1,858		2,077		507		1,570
Disaster Relief 1941 Public Assistance Match		2,184		2,521		419		2,102
Disaster Relief Long-Term Recovery		-		119		119		
Disaster Relief Public Assistance Match		_		12,454		12,454		
Financial Crimes Task Force		300		300		300		
								12/
Gambling & Alcohol Enforcement		1,719		1,719		1,585		134
Homeland Security & Emergency Management		3,262		3,295		3,271		24
IT Security & Disaster Recovery		1,355		1,355		1,345		10
Minnesota County Attorney Association Training		130		65		65		
Office of Justice Programs		33,083		33,107		33,095		12
Peace Officer Benefit Account		1,839		1,839		1,820		19
Soft Body Armor Supplement		91		91		91		
State Patrol		3,309		3,310		3,229		81
Windstorms July 2012		3,303		3,395		3,395		01
Total Public Safety	\$	92,485	\$	109,162	\$	105,192	\$	3,970
Public Hillidge Commission								
Public Utilities Commission Departmental Appropriations	\$	7,184	\$	7,184	\$	6,389	\$	795
Revenue								
Debt Collection Management	\$	32,475	\$	32,567	\$	28,540	\$	4,027
<u> </u>	Ψ	,	Ψ		Ψ	,	Ψ	,
Integrated Tax System		3,302		3,302		1,986		1,316
Outstate Collection Deliquent Tax		968		968		968		
Revenue Recording Fee		1,097		1,097		1,097		
Seized Property		6		6		6		
00/20d 1 10porty		465		467		467		
Tax Bill 2011-1		30		30		26		4
. ,				9,840		8,332		1,508
Tax Bill 2011-1 Tax Bill 2011-10		8.468						1,986
Tax Bill 2011-1 Tax Bill 2011-10 Tax Compliance Initiative		8,468 111 759						1,000
Tax Bill 2011-1 Tax Bill 2011-10	\$	8,468 111,759 158,570	\$	112,610 160,887	\$	110,624 152,046	\$	8,841
Tax Bill 2011-1 Tax Bill 2011-10 Tax Compliance Initiative Tax System Management Total Revenue	\$	111,759	\$	112,610	\$		\$	8,841
Tax Bill 2011-1 Tax Bill 2011-10 Tax Compliance Initiative Tax System Management Total Revenue Revenue Intergovernmental Payments		111,759 158,570		112,610 160,887		152,046		8,841
Tax Bill 2011-1 Tax Bill 2011-10 Tax Compliance Initiative Tax System Management Total Revenue Revenue Intergovernmental Payments 2010 Flood Replacement Aid	\$	111,759 158,570	\$	112,610 160,887 39	\$	152,046 39	\$	8,841
Tax Bill 2011-1		111,759 158,570 39 18,103		112,610 160,887 39 18,103		39 18,103		8,841 - -
Tax Bill 2011-1		111,759 158,570 39 18,103 1,753		112,610 160,887 39		39 18,103 1,753		8,841
Tax Bill 2011-1		111,759 158,570 39 18,103		112,610 160,887 39 18,103		39 18,103		8,841 - - -
Tax Bill 2011-1		111,759 158,570 39 18,103 1,753		112,610 160,887 39 18,103 1,753		39 18,103 1,753		8,841 - - - -
Tax Bill 2011-1		111,759 158,570 39 18,103 1,753 23		112,610 160,887 39 18,103 1,753 23		39 18,103 1,753 23		8,841

Disparity Reduction Aid Disparity Reduction Credit DNR - PILT Payments		10,300		10.300		10,300		
Disparity Reduction Credit DNR - PILT Payments		- ,						-
DNR - PILT Payments		5,485		5,485		5,485		-
		25,349		25,349		25,349		-
Fire State Aid		22,846		22,846		22,846		_
Firefighter Relief Association.		608		608		608		_
Forest Land Tax Credit		3,372		3,372		3,372		_
Indian Casino Aid		852		852		852		_
Insurance Surcharge		3,399		3,399		3,399		_
Iron Ore Production Replacement Aid		4,668		4,668		4,668		_
Local Government Aids		425,164		425,164		425,164		_
Local Option Disaster Abatement		547		423,104 547		423,104 547		_
·								-
Mahnomen Property Tax Reimbursement		600		600		600		-
PERA Rate Increase Aid		14,316		14,316		14,316		-
Performance Measurement Reimbursement Aid		479		479		479		-
Police State Aid		54,451		54,451		54,451		-
Prior Year Credit (Real & Mfg)		33		33		33		-
Prior Year Market Value Credits		604		604		604		-
Property Tax Refunds		309,983		309,983		309,983		-
Property Tax Targeting Refund		3,931		3,931		3,931		-
Renters Property Tax Refund		184,337		184,337		184,337		-
Supplement Amortization State Aid		1,000		1,000		1,000		-
Supplemental TAC Homestead Credit		5,300		5,300		5,300		-
Taconite Aid Reimbursement		561		561		561		_
Tamarack City Relief Aid		12		12		12		-
Tax Refund Interest		14,329		14,329		14,329		_
Utility Value Transition Aid		979		979		979		_
Total Revenue Intergovernmental Payments	\$	1,275,601	\$	1,275,601	\$	1,275,601	\$	-
-			•	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, -,		
Science & Technology Authority	_		_		_		_	
Departmental Appropriations	\$	109	\$	109	\$	47	\$	62
Science Museum								
Departmental Appropriations	\$	1,068	\$	1,068	\$	1,068	\$	-
Secretary of State								
Departmental Appropriations	\$	6,297	\$	6,317	\$	6,315	\$	2
Senate								
Departmental Appropriations	\$	22,889	\$	22,914	\$	20,066	\$	2,848
Sentencing Guidelines Commission								
Departmental Appropriations	\$	691	\$	691	\$	686	\$	5
State Auditor								
Departmental Appropriations	\$	8,925	\$	8,926	\$	8.251	\$	675
Government Information		2		2		2		-
Total State Auditor	\$	8,927	\$	8,928	\$	8,253	\$	675
State Guardian Ad Litem Board								
Departmental Appropriations	\$	12,270	\$	12,459	\$	12,413	\$	46
Supreme Court								
Civil Legal Services	\$	10,281	\$	10,299	\$	10,299	\$	-
	•	877	,	877	•	877	•	-
Family Law Legal Services								
Family Law Legal Services						5		-
Family Law Legal Services		5 33,002		5 33,584		5 33,578		- 6

	Ori	ginal Budget		Budget		Actual		ariance
Tax Court								
Departmental Appropriations	\$	886	\$	886	\$	881	\$	
ransportation								
Building Services	\$	54	\$	54	\$	54	\$	
Electronic Communications		3		3		3		
Freight		345		345		344		
Minnesota Council Transportation Access		161		161		145		1
Passenger Rail		860		885		840		4
Transit		14,996		14,999		14,980		1
Total Transportation	\$	16,419	\$	16,447	\$	16,366	\$	8
rial Courts								
Departmental Appropriations	\$	248,337	\$	248,634	\$	248,280	\$	35
Iniform Laws Commission					_			
Departmental Appropriations	\$	49	\$	49	\$	25	\$	2
niversity of Minnesota	œ.	4.000	Φ.	4.000	•	4.000	ф	
CON-1% Performance Holdback	\$	4,839	\$	4,839	\$	4,839	\$	
Maintenance & Operations St Cloud Hospital Residency		515,268 346		515,268 346		515,268 346		
University of Minnesota Mayo Partnership		7,491		7,491		7,491		
Total University of Minnesota	\$	527,944	\$	527,944	\$	527,944	\$	
•		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·				
eterans Affairs Departmental Appropriations	\$	14 690	\$	15 160	\$	14647	\$	52
Fergus Falls 21-bed addition	Φ	14,689 738	Φ	15,169 738	φ	14,647 738	Φ	3.
Higher Education Veterans Assistance		993		1,035		916		1
Mpls Adult Day Center		162		162		162		,
Veterans Health Care		43,911		43,911		43,911		
Veterans Service Organizations		353		353		353		
Veterans Services Honor Guard		131		131		130		
Total Veterans Affairs	\$	60,977	\$	61,499	\$	60,857	\$	64
later & Soil Resources Board								
2012 Spec Sess Flood Relief CS	\$	-	\$	7,978	\$	7,978	\$	
Board Administration & Agency Operations		3,736		3,775		3,775		
Cost Share Work		1,559		1,559		1,559		
Drainage Assess - Advisory Team		226		226		226		
Flood Disaster Relief Cost - Share		536		536		536		
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		
Soil & Water Conservation Districts Services Grant		100 3,116		100 3,116		100 3,116		
Wetland Conservation Act - Oversight						386		
Total Water & Soil Resources Board	\$	386 13,244	\$	21,261	\$	21,261	\$	
pological Board		· · · · · ·		·		·		
Departmental Appropriations	\$	5,425	\$	5,425	\$	5,425	\$	
otal Expenditures and Transfers-Out	\$	18,245,110	\$	19,052,968	\$	18,813,659	\$	239,30
Loop Indirect Cost Doinburooment		40,061		40,061	_	40,061		
	¢	18 205 040	Ф	10 012 007	ď.		T.	230 21
otal Net Expenditures and Transfers-Out	\$	18,205,049	\$	19,012,907	\$	18,773,598	\$	239,30
	<u>\$</u> \$	18,205,049 (973,733)	<u>\$</u> \$	(963,305)	<u>\$</u> \$	(225,771)	<u>\$</u> \$	737,5

	Original Budget		Budget		Actual		Variance	
Fund Balance, Beginning, as Reported	\$	1,857,984	\$	1,857,984	\$	1,857,984 85,997	\$	- 85,997
Fund Balance, Beginning, as Restated	\$	1,857,984	\$	1,857,984	\$	1,943,981	\$	85,997
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables Less: Budgetary Reserve	\$	884,251 - - -	\$	894,679 - -	\$	1,718,210 69,355 8,588 1,006,571	\$	823,531 (69,355) (8,588) (1,006,571)
Unassigned Fund Balance, Ending	\$	884,251	\$	894,679	\$	633,696	\$	(260,983)

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 \$81 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 State Government Fund	\$ 633,696 17,385
Transit Assistance Fund	 5
General Fund in CAFR	\$ 651,086

STATE GOVERNMENT FUND

	Origi	nal Budget	 Budget	 Actual	Va	Variance	
Net Revenues and Transfers-In							
Net Revenues							
Departmental Services/Licenses & Fees Other Revenues	\$	65,378 2,682	\$ 65,378 2,266	\$ 64,753 2,322	\$	(625) 56	
Total Net Revenues and Transfers-In	\$	68,060	\$ 67,644	\$ 67,075	\$	(569)	
Expenditures and Transfers-Out							
Attorney General							
Departmental Appropriations	\$	3,336	\$ 3,336	\$ 1,987	\$	1,349	
Behavioral Health & Therapy Board							
Departmental Appropriations Sunset	\$	558 1	\$ 562 1	\$ 371 -	\$	191 1	
Total Behavioral Health & Therapy Board	\$	559	\$ 563	\$ 371	\$	192	
Chiropractic Examiners Board							
Departmental AppropriationsSunset	\$	547 2	\$ 548 2	\$ 436 1	\$	112 1	
Total Chiropractic Examiners Board	\$	549	\$ 550	\$ 437	\$	113	
Dentistry Board							
Dental Laboratory Reg	\$	15	\$ 15	\$ 15	\$	-	
Departmental Appropriations		1,247	1,249	1,247		2	
Health Profession Service ProgramSunset		759 32	758 32	733 32		25 -	
Total Dentistry Board	\$	2,053	\$ 2,054	\$ 2,027	\$	27	
Dietetics & Nutrition Practice							
Departmental Appropriations	\$	161 10	\$ 161 10	\$ 137 10	\$	24	
Total Dietetics & Nutrition Practice	\$	171	\$ 171	\$ 147	\$	24	
Health							
Departmental Appropriations	\$	116	\$ 116	\$ 116	\$	-	
Health Improvement		1,286	1,286	968		318	
Health Protection		33,197	33,120	29,555		3,565	
Medical Practice Act Study		112	112	55		57	
Policy Quality & Compliance Total Health	\$	16,614 51,325	\$ 16,591 51,225	\$ 13,692 44,386	\$	2,899 6,839	
Human Services							
Continuing Care	\$	137	\$ 137	\$ 124	\$	13	
Operations		3,614	 3,623	3,330		293	
Total Human Services	\$	3,751	\$ 3,760	\$ 3,454	\$	306	
Marriage & Family Therapy Board							
Departmental Appropriations	\$	184 10	\$ 184 10	\$ 184 10	\$	-	
Total Marriage & Family Therapy Board	\$	194	\$ 194	\$ 194	\$	_	

STATE GOVERNMENT FUND

	Origi	nal Budget	B	udget		Actual	Variance	
Medical Practice Board								
Departmental Appropriations	\$	4,650	\$	4,650	\$	3,534	\$	1,116
Sunset	•	40	Ψ	40	Ψ	31	*	9
Total Medical Practice Board	\$	4,690	\$	4,690	\$	3,565	\$	1,125
Nursing Board								
Departmental Appropriations	\$	4,238	\$	4,239	\$	3,278	\$	961
Sunset		123		123		101		22
Total Nursing Board	\$	4,361	\$	4,362	\$	3,379	\$	983
Nursing Home Administrative Board								
Administrative Services Unit	\$	535	\$	535	\$	535	\$	-
Departmental Appropriations		297		297		187		110
Sunset		99		99		47		52
Volunteer Health Care Provider Program		299		284		26		258
Total Nursing Home Administrative Board	\$	1,230	\$	1,215	\$	795	\$	420
-		.,	<u> </u>				<u> </u>	
Optometry Board	•						•	
Departmental Appropriations		125	\$	125	\$	108	\$	17
Sunset		8	Ф.	8	Ф.	8	<u> </u>	- 47
Total Optometry Board	\$	133	\$	133	\$	116	\$	17
Pharmacy Board								
Departmental Appropriations	\$	2,565	\$	2,566	\$	1,916	\$	650
Prescription Electronic Report		416		419		318		101
Sunset	<u></u>	1_		11				1
Total Pharmacy Board	\$	2,982	\$	2,986	\$	2,234	\$	752
Physical Therapy Board								
Departmental Appropriations	\$	404	\$	448	\$	377	\$	71
Rulemaking Costs		44		44		3		41
Sunset		9		9		9		-
Total Physical Therapy Board	\$	457	\$	501	\$	389	\$	112
Podiatric Medicine Board								
Departmental Appropriations	\$	95	\$	95	\$	69	\$	26
Sunset		10	Ψ	10	Ψ	10	*	-
Total Podiatric Medicine Board	\$	105	\$	105	\$	79	\$	26
Pollution Control Agency								
Administrative Support	\$	3	\$	3	\$	3	\$	
Water		80	Ψ	80	Ψ	75	Ψ	5
Total Pollution Control Agency	\$	83	\$	83	\$	78	\$	5
			Ψ		Ψ	70	Ψ	
Psychology Board								
Departmental AppropriationsSunset		936 28	\$	948 28	\$	897 14	\$	51 14
Total Psychology Board	\$	964	\$	976	\$	911	\$	65
Public Safety								
Family Visitation Centers	\$	96	\$	96	\$	96	\$	_
Vulnerable Adults Report		14	Ψ	14	Ψ	-	Ψ	14
Total Public Safety	\$	110	\$	110	\$	96	\$	14
. J.m. i dollo odioty	Ψ	110	Ψ	110	Ψ	- 50	Ψ	

STATE GOVERNMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget		 Budget		Actual		ariance
Social Work Board Departmental Appropriations Sunset	\$	1,262 1	\$ 1,264 1	\$	975 -	\$	289 1
Total Social Work Board	\$	1,263	\$ 1,265	\$	975	\$	290
Veterinary Medicine Board Departmental Appropriations Sunset	\$	274 10	\$ 274 10	\$	271 10	\$	3
Total Veterinary Medicine Board	\$	284	\$ 284	\$	281	\$	3
Total Expenditures and Transfers-Out	\$	78,600	\$ 78,563	\$	65,901	\$	12,662
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(10,540)	\$ (10,919)	\$	1,174	\$	12,093
Fund Balance, Beginning, as Reported	\$	16,979 -	\$ 16,979 -	\$	16,979 313	\$	- 313_
Fund Balance, Beginning, as Restated	\$	16,979	\$ 16,979	\$	17,292	\$	313
Fund Balance, Ending Less: Appropriation Carryover	\$	6,439 -	\$ 6,060 -	\$	18,466 1,081	\$	12,406 (1,081)
Unassigned Fund Balance, Ending	\$	6,439	\$ 6,060	\$	17,385	\$	11,325

Notes

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.

	Orig	inal Budget	 Budget	 Actual	v	ariance
Net Revenues and Transfers-In						
Net Revenues Sales Taxes Motor Vehicle Taxes	\$	5,570 236,412	\$ 11,330 239,284	\$ 14,438 239,114	\$	3,108 (170)
Total Net Revenues and Transfers-In	\$	241,982	\$ 250,614	\$ 253,552	\$	2,938
Expenditures and Transfers-Out						
Metropolitan Council Transport Metro Transit Account	\$	215,202	\$ 215,202	\$ 210,929	\$	4,273
Transportation Greater Mn Transit-Admin Transit	\$	400 23,241	\$ 400 23,241	\$ 400 23,241	\$	- -
Total Transportation	\$	23,641	\$ 23,641	\$ 23,641	\$	-
Total Expenditures and Transfers-Out	\$	238,843	\$ 238,843	\$ 234,570	\$	4,273
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	3,139	\$ 11,771	\$ 18,982	\$	7,211
Fund Balance, Beginning, as Reported	\$	15,623 -	\$ 15,623 -	\$ 15,623 212	\$	- 212
Fund Balance, Beginning, as Restated	\$	15,623	\$ 15,623	\$ 15,835	\$	212
Fund Balance, Ending Less: Appropriation Carryover	\$	18,762 -	\$ 27,394 -	\$ 34,817 34,812	\$	7,423 (34,812)
Unassigned Fund Balance, Ending	\$	18,762	\$ 27,394	\$ 5	\$	(27,389)

		Budget		Actual	Variance		
Net Revenues and Transfers-In							
Net Revenues							
Departmental Services/Licenses & Fees	\$	21,749	\$	20,876	\$	(873)	
Federal Revenue		500,607		550,712		50,105	
Investment Income		3,678		3,565		(113)	
Other Revenues	_	25,970	_	32,351		6,381	
Total Net Revenues	\$	552,004	\$	607,504	\$	55,500	
Transfer from Other Funds							
Agency Fund	\$	-	\$	40	\$	40	
General Fund		5,011		3,779		(1,232)	
Highway User Tax Distribution Fund		1,053,180		1,065,022		11,842	
Miscellaneous Special Revenue Fund		-		629		629	
Plant Management		1,304		1,304		-	
Total Transfer from Other Funds	\$	1,059,495	\$	1,070,774	\$	11,279	
Total Net Revenues and Transfers-In	\$	1,611,499	\$	1,678,278	\$	66,779	
Expenditures and Transfers-Out							
MMB Non-Operating							
Tort Claims	\$	1,172	\$	15	\$	1,157	
Public Safety							
Administration & Related Services	\$	6,406	\$	6,390	\$	16	
Criminal Apprehension		1,997		1,990		7	
Office of Pupil Transportation Safety		667		550		117	
State Patrol		81,224		80,886		338	
Traffic Safety		526		360		166	
Total Public Safety	\$	90,820	\$	90,176	\$	644	
Transportation							
Departmental Appropriations	\$	64,696	\$	41,726	\$	22,970	
Aeronautics		1,181		1,167		14	
Agency Services		47,785		45,942		1,843	
Building Services		17,239		17,014		225	
Debt Service		126,386		126,386		-	
Dsgn Fees-Crkstn_EdPr_ Mndta		1,100		862		238	
Electronic Communications		6,140		6,112		28	
Freight		5,559		4,798		761	
Infrastructure Operations & Maintenance		2,693		2,693		-	
Job Training Grants		382		382		-	
Metropolitan Planning Organization Grants		279		279		- 1 167	
Operations & Maintenance Plymouth Truck Station		286,772 5,600		282,305 116		4,467 5,484	
Program Planning & Delivery		212,402		208,354		4,048	
Regional Development Commission Grants		600		596		4	
Research Contingent Acct		75		72		3	
State Road Construction - Better Roads		42,332		42,287		45	
		•					
State Road Construction		908,681		891,325		17,356	

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

		Budget	 Actual	Variance		
Targeted Group Business ProgramTransitWillmar District Headquarters		130 858 7,500	130 760 445		- 98 7,055	
Total Transportation	\$	1,742,979	\$ 1,678,340	\$	64,639	
Total Expenditures and Transfers-Out	\$	1,834,971	\$ 1,768,531	\$	66,440	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(223,472)	\$ (90,253)	\$	133,219	
Fund Balance, Beginning, as Reported	\$	401,109 -	\$ 401,109 26,474	\$	- 26,474	
Fund Balance, Beginning, as Restated	\$	401,109	\$ 427,583	\$	26,474	
Fund Balance, Ending Less: Appropriation Carryover	\$	177,637 -	\$ 337,330 45,756	\$	159,693 (45,756)	
Unassigned Fund Balance, Ending	\$	177,637	\$ 291,574	\$	113,937	

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.

	Budget			Actual	Variance		
Net Revenues and Transfers-In							
Net Revenues Motor Vehicle Taxes Fuel Taxes Departmental Services/Licenses & Fees Investment Income	\$	981,257 860,007 2,867 485	\$	981,257 860,007 1,776 504	\$	- - (1,091) 19	
Total Net Revenues and Transfers-In	\$	1,844,616	\$	1,843,544	\$	(1,072)	
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	\$	87 8,377 716 104 610 695	\$	86 8,377 716 33 610 695	\$	1 - - 71 - - - 72	
Revenue	<u> </u>	<u>, </u>		,			
Tax System Management	\$	2,714	\$	1,852	\$	862	
Revenue Intergovernmental Payments All Terrain Vehicle Unrefunded Gas Tax Forest Road Unrefunded Gas Tax Highway Fuel Refund Interst Motorboat Unrefunded Gas Tax Off-Road Motorcycle Off-Road Vehicle Snowmobile Unrefunded Gas Tax Total Revenue Intergovernmental Payments	\$	1,886 972 8 10,476 321 1,145 6,984 21,792	\$	1,886 972 8 10,476 321 1,145 6,984 21,792	\$	- - - - - -	
Transportation			_		_		
Departmental Appropriations Total Expenditures and Transfers-Out	<u>\$</u> \$	1,807,311 1,842,406	<u>\$</u> \$	1,807,311 1,841,472	<u>\$</u> \$	934	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	2,210	\$	2,072	\$	(138)	
Fund Balance, Beginning, as Reported	\$	2,026	\$	2,026 4,594	\$	- 4,594	
Fund Balance, Beginning, as Restated	\$	2,026	\$	6,620	\$	4,594	
Fund Balance, Ending	\$	4,236	\$	8,692	\$	4,456	
Unassigned Fund Balance, Ending	\$	4,236	\$	8,692	\$	4,456	

HIGHWAY USER TAX DISTRIBUTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

Budget	Actual	Variance

Notes

- 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 revenue
 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, 2013 (IN THOUSANDS)

		Budget	 Actual	Variance		
Net Revenues and Transfers-In						
Net Revenues Motor Vehicle Taxes Fuel Taxes Departmental Services/Licenses & Fees Investment Income Other Revenues	\$	18,833 3,469 710 55 53	\$ 20,720 2,522 718 46 32	\$	1,887 (947) 8 (9) (21)	
Total Net Revenues and Transfers-In	\$	23,120	\$ 24,038	\$	918	
Expenditures and Transfers-Out						
Transportation Departmental Appropriations	\$	41 5,594 25 250 17,120 78 23,108	\$ 41 4,376 25 250 17,120 75 21,887	\$	1,218 - - - 3 1,221	
Total Expenditures and Transfers-Out	\$	23,108	\$ 21,887	\$	1,221	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	12	\$ 2,151	\$	2,139	
Fund Balance, Beginning, as Reported	\$	4,033	\$ 4,033 1,255	\$	- 1,255	
Fund Balance, Beginning, as Restated	\$	4,033	\$ 5,288	\$	1,255	
Fund Balance, Ending Less: Appropriation Carryover Less: Reserved for Long-Term Receivables	\$	4,045 - -	\$ 7,439 2,279 3,357	\$	3,394 (2,279) (3,357)	
Unassigned Fund Balance, Ending	\$	4,045	\$ 1,803	\$	(2,242)	

PETROLEUM TANK CLEANUP FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Budget		Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues Departmental Services/Licenses & Fees	\$	27,745 140 20	\$	27,078 133 52	\$	(667) (7) 32
Total Net Revenues	\$	27,905	\$	27,263	\$	(642)
Transfer from Other Funds Remediation Fund Total Transfer from Other Funds	\$	1,043 1,043	<u>\$</u> \$	1,043 1,043	<u>\$</u>	
Total Net Revenues and Transfers-In	\$	28,948	\$	28,306	\$	(642)
Expenditures and Transfers-Out			'			
Commerce Departmental Appropriations Petroleum Tank Cleanup	\$	3,616 14,937	\$	3,616 14,217	\$	- 720
Total Commerce	\$	18,553	\$	17,833	\$	720
Employment & Economic Development Contaminated Cleanup Grants Contaminated Grants Administration	\$	12,198 187	\$	12,198 187	\$	- -
Total Employment & Economic Development	\$	12,385	\$	12,385	\$	
Total Expenditures and Transfers-Out	\$	30,938	\$	30,218	\$	720
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(1,990)	\$	(1,912)	\$	78
Fund Balance, Beginning, as Reported	\$	8,941 -	\$	8,941 5,787	\$	- 5,787
Fund Balance, Beginning, as Restated	\$	8,941	\$	14,728	\$	5,787
Fund Balance, Ending Less: Appropriation Carryover	\$	6,951 -	\$	12,816 3,464	\$	5,865 (3,464)
Unassigned Fund Balance, Ending	\$	6,951	\$	9,352	\$	2,401

	Budget		Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Sales Taxes	\$	12,708	\$	13,304	\$	596
Departmental Services/Licenses & Fees		54,151		54,392		241
Federal Revenue		700		696		(4)
Investment Income		90		88		(2)
Other Revenues		1,233		1,345		112
Total Net Revenues	\$	68,882	\$	69,825	\$	943
Transfer from Other Funds						
Agency Fund	\$	38	\$	38	\$	-
Game & Fish Fund		1,636		1,474		(162)
General Fund		302		247		(55)
Highway User Tax Distribution Fund		21,083		20,812		(271)
Miscellaneous Special Revenue Fund		2,112		2,099		(13)
Permanent School Fund		4,893		4,893		-
Other Transfers		172		922		750
Total Transfer from Other Funds	\$	30,236	\$	30,485	\$	249
Total Net Revenues and Transfers-In	\$	99,118	\$	100,310	\$	1,192
Expenditures and Transfers-Out						
Metropolitan Council Transport Parks	\$	5,670	\$	5,670	\$	-
Minnesota Conservation Corps						
Departmental Appropriations	\$	490	\$	490	\$	=
Natural Resources						
Departmental Appropriations	\$	12,244	\$	11,494	\$	750
Eco & Water Resources - Invasive Species Aqua Inspection		3,969		3,560		409
Eco & Water Resources - Nongame Wildlife Program		1,251		1,245		6
Eco & Water Resources - Underground Gas Storage		46		46		-
Eco & Water Resources - Water Management Account		5,817		5,584		233
Eco & Water Resources		1,495		1,150		345
Enforcement - All-Terrain Vehicle Safety Grants		358		137		221
Enforcement - Natural Resources Laws & Rules		7,578		7,242		336
Enforcement - Off-Highway Vehicle Grants - ATV		656		496		160
Enforcement - Off-Highway Vehicle Grants - OHM		14		11		3
Enforcement - Off-Highway Vehicle Grants - ORV		1		1		-
Enforcement - Snow Safety Training		53		53		-
Enforcement - Snowmobile Grants		422		312		110
Enforcement - Water Recreation Account Grants		1,086		1,082		4
Fish & Wildlife - Electronic Licensing - All - Terrain Veh ITC		216		216		-
Fish & Wildlife - Electronic Licensing - Off - Road Veh ITC		2		2		-
Fish & Wildlife - Electronic Licensing - Off-Hwy Motor ITC		5		5		-
Fish & Wildlife - Electronic Licensing - Ski ITC		18		18		-
Fish & Wildlife - Electronic Licensing - Snowmobile ITC		178		178		-
Fish & Wildlife - Electronic Licensing - Water Rec Acct ITC		396		396		-
Fish & Wildlife - Electronic Licensing Statutory Misc ITC		1		1		-

	Budget		Actual	\	ariance
Fish & Wildlife - Grey Wolf Research Non-Game Wildlife	125		_		125
Fish & Wildlife - Land Acquisition Fisheries	43		43		-
Fish & Wildlife - Land Acquisition Wildlife	53		53		_
Fish & Wildlife - Management	2,468		1,884		584
Forest Management - Burn Permit	45		45		-
Forest Management - Investment Act	15,068		10,864		4,204
Forest Management - Land Acquisition	11		11		-,
Forest Management - Resource Assessment Prod & Serv	1,877		1,877		_
Land & Mineral - Iron Ore Coop Research Min Mgmt Acct	271		271		_
Land & Mineral - Land Management Account	569		569		_
Land & Mineral - Management Account	2,890		2,770		120
Land & Mineral - Resource Management	1,121		902		219
Operations Support	4		4		
Parks & Trails - Canoe Routes Marking 06	14		14		_
Parks & Trails - Canoe Routes Marking 07	11		11		_
Parks & Trails - Cross Country Ski Trails	171		171		_
Parks & Trails - Enhance Access Facilities Water Rec Acct	1,185		1,041		144
Parks & Trails - Horse Trails	122		122		-
Parks & Trails - Iron Range ATV	3		3		_
Parks & Trails - Land Acquisition	37		37		_
Parks & Trails - Land and Water Conservation Acct State 11	230		228		2
Parks & Trails - Local Trail Grants	899		899		
Parks & Trails - Management	30,561		27,364		3,197
Parks & Trails - Off-Hiway Vehicle GIA ATV	1,438		1,384		54
Parks & Trails - Off-Hiway Vehicle GIA OHM	237		207		30
Parks & Trails - Off-Hiway Vehicle GIA ORV	190		188		2
Parks & Trails - Off-Hwy Vehicle GIA Supplement ATV	100		76		24
Parks & Trails - Snowmobile Grant-In-Aid	8,667		7,646		1,021
Parks & Trails - State Park Operations Lottery	5,774		5,764		10
Parks & Trails - Trail Creation & Development ATV	336		181		155
Parks & Trails - Trail Maps on Internet ATV	200		68		132
Parks & Trails - Water Recreation Marina	72		72		-
Zoo Grants	320		320		_
Total Natural Resources	\$ 110,918	\$	98,318	\$	12,600
Total Natural Nesources	ψ 110,910	Ψ	90,310	Ψ	12,000
Zoological Board	. 400	Φ.	400	Φ.	
Departmental Appropriations	\$ 160	\$	160	\$	
Total Expenditures and Transfers-Out	\$ 117,238	\$	104,638	\$	12,600
Excess of Revenues and Transfers-In Over (Under)					
Expenditures and Transfers-Out	\$ (18,120)	\$	(4,328)	\$	13,792
Fund Balance, Beginning, as Reported	\$ 31,779	\$	31,779 1,547	\$	- 1,547
Fund Balance, Beginning, as Restated	\$ 31,779	\$	33,326	\$	1,547
Fund Balance, Ending	\$ 13,659	\$	28,998	\$	15,339
Less: Appropriation Carryover			9,031		(9,031)
Unassigned Fund Balance, Ending	\$ 13,659	\$	19,967	\$	6,308

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

Budget	Actual	Variance

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, 2013 (IN THOUSANDS)

Net Revenues and Transfers-In			Budget		Actual		Variance	
Sales Taxes	Net Revenues and Transfers-In							
Departmental Services/Licenses & Fees. 62,069 60,073 11,986 Federal Revenue. 22,875 27,522 4,647 Investment Income. 154 151 (3) Other Revenues. 155 153 2 2 7,524 7,525	Net Revenues							
Federal Revenue	Sales Taxes	\$	12,708	\$	13,304	\$	596	
Dither Revenues	Departmental Services/Licenses & Fees		62,069		60,073		(1,996)	
Other Revenues 151 153 2 Total Net Revenues \$ 97,957 \$ 101,203 \$ 3,246 Transfer from Other Funds \$ 904 \$ 847 \$ (57) Total Transfer from Other Funds \$ 904 \$ 847 \$ (57) Total Net Revenues and Transfers-In \$ 98,861 \$ 102,050 \$ 3,189 Expenditures and Transfers-Out Natural Resources Departmental Appropriations \$ 5,933 \$ 5,688 \$ 245 Eco & Water Resources - Heritage Enhancement 1,829 1,579 250 Eco & Water Resources - Invasive Species 1,769 1,657 112 Eco & Water Resources - Invasive Species 2,396 2,242 154 Enforcement - Heritage Enhancement 1,1325 1,235 90 Enforcement - Sources - Levization 14 14 4 - Enforcement - Sources - Levization Officer Acad Heritage Enhance 176 160 16 Enforcement - Firearm Safety Training 162 162 16 Enforcement - Natural Resources Lawa & Rul	Federal Revenue		22,875		27,522		4,647	
Total Net Revenues \$ 97.957 \$ 101.203 \$ 3.246 Transfer from Other Funds \$ 904 \$ 847 \$ 67.7 Total Transfer from Other Funds \$ 904 \$ 847 \$ 67.7 Total Revenues and Transfers-In \$ 98.861 \$ 102.050 \$ 3.886 Expenditures and Transfers-Out Natural Resources Departmental Appropriations. \$ 5,933 \$ 5,688 \$ 245 Eco & Water Resources - Heritage Enhancement. 1,829 1,579 250 Eco & Water Resources - Invasive Species. 1,769 1,657 112 Eco & Water Resources - Invasive Species. 1,769 1,657 112 Eco & Water Resources - Invasive Species. 1,769 1,657 112 Eco & Water Resources - Invasive Species. 1,769 1,657 112 Eco & Water Resources - Invasive Species. 1,769 1,657 112 Eco & Water Resources - Invasive Species. 1,296 1,624 112 End Cerneria - Heritage Enhance. 1,769 1,652 1,62 1,62 1,62 1,62	Investment Income		154		151		(3)	
Transfer from Other Funds	Other Revenues		151		153		2	
General Fund. \$ 904 \$ 847 \$ (57) Total Transfer from Other Funds \$ 904 \$ 847 \$ (57) Total Net Revenues and Transfers-In \$ 98.861 \$ 102,050 \$ 3,189 Expenditures and Transfers-Out Natural Resources Departmental Appropriations. \$ 5,933 \$ 5,688 \$ 245 Eco & Water Resources - Heritage Enhancement. 1,829 1,579 250 Eco & Water Resources - Invasive Species. 1,769 1,657 112 Eco & Water Resources. 2,396 2,242 154 Enforcement - Heritage Enhancement. 1,325 1,235 90 Enforcement - Conservation Officer Acad Heritage Enhance. 176 160 16 Enforcement - Firearm Safety Training. 162 162 - Enforcement - Firearm Safety Training. 162 162 - Enforcement - Sturd Indiffer Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Electronic Licensing ITC. 3,396 3,396 3,396 - Fish & Wildl	Total Net Revenues	\$	97,957	\$	101,203	\$	3,246	
Total Transfer from Other Funds \$ 904 \$ 847 \$ (57) Total Net Revenues and Transfers-In \$ 98,861 \$ 102,050 \$ 3,189 Expenditures and Transfers-Out	Transfer from Other Funds							
Total Net Revenues and Transfers-In \$ 98,861 \$ 102,050 \$ 3,189	General Fund	\$	904	\$	847	\$	(57)	
Natural Resources	Total Transfer from Other Funds		904	\$	847	\$	(57)	
Natural Resources Departmental Appropriations	Total Net Revenues and Transfers-In	\$	98,861	\$	102,050	\$	3,189	
Departmental Appropriations \$ 5,933 \$ 5,688 \$ 245 Eco & Water Resources - Heritage Enhancement 1,829 1,579 250 Eco & Water Resources - Invasive Species 1,769 1,657 1112 Eco & Water Resources 2,396 2,242 154 Enforcement - Heritage Enhancement 1,325 1,235 90 Enforcement - Adult Hunter Education 14 14 14 - Enforcement - Conservation Officer Acad Heritage Enhance 176 160 16 Enforcement - Firearm Safety Training 162 162 - Enforcement - Natural Resources Laws & Rules 19,084 19,028 56 Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Heritage Enhancement 8,862 8,084 778 Fish & Wildlife - Heritage Enhancement 591 591 - Fish & Wildlife - Heritage Enhancement 59,869 51,965 7,904 Fish & Wildlife - Management<	Expenditures and Transfers-Out							
Eco & Water Resources - Heritage Enhancement 1,829 1,579 250 Eco & Water Resources - Invasive Species 1,769 1,657 112 Eco & Water Resources - Invasive Species 2,396 2,242 154 Enforcement - Bertiage Enhancement 1,325 1,235 99 Enforcement - Adult Hunter Education 14 14 14 - Enforcement - Conservation Officer Acad Heritage Enhance 176 160 16 Enforcement - Firearm Safety Training 162 162 - Enforcement - Natural Resources Laws & Rules 19,084 19,028 56 Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Flectronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Flectronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Heritage Enhancement 120 120 - Fish & Wildlife - Heritage Enhancement 59,869 51,965 7,904 Fis	Natural Resources							
Eco & Water Resources - Invasive Species	Departmental Appropriations	\$	5,933	\$	5,688	\$	245	
Eco & Water Resources 2,396 2,242 154 Enforcement - Heritage Enhancement 1,325 1,235 90 Enforcement - Adult Hunter Education 14 14 14 - Enforcement - Conservation Officer Acad Heritage Enhance 176 160 16 Enforcement - Firearm Safety Training 162 162 162 Enforcement - Natural Resources Laws & Rules 19,084 19,028 56 Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - License Surcharge 8,862 8,084 778 Fish & Wildlife - License Surcharge Walk-in Program 111 111 111 - <	Eco & Water Resources - Heritage Enhancement		1,829		1,579		250	
Enforcement - Heritage Enhancement 1,325 1,235 90 Enforcement - Adult Hunter Education 14 14 14 - Enforcement - Conservation Officer Acad Heritage Enhance 176 160 16 16 Enforcement - Firearm Safety Training 162 162 162 - - Enforcement - Natural Resources Laws & Rules 19,084 19,028 56 -	•		1,769		1,657			
Enforcement - Adult Hunter Education 14 14 1- Enforcement - Conservation Officer Acad Heritage Enhance 176 160 16 Enforcement - Firearm Safety Training 162 162 - Enforcement - Natural Resources Laws & Rules 19,084 19,028 56 Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Bectronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Grey Wolf Management 120 120 - Fish & Wildlife - Heritage Enhancement 8,862 8,084 778 Fish & Wildlife - Heritage Enhancement 591 591 - Fish & Wildlife - Lamprey Pass Land Acquisition 591 591 - Fish & Wildlife - Heritage Enhancement 59,869 51,965 7,904 Fish & Wildlife - License Surcharge Walk-in Program 111 111 1 - Fish & Wildlife - Wild Rice Management 40 40 40 -			•				_	
Enforcement - Conservation Officer Acad Heritage Enhance. 176 160 16 Enforcement - Firearm Safety Training. 162 162 - Enforcement - Natural Resources Laws & Rules. 19,084 19,028 56 Fish & Wildlife - Deer Feed & Cervidae Health. 151 151 - Fish & Wildlife - Deer Feed & Cervidae Health. 151 151 - Fish & Wildlife - Deer Feed & Cervidae Health. 150 151 - Fish & Wildlife - Deer Feed & Cervidae Health. 150 151 - Fish & Wildlife - Deer Feed & Cervidae Health. 120 120 - Fish & Wildlife - Grey Wolf Management. 120 120 - Fish & Wildlife - Grey Wolf Management. 59,862 8,084 778 Fish & Wildlife - License Surcharge Walk-in Program 111 111 111 - Fish & Wildlife - Management. 59,869 51,965 7,904 Fish & Wildlife - Venison Program License Surcharge 85 85 85 Fish & Wildlife - Wild Rice Management. 40 40 40	· · · · · · · · · · · · · · · · · · ·		-		· ·		90	
Enforcement - Firearm Safety Training 162 162 - Enforcement - Natural Resources Laws & Rules 19,084 19,028 56 Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Grey Wolf Management 120 120 - Fish & Wildlife - Heritage Enhancement 8,862 8,084 778 Fish & Wildlife - Lamprey Pass Land Acquisition 591 591 - Fish & Wildlife - Lamprey Pass Land Acquisition 591 591 - Fish & Wildlife - Lamprey Pass Land Acquisition Frogram 111 111 111 - Fish & Wildlife - Wildlife Land Surcharge Walk-in Program 85 85 - 7,904 Fish & Wildlife - Venison Program License Surcharge 85 85 -							-	
Enforcement - Natural Resources Laws & Rules 19,084 19,028 56 Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Deer Feed & Cervidae Health 3,396 3,396 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Grey Wolf Management 120 120 - Fish & Wildlife - Heritage Enhancement 8,862 8,084 778 Fish & Wildlife - Leamprey Pass Land Acquisition 591 591 - Fish & Wildlife - Leamprey Pass Land Acquisition 591 591 - Fish & Wildlife - Leamprey Pass Land Acquisition Program 111 111 111 - Fish & Wildlife - License Surcharge Walk-in Program 85 85 7,904 Fish & Wildlife - Wanagement 40 40 40 - Fish & Wildlife - Venison Program License Surcharge 85 85 5 - Fish & Wildlife - Wild Rice Management 1,051 1,051 - - - - - - - <td< td=""><td>· ·</td><td></td><td>_</td><td></td><td></td><td></td><td>16</td></td<>	· ·		_				16	
Fish & Wildlife - Deer Feed & Cervidae Health 151 151 - Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Grey Wolf Management 120 120 - Fish & Wildlife - Heritage Enhancement 8,862 8,084 778 Fish & Wildlife - License Program 591 591 - Fish & Wildlife - License Surcharge Walk-in Program 111 111 - Fish & Wildlife - Management 59,869 51,965 7,904 Fish & Wildlife - Venison Program License Surcharge 85 85 - Fish & Wildlife - Wild Rice Management 40 40 - Fish & Wildlife - Wild Rice Management 52 52 - Forest Management - Expand Eco Classification System 1,051 1,051 - Forest Management 2,027 1,576 451 Operations Support 73 72 1 Parks & Trails - Management 3,501 3,463 38 Total Natural Resources \$ 112,914 102,819 10,094	· · · · · · · · · · · · · · · · · · ·		_		_		-	
Fish & Wildlife - Electronic Licensing ITC 3,396 3,396 - Fish & Wildlife - Grey Wolf Management 120 120 - Fish & Wildlife - Heritage Enhancement 8,862 8,084 778 Fish & Wildlife - Lamprey Pass Land Acquisition 591 591 - Fish & Wildlife - License Surcharge Walk-in Program 111 111 111 - Fish & Wildlife - Management 59,869 51,965 7,904 Fish & Wildlife - Venison Program License Surcharge 85 85 - Fish & Wildlife - Wald Rice Management 40 40 - Fish & Wildlife - Wild Rice Management 52 52 52 Forest Management - Expand Eco Classification System 1,051 1,051 - Forest Management 297 296 1 Land & Mineral - Resource Management 2,027 1,576 451 Operations Support 73 72 1 Parks & Trails - Management 3,501 3,463 38 Total Natural Resources \$ 112,914 \$ 102,819 \$ 10,095 Excess of Revenues and Transfers-Out \$ 1			•		,		56	
Fish & Wildlife - Grey Wolf Management 120 120 - Fish & Wildlife - Heritage Enhancement 8,862 8,084 778 Fish & Wildlife - Lamprey Pass Land Acquisition 591 591 - Fish & Wildlife - License Surcharge Walk-in Program 111 111 111 - Fish & Wildlife - Management 59,869 51,965 7,904 Fish & Wildlife - Wall Rice Management 40 40 - Fish & Wildlife - Wild Rice Management 40 40 - Fish & Wildlife - Wildlife Land Acquistion Surcharge 52 52 - Forest Management - Expand Eco Classification System 1,051 1,051 - Forest Management 297 296 1 Land & Mineral - Resource Management 2,027 1,576 451 Operations Support 73 72 1 Parks & Trails - Management 3,501 3,463 38 Total Natural Resources \$ 112,914 \$ 102,819 10,094 Excess of Revenues and Transfers-Out			_		_		=	
Fish & Wildlife - Heritage Enhancement. 8,862 8,084 778 Fish & Wildlife - Lamprey Pass Land Acquisition. 591 591 - Fish & Wildlife - License Surcharge Walk-in Program. 111 111 111 - Fish & Wildlife - Management. 59,869 51,965 7,904 Fish & Wildlife - Venison Program License Surcharge. 85 85 - Fish & Wildlife - Wild Rice Management. 40 40 - Fish & Wildlife - Wildlife Land Acquistion Surcharge. 52 52 - Forest Management - Expand Eco Classification System. 1,051 1,051 - Forest Management. 297 296 1 Land & Mineral - Resource Management. 2,027 1,576 451 Operations Support. 73 72 1 Parks & Trails - Management. 3,501 3,463 38 Total Natural Resources \$ 112,914 \$ 102,820 \$ 10,094 Excess of Revenues and Transfers-Out. \$ 112,914 \$ 102,819 \$ 10,095	· · · · · · · · · · · · · · · · · · ·		•		•		-	
Fish & Wildlife - Lamprey Pass Land Acquisition	The state of the s						770	
Fish & Wildlife - License Surcharge Walk-in Program			•				770	
Fish & Wildlife - Management	· · ·						-	
Fish & Wildlife - Venison Program License Surcharge 85 85 - Fish & Wildlife - Wild Rice Management 40 40 - Fish & Wildlife - Wildlife Land Acquistion Surcharge 52 52 - Forest Management - Expand Eco Classification System 1,051 1,051 - Forest Management 297 296 1 Land & Mineral - Resource Management 2,027 1,576 451 Operations Support 73 72 1 Parks & Trails - Management 3,501 3,463 38 Total Natural Resources \$ 112,914 \$ 102,820 \$ 10,094 Total Expenditures and Transfers-Out \$ 112,914 \$ 102,819 \$ 10,095	The state of the s						7 004	
Fish & Wildlife - Wild Rice Management. 40 40 - Fish & Wildlife - Wildlife Land Acquistion Surcharge. 52 52 - Forest Management - Expand Eco Classification System. 1,051 1,051 - Forest Management. 297 296 1 Land & Mineral - Resource Management. 2,027 1,576 451 Operations Support. 73 72 1 Parks & Trails - Management. 3,501 3,463 38 Total Natural Resources \$ 112,914 \$ 102,820 \$ 10,094 Total Expenditures and Transfers-Out. \$ 112,914 \$ 102,819 \$ 10,095	S .		,		,		7,904	
Fish & Wildlife - Wildlife Land Acquistion Surcharge	· · · · · · · · · · · · · · · · · · ·						_	
Forest Management - Expand Eco Classification System. 1,051 1,051 - Forest Management. 297 296 1 Land & Mineral - Resource Management. 2,027 1,576 451 Operations Support. 73 72 1 Parks & Trails - Management. 3,501 3,463 38 Total Natural Resources \$ 112,914 \$ 102,820 \$ 10,094 Total Expenditures and Transfers-Out. \$ 112,914 \$ 102,819 \$ 10,095 Excess of Revenues and Transfers-In Over (Under)	g ·				_		_	
Forest Management	· · · · · · · · · · · · · · · · · · ·						_	
Land & Mineral - Resource Management 2,027 1,576 451 Operations Support 73 72 1 Parks & Trails - Management 3,501 3,463 38 Total Natural Resources \$ 112,914 \$ 102,820 \$ 10,094 Total Expenditures and Transfers-Out \$ 112,914 \$ 102,819 \$ 10,095 Excess of Revenues and Transfers-In Over (Under)	,		•				1	
Operations Support	<u> </u>		-				=	
Parks & Trails - Management			•				_	
Total Natural Resources \$ 112,914 \$ 102,820 \$ 10,094 Total Expenditures and Transfers-Out	• • • • • • • • • • • • • • • • • • • •							
Excess of Revenues and Transfers-In Over (Under)		\$	112,914	\$	102,820	\$	10,094	
· ,	Total Expenditures and Transfers-Out	\$	112,914	\$	102,819	\$	10,095	
·	Excess of Revenues and Transfers-In Over (Under)							
	, ,	\$	(14,053)	\$	(769)	\$	13,284	

GAME AND FISH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

		Budget		Actual		Variance	
Fund Balance, Beginning, as Reported	\$	31,139 -	\$	31,139 1,148	\$	- 1,148	
Fund Balance, Beginning, as Restated	\$	31,139	\$	32,287	\$	1,148	
Fund Balance, Ending Less: Appropriation Carryover	\$	17,086 -	\$	31,518 8,319	\$	14,432 (8,319)	
Unassigned Fund Balance, Ending	\$	17,086	\$	23,199	\$	6,113	

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

		Budget		Actual		ariance
Net Revenues and Transfers-In						
Net Revenues	Φ	50,000	•	54 700	Φ.	000
Other Taxes Departmental Services/Licenses & Fees Investment Income	\$	50,869 36,463 143	\$	51,789 36,614 176	\$	920 151 33
Total Net Revenues and Transfers-In	\$	87,475	\$	88,579	\$	1,104
Expenditures and Transfers-Out						
Health						
Health Protection	\$	59	\$	53	\$	6
Pollution Control Agency						
Departmental Appropriations	\$	27,000	\$	9,500	\$	17,500
Administrative Support		276		276		-
Air Monitoring - Metro		125		103		22
Air Monitoring		205 13,626		200 13,424		5 202
Children's Toxic Chemicals.		13,626		13,424		202
Community Technical Assistance		349		281		68
Electronic Waste		444		351		93
Environmental Assistance Crossmedia		11,711		11,545		166
Environmental Loans & Grants		238		238		100
Feedlot Revised Permit Effort.		486		355		131
Land		7,754		7,639		115
Metro Landfill Administration.		310		310		-
Metro Landfill Grants		2,152		2,152		_
Metro Landfill IDC		11		11		_
SCORE Grants		14,250		14,250		_
Subsurface Sewage Treatment Systems Program		856		581		275
Subsurface Sewage Treatment Systems Water Admin		384		383		1
Water Resource Management Study		62		44		18
Water		20,959		20,550		409
Total Pollution Control Agency	\$	101,230	\$	82,225	\$	19,005
Public Safety						
Emergency Management - Environment	\$	72	\$	70	\$	2
Revenue						
Tax System Management	\$	362	\$	301	\$	61
Total Expenditures and Transfers-Out	\$	101,723	\$	82,649	\$	19,074
Excess of Revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	(14,248)	\$	5,930	\$	20,178
Fund Balance, Beginning, as Reported	\$	28,668	\$	28,668	\$	-
Prior Period Adjustments		-		62		62
Fund Balance, Beginning, as Restated	\$	28,668	\$	28,730	\$	62

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

		Budget		Actual		Variance	
Fund Balance, Ending	\$	14,420	\$	34,660	\$	20,240	
Less: Appropriation CarryoverLess: Reserved for Long-Term Receivables		- -		3,140 624		(3,140) (624)	
Unassigned Fund Balance, Ending	\$	14,420	\$	30,896	\$	16,476	

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	\$ 30,896
Remediation Fund	 -
Environmental & Remediation Fund in CAFR	\$ 30,896

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 \$27,000 Budget and \$9,500 Actual 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, 2013
(IN THOUSANDS)

		Budget	 Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Other Taxes	\$	781	\$ 782	\$	1	
Departmental Services/Licenses & Fees		892	975		83	
Investment Income		84	40		(44)	
Other Revenues		1,391	 2,088		697	
Total Net Revenues	\$	3,148	\$ 3,885	\$	737	
Transfer from Other Funds						
Environmental Fund	\$	27,000	\$ 9,500	\$	(17,500)	
General Fund		7	4		(3)	
Petroleum Tank Cleanup Fund	•	10,816	 10,023		(793)	
Total Transfer from Other Funds	\$	37,823	\$ 19,527	\$	(18,296)	
Total Net Revenues and Transfers-In	\$	40,971	\$ 23,412	\$	(17,559)	
Expenditures and Transfers-Out						
Agriculture						
MERLA Administration	\$	461	\$ 420	\$	41	
Protection Service		1,502	 1,502			
Total Agriculture	\$	1,963	\$ 1,922	\$	41	
Attorney General						
Departmental Appropriations	\$	478	\$ 3	\$	475	
Employment & Economic Development						
Contaminated Cleanup Grants	\$	1,704	\$ 1,704	\$	-	
Health						
Health Protection	\$	323	\$ 230	\$	93	
Natural Resources						
Departmental Appropriations	\$	71	\$ 71	\$	-	
Enforcement - Natural Resources Laws & Rules		124	 108		16	
Total Natural Resources	\$	195	\$ 179	\$	16	
Pollution Control Agency						
Administrative Support	\$	118	\$ 118	\$	-	
Dry Cleaners Projects		655	655		-	
Land		20,307	20,073		234	
Petroleum Remediation Administration		4,492	4,489		3	
Petroleum Remediation Cleanup		7,169	 7,169		<u> </u>	
Total Pollution Control Agency	\$	32,741	\$ 32,504	\$	237	
Total Expenditures and Transfers-Out	\$	37,404	\$ 36,542	\$	862	
Excess of Revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	3,567	\$ (13,130)	\$	(16,697)	

REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

		Budget		Actual		Variance	
Fund Balance, Beginning, as Reported	\$	11,781 -	\$	11,781 3,661	\$	- 3,661	
Fund Balance, Beginning, as Restated	\$	11,781	\$	15,442	\$	3,661	
Fund Balance, Ending Less: Appropriation Carryover	\$	15,348 -	\$	2,312 2,312	\$	(13,036) (2,312)	
Unassigned Fund Balance, Ending	\$	15,348	\$	-	\$	(15,348)	

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, 2013 (IN THOUSANDS)

	Buc		 Actual	Variance	
Net Revenues and Transfers-In					
Net Revenues					
Sales Taxes	\$	90,398	\$ 90,481	\$	83
Investment Income		486	729		243
Other Revenues		50	 10		(40)
Total Net Revenues and Transfers-In	\$	90,934	\$ 91,220	\$	286
Expenditures and Transfers-Out					
Legislative Coordinating Commission					
Departmental Appropriations	\$	40	\$ 40	\$	-
Lessard Sams Outdoor Heritage		273	273		=
Outdoor Heritage Website		9	9		-
Total Legislative Coordinating Commission	\$	322	\$ 322	\$	-
Natural Resources					
Departmental Appropriations	\$	81	\$ 81	\$	-
Accelerating Waterfowl Production Area Prog Phase IV		5,388	5,388		=
Accelerating Waterfowl Production Area Program Phase III		2	2		=
Accelerating Wildlife Management Area Phase IV		3,287	3,287		-
Accelerating Wildlife Management Area Program Phase III		489	489		-
Anoka Sand Plain		323	323		=
Anoka Sand Plain Phase II		1,050	1,050		-
Cannon River Headquarters Phase II		1,660	1,660		-
Cannon River Headwaters Habitat Phase I Coldwater Fish Habitat Phase IV		40	40		-
Columbus Lake Conservation Area		2,120 940	2,120 940		-
Conservation Partners Administration 10		15	15		-
Conservation Partners Program		266	159		107
Contract Management		7	7		-
Dakota Riparian and Lakeshore Protect & Mgt Phase III		480	480		_
Eco & Water Resources - Accel Acq Mgmt Area Hab-Wtr III		2	2		_
Eco & Water Resources - Accel Prairie Rest & Enhanc		48	48		-
Eco & Water Resources - Aquatic Habitat 4		6	6		=
Eco & Water Resources - Asian Carp		1,910	1,910		-
Eco & Water Resources - Forest Wildlife Habitat		38	38		-
Eco & Water Resources - Praire Grassland		171	171		-
Eco & Water Resources - Prairie Grassland Phase III		168	168		-
Eco & Water Resources - Technical Evaluation Panel 11		28	28		-
Eco & Water Resources - Wildlife, Science & Natr, & Prairie		19	19		-
Enhanced Public Grasslands		1,320	1,320		-
Fish & Wildlife - Accel Acq Mgmt Area Hab-Fish III		2,671	2,671		-
Fish & Wildlife - Accel Acq Mgmt Area Hab-Fish		353	353		=
Fish & Wildlife - Accel Prairie Restor Phase IV		728	728		=
Fish & Wildlife - Accel Shallow Lk Wtland Enhance Phase IV		474	474		-
Fish & Wildlife - Aquatic Habitat Phase IV		113	113		-
Fish & Wildlife - Conservation Administration Phase III Fish & Wildlife - Conservation Partners Admin Phase IV		139	139		-
Fish & Wildlife - Conservation Partners Grant		2 83	2 83		-
Fish & Wildlife - Conservation Partners Grant Phase III		1,399	1,399		-
Tion & Whalife Consolvation Fathers Orant Fridge III		1,000	1,000		

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Budget	Actual	Variance
Fish & Wildlife - Conservation Partners Grant Phase IV	3,562	3,562	<u>-</u>
Fish & Wildlife - Forest Wildlife Habitat Phase II	231	231	-
Fish & Wildlife - Forest Wildlife Habitat	139	139	-
Fish & Wildlife - Lower Mississippi Habitat	7	7	-
Fish & Wildlife - Lower St Louis Riv	78	78	<u>=</u>
Fish & Wildlife - Management	153	153	<u>=</u>
Fish & Wildlife - Praire Grassland Wildlife Phase III	473	473	-
Fish & Wildlife - Praire Grassland Wildlife	2,160	2,160	=
Fish & Wildlife - Shallow Lake Easement	323	323	<u>=</u>
Fish & Wildlife - Shallow Lakes & Wetlands Wildlife Phase III.	229	229	=
Fish & Wildlife - Shallow Lakes & Wetlands Wildlife	392	392	=
Fish & Wildlife - Wildlife Management Area Acquisition	604	604	=
Fish & Wildlife - Wildlife, Science & Nature, & Prairie	705	705	=
Forest Management - Forests for Future Phase III	5,252	5,252	=
Forest Management - Lower Mississippi R Habitat Partners	74	74	=
Forest Management - State Forest Acquisition	191	191	=
Grand Marais Creek	2,320	2,320	=
Green Corridor Legacy Program Phase III	8	8	=
Green Corridor Legacy Program Phase IV	1,720	1,720	<u>=</u>
Knife River Habitat	380	380	=
LaSalle Lake - Mississippi Headwaters Habitat Protection	1,014	1,014	=
Live Shallow Lakes and Wetlands Inititative Phase II	4,490	4,490	=
Metro Big Rivers Habitat Phase III	3,689	3,689	=
Mississippi Northwoods Habitat Complex Protection	11,040	11,040	=
Moose Habitat Collaborative	960	960	=
North Tallgrass Prairie Natl Wildlife Ref Land Acq Phase IV	1,580	1,580	<u>=</u>
Northeast MN Sharptail Grouse Habitat Partner Phase III	1,335	1,335	=
OMBS Contract Mgmt	350	350	=
Prairie Heritage Fund 10	5	5	-
Prairie Recovery Project Phase III	4,610	4,610	-
Protect Key Forest Land Cass Phase III	480	480	-
Shallow Lake & Wetland - Ducks Unlimited	9	9	-
Sharp-Tail Grouse Habitat Partnership Phase II	3	3	-
Total Natural Resources	\$ 74,386	\$ 74,279	\$ 107
Water & Soil Resources Board			
DNR Little Nokasippi Wildlife Management Area	\$ 47	\$ 47	\$ -
Protecting Mississippi River Corridor Habitat	412	412	-
Reinvest in Minnesota Easements 09	5,228	3,876	1,352
Reinvest in Minnesota Easements 11	2,459	2,459	-
Reinvest in Minnesota Easements 12	305	305	-
Reinvest in Minnesota Easements Wetland Acq & Restor	2,056	2,056	<u> </u>
Total Water & Soil Resources Board	\$ 10,507	\$ 9,155	\$ 1,352
Total Expenditures and Transfers-Out	\$ 85,215	\$ 83,756	\$ 1,458
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out	\$ 5,719	\$ 7,464	\$ 1,745
Fund Balance, Beginning, as Reported	\$ 62,303	\$ 62,303 4,730	\$ - 4,730
Fund Balance, Beginning, as Restated	\$ 62,303	\$ 67,033	\$ 4,730
	, 32,000	+ 0.,000	٠,,, ٥٥

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

	Budget		 Actual	 /ariance
Fund Balance, Ending Less: Appropriation Carryover	\$	68,022	\$ 74,497 65,659	\$ 6,474 (65,659)
Unassigned Fund Balance, Ending	\$	68,022	\$ 8,838	\$ (59,185)

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.

Legal Level of Budgetary Control Report:

Outdoor Heritage Fund	\$ 8,838
Arts and Cultural Heritage Fund	2,655
Clean Water Fund	7,666
Parks and Trails Fund	 4,359
Heritage Fund in CAFR	\$ 23,518

ARTS AND CULTURAL HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

Net Revenues and Transfers-In				Actual		
Net Revenues and Transfers-III						
Net Revenues						
Sales Taxes	\$	54,102	\$	53,695	\$	(407)
Investment Income		72		84		12
Other Revenues		2		18		16
Total Net Revenues and Transfers-In	\$	54,176	\$	53,797	\$	(379)
Expenditures and Transfers-Out						
Administration						
Film Production Incentive Program	. \$	594	\$	594	\$	-
Grants Administration/Arts - Cultural		95		95		-
Minnesota Children's Museum Grants		495		495		-
Minnesota Film & Television Board		876		876		-
Minnesota Zoos Program Development Grants		396		396		-
Public Radio Program Grant		2,961		2,961		-
Public Television Production/Aquisition Grants		3,703		3,703		-
Science Museum Of Minnesota Grants		495		495		-
Sesquicentennial Programming		80		71		9
Total Administration	\$	9,695	\$	9,686	\$	9
Agriculture						
County Fairs Arts & Cultural Grants	\$	758	\$	758	\$	-
County Fairs Enhance, Preserve & Promote Arts & Culture		729	•	669	,	60
Total Agriculture	\$	1,487	\$	1,427	\$	60
Arts Board						
Arts & Arts Access - Regional Arts Council	\$	5,445	\$	5,445	\$	_
Arts & Arts Access		12,566	Ψ	12,566	Ψ	_
Arts & Cultural Heritage - Regional Arts Council		322		322		_
Arts & Cultural Heritage		748		748		_
Arts Education - Regional Arts Council		983		983		_
Arts Education		2,287		2,287		_
Grant Programs Administration		885		885		-
Total Arts Board	\$	23,236	\$	23,236	\$	-
Education						
Minnesota Regional Library System Grants	\$	3,000	\$	3,000	\$	-
Historical Society						
Commemoration Activities-CW	\$	100	\$	15	\$	85
Cultural Heritage Exhibit		1,300		1,300		=
Digital Library		250		250		=
Historic & Cultural Grants		4,500		4,500		-
Historic & Cultural Programs		4,600		4,600		-
History Partnerships		1,085		1,085		-
Statewide Site Survey		200		200		-
Total Historical Society	\$	12,035	\$	11,950	\$	85

ARTS AND CULTURAL HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

		Budget	 Actual	Variance	
Humanities Commission Childrens Muesum Grants Civics Education Grants Councils of Color Grants Departmental Appropriations	\$	500 250 500 325	\$ 500 250 500 325	\$	- - -
Total Humanities Commission	\$	1,575	\$ 1,575	\$	<u>-</u>
Indian Affairs Council Dakota Ojibwe Grants Dakota Ojibwe Niigaane Immersion Dakota Ojibwe Wicoie Immersion Dakota Ojibwe Work Group Total Indian Affairs Council	\$	551 125 125 109 910	\$ 550 125 125 70 870	\$	1 - - 39 40
Legislative Coordinating Commission Arts & Cultural Website Historical Rulemaking Web Site Total Legislative Coordinating Commission	\$	6 35 41	\$ 6 35 41	\$	- - -
Perpich Center For Arts Education Arts Integration	\$	963	\$ 963	\$	-
Zoological Board Departmental Appropriations Total Expenditures and Transfers-Out	\$ \$	1,197 54,139	\$ 1,197 53,945	\$ \$	<u>-</u> 194
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	37	\$ (148)	\$	(185)
Fund Balance, Beginning, as Reported	\$	10,258 -	\$ 10,258 192	\$	- 192
Fund Balance, Beginning, as Restated	\$	10,258	\$ 10,450	\$	192
Fund Balance, Ending Less: Appropriation Carryover	\$	10,295 -	\$ 10,302 7,647	\$	7 (7,647)
Unassigned Fund Balance, Ending	\$	10,295	\$ 2,655	\$	(7,640)

Notes

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CLEAN WATER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

		Budget		Actual		Variance	
Net Revenues and Transfers-In							
Net Revenues							
Sales Taxes	\$	90,398	\$	90,481	\$	83	
Investment Income		438		575		137	
Other Revenues		50		3		(47)	
Total Net Revenues and Transfers-In	\$	90,886	\$	91,059	\$	173	
Expenditures and Transfers-Out							
Agriculture							
Clean Water Agriculture Best Management Practice Prog	\$	4,995	\$	4,995	\$	-	
Clean Water Groundwater		826		826		-	
Clean Water Pesticide Monitoring		323		323		-	
Clean Water Research Database		233		233		=	
Clean Water Research		1,972		1,972		-	
Clean Water Root River Watershed		131		131		-	
Clean Water Technical Assistance		795		795		<u>-</u>	
Total Agriculture	\$	9,275	\$	9,275	\$	<u>-</u>	
Health							
Health Protection	\$	2,272	\$	2,272	\$	-	
Legislative Coordinating Commission							
Clean Water Website	\$	9	\$	9	\$	-	
Metropolitan Council Transport							
Parks	\$	500	\$	500	\$	-	
Natural Resources							
Departmental Appropriations	\$	49	\$	49	\$	=	
Eco & Water Resources - County Geologic Atlases		107		107		-	
Eco & Water Resources - High Res Digital Elevation Data 11.		728		728		-	
Eco & Water Resources - Lake IBI Assessment		34		34		=	
Eco & Water Resources - Mercury in Fish		114		114		-	
Eco & Water Resources - MET Grndwtr Monitor L10 CW Eco & Water Resources - Metro Groundwater Monitoring		395		395		-	
Eco & Water Resources - Metro Groundwater Monitoring Eco & Water Resources - Stream Flow Monitoring		287		287		-	
Eco & Water Resources - TMDL Develop & Implement		1,646 1,182		1,646 1,182		_	
Eco & Water Resources - TMDL Shoreland Stewardship		701		701		_	
Eco & Water Resources - Water Supply Planning		1,106		1,106		_	
Eco & Water Resources - Watershed Boundary		124		124		_	
Eco & Water Resources - Web Electronic Permitting System.		252		252		_	
Fish & Wildlife - Biomonitoring Database		49		49		=	
Fish & Wildlife - Lake Index of Bio Integrity Assessment		897		897		=	
Fish & Wildlife - TMDL Development & Implementation		83		83		-	
Forest Management - TMDL Shoreland Stewardship		488		488		=_	
Total Natural Resources	\$	8,242	\$	8,242	\$	-	
Pollution Control Agency							
Pollution Control Agency Administrative Support	\$	59	\$	59	\$	_	
Auministrative Support	Ψ	39	Ψ	38	Ψ	-	

CLEAN WATER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

		Budget		Actual	\	/ariance
Clean Water Legacy - TMDL Development		11,780		11,702		78
Clean Water Legacy - Water Quality Assessment		9,607		8,967		640
Clean Water Partnership Grants		1,000		1,000		-
Coal Tar Best Mgmt Practices		202		202		-
Drinking Water Protection		1,705		1,412		293
Enhanced Data Base		1,600		1,521		79
Environmental Quality Board I - 94 Groundwater Study		225		225		-
Lower St. Louis River & Duluth Harbor Improvements		1,337		1,332		5
Nt'l Pollutant Discharge Elim Waste/Stormwater TMDL		1,179		1,160		19
Stormwater Research and Tool Development		467		392		75
Subsurface Sewage Treatment Systems Water Protection		777		777		-
Wild Rice Sulfate Toxicity		1,209		1,175		34
Total Pollution Control Agency	\$	31,147	\$	29,924	\$	1,223
Dublic Facilities Authority						
Public Facilities Authority Clean Water Legency Phenopherus Reduction	\$	4	\$	4	\$	
Clean Water Legacy Phosphorus Reduction	Ф		Ф	-	Ф	-
Clean Water Legacy Small Community Wastewater		28		28		-
Clean Water Legacy Total Management Daily Load		4,954		4,954		
Total Public Facilities Authority	\$	4,986	\$	4,986	\$	
University of Minnesota						
Aquatic Invasive Species Resea	\$	1,800	\$	1,800	\$	-
Water & Soil Resources Board						
Clean Water Accelerated Implementation	\$	3,518	\$	3,518	\$	-
Clean Water Administration		1,626		1,626		-
Clean Water Assistance		14,843		14,843		=
Clean Water Buffer Easements		6,781		6,781		-
Clean Water Conservation Partners		1,400		1,400		-
Clean Water Drainage		1,642		1,642		-
Clean Water Oversight		523		523		-
Clean Water Restoration Technical Evaluation Panel		163		163		-
Clean Water Wellhead Protection		333		333		-
Total Water & Soil Resources Board	\$	30,829	\$	30,829	\$	_
Total Expenditures and Transfers-Out	\$	89,060	\$	87,837	\$	1,223
Excess of Revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	1,826	\$	3,222	\$	1,396
Fund Balance, Beginning, as Reported	\$	63,941	\$	63,941	\$	_
Prior Period Adjustments	φ	-	φ	1,751	Φ	1,751
Fund Balance, Beginning, as Restated	\$	63,941	\$	65,692	\$	1,751
Fund Balance, Ending	\$	65,767	\$	68,914	\$	3,147
Less: Appropriation Carryover	Ψ	-	Ψ	61,248	Ψ	(61,248)
Unassigned Fund Balance, Ending	\$	65,767	\$	7,666	\$	(58,101)

CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

Budget	Actual	Variance
Daaget	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, 2013 (IN THOUSANDS)

		Budget		Actual		Variance	
Net Revenues and Transfers-In							
Net Revenues Sales Taxes	\$	39,036	\$	39,528	\$	492	
Investment Income	Ψ 	101		125 12		24 12	
Total Net Revenues and Transfers-In	\$	39,137	\$	39,665	\$	528	
Expenditures and Transfers-Out							
Legislative Coordinating Commission							
Parks & Trails Website	\$	5	\$	5	\$	-	
Metropolitan Council Transport Parks	\$	16,141	\$	16,141	\$	_	
	Ψ	10,141	Ψ	10,141	Ψ		
Natural Resources Departmental Appropriations	\$	40	\$	40	\$	_	
Parks & Trails - 12 Acquisition & Development	Ψ	1,472	Ψ	1,472	Ψ	_	
Parks & Trails - 12 Connect to Outdoors		909		909		_	
Parks & Trails - 12 Existing Holdings		1,525		1,525		_	
Parks & Trails - 12 Grant Administration		105		105		_	
Parks & Trails - 12 LaSalle Lake Rec Area Acquisition		136		136		-	
Parks & Trails - 12 Legacy Grants		1,310		1,310		-	
Parks & Trails - 12 Partners Coordination		71		71		-	
Parks & Trails - 12 State Parks & Trails		62		62		-	
Parks & Trails - 12 Technical Evaluation Panel		24		24		-	
Parks & Trails - Acq Dev Restor and Maint Grants		94		94		-	
Parks & Trails -13 Acquisition & Development		1,353		1,353		-	
Parks & Trails -13 Connect to Outdoors		1,659		1,659		-	
Parks & Trails -13 Coordinate Partners for Long Range Plan		16		16		-	
Parks & Trails -13 Existing Holdings		4,445		4,445		-	
Parks & Trails -13 Grant Administration		1		1		-	
Parks & Trails -13 Legacy Grants		7,494		7,494		-	
Parks & Trails -13 Resource Management		783		783		-	
Parks & Trails -13 State Parks & Trails Total Natural Resources	\$	729 22,228	\$	729 22,228	\$	<u>-</u>	
Total Expenditures and Transfers-Out	\$	38,374	\$	38,374	\$	-	
Excess of Revenues and Transfers-In Over (Under)							
Expenditures and Transfers-Out	\$	763	\$	1,291	\$	528	
Fund Balance, Beginning, as Reported	\$	9,663 -	\$	9,663 832	\$	- 832	
Fund Balance, Beginning, as Restated	\$	9,663	\$	10,495	\$	832	
Fund Balance, Ending Less: Appropriation Carryover	\$	10,426	\$	11,786 7.427	\$	1,360 (7,427)	
	_		_	7,427	_		
Unassigned Fund Balance, Ending	\$	10,426	\$	4,359	\$	(6,067)	

PARKS AND TRAILS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

Budget	Actual	Variance

Notes

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SPECIAL COMPENSATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Budget			Actual	Variance	
Net Revenues and Transfers-In						
Net Revenues						
Other Taxes	\$	93,001	\$	101,216	\$	8,215
Departmental Services/Licenses & Fees		5,983		4,514		(1,469)
		551		278		(273)
Total Net Revenues and Transfers-In	\$	99,535	\$	106,008	\$	6,473
Expenditures and Transfers-Out						
Administrative Hearings						
Workers Compensation Case Management System	\$	288	\$	288	\$	-
Workers Compensation		8,213		6,892		1,321
Total Administrative Hearings	\$	8,501	\$	7,180	\$	1,321
Commerce						
Enforcement	\$	989	\$	642	\$	347
Labor & Industry						
Assigned Risk Safety	\$	2,118	\$	2,118	\$	-
Copy File Review		194		194		-
General Support Division		7,069		6,027		1,042
Loggers Expense & Reimbursement		738 200		738 111		-
Vinland Grants Workers Compensation Benefits		200 57,471		57,471		88
Workers Compensation Division		16,000		15,010		990
Workers Compensation Fund-Indirect Costs		98		98		-
Total Labor & Industry	\$	83,888	\$	81,767	\$	2,121
Workers Comp Court of Appeals		_		_		
Departmental Appropriations	\$	1,968	\$	1,582	\$	386
Total Expenditures and Transfers-Out	\$	95,346	\$	91,171	\$	4,175
Excess of Revenues and Transfers-In Over (Under)						
Expenditures and Transfers-Out	\$	4,189	\$	14,837	\$	10,648
Fund Balance, Beginning, as Reported	\$	75,738	\$	75,738	\$	-
Prior Period Adjustments				2,803		2,803
Fund Balance, Beginning, as Restated	\$	75,738	\$	78,541	\$	2,803
Fund Balance, Ending	\$	79,927	\$	93,378	\$	13,451
Less: Appropriation Carryover	-		₹	4,507	*	(4,507)
Unassigned Fund Balance, Ending	\$	79,927	\$	88,871	\$	8,944
, ,						

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

		Budget	Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues						
Insurance Gross Earnings Taxes	\$	70,476	\$	70,163	\$	(313)
Other Taxes		502,769		513,763		10,994
Investment Income		597		1,126		529
Other Revenues		20,835		19,117		(1,718)
Total Net Revenues	\$	594,677	\$	604,169	\$	9,492
Transfer from Other Funds						
Miscellaneous Special Revenue Fund	\$	1,200	\$	1,200	\$	-
Total Transfer from Other Funds	\$	1,200	\$	1,200	\$	-
Total Net Revenues and Transfers-In	\$	595,877	\$	605,369	\$	9,492
Expenditures and Transfers-Out						
Health						
Departmental Appropriations	\$	18	\$	18	\$	-
Health Improvement		2,101		1,951		150
Policy Quality & Compliance		11,813		10,151		1,662
Statewide Health Improvement Initiatives		1,189		1,189		<u>-</u>
Total Health	\$	15,121	\$	13,309	\$	1,812
Human Services						
Adult Mental Health Grants	\$	750	\$	750	\$	=
Health Care		23,336		21,799		1,537
MinnesotaCare		298,197		282,251		15,946
Operations		14,688		14,581		107
Total Human Services	\$	336,971	\$	319,381	\$	17,590
Legislative Coordinating Commission						
Departmental Appropriations	\$	128	\$	128	\$	-
MMB Non-Operating	_				_	
Departmental Appropriations	\$	334,152	\$	334,152	\$	=
Revenue	_				_	
Tax System Management	\$	2,173	\$	1,492	\$	681
Revenue Intergovernmental Payments	_				_	
MNcare Interest On Refunds	\$	457	\$	457	\$	-
University of Minnesota						
Health Science Special	\$	2,157	\$	2,157	\$	-
Total Expenditures and Transfers-Out	\$	691,159	_\$	671,076	\$	20,083
Excess of Revenues and Transfers-In Over (Under)	Φ.	(05.000)	œ.	/OF 707\	Φ.	00.575
Expenditures and Transfers-Out	\$	(95,282)	\$	(65,707)	\$	29,575

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

		Budget		Actual		<u>Variance</u>	
Fund Balance, Beginning, as Reported	\$	111,957 -	\$	111,957 4,120	\$	- 4,120	
Fund Balance, Beginning, as Restated	\$	111,957	\$	116,077	\$	4,120	
Fund Balance, Ending Less: Appropriation Carryover	\$	16,675 -	\$	50,370 3,969	\$	33,695 (3,969)	
Unassigned Fund Balance, Ending	\$	16,675	\$	46,401	\$	29,726	

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Budget		Actual		Variance	
Net Revenues and Transfers-In						
Net Revenues Other Taxes Investment Income Other Revenues	\$	42,302 100 -	\$	45,595 159 4	\$	3,293 59 4
Total Net Revenues and Transfers-In	\$	42,402	\$	45,758	\$	3,356
Expenditures and Transfers-Out						
Employment & Economic Development Departmental Appropriations	\$	28,012 1,905 339 8,084 3,500 2,848 1,000 45,688	\$	28,012 1,904 332 8,084 3,500 2,848 1,000 45,680	\$	- 1 7 - - - - 8
Labor & Industry Departmental Appropriations Leap Grants Prevailing Wage Enforcement	\$	1,012 100 164	\$	1,004 91 162	\$	8 9 2
Total Labor & Industry	\$	1,276	\$	1,257	\$	19
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	46,964 (4,562)	\$	46,937 (1,179)	\$	3,383
Fund Balance, Beginning, as Reported	\$	23,545 -	\$	23,545 2,660	\$	2,660
Fund Balance, Beginning, as Restated	\$	23,545	\$	26,205	\$	2,660
Fund Balance, Ending Unassigned Fund Balance, Ending	\$ \$	18,983 18,983	\$	25,026 25,026	\$ \$	6,043 6,043