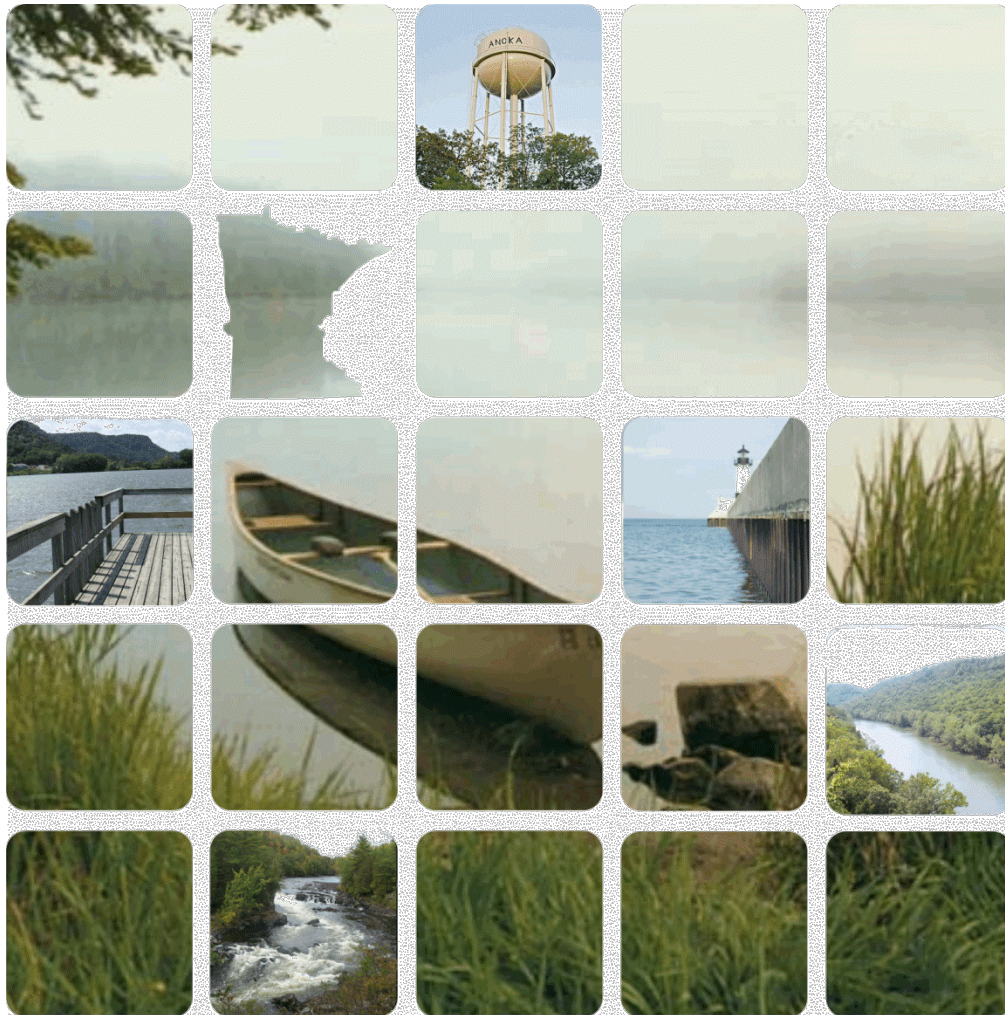


State of Minnesota

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



Legal Level of Budgetary Control All Budgeted Funds
Supplement to the Comprehensive Annual Financial Report

For the Year Ended June 30, 2014



When the last continental glacier receded from the Midwest section of the country some 10,000 years ago, it left a gift to Minnesota. The gift was the profound effect it made on the topography and drainage of the state.

In pre-glacial times, scientists believe that with little land formation to hinder it, most of the rainwater and melt-water from the region was quickly carried back to the ocean. The movement of glaciers vastly altered the surface of the Minnesota countryside, scraping up quantities of rock and soil, filling in old river valleys, heaping large deposits at its melting margins to form hilly terrain and gauging out basins. Large chunks of ice left buried by the glaciers melted to form depressions and filled with run-off. The melting water from the glaciers had an enormous power of erosion and modified the landscape by scouring and abrading.

In geological time, the state's present topography is quite "immature" and streams have not re-established into a network that efficiently drains the land to the ocean. As a result, today much of the precipitation is retained in lakes and other water features.

Water is a tremendous resource for the state, relying on the system that was left to us when the ice melted. It plays a significant role in Minnesota's economy—recreation, tourism, Lake Superior and Mississippi River commerce, our drinking water. The Land of 10,000 Lakes owes a debt of gratitude to Nature for this gift.



State of Minnesota

Supplement to the
Comprehensive Annual
Financial Report

Legal Level of Budgetary
Control – All Budgeted
Funds

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

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

For the Year Ended June 30, 2014



State of Minnesota

Supplement to the
2014
Comprehensive
Annual
Financial Report

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

Minnesota Management and Budget
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155-1489
651-201-8000

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

The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances is available at the following website:
<http://www.mn.gov/mmb/accounting/reports/>



**2014 Comparison of Budget and Actual Revenues, Expenditures, and
Changes in Fund Balances**

Table of Contents

Introduction

	Page
Introduction	1
Auditor's Opinion.....	3
Summary of Reporting Policies	5

**Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget
and Actual – Budgetary Basis and Notes:**

General Fund	7
State Government Fund	22
Trunk Highway Fund	24
Highway User Tax Distribution Fund	26
State Airports Fund	28
Petroleum Tank Cleanup Fund.....	29
Natural Resources Fund	30
Game and Fish Fund	32
Environmental Fund	33
Remediation Fund.....	35
Outdoor Heritage Fund	37
Arts and Cultural Heritage Fund	40
Clean Water Fund.....	42
Parks and Trails Fund.....	45
Special Compensation Fund	47
Health Care Access Fund	48
Workforce Development Fund.....	50





2014 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

Trunk Highway

Highway User Tax Distribution

State Airports

Petroleum Tank Cleanup

Natural Resources

Game and Fish

Environmental

Remediation

Outdoor Heritage

Arts and Cultural Heritage

Clean Water

Parks and Trails

Special Compensation

Health Care Access

Workforce Development

The State Government fund is not reported as a separate fund in the CAFR, but is included in the General Fund. The Transit Assistance Fund was previously included in this report and is included in the CAFR General Fund. The Transit Assistance will not be included in this report in Fiscal Year 2014 as it was not a directly appropriated 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.

¹ Other budget reports prepared by Minnesota Management and Budget include:

General Fund - Fund Balance Analysis, dated June 25, 2013.

Consolidated Fund Statement, Budgetary Basis, dated July 22, 2013.

Consolidated Fund Statement, Budgetary Basis, dated June 27, 2014.



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, 2014, and have issued our independent auditor's report thereon dated December 12, 2014, 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 50, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

James R. Nobles
Legislative Auditor

Cecile M. Ferkul, CPA, CISA
Deputy Legislative Auditor

December 12, 2014





2014 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 2014 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 Report*².

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 July 22, 2013.

² *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated June 27, 2014.



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 2014. 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 2014.

Actual expenditures include disbursements and encumbrances for fiscal year 2014. Actual transfers-out are transfers to other funds for fiscal year 2014, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2014. 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 2014.

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes.....	\$ 9,193,180	\$ 9,465,530	\$ 9,659,554	\$ 194,024
Corporate Income Taxes.....	1,275,270	1,337,318	1,278,209	(59,109)
Sales Taxes.....	5,005,268	4,970,566	5,020,085	49,519
Property Taxes.....	834,521	832,057	835,554	3,497
Cigarette & Tobacco Taxes.....	590,310	593,271	607,120	13,849
Motor Vehicle Taxes.....	675	650	670	20
Liquor, Wine & Beer Taxes.....	84,030	82,860	83,931	1,071
Insurance Gross Earnings Taxes.....	306,300	349,478	347,299	(2,179)
Deed & Mortgage Taxes.....	178,300	187,660	180,565	(7,095)
Medical Assistance Surcharges.....	296,360	289,219	287,554	(1,665)
Inheritance, Estate & Gift Taxes.....	184,800	173,400	177,432	4,032
Lawful Gambling Taxes.....	60,200	40,900	43,259	2,359
Other Taxes.....	33,710	42,124	32,608	(9,516)
Tobacco Settlements.....	163,042	164,529	175,399	10,870
Departmental Services/Licenses & Fees.....	231,122	227,584	218,788	(8,796)
Investment Income.....	4,048	4,648	6,777	2,129
Lottery Revenue.....	59,351	60,458	55,741	(4,717)
DHS RTC Collections.....	52,092	54,400	51,130	(3,270)
Other Revenues.....	202,393	194,881	195,192	311
Total Net Revenues	\$ 18,754,972	\$ 19,071,533	\$ 19,256,867	\$ 185,334
Transfer from Other Funds				
Agency Fund.....	\$ 9,024	\$ 9,024	\$ 8,758	\$ (266)
Federal Fund.....	22,315	21,893	21,802	(91)
Health Care Access Fund.....	71,476	118,707	116,550	(2,157)
Highway User Tax Distribution Fund.....	716	716	716	-
Miscellaneous Special Revenue Fund.....	45,334	45,609	47,205	1,596
Permanent School Fund.....	2,302	3,521	3,521	-
Other Transfers.....	7,644	7,755	8,138	383
Total Transfer from Other Funds	\$ 158,811	\$ 207,225	\$ 206,690	\$ (535)
Total Net Revenues and Transfers-In	\$ 18,913,783	\$ 19,278,758	\$ 19,463,557	\$ 184,799
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations.....	\$ 705	\$ 705	\$ 477	\$ 228
Administration				
Developmental Disability Council.....	\$ 74	\$ 74	\$ 74	\$ -
Government and Citizen Services.....	7,594	7,594	7,180	414
Legislative In Lieu Of Rent.....	8,158	8,158	8,003	155
Legislative Office Facilities.....	3,000	3,000	2,973	27
Minneapolis & St Paul Entertain Facilities Study.....	50	50	50	-
MPR Equipment Grants.....	610	610	610	-
Nellie Stone Johnson Bust.....	30	30	-	30
Public Education Radio Community Service Grant.....	392	392	392	-
Public Education Radio Equipment Grants.....	117	117	117	-
Public TV Equipment Grants.....	250	250	250	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
Rent Loss and Relocation.....	1,860	1,860	565	1,295
Strategic Management Services.....	1,757	1,757	1,512	245
Workers Compensation Reinsurance Association/Insurance...	1,721	1,721	1,721	-
Total Administration	\$ 27,163	\$ 27,163	\$ 24,997	\$ 2,166

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Administrative Hearings				
Departmental Appropriations.....	\$ 256	\$ 256	\$ 238	\$ 18
Data Disclosure.....	36	36	34	2
Elections Campaign Fund.....	190	190	168	22
Total Administrative Hearings	\$ 482	\$ 482	\$ 440	\$ 42
Agriculture				
Administration and Financial Assist.....	\$ 4,165	\$ 4,165	\$ 4,041	\$ 124
Agriculture Growth Research & Innov.....	10,770	10,770	9,058	1,712
Agriculture In The Classroom.....	100	100	97	3
Agriculture Societies And Associations.....	474	474	474	-
Dairy Development Program.....	634	634	497	137
Disaster Relief.....	25	25	20	5
Horticulture Society Grant.....	17	17	17	-
Livestock Siting.....	100	100	99	1
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	-
Northern Crops Institute.....	47	47	47	-
Promotion and Marketing.....	2,676	2,676	2,478	198
Protection Service.....	11,980	12,035	11,565	470
Second Harvest Milk Grant.....	500	500	500	-
Turf Grass Research Grant.....	108	108	108	-
Total Agriculture	\$ 32,130	\$ 32,185	\$ 29,535	\$ 2,650
Agriculture Utilization Research				
Departmental Appropriations.....	\$ 2,643	\$ 2,643	\$ 2,643	\$ -
Amateur Sports Commission				
Departmental Appropriations.....	\$ 266	\$ 266	\$ 256	\$ 10
Animal Health Board				
Departmental Appropriations.....	\$ 4,838	\$ 4,838	\$ 4,615	\$ 223
Architecture, Engineering Board				
Departmental Appropriations.....	\$ 774	\$ 774	\$ 651	\$ 123
Arts Board				
Grants Programs.....	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
Operations & Services.....	575	575	516	59
Regional Arts Councils.....	2,139	2,139	2,139	-
Total Arts Board	\$ 7,514	\$ 7,514	\$ 7,455	\$ 59
Asian-Pacific Council				
Departmental Appropriations.....	\$ 354	\$ 354	\$ 279	\$ 75
Attorney General				
Departmental Appropriations.....	\$ 22,060	\$ 22,060	\$ 17,415	\$ 4,645
Barber Examiners Board				
Departmental Appropriations.....	\$ 317	\$ 317	\$ 238	\$ 79
Black Minnesotans Council				
Departmental Appropriations.....	\$ 392	\$ 392	\$ 336	\$ 56

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Campaign Finance Board				
Departmental Appropriations.....	\$ 1,000	\$ 1,000	\$ 770	\$ 230
Tax Checkoff.....	125	125	125	-
Total Campaign Finance Board	\$ 1,125	\$ 1,125	\$ 895	\$ 230
Capitol Area Architect				
Departmental Appropriations.....	\$ 335	\$ 335	\$ 304	\$ 31
Chicano/Latino Affairs Council				
Departmental Appropriations.....	\$ 375	\$ 375	\$ 372	\$ 3
Commerce				
Administrative Services -Commerce.....	\$ 6,115	\$ 6,115	\$ 6,060	\$ 55
Broadband Development	100	100	100	-
Energy Assistance Supplemental Appropriation.....	20,000	20,000	20,000	-
Energy Resources.....	3,616	3,616	3,514	102
Enforcement.....	3,980	3,980	3,561	419
Financial Institutions.....	4,743	4,743	4,357	386
Gold Bullion Dealers.....	646	296	111	185
Insurance.....	3,361	3,362	3,196	166
Mortgage Original Individual License.....	142	142	69	73
Telecommunications.....	1,009	1,009	882	127
Unclaimed Property Advertising.....	25	25	25	-
Unclaimed Property Compliance.....	375	375	317	58
Weatherization Assistance Program.....	2,000	2,000	1,423	577
Weatherization Equipment.....	150	150	28	122
Total Commerce	\$ 46,262	\$ 45,913	\$ 43,643	\$ 2,270
Corrections				
Claims.....	\$ 21	\$ 21	\$ 21	\$ -
Community Services.....	114,178	114,178	113,077	1,101
Correctional Institutions.....	343,485	343,488	343,267	221
Medical Release Planners.....	68	68	68	-
Operations Support.....	22,244	22,244	22,092	152
Sex Offender& Chemical Dependency Treatment Beds.....	1,500	1,500	993	507
Total Corrections	\$ 481,496	\$ 481,499	\$ 479,518	\$ 1,981
Cosmetologist Examiners Board				
Departmental Appropriations.....	\$ 1,346	\$ 1,346	\$ 1,187	\$ 159
Court of Appeals				
Departmental Appropriations.....	\$ 10,641	\$ 10,641	\$ 10,294	\$ 347
Disability Council				
Departmental Appropriations.....	\$ 614	\$ 614	\$ 592	\$ 22
Education				
Abatement Aid Prior Year.....	\$ 301	\$ 301	\$ 301	\$ -
Abatement Aid.....	2,446	2,575	2,575	-
Academy Of Science.....	41	41	41	-
Achievement and Integration Aid.....	58,642	55,340	53,526	1,814
Adult Basic Education Aid Prior Year.....	6,284	6,278	6,256	22
Adult Basic Education Aid.....	40,721	42,498	42,498	-
Adults With Disabilities Prior Year.....	96	95	95	-
Adults With Disabilities Program.....	614	639	639	-
Advance Placement.....	3,000	3,000	3,000	-
Advanced Placement/Int'l Baccalaureate Workshops.....	500	500	500	-
Agency Operations.....	20,911	20,911	17,137	3,774

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Agriculture Market Value.....	5,337	5,337	5,337	-
Alternative Facilities Bonding Prior Year.....	2,623	2,623	2,623	-
Alternative Facilities Bonding.....	16,664	17,359	17,359	-
Board Of School Administrators.....	167	167	166	1
Board Of Teaching-Teachers License.....	618	618	562	56
Border City Disparity.....	1,403	1,403	1,403	-
Career and Technical Aid.....	4,320	3,959	3,959	-
Charter School Lease Prior Year.....	6,819	6,681	6,681	-
Charter School Lease.....	47,665	47,944	47,619	325
Children With Disability Aid.....	1,655	1,548	1,144	404
Civic Education Grant Program.....	125	125	125	-
College Urban Educator-Augsburg.....	195	195	195	-
College Urban Educator-Concordia.....	195	195	195	-
College Urban Educator-Hamline.....	195	195	195	-
College Urban Educator-St. Thomas.....	195	195	195	-
Community Education Aid Prior.....	118	118	118	-
Community Education Aid.....	817	837	837	-
Compliance Pilot Proj Formula Aid Prior Year.....	2,109	2,109	2,109	-
Compliance Revenue ISD 11.....	4,730	4,730	4,730	-
Compliance Revenue ISD 241.....	470	470	470	-
Compliance Revenue ISD 279.....	660	660	660	-
Compliance Revenue ISD 281.....	500	500	500	-
Compliance Revenue ISD 286.....	240	240	240	-
Compliance Revenue ISD 535.....	520	520	520	-
Compliance Revenue ISD 833.....	205	205	205	-
Concurrent Enrollment Program.....	2,000	2,000	2,000	-
Consolidation Aid Prior Year.....	40	40	40	-
Consolidation Aid.....	432	545	545	-
Court-Placed Special Education Revenue.....	54	54	54	-
Debt Service Aid Prior Year.....	2,397	2,397	2,380	17
Debt Service Aid.....	16,686	17,381	17,381	-
Deferred Maintenance Aid.....	3,108	3,417	3,417	-
Deferred Maintenance Prior Year.....	456	475	475	-
Disparity Reduction.....	8,319	8,319	8,319	-
Duluth Children's Museum.....	50	50	50	-
Early Child Family Education Prior.....	22,078	22,797	22,797	-
Early Childhood Education Scholarship.....	22,050	22,050	22,050	-
Early Childhood Literacy Minnesota Reading Corp.....	4,125	4,125	4,125	-
Early Childhood Tribal School.....	68	68	68	-
Educate Parents Partnership.....	49	49	49	-
Education Agency Operations - A1.....	750	750	235	515
Education Agency Operations - A5.....	250	250	158	92
Education and Employment Solution.....	600	600	600	-
Education Planning & Assessment System.....	829	829	829	-
Electronic Library for Minnesota.....	900	900	900	-
Equity Telecommunication Access.....	3,750	3,750	3,750	-
Foundation for Student Organizations	40	40	40	-
GED Tests.....	125	125	125	-
General Education Prior Year.....	781,842	780,156	780,156	-
General Education.....	5,303,123	6,071,263	6,049,024	22,239
Head Start.....	20,100	20,100	20,100	-
Health & Development Screening Program.....	474	471	471	-
Health & Development Screening.....	2,947	3,107	3,107	-
Health & Safety Aid Prior Year.....	26	24	24	-
Health & Safety Aid.....	437	448	448	-
Hearing Impaired Adults.....	70	70	70	-
Homestead & Disaster Credit.....	103	103	103	-
Indian Teacher Preparedness Grants.....	190	190	172	18
Innovation Grants.....	200	200	200	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Integration Aid Prior Year.....	17,197	17,197	16,870	327
Inter-District Desegregation Transport.....	13,968	13,714	13,714	-
International Baccalaureate.....	1,000	1,000	1,000	-
Kindergarten Entrance Assessment.....	281	281	211	70
Kindergarten Milk.....	1,039	992	942	50
Literacy Incentive Aid Prior Year.....	6,607	6,607	6,607	-
Literacy Incentive Aid.....	45,907	44,391	44,391	-
Local Option Abatement Credit.....	237	237	237	-
Local Option Disaster.....	45	45	45	-
Minnesota Children's Museum.....	260	260	260	-
Minnesota Math Corps Program.....	250	250	250	-
Multicounty Multitype Library Prior Year.....	176	176	176	-
Multicounty Multitype Library.....	1,124	1,170	1,170	-
Nonpublic Pupil Aid Prior Year.....	2,099	1,898	1,838	60
Nonpublic Pupil Aid.....	13,483	13,969	13,917	52
Nonpublic Pupil Trans Prior Year.....	2,668	2,602	2,394	208
Nonpublic Pupil Transport.....	15,897	16,049	16,049	-
One Room Schoolhouse.....	65	65	65	-
Out Of State Tuition.....	250	250	250	-
Parent-Child Home Program.....	250	250	245	5
Prior Year Real Credit.....	5	5	5	-
Public Library Basic Grant.....	11,725	12,213	12,213	-
Public Library Basic Prior Year.....	1,845	1,845	1,845	-
Regional Centers of Excellence.....	1,000	1,000	523	477
Regional Library Telecommunications Prior Year.....	312	312	312	-
Regional Library Telecommunications.....	1,988	2,070	2,070	-
Residential Market Value.....	17	17	17	-
School Age Care Aid.....	1	1	-	1
School Breakfast.....	5,711	5,308	5,233	75
School Climate Center.....	500	500	-	500
School Lunch Aid.....	13,032	12,417	11,896	521
School Readiness Program.....	8,723	9,086	9,086	-
School Readiness Program Prior Year.....	1,372	1,372	1,359	13
Special Education Aid Prior Year.....	118,232	118,183	118,183	-
Special Education Aid.....	955,674	920,282	919,548	734
Special Education Excess Cost Prior Year.....	42,030	42,016	42,016	-
Starbase Minnesota.....	500	500	500	-
Statewide Testing.....	15,955	15,955	14,914	1,041
Student Organization Agriculture Occupation.....	150	150	150	-
Student Organization Business Occupation.....	95	95	95	-
Student Organization Family & Consumer.....	142	142	142	-
Student Organization Health Occupations.....	46	46	46	-
Student Organization Marketing.....	109	109	109	-
Student Organization Service Occupation.....	43	43	43	-
Student Organization Trade & Industry.....	100	100	100	-
Success For The Future Prior Year.....	290	290	265	25
Success For The Future.....	1,847	1,924	1,924	-
Summer Food Service Replacement.....	150	150	150	-
Teacher Development and Evaluation Pilot Grant Program....	683	683	683	-
Transport Enrollment Options.....	44	37	34	3
Travel Home Base Prior Year.....	45	45	45	-
Travel Home Base.....	300	312	312	-
Tribal Contract Schools Prior Year.....	266	166	166	-
Tribal Contract Schools.....	1,814	1,878	1,749	129
Youth Works.....	900	900	900	-
Total Education	\$ 7,739,218	\$ 8,469,809	\$ 8,436,241	\$ 33,568
Emergency Medical Services Board				
Departmental Appropriations.....	\$ 1,095	\$ 1,095	\$ 1,033	\$ 62

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Ambulance Training Grant.....	299	299	299	-
Longevity Awards.....	700	769	758	11
State-EMS Regional Grants.....	585	585	585	-
Total Emergency Medical Services Board	\$ 2,679	\$ 2,748	\$ 2,675	\$ 73
Employment & Economic Development				
Adult Workforce Development Competitive Grant Program...	\$ 1,039	\$ 1,039	\$ 1,023	\$ 16
Alexandria Technical College Manufacturing Training Center..	187	187	187	-
Broadband Development Office.....	250	250	90	160
Business and Community Development	9,988	9,988	9,704	284
Business Development Competitive Grant Program.....	1,425	1,425	1,412	13
Center Rural Policy Development.....	100	100	100	-
Central Lakes Manufacturing Training	90	90	90	-
Century College Manufacturing Training	380	380	380	-
Contaminated Grants.....	797	797	797	-
Cost of Living Study.....	150	150	93	57
Destination Medical Center Administration.....	25	25	24	1
Economic Development ReDevelopment Job Creation.....	62	62	62	-
Enterprise Minnesota- Small Business Growth.....	375	375	375	-
Extended Employment.....	6,482	6,482	6,482	-
General Support Services.....	1,018	1,018	728	290
Hennepin Technical College Manufacturing Training	90	90	90	-
Host Community Economic Development Program.....	875	875	875	-
Independent Living Services.....	2,261	2,261	2,261	-
Invest Minnesota Marketing Initiative.....	180	180	69	111
Labor Market Information Pilot Programs	500	500	419	81
Mental Illness-Support Employment.....	1,997	1,997	1,997	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film Board-Jobs Program.....	19	19	19	-
Minnesota Film TV Board Production Jobs.....	5,000	5,000	5,000	-
Minnesota Initiative Foundation Collaborative Pilot.....	160	160	160	-
Minnesota Investment Fund.....	8,081	8,081	8,081	-
Minnesota Investment Fund-Flood 12.....	2,694	2,866	15	2,851
Minnesota Job Creation.....	1,611	1,611	1,611	-
Minnesota Trade Off Foreign Markets	270	270	194	76
Minnesota Trade Office.....	1,492	1,492	1,473	19
Morris - Agriculture Processing Facilities.....	38	38	38	-
Pilot Manufacturing Training Administration.....	240	240	183	57
ReDevelopment Grant Program.....	2,483	2,483	2,483	-
Rehabilitaion Services State.....	10,800	10,800	10,800	-
Services for the Blind	5,925	5,925	5,925	-
Small Business Office.....	1,138	1,138	1,030	108
Southwest Minnesota Winter-Storm -Nobles County.....	60	60	60	-
Southwest Minnesota Winter-Storm -Rock County.....	60	60	60	-
Southwest Minnesota Winter-Storm -Worthington County.....	99	99	99	-
St Paul Planning Economic Development.....	250	250	250	-
State Trade Export Promotion.....	300	300	288	12
Trade Export - East Africa.....	30	30	-	30
Trade Policy Advisory Group.....	50	50	29	21
Upper Minnesota Film Office.....	12	12	12	-
Youthbuidleral Fund.....	250	250	250	-
Total Employment & Economic Development	\$ 69,658	\$ 69,830	\$ 65,643	\$ 4,187
Explore Minnesota Tourism				
Departmental Appropriations.....	\$ 13,780	\$ 13,876	\$ 13,564	\$ 312
Marketing Incentive.....	502	510	501	9
Northern Lights Music Festival.....	100	100	100	-
Total Explore Minnesota Tourism	\$ 14,382	\$ 14,486	\$ 14,165	\$ 321

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Governors Office				
Departmental Appropriations.....	\$ 3,353	\$ 3,353	\$ 3,213	\$ 140
Health				
Departmental Appropriations.....	\$ 25	\$ 25	\$ 25	\$ -
Administrative Support Service.....	7,829	7,829	7,734	95
American Sign Language Services for Families.....	164	164	164	-
Health Improvement.....	50,961	50,961	49,993	968
Health Protection.....	8,883	8,883	7,992	891
Infectious Disease Laboratory Operating.....	181	181	179	2
Lead Surveillance.....	90	90	73	17
Legal Settlement Cost.....	-	975	500	475
Local Public Health.....	316	316	236	80
Nurse Staffing Study.....	169	169	88	81
Poison Information Center 2013.....	500	500	500	-
Policy Quality & Compliance.....	9,396	9,396	8,952	444
Reports & Regulations Study.....	10	10	-	10
Safe Harbor Grants.....	375	375	350	25
Safe Harbor Operations.....	91	91	67	24
Silica Mining Technical Assistance.....	99	99	76	23
Statewide Cancer Reporting.....	239	239	48	191
Support Services for Families.....	365	365	365	-
Total Health	\$ 79,693	\$ 80,668	\$ 77,342	\$ 3,326
Historical Society				
Departmental Appropriations.....	\$ 21,335	\$ 21,335	\$ 21,335	\$ -
12 Special Session Flood Disaster Relief.....	49	49	49	-
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Farmamerica.....	115	115	115	-
Historic Preservation.....	344	344	344	-
Minnesota Air National Guard Museum.....	34	34	34	-
Minnesota International Center.....	39	39	39	-
Minnesota Military Museum.....	160	160	160	-
Total Historical Society	\$ 22,176	\$ 22,176	\$ 22,176	\$ -
House of Representatives				
Departmental Appropriations.....	\$ 30,589	\$ 30,589	\$ 27,913	\$ 2,676
Housing Finance Agency				
2014 HOME Line.....	\$ 200	\$ 200	\$ 200	\$ -
2014 Open Access.....	70	70	70	-
2014 Voice of East African.....	175	175	175	-
Bridges.....	2,838	2,838	2,838	-
Capacity Building Grant.....	375	375	375	-
Economic Development & Housing Challenge.....	19,203	19,203	19,203	-
Family Homeless Prevention.....	7,862	7,862	7,862	-
Homeownership Assistance.....	830	830	830	-
Homeownership Education Counseling.....	791	791	791	-
Housing Trust.....	13,276	13,276	13,276	-
Preservation of Federal Assisted Housing.....	4,218	4,218	4,218	-
Rehabilitation Multi-Family.....	3,138	3,138	3,138	-
Rehabilitation Single-Family Flood.....	3,000	3,000	3,000	-
Rehabilitation Single-Family.....	2,772	2,772	2,772	-
Total Housing Finance Agency	\$ 58,748	\$ 58,748	\$ 58,748	\$ -
Human Rights				
Departmental Appropriations.....	\$ 3,297	\$ 3,297	\$ 3,031	\$ 266

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Human Services				
Adopt/RCA	\$ 41,061	\$ 40,462	\$ 37,429	\$ 3,033
Adult Mental Health Grants.....	70,967	70,967	69,948	1,019
Advocating Change	310	310	310	-
Aging & Adult Services Grants.....	14,827	20,074	20,071	3
Alternative Care.....	50,776	43,840	17,829	26,011
Basic Sliding Fee Child Care Assistance Grants	36,836	36,836	36,836	-
Central Office Operations.....	81	81	81	-
Chemical & Mental Health.....	4,875	4,875	4,320	555
Chemical Dependency Treatment Fund.....	81,440	85,147	85,147	-
Chemical Dependency Treatment Support Grants.....	1,336	1,161	1,145	16
Child & Community Service Grants	53,301	53,301	53,298	3
Child & Economic Support Grants	18,989	18,789	18,556	233
Child Care Development Grants.....	1,612	1,612	1,553	59
Child Mental Health Grants.....	17,799	17,799	17,547	252
Child Support Enforcement Grants	50	50	50	-
Children & Families.....	8,146	8,146	7,615	531
Children's Services Grants.....	12,307	13,304	12,675	629
Continuing Care.....	18,274	20,437	19,559	878
Deaf & Hard Of Hearing Grants.....	1,771	1,771	1,763	8
Disabilities Grants.....	37,077	37,252	33,662	3,590
Family Assets	250	250	250	-
Fetal Alcohol Syndrome	180	180	174	6
First Aid	22	22	22	-
Food Shelf	375	375	375	-
Gambling Proceeds Administration.....	7	7	7	-
Gambling Proceeds Grants.....	184	184	184	-
General Assistance.....	54,597	52,028	51,125	903
Group Residential Housing.....	141,138	141,388	137,033	4,355
Health Care Grants.....	190	190	95	95
Health Care.....	14,756	14,756	13,573	1,183
Home Visiting	200	200	94	106
Medical Assistance.....	4,424,986	4,272,562	4,163,665	108,897
Mental Health Pilot Project	230	230	230	-
Minnesota Food Assistance Program Grant.....	933	933	891	42
Minnesota Supplemental Assistance.....	38,646	37,956	36,479	1,477
MN Family Investment Program Child Care Assistance.....	61,891	61,207	61,207	-
MN Family Investment Program Diversion Work Program.....	72,583	76,154	76,154	-
Operations.....	109,743	113,298	110,791	2,507
Safe Harbor	500	500	500	-
SBIRT Training	300	300	300	-
Sex Offender Program.....	75,658	78,658	78,017	641
State Operated Services Enterprise Services.....	-	1,000	1,000	-
State Operated Services Mental Health.....	111,216	118,216	116,074	2,142
State Operated Services Minnesota Security Hospital.....	76,582	78,582	77,739	843
Support Services Grants.....	8,715	8,715	8,690	25
Text Message	625	625	625	-
Total Human Services	\$ 5,666,342	\$ 5,534,730	\$ 5,374,688	\$ 160,042
Humanities Commission				
Departmental Appropriations.....	\$ 251	\$ 251	\$ 251	\$ -
Everybody Wins! Reading Program.....	40	40	40	-
Total Humanities Commission	\$ 291	\$ 291	\$ 291	\$ -
Indian Affairs Council				
Departmental Appropriations.....	\$ 562	\$ 562	\$ 539	\$ 23

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Investment Board				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
Iron Range Resources & Rehab Agency				
Supplemental Occupation Tax Environment.....	\$ 594	\$ 594	\$ 594	\$ -
Taconite State Aid.....	3,445	3,445	3,445	-
Total Iron Range Resources & Rehab Agency	<u>\$ 4,039</u>	<u>\$ 4,039</u>	<u>\$ 4,039</u>	<u>\$ -</u>
Judicial Standards Board				
Departmental Appropriations.....	\$ 331	\$ 331	\$ 300	\$ 31
FY 13 Deficiencies - Investigation & Hearing.....	300	300	147	153
Judicial Standard Investigation & Hearing.....	69	69	69	-
Total Judicial Standards Board	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 516</u>	<u>\$ 184</u>
Labor & Industry				
Departmental Appropriations.....	\$ 816	\$ 816	\$ 757	\$ 59
Labor Standards Child Labor.....	150	150	46	104
Labor Standards Wage Enforcement.....	100	100	-	100
Total Labor & Industry	<u>\$ 1,066</u>	<u>\$ 1,066</u>	<u>\$ 803</u>	<u>\$ 263</u>
Legislative Coordinating Commission				
Departmental Appropriations.....	\$ 9,857	\$ 9,857	\$ 9,015	\$ 842
Electronic Roster Task Force.....	4	4	4	-
Total Legislative Coordinating Commission	<u>\$ 9,861</u>	<u>\$ 9,861</u>	<u>\$ 9,019</u>	<u>\$ 842</u>
Legislative Auditor				
Departmental Appropriations.....	\$ 6,252	\$ 6,252	\$ 6,252	\$ -
Mediation Services				
Departmental Appropriations.....	\$ 1,705	\$ 1,705	\$ 1,671	\$ 34
Cooperation Labor Management Grants.....	68	68	68	-
Family Child Care Provider Representation.....	59	59	5	54
Legal Settlements.....	60	60	60	-
Office of Collaboration & Dispute Grants.....	160	160	160	-
Office of Collaboration & Dispute Resolution.....	96	96	37	59
Total Mediation Services	<u>\$ 2,148</u>	<u>\$ 2,148</u>	<u>\$ 2,001</u>	<u>\$ 147</u>
Metropolitan Council Transport				
Departmental Appropriations.....	\$ 70,889	\$ 70,889	\$ 70,889	\$ -
Parks.....	2,870	2,870	2,870	-
Southwest Corridor.....	37,000	37,000	37,000	-
Total Metropolitan Council Transport	<u>\$ 110,759</u>	<u>\$ 110,759</u>	<u>\$ 110,759</u>	<u>\$ -</u>
Military Affairs				
Emergency Services.....	\$ 164	\$ 164	\$ 164	\$ -
Enlistment Incentives.....	6,427	6,427	6,427	-
General Support.....	2,359	2,359	2,300	59
Maintenance Training Facilities.....	6,661	6,661	6,327	334
Reintegration Program.....	89	89	89	-
Total Military Affairs	<u>\$ 15,700</u>	<u>\$ 15,700</u>	<u>\$ 15,307</u>	<u>\$ 393</u>
Minnesota Conservation Corps				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
Minnesota Management & Budget (MMB)				
Local Impact Notes.....	\$ 207	\$ 207	\$ 194	\$ 13
MRP Debt Service Account.....	8,971	8,971	6,974	1,997

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Statewide Budget System.....	2,454	2,454	833	1,621
Statewide Services.....	22,144	22,144	19,055	3,089
Total Minnesota Management & Budget (MMB)	\$ 33,776	\$ 33,776	\$ 27,056	\$ 6,720
Minnesota State Academies				
Departmental Appropriations.....	\$ 11,664	\$ 11,664	\$ 11,651	\$ 13
Minnesota State Academies Kitchen.....	85	85	55	30
Total Minnesota State Academies	\$ 11,749	\$ 11,749	\$ 11,706	\$ 43
Minnesota State Retirement System				
Elective Officers Plan.....	\$ 485	\$ 485	\$ 485	\$ -
Legislators Plan.....	3,406	3,406	3,406	-
Total Minnesota State Retirement System	\$ 3,891	\$ 3,891	\$ 3,891	\$ -
MMB Debt Service				
Bond Sale.....	\$ 619,935	\$ 619,935	\$ 619,935	\$ -
Minnesota Housing Finance Agency	2,400	2,400	2,389	11
Minnesota Sports Facility Stadium.....	8,899	7,347	7,347	-
Tobacco Bond Debt Service.....	48,179	48,179	48,179	-
University of Minnesota Stadium Debt Service 2007.....	10,247	10,247	10,247	-
University of Minnesota Bioscience Debt Service 2010.....	11,490	11,490	11,490	-
Total MMB Debt Service	\$ 701,150	\$ 699,598	\$ 699,587	\$ 11
MMB Non-Operating				
Departmental Appropriations.....	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
1ST Class Cities Teachers Aid.....	31,627	31,627	31,627	-
Capital Improvement ADM.....	1,000	1,000	1,000	-
Capital Improvement AGR.....	325	325	325	-
Capital Improvement ASC.....	1,500	1,500	1,500	-
Capital Improvement DEED.....	83,255	83,255	83,255	-
Capital Improvement DNR.....	15,000	15,000	15,000	-
Capital Improvement DOT.....	51,743	51,743	51,743	-
Capital Improvement HIST.....	1,400	1,400	1,400	-
Capital Improvement IRRB.....	3,800	3,800	3,800	-
Capital Improvement PFA.....	22,275	22,275	22,275	-
Capital Improvement VA.....	225	225	225	-
Capital Improvements COR.....	18,000	18,000	18,000	-
Capital Improvements DPS.....	225	225	225	-
Gen Purposes Contingent.....	436	436	-	436
Mayo Family Practice.....	686	686	686	-
Mayo Medical School.....	665	665	665	-
Minneapolis Employee Retirement.....	24,000	24,000	24,000	-
Minnesota Sports Facilities Authority.....	813	813	813	-
Police State Aid DNR Public Safety.....	5,726	5,726	4,288	1,438
Public Defender Costs.....	500	500	432	68
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
State v Claimant.....	4	4	4	-
Tort Claims.....	161	161	-	161
Transfer Of Lands.....	40	40	40	-
Total MMB Non-Operating	\$ 281,106	\$ 281,106	\$ 279,003	\$ 2,103
MN.IT				
BMS Case & Document Management System.....	\$ 100	\$ 100	\$ -	\$ 100
DPS/BCA Criminal Reporting System.....	173	173	173	-
Elec Sentencing Worksheet System.....	280	280	280	-
Hlth SW Cancer Surveillance System.....	80	80	-	80
MDVA IT Upgrade Project.....	1,600	1,600	1,600	-
MMB Statewide Budget System.....	2,046	2,046	21	2,025

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MMB Talent Management.....	1,500	1,500	-	1,500
MN.IT Services.....	2,431	2,431	2,310	121
OHE SW Long Education Data System.....	449	449	-	449
Total MN.IT	\$ 8,659	\$ 8,659	\$ 4,384	\$ 4,275
MN State Colleges & Universities				
Departmental Appropriations.....	\$ 587,915	\$ 587,915	\$ 587,915	\$ -
Natural Resources				
Departmental Appropriations.....	\$ 8,381	\$ 8,381	\$ 8,381	\$ -
Eco & Water Resources - Debris Removal	89	89	89	-
Eco & Water Resources - Flood Grant.....	695	695	695	-
Eco & Water Resources - Harmful Invasive Species.....	2,906	2,906	2,249	657
Eco & Water Resources - Mississippi Headwaters Grant.....	103	103	103	-
Eco & Water Resources - Red River Flood Damage Grant	264	264	264	-
Eco & Water Resources - Silica Sand Tech Assistance	83	83	52	31
Eco & Water Resources - Water Resources Activities.....	1,000	1,000	888	112
Eco & Water Resources.....	7,234	7,234	6,857	377
Enforcement - Invasive Species.....	1,718	1,718	1,697	21
Enforcement - Natural Resource Laws & Rules.....	2,320	2,271	2,188	83
Forest Management - Emergency Fire Fighting.....	7,145	7,145	7,044	101
Forest Management - Forist.....	250	250	237	13
Forest Management - Minnesota Forest Resource Council.....	580	580	569	11
Forest Management - Salvage Timber Sales.....	204	204	204	-
Forest Management - State Nurseries Plan.....	50	50	46	4
Forest Management.....	31,823	31,823	31,444	379
Land & Mineral - Iron Ore Coop Research.....	51	51	40	11
Land & Mineral - Mineral Coop Environmental Research.....	68	68	43	25
Land & Mineral - Silica Sand Rules.....	82	82	82	-
Land & Mineral - Silica Sand Tech Assistance.....	28	28	13	15
Land and Mineral - Resource Management.....	1,045	1,045	950	95
Parks & Trails - Management.....	19,780	19,780	19,514	266
Total Natural Resources	\$ 85,899	\$ 85,850	\$ 83,649	\$ 2,201
Office of Higher Education				
Departmental Appropriations.....	\$ 227,377	\$ 227,377	\$ 215,307	\$ 12,070
MinnesotaGI Bill Administration.....	90	90	90	-
Total Office of Higher Education	\$ 227,467	\$ 227,467	\$ 215,397	\$ 12,070
Ombudsman for MH & DD				
Departmental Appropriations.....	\$ 1,804	\$ 1,804	\$ 1,674	\$ 130
Ombudsperson for Families				
Departmental Appropriations.....	\$ 333	\$ 333	\$ 319	\$ 14
Perpich Center For Arts Education				
Departmental Appropriations.....	\$ 6,773	\$ 6,773	\$ 6,772	\$ 1
Pollution Control Agency				
Clean Water Partnership Grants.....	\$ 400	\$ 400	\$ 34	\$ 366
County Feedlot Grant Program.....	1,959	1,959	1,959	-
Environment Assistance Crossmedia.....	215	215	215	-
Environmental Quality Board Silica Sand Rules.....	161	161	161	-
Environmental Quality Board Program Operations.....	312	312	236	76
Silica Sand Technical Assistance.....	280	280	201	79
Water.....	1,378	1,378	1,377	1
Total Pollution Control Agency	\$ 4,705	\$ 4,705	\$ 4,183	\$ 522

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Private Detectives Board				
Departmental Appropriations.....	\$ 120	\$ 120	\$ 116	\$ 4
Public Defense Board				
Departmental Appropriations.....	\$ 70,643	\$ 70,643	\$ 70,375	\$ 268
Public Defender Reimbursement.....	375	375	375	-
Total Public Defense Board	\$ 71,018	\$ 71,018	\$ 70,750	\$ 268
Public Safety				
Administration & Related Services.....	\$ 529	\$ 529	\$ 509	\$ 20
Administration Theft Reimbursement.....	792	792	792	-
Body Armor Reimbursement.....	600	600	600	-
County Attorney Association Training.....	65	65	63	2
Criminal Apprehension.....	40,655	40,655	39,108	1,547
Disaster Relief 1830 Public Assistance State Match.....	123	123	123	-
Disaster Relief 1921 Public Assistance State Match.....	37	37	37	-
Disaster Relief 1941 Public Assistance Match.....	11	11	11	-
Disaster Relief 4069 Long-Term Recovery.....	381	381	62	319
Disaster Relief 4069 Public Assistance Match.....	934	934	934	-
Disaster Relief 4113 Public Assistance Match.....	1,165	1,165	1,165	-
Disaster Relief 1900 Public Assistance Match.....	11	11	11	-
Disaster Relief 4113 Debris & Long-Term Recovery.....	30	30	30	-
Disaster Relief 4131 Public Assistance Match.....	3,919	3,919	3,919	-
Financial Crimes Task Force.....	300	300	281	19
Gambling & Alcohol Enforcement.....	1,582	1,582	1,381	201
Homeland Security & Emergency Management	2,308	2,308	1,979	329
IT Security and Disaster Recovery.....	1,232	1,232	1,206	26
Office Of Justice Programs.....	35,010	35,010	34,580	430
Peace Officer Benefit Account.....	1,747	1,747	1,521	226
State Patrol.....	4,392	4,392	3,679	713
Windstorms July 2012.....	248	248	248	-
Youth Intervention Program.....	1,000	1,000	997	3
Total Public Safety	\$ 97,071	\$ 97,071	\$ 93,236	\$ 3,835
Public Utilities Commission				
Departmental Appropriations.....	\$ 6,457	\$ 6,457	\$ 6,216	\$ 241
Revenue				
Departmental Appropriations.....	\$ 1,698	\$ 1,698	\$ 981	\$ 717
Debt Collection Management.....	28,616	28,616	27,518	1,098
Outstate Collection Delinquent Tax.....	508	508	508	-
Revenue Recording Fee.....	692	692	692	-
Tax Bill 2013 Implementation.....	950	950	587	363
Tax Bill Tobacco Study.....	100	100	100	-
Tax System Management.....	107,915	107,915	106,631	1,284
Total Revenue	\$ 140,479	\$ 140,479	\$ 137,017	\$ 3,462
Revenue Intergovernmental Payments				
Agricultural Project.....	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Agriculture Market Value Credits.....	17,829	17,829	17,829	-
Amortization State Aid.....	4,823	4,823	4,823	-
Border City Reimbursement.....	22	22	22	-
County Program Aid.....	165,570	165,570	165,570	-
Disaster Credit.....	704	704	704	-
Disparity Reduction Aid.....	10,281	10,281	10,281	-
Disparity Reduction Credit.....	5,459	5,459	5,459	-
DNR - PILT Payments.....	30,970	30,970	30,970	-
Fire State Aid.....	25,391	25,391	25,391	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Firefighter Relief Association	558	558	558	-
Forest Land Tax Credit.....	5,202	5,202	5,202	-
Indian Casino Aid.....	1,260	1,260	1,260	-
Insurance Surcharge.....	3,667	3,667	3,667	-
Iron Ore Production Replacement Aid.....	5,126	5,126	5,126	-
Local Government Aids.....	427,439	427,439	427,439	-
Local Option Disaster Abatement.....	313	313	313	-
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
Moose Lake Grant.....	2,000	2,000	2,000	-
PERA Rate Increase Aid.....	14,187	14,187	14,187	-
Performance Measurement Reimbursement Aid.....	419	419	419	-
Police State Aid.....	60,514	60,514	60,514	-
Police/Fire Supplement Retirement.....	15,498	15,498	15,498	-
Political Contribution Refund.....	3,673	3,673	3,673	-
Prior Year Credit (Real & Manufacturing)	8	8	8	-
Prior Year Market Value Credits.....	47	47	47	-
Property Tax Refunds.....	287,212	287,212	287,212	-
Property Tax Targeting Refund.....	881	881	881	-
Renters Property Tax Refund.....	188,274	188,274	188,274	-
Senior Citizen Deferral.....	1,525	1,525	1,525	-
Supplemental TAC Homestead Credit.....	5,279	5,279	5,279	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	14,516	14,516	14,516	-
Utility Value Transition Aid.....	779	779	779	-
Total Revenue Intergovernmental Payments	\$ 1,302,187	\$ 1,302,187	\$ 1,302,187	\$ -
Science Museum				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
Secretary of State				
Departmental Appropriations.....	\$ 5,757	\$ 5,805	\$ 5,510	\$ 295
Senate				
Departmental Appropriations.....	\$ 24,339	\$ 24,339	\$ 22,529	\$ 1,810
Sentencing Guidelines Commission				
Departmental Appropriations.....	\$ 586	\$ 586	\$ 539	\$ 47
State Auditor				
Departmental Appropriations.....	\$ 2,070	\$ 2,070	\$ 1,815	\$ 255
Local Government Performance Measures.....	2	2	2	-
Total State Auditor	\$ 2,072	\$ 2,072	\$ 1,817	\$ 255
State Guardian Ad Litem Board				
Departmental Appropriations.....	\$ 12,414	\$ 12,414	\$ 12,344	\$ 70
Supreme Court				
Civil Legal Services.....	\$ 11,389	\$ 11,389	\$ 11,389	\$ -
Family Law Legal Services.....	877	877	877	-
Supreme Court Contingency.....	5	5	5	-
Supreme Court Operations.....	32,277	32,277	30,936	1,341
Total Supreme Court	\$ 44,548	\$ 44,548	\$ 43,207	\$ 1,341
Tax Court				
Departmental Appropriations.....	\$ 998	\$ 998	\$ 903	\$ 95
Tax Court Of Appeals.....	25	25	-	25
Total Tax Court	\$ 1,023	\$ 1,023	\$ 903	\$ 120

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Transportation				
Departmental Appropriations.....	\$ 199	\$ 199	\$ 199	\$ -
Building Services.....	54	54	54	-
Freight.....	256	256	254	2
Minnesota Council Transportation Access.....	100	100	97	3
Passenger Rail.....	500	500	237	263
Rides for Disabled Vets Grants.....	78	78	78	-
Safe Routes to School Salary & Non-Infrastructure.....	250	250	-	250
Statewide Radio Communications.....	3	3	3	-
Transit.....	16,273	16,273	16,083	190
Total Transportation	\$ 17,713	\$ 17,713	\$ 17,005	\$ 708
Trial Courts				
Departmental Appropriations.....	\$ 247,459	\$ 247,459	\$ 237,616	\$ 9,843
Uniform Laws Commission				
Departmental Appropriations.....	\$ 84	\$ 84	\$ 82	\$ 2
ULC Back Dues.....	63	63	63	-
Total Uniform Laws Commission	\$ 147	\$ 147	\$ 145	\$ 2
University of Minnesota				
Labor Education Center.....	\$ 125	\$ 125	\$ 125	\$ -
Maintenance and Operations.....	519,462	519,462	519,462	-
MnDRIVE.....	17,775	17,775	17,775	-
Prepaid Medical Assistance Program	17,400	17,400	17,400	-
St Cloud Hospital Residency.....	346	346	346	-
Tuition Relief.....	14,200	14,200	14,200	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
Total University of Minnesota	\$ 576,799	\$ 576,799	\$ 576,799	\$ -
Veterans Affairs				
County Veteran Service Office Grants.....	\$ 1,100	\$ 1,100	\$ 942	\$ 158
GI Bill On-the-Job Training & Apprentice Administration.....	100	100	100	-
GI Bill On-the-Job Training & Apprentices.....	60	60	60	-
Gold Star Program.....	100	100	45	55
Higher Education Veterans Assistance.....	998	998	955	43
Minnesota Assistance Council For Vets.....	750	750	750	-
Veterans Health Care.....	44,985	44,985	44,985	-
Veterans Programs and Services.....	11,732	11,732	10,642	1,090
Veterans Service Organizations.....	353	353	353	-
Veterans Services Honor Guard.....	200	200	200	-
Total Veterans Affairs	\$ 60,378	\$ 60,378	\$ 59,032	\$ 1,346
Water & Soil Resources Board				
Departmental Appropriations.....	\$ 3,645	\$ 3,645	\$ 3,619	\$ 26
2012 Special Sess Flood Relief CS.....	728	728	728	-
Board Administration & Agency Ops.....	125	125	89	36
Cost Share Work Feedlot.....	520	520	520	-
Cost Share Work Weed Management	200	200	200	-
Cost Share Work.....	1,200	1,200	1,200	-
Drainage Assess-Advisory Team.....	166	166	165	1
Flood Plain Management.....	120	120	120	-
Minnesota Investment Fund-Flood 12.....	4,632	4,632	4,632	-
Natural Resources Block Grant	3,423	3,423	3,423	-
Red River Basin Board.....	100	100	100	-
Soil & Water Conservation Districts Services Services Grant.....	3,116	3,116	3,116	-
Wetland Conservation Act Oversight.....	386	386	386	-
Total Water & Soil Resources Board	\$ 18,361	\$ 18,361	\$ 18,298	\$ 63

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Zoological Board				
Departmental Appropriations.....	\$ 5,425	\$ 5,425	\$ 5,425	\$ -
Total Expenditures and Transfers-Out.....	\$ 19,074,598	\$ 19,673,053	\$ 19,399,403	\$ 273,650
Less: Indirect Cost Reimbursement.....	51,349	51,349	51,349	-
Total Net Expenditures and Transfers-Out.....	\$ 19,023,249	\$ 19,621,704	\$ 19,348,054	\$ 273,650
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (109,466)	\$ (342,946)	\$ 115,503	\$ 458,449
Fund Balance, Beginning, as Reported.....	\$ 1,718,210	\$ 1,718,210	\$ 1,718,210	\$ -
Prior Period Adjustments.....	-	-	58,558	58,558
Fund Balance, Beginning, as Restated.....	\$ 1,718,210	\$ 1,718,210	\$ 1,776,768	\$ 58,558
Fund Balance, Ending.....	\$ 1,608,744	\$ 1,375,264	\$ 1,892,271	\$ 517,007
Less: Appropriation Carryover.....	-	-	178,751	(178,751)
Less: Reserved for Long-Term Receivables.....	-	-	6,145	(6,145)
Less: Budgetary Reserve.....	-	-	1,048,436	(1,048,436)
Unassigned Fund Balance, Ending.....	\$ 1,608,744	\$ 1,375,264	\$ 658,939	\$ (716,325)

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:
 - In 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.
 - 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.
 - The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. In this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.
- In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of another fund, which is included as separate fund 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.
 - In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a \$77 transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above.
 - A reconciliation of the actual unassigned fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 658,939
State Government Fund	13,752
General Fund in CAFR	\$ 672,691

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees.....	\$ 67,226	\$ 67,978	\$ 69,740	\$ 1,762
Other Revenues.....	2,267	2,266	2,192	(74)
Total Net Revenues and Transfers-In	\$ 69,493	\$ 70,244	\$ 71,932	\$ 1,688
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations.....	\$ 3,602	\$ 2,536	\$ 2,202	\$ 334
Behavioral Health & Therapy Board				
Departmental Appropriations.....	\$ 471	\$ 471	\$ 373	\$ 98
Chiropractic Examiners Board				
Departmental Appropriations.....	\$ 491	\$ 491	\$ 442	\$ 49
Dentistry Board				
Departmental Appropriations.....	\$ 1,181	\$ 1,181	\$ 1,125	\$ 56
Health Profession Service Program.....	863	843	794	49
Total Dentistry Board	\$ 2,044	\$ 2,024	\$ 1,919	\$ 105
Dietetics & Nutrition Practice				
Departmental Appropriations.....	\$ 111	\$ 111	\$ 96	\$ 15
Health				
Departmental Appropriations.....	\$ 77	\$ 77	\$ 77	\$ -
Health Improvement.....	1,153	1,153	1,104	49
Health Protection.....	32,513	33,330	28,584	4,746
Policy Quality & Compliance.....	14,435	14,435	12,006	2,429
Total Health	\$ 48,178	\$ 48,995	\$ 41,771	\$ 7,224
Human Services				
Continuing Care.....	\$ 138	\$ 138	\$ 138	\$ -
Operations.....	3,961	3,961	3,873	88
Total Human Services	\$ 4,099	\$ 4,099	\$ 4,011	\$ 88
Marriage & Family Therapy Board				
Departmental Appropriations.....	\$ 229	\$ 229	\$ 194	\$ 35
Rulemaking Costs.....	25	25	-	25
Total Marriage & Family Therapy Board	\$ 254	\$ 254	\$ 194	\$ 60
Medical Practice Board				
Departmental Appropriations.....	\$ 3,920	\$ 3,920	\$ 3,274	\$ 646
MMB Non-Operating				
State Government Special Revenue Contingent.....	\$ 400	\$ 400	\$ -	\$ 400
Nursing Board				
Departmental Appropriations.....	\$ 3,637	\$ 3,637	\$ 3,422	\$ 215
Nursing Home Administrative Board				
Administrative Services Unit.....	\$ 2,358	\$ 2,358	\$ 768	\$ 1,590
Departmental Appropriations.....	1,081	1,080	183	897
Total Nursing Home Administrative Board	\$ 3,439	\$ 3,438	\$ 951	\$ 2,487

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Optometry Board				
Departmental Appropriations.....	\$ 107	\$ 107	\$ 106	\$ 1
Pharmacy Board				
Departmental Appropriations.....	\$ 2,199	\$ 2,199	\$ 2,049	\$ 150
Prescription Electronic Report.....	356	356	339	17
Total Pharmacy Board	<u>\$ 2,555</u>	<u>\$ 2,555</u>	<u>\$ 2,388</u>	<u>\$ 167</u>
Physical Therapy Board				
Departmental Appropriations.....	\$ 346	\$ 346	\$ 306	\$ 40
Rulemaking Costs.....	44	44	2	42
Total Physical Therapy Board	<u>\$ 390</u>	<u>\$ 390</u>	<u>\$ 308</u>	<u>\$ 82</u>
Podiatric Medicine Board				
Departmental Appropriations.....	\$ 76	\$ 76	\$ 61	\$ 15
Pollution Control Agency				
Administration Support.....	\$ 1	\$ 1	\$ 1	\$ -
Water.....	75	75	75	-
Total Pollution Control Agency	<u>\$ 76</u>	<u>\$ 76</u>	<u>\$ 76</u>	<u>\$ -</u>
Psychology Board				
Departmental Appropriations.....	\$ 892	\$ 892	\$ 784	\$ 108
Public Safety				
Family Visitation Centers.....	\$ 96	\$ 96	\$ 96	\$ -
Vulnerable Adults Report.....	7	7	7	-
Total Public Safety	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ -</u>
Social Work Board				
Departmental Appropriations.....	\$ 1,109	\$ 1,109	\$ 970	\$ 139
Veterinary Medicine Board				
Departmental Appropriations.....	\$ 277	\$ 277	\$ 231	\$ 46
Total Expenditures and Transfers-Out.....	<u>\$ 76,231</u>	<u>\$ 75,961</u>	<u>\$ 63,682</u>	<u>\$ 12,279</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (6,738)	\$ (5,717)	\$ 8,250	\$ 13,967
Fund Balance, Beginning, as Reported.....	<u>\$ 18,466</u>	<u>\$ 18,466</u>	<u>\$ 18,466</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	-	696	696
Fund Balance, Beginning, as Restated.....	<u>\$ 18,466</u>	<u>\$ 18,466</u>	<u>\$ 19,162</u>	<u>\$ 696</u>
Fund Balance, Ending.....	<u>\$ 11,728</u>	<u>\$ 12,749</u>	<u>\$ 27,412</u>	<u>\$ 14,663</u>
Less: Appropriation Carryover.....	-	-	13,660	(13,660)
Unassigned Fund Balance, Ending.....	<u><u>\$ 11,728</u></u>	<u><u>\$ 12,749</u></u>	<u><u>\$ 13,752</u></u>	<u><u>\$ 1,003</u></u>

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.

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 20,548	\$ 18,496	\$ (2,052)
Federal Revenue.....	438,775	506,527	67,752
Investment Income.....	3,432	3,441	9
Other Revenues.....	27,121	16,900	(10,221)
Total Net Revenues	\$ 489,876	\$ 545,364	\$ 55,488
Transfer from Other Funds			
County State-Aid Highway Fund.....	\$ 5,700	\$ 5,700	\$ -
General Fund.....	3,907	3,907	-
Highway User Tax Distribution Fund.....	1,111,869	1,108,327	(3,542)
Plant Management.....	1,304	1,304	-
Total Transfer from Other Funds	\$ 1,122,780	\$ 1,119,238	\$ (3,542)
Total Net Revenues and Transfers-In	\$ 1,612,656	\$ 1,664,602	\$ 51,946
Expenditures and Transfers-Out			
MMB Non-Operating			
Tort Claims.....	\$ 600	\$ -	\$ 600
Public Safety			
Administration & Related Services.....	\$ 6,243	\$ 6,137	\$ 106
Criminal Apprehension.....	2,266	2,099	167
Driver & Vehicle Services.....	1	-	1
Retroactive Salary Funding.....	400	400	-
Soft Body Armor Supplement	100	84	16
State Patrol.....	80,189	77,822	2,367
Traffic Safety.....	435	390	45
Total Public Safety	\$ 89,634	\$ 86,932	\$ 2,702
Transportation			
Departmental Appropriations.....	\$ 46,403	\$ 36,606	\$ 9,797
13-14 Winter Pavement Repairs.....	10,000	995	9,005
Aeronautics.....	1,100	1,055	45
Agency Services.....	41,972	39,489	2,483
Building Services.....	17,784	17,470	314
Debt Service.....	144,245	144,245	-
Federal Emergency Relief - Construction.....	2,072	2,072	-
Freight.....	4,897	4,194	703
Joint Program Planning and Delivery Partnerships.....	250	44	206
Little Falls Truck Station.....	3,580	4	3,576
Metropolitan Planning Organizations Grants.....	266	260	6
Operations and Maintenance.....	270,156	268,547	1,609
Program Planning & Delivery.....	203,099	194,026	9,073
Regional Development Commissions Grant.....	900	832	68
State Road Construction.....	915,634	779,315	136,319
State Road Construction-Economic Development	12,616	12,616	-
Statewide Radio Communications.....	5,450	5,399	51
Targeted Group Business Program.....	130	129	1

STATE OF MINNESOTA

TRUNK HIGHWAY FUND

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

YEAR ENDED JUNE 30, 2014
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Transit.....	775	772	3
Transportation Research Contingent Account.....	75	75	-
Trunk Highway Turn Back Account.....	5,700	5,700	-
Willmar District Headquarters.....	4,370	-	4,370
Total Transportation	\$ 1,691,474	\$ 1,513,845	\$ 177,629
Total Expenditures and Transfers-Out.....	\$ 1,781,708	\$ 1,600,777	\$ 180,931
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (169,052)	\$ 63,825	\$ 232,877
Fund Balance, Beginning, as Reported.....	\$ 337,330	\$ 337,330	\$ -
Prior Period Adjustments.....	-	24,847	24,847
Fund Balance, Beginning, as Restated.....	\$ 337,330	\$ 362,177	\$ 24,847
Fund Balance, Ending.....	\$ 168,278	\$ 426,002	\$ 257,724
Less: Appropriation Carryover.....	-	237,029	(237,029)
Unassigned Fund Balance, Ending.....	\$ 168,278	\$ 188,973	\$ 20,695

Notes

1. Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.
2. 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.

STATE OF MINNESOTA

HIGHWAY USER TAX DISTRIBUTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Motor Vehicle Taxes.....	\$ 1,039,299	\$ 1,036,445	\$ (2,854)
Fuel Taxes.....	870,616	878,022	7,406
Departmental Services/Licenses & Fees.....	2,484	2,590	106
Investment Income.....	505	498	(7)
Total Net Revenues and Transfers-In	\$ 1,912,904	\$ 1,917,555	\$ 4,651
Expenditures and Transfers-Out			
Public Safety			
Administration & Related Services.....	\$ 59	\$ 47	\$ 12
Driver & Vehicle Services.....	8,236	8,234	2
General Fund Reimbursement.....	716	716	-
State Patrol.....	92	6	86
Trunk Highway Reimbursement.....	610	610	-
Vehicle Crimes Unit.....	693	611	82
Total Public Safety	\$ 10,406	\$ 10,224	\$ 182
Revenue			
Tax System Management.....	\$ 2,183	\$ 2,028	\$ 155
Revenue Intergovernmental Payments			
All Terrain Vehicle Unrefunded Gas Tax.....	\$ 1,877	\$ 1,877	\$ -
Forest Road Unrefunded Gas Tax.....	999	999	-
Highway Fuel Refund Interest.....	5	5	-
Motorboat Unrefunded Gas Tax.....	10,429	10,429	-
Off-Road Motorcycle.....	320	320	-
Off-Road Vehicle.....	1,140	1,140	-
Snowmobile Unrefunded Gas Tax.....	6,952	6,952	-
Total Revenue Intergovernmental Payments	\$ 21,722	\$ 21,722	\$ -
Transportation			
Departmental Appropriations.....	\$ 1,880,692	\$ 1,880,692	\$ -
Workplace Telework Program.....	75	75	-
Total Transportation	\$ 1,880,767	\$ 1,880,767	\$ -
Total Expenditures and Transfers-Out.....	\$ 1,915,078	\$ 1,914,741	\$ 337
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (2,174)	\$ 2,814	\$ 4,988
Fund Balance, Beginning, as Reported.....	\$ 8,692	\$ 8,692	\$ -
Prior Period Adjustments.....	-	442	442
Fund Balance, Beginning, as Restated.....	\$ 8,692	\$ 9,134	\$ 442
Fund Balance, Ending.....	\$ 6,518	\$ 11,948	\$ 5,430
Less: Appropriation Carryover.....	-	337	(337)
Unassigned Fund Balance, Ending.....	\$ 6,518	\$ 11,611	\$ 5,093

STATE OF MINNESOTA

HIGHWAY USER TAX DISTRIBUTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

Budget

Actual

Variance

Notes

1. The fund receives revenue from taxes on motor vehicles and motor fuels for transfer to various transportation-related funds.
2. 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 OF MINNESOTA

STATE AIRPORTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 2,900	\$ 3,272	\$ 372
Motor Vehicle Taxes.....	13,017	12,566	(451)
Fuel Taxes.....	3,539	3,317	(222)
Departmental Services/Licenses & Fees.....	710	712	2
Investment Income.....	95	94	(1)
Other Revenues.....	53	30	(23)
Total Net Revenues	\$ 20,314	\$ 19,991	\$ (323)
Transfer from Other Funds			
General Fund.....	\$ 15,000	\$ 15,000	\$ -
Total Transfer from Other Funds	\$ 15,000	\$ 15,000	\$ -
Total Net Revenues and Transfers-In	\$ 35,314	\$ 34,991	\$ (323)
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations.....	\$ 47	\$ 47	\$ -
Aeronautics Operation.....	5,221	4,130	1,091
Aeronautics.....	651	651	-
Agency Services.....	25	25	-
Airport Develop and Assistance.....	15,394	15,394	-
Civil Air Patrol.....	65	65	-
Total Transportation	\$ 21,403	\$ 20,312	\$ 1,091
Total Expenditures and Transfers-Out.....	\$ 21,403	\$ 20,312	\$ 1,091
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 13,911	\$ 14,679	\$ 768
Fund Balance, Beginning, as Reported.....	\$ 7,439	\$ 7,439	\$ -
Prior Period Adjustments.....	-	1,532	1,532
Fund Balance, Beginning, as Restated.....	\$ 7,439	\$ 8,971	\$ 1,532
Fund Balance, Ending.....	\$ 21,350	\$ 23,650	\$ 2,300
Less: Appropriation Carryover.....	-	4,582	(4,582)
Less: Reserved for Long-Term Receivables.....	-	2,845	(2,845)
Unassigned Fund Balance, Ending.....	\$ 21,350	\$ 16,223	\$ (5,127)

STATE OF MINNESOTA

PETROLEUM TANK CLEANUP FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 13,895	\$ 12,982	\$ (913)
Investment Income.....	140	112	(28)
Other Revenues.....	7,445	7,529	84
Total Net Revenues	\$ 21,480	\$ 20,623	\$ (857)
Transfer from Other Funds			
Remediation Fund.....	\$ 906	\$ 915	\$ 9
Total Transfer from Other Funds	\$ 906	\$ 915	\$ 9
Total Net Revenues and Transfers-In	\$ 22,386	\$ 21,538	\$ (848)
Expenditures and Transfers-Out			
Commerce			
Petroleum Tank Cleanup	\$ 15,097	\$ 14,773	\$ 324
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 4,855	\$ 4,855	\$ -
Contaminated Grants Administration.....	224	224	-
Total Employment & Economic Development	\$ 5,079	\$ 5,079	\$ -
Total Expenditures and Transfers-Out.....	\$ 20,176	\$ 19,852	\$ 324
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 2,210	\$ 1,686	\$ (524)
Fund Balance, Beginning, as Reported.....	\$ 12,816	\$ 12,816	\$ -
Prior Period Adjustments.....	-	3,889	3,889
Fund Balance, Beginning, as Restated.....	\$ 12,816	\$ 16,705	\$ 3,889
Fund Balance, Ending.....	\$ 15,026	\$ 18,391	\$ 3,365
Less: Appropriation Carryover.....	-	8,771	(8,771)
Unassigned Fund Balance, Ending.....	\$ 15,026	\$ 9,620	\$ (5,406)

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,033	\$ 12,434	\$ (599)
Departmental Services/Licenses & Fees.....	59,234	60,385	1,151
Federal Revenue.....	586	417	(169)
Investment Income.....	77	85	8
Other Revenues.....	1,015	1,018	3
Total Net Revenues	\$ 73,945	\$ 74,339	\$ 394
Transfer from Other Funds			
Agency Fund.....	\$ 36	\$ 36	\$ -
Game & Fish Fund.....	1,483	1,496	13
General Fund.....	258	258	-
Highway User Tax Distribution Fund.....	21,042	20,718	(324)
Miscellaneous Special Revenue Fund.....	2,263	2,772	509
Permanent School Fund.....	4,142	4,142	-
Total Transfer from Other Funds	\$ 29,224	\$ 29,422	\$ 198
Total Net Revenues and Transfers-In	\$ 103,169	\$ 103,761	\$ 592
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks Lottery.....	\$ 5,670	\$ 5,670	\$ -
Minnesota Conservation Corps			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 13,988	\$ 13,988	\$ -
Eco & Water Resources - Invasive Species.....	3,542	3,125	417
Eco & Water Resources - Nongame Wildlife Program.....	1,223	1,157	66
Eco & Water Resources - Water Management Acct.....	5,000	4,869	131
Eco & Water Resources.....	1,237	1,163	74
Enforcement - Conserv Officer Pre-emp Education ATV.....	20	-	20
Enforcement - Conserv Officer Pre-emp Education SNOW.....	13	-	13
Enforcement - Conserv Officer Pre-emp Education WRA.....	30	-	30
Enforcement - Natural Resource Laws & Rules.....	7,449	7,182	267
Enforcement - Off-Highway Vehicle Grants ATV.....	498	498	-
Enforcement - Off-Highway Vehicle Grants OHM.....	11	11	-
Enforcement - Off-Highway Vehicle Grants ORV.....	1	1	-
Enforcement - Records Mgmt System Invasive Species.....	360	132	228
Enforcement - Safety Grants ATV.....	250	162	88
Enforcement - Snowmobile Grants.....	315	307	8
Enforcement - Water Recreation Account Grants.....	1,082	1,081	1
Fish & Wildlife - Management.....	1,906	1,761	145
Forest Management - Forest Management Investment Act....	11,123	10,325	798
Land & Mineral - Iron Ore Coop Research Min Mgmt Acct	200	111	89
Land & Mineral - Management Acct.....	2,696	2,658	38
Land and Mineral - Resource Management.....	377	377	-
Parks & Trails - Canoe Routes Marking 06.....	11	11	-

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Parks & Trails - Canoe Routes Marking 07.....	10	10	-
Parks & Trails - Enhance Access Facilities Water Rec Acct....	775	33	742
Parks & Trails - Land and Water Conservation Acct State 11.	503	481	22
Parks & Trails - Local Trail Grants.....	1,005	1,005	-
Parks & Trails - Management.....	27,933	26,610	1,323
Parks & Trails - Off-Hiway Vehicle GIA ATV.....	1,210	785	425
Parks & Trails - Off-Hiway Vehicle GIA OHM.....	150	112	38
Parks & Trails - Off-Hiway Vehicle GIA ORV.....	100	30	70
Parks & Trails - Off-Hiway Virginia ORV.....	2	2	-
Parks & Trails - Snowmobile Grant in Aid.....	8,424	7,352	1,072
Parks & Trails - State Land and Water Conservation Acct	250	2	248
Parks & Trails - State Park Operations Lottery.....	5,740	5,676	64
Parks & Trails - State Trail Grooming SKI.....	75	75	-
Parks & Trails - Trail Connect Hermantown.....	1	1	-
Parks & Trails - Trail Grant Lottery in Lieu.....	174	174	-
Parks & Trails -Off-Hiway Virginia OHM.....	30	30	-
Zoo Grants.....	320	320	-
Total Natural Resources	\$ 98,034	\$ 91,617	\$ 6,417
Zoological Board			
Departmental Appropriations.....	\$ 160	\$ 160	\$ -
Total Expenditures and Transfers-Out.....	\$ 104,354	\$ 97,937	\$ 6,417
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (1,185)	\$ 5,824	\$ 7,009
Fund Balance, Beginning, as Reported.....	\$ 28,998	\$ 28,998	\$ -
Prior Period Adjustments.....	-	2,432	2,432
Fund Balance, Beginning, as Restated.....	\$ 28,998	\$ 31,430	\$ 2,432
Fund Balance, Ending.....	\$ 27,813	\$ 37,254	\$ 9,441
Less: Appropriation Carryover.....	-	14,613	(14,613)
Unassigned Fund Balance, Ending.....	\$ 27,813	\$ 22,641	\$ (5,172)

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).

STATE OF MINNESOTA

GAME AND FISH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,033	\$ 12,434	\$ (599)
Departmental Services/Licenses & Fees.....	65,540	66,598	1,058
Federal Revenue.....	26,794	26,794	-
Investment Income.....	154	156	2
Other Revenues.....	191	164	(27)
Total Net Revenues	\$ 105,712	\$ 106,146	\$ 434
Transfer from Other Funds			
General Fund.....	\$ 919	\$ 919	\$ -
Total Transfer from Other Funds	\$ 919	\$ 919	\$ -
Total Net Revenues and Transfers-In	\$ 106,631	\$ 107,065	\$ 434
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations.....	\$ 12,939	\$ 12,629	\$ 310
Eco & Water Resources - Heritage Enhancement.....	1,643	1,580	63
Eco & Water Resources.....	2,420	2,296	124
Enforcement - Cons Officer Pre-employment Education	187	-	187
Enforcement - Heritage Enhancement.....	1,450	1,432	18
Enforcement - Natural Resource Laws & Rules.....	19,709	19,515	194
Enforcement - Records Management System	360	33	327
Fish & Wildlife - Heritage Enhancement.....	7,767	7,225	542
Fish & Wildlife - Management.....	53,629	50,516	3,113
Fish & Wildlife - Wildlife Land Acquisition Surcharge	11	11	-
Forest Management - ECS Forest & Inv Species	1,287	1,135	152
Land & Mineral - Land Records Management System.....	291	291	-
Land and Mineral - Resource Management.....	344	344	-
Parks & Trails - Management.....	2,259	1,869	390
Total Natural Resources	\$ 104,296	\$ 98,876	\$ 5,420
Total Expenditures and Transfers-Out.....	\$ 104,296	\$ 98,876	\$ 5,420
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 2,335	\$ 8,189	\$ 5,854
Fund Balance, Beginning, as Reported.....	\$ 31,518	\$ 31,518	\$ -
Prior Period Adjustments.....	-	1,138	1,138
Fund Balance, Beginning, as Restated.....	\$ 31,518	\$ 32,656	\$ 1,138
Fund Balance, Ending.....	\$ 33,853	\$ 40,845	\$ 6,992
Less: Appropriation Carryover.....	-	14,195	(14,195)
Unassigned Fund Balance, Ending.....	\$ 33,853	\$ 26,650	\$ (7,203)

STATE OF MINNESOTA

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 53,521	\$ 53,433	\$ (88)
Departmental Services/Licenses & Fees.....	38,051	37,550	(501)
Investment Income.....	133	175	42
Other Revenues.....	55	157	102
Total Net Revenues and Transfers-In	\$ 91,760	\$ 91,315	\$ (445)
Expenditures and Transfers-Out			
Administrative Hearings			
Sanitary Districts.....	\$ 75	\$ 17	\$ 58
Attorney General			
Departmental Appropriations.....	\$ 145	\$ -	\$ 145
Health			
Environmental Health Risk.....	\$ 175	\$ 154	\$ 21
Health Protection.....	57	57	-
HPCD Biomonitoring.....	313	290	23
HPCD Environmental Risk.....	324	148	176
Total Health	\$ 869	\$ 649	\$ 220
Pollution Control Agency			
Departmental Appropriations.....	\$ 38,000	\$ 38,000	\$ -
Administration Support.....	141	141	-
Air Monitoring - Metro.....	125	109	16
Air Monitoring.....	200	200	-
Air.....	13,806	13,378	428
Children's Toxic Chemicals.....	32	32	-
Electronic Waste.....	315	243	72
Environmental Risks.....	101	52	49
Environment Assistance Crossmedia.....	10,012	9,631	381
Environmental Loans & Grants.....	119	-	119
Environmental Quality Board Program Operations.....	188	151	37
Feedlot Revised Permit Effort.....	200	200	-
Improve Minnesota Air Quality.....	690	283	407
Land.....	6,916	6,883	33
Metro Landfill Administration.....	310	310	-
Metro Landfill Grants.....	2,158	2,158	-
Metro Landfill IDC.....	6	6	-
Mobile Air monitoring Equipmen.....	210	134	76
SCORE Grants.....	14,250	14,250	-
Subsurface Sewage Treatment Systems Program.....	740	738	2
Subsurface Sewage Treatment Systems Water Admin.....	664	663	1
Wastewater Lab Registration.....	105	65	40
Water.....	19,219	19,016	203
Total Pollution Control Agency	\$ 108,507	\$ 106,643	\$ 1,864

STATE OF MINNESOTA

ENVIRONMENTAL FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2014

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Public Safety			
Emergency Management - Environment	\$ 69	\$ 69	\$ -
Revenue			
Tax System Management.....	\$ 303	\$ 274	\$ 29
Total Expenditures and Transfers-Out.....	\$ 109,968	\$ 107,652	\$ 2,316
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (18,208)	\$ (16,337)	\$ 1,871
Fund Balance, Beginning, as Reported.....	\$ 34,660	\$ 34,660	\$ -
Prior Period Adjustments.....	-	66	66
Fund Balance, Beginning, as Restated.....	\$ 34,660	\$ 34,726	\$ 66
Fund Balance, Ending.....	\$ 16,452	\$ 18,389	\$ 1,937
Less: Appropriation Carryover.....	-	5,366	(5,366)
Less: Reserved for Long-Term Receivables.....	-	776	(776)
Unassigned Fund Balance, Ending.....	\$ 16,452	\$ 12,247	\$ (4,205)

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	\$ 12,247
Remediation Fund	4,582
Environmental & Remediation Fund in CAFR	\$ 16,829

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 \$38,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

REMEDATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 780	\$ 840	\$ 60
Departmental Services/Licenses & Fees.....	1,002	907	(95)
Investment Income.....	45	30	(15)
Other Revenues.....	1,652	1,674	22
Total Net Revenues	\$ 3,479	\$ 3,451	\$ (28)
Transfer from Other Funds			
Environmental Fund.....	\$ 38,000	\$ 38,000	\$ -
Petroleum Tank Cleanup Fund.....	10,616	10,004	(612)
Total Transfer from Other Funds	\$ 48,616	\$ 48,004	\$ (612)
Total Net Revenues and Transfers-In	\$ 52,095	\$ 51,455	\$ (640)
Expenditures and Transfers-Out			
Agriculture			
MERLA Administration.....	\$ 388	\$ 358	\$ 30
Protection Service.....	1,044	1,044	-
Total Agriculture	\$ 1,432	\$ 1,402	\$ 30
Attorney General			
Departmental Appropriations.....	\$ 250	\$ -	\$ 250
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 817	\$ 817	\$ -
Health			
Health Protection.....	\$ 252	\$ 216	\$ 36
Natural Resources			
Departmental Appropriations.....	\$ 168	\$ 168	\$ -
Enforcement - Natural Resource Laws & Rules.....	100	95	5
Total Natural Resources	\$ 268	\$ 263	\$ 5
Pollution Control Agency			
Departmental Appropriations.....	\$ 8	\$ 8	\$ -
Administration Support.....	60	60	-
Dry Cleaners Projects.....	519	519	-
Land.....	25,005	24,848	157
Petroleum Remediation Administration.....	3,616	3,541	75
Petroleum Remediation Cleanup.....	6,829	6,829	-
Total Pollution Control Agency	\$ 36,037	\$ 35,805	\$ 232
Total Expenditures and Transfers-Out.....	\$ 39,056	\$ 38,503	\$ 553
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 13,039	\$ 12,952	\$ (87)

STATE OF MINNESOTA

REMEDIATION FUND

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

YEAR ENDED JUNE 30, 2014
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 2,312	\$ 2,312	\$ -
Prior Period Adjustments.....	-	2,727	2,727
Fund Balance, Beginning, as Restated.....	\$ 2,312	\$ 5,039	\$ 2,727
Fund Balance, Ending.....	\$ 15,351	\$ 17,991	\$ 2,640
Less: Appropriation Carryover.....	-	13,409	(13,409)
Unassigned Fund Balance, Ending.....	\$ 15,351	\$ 4,582	\$ (10,769)

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.

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 95,197	\$ 95,243	\$ 46
Investment Income.....	486	786	300
Other Revenues.....	-	2	2
Total Net Revenues and Transfers-In	\$ 95,683	\$ 96,031	\$ 348
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Lessard Sams Outdoor Heritage.....	\$ 414	414	-
Outdoor Heritage Website.....	8	8	-
Total Legislative Coordinating Commission	\$ 422	\$ 422	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 94	\$ 94	\$ -
Accel Wildlife Management Area Prog Phase V.....	7,934	7,934	-
Accelerating Waterfowl Production Area Prog Phase IV	2	2	-
Accelerating Waterfowl Production Area Program Phase III....	2	2	-
Accelerating Wildlife Management Area Phase IV	13	13	-
Accelerating Wildlife Management Area Program Phase III....	145	139	6
Cannon River Headwaters Habitat Phase I.....	29	29	-
Cannon River Headwaters Habitat Phase II.....	11	11	-
Cannon River Headwaters Phase III.....	1,780	1,780	-
Coldwater Fish Habitat Phase V.....	2,470	2,470	-
Contract Management 12.....	134	126	8
Contract Management 11.....	43	43	-
Dakota County Habitat Phase IV.....	4,100	4,100	-
Eco & Water Resources - Accel Acq Mgmt Area Hab-Wtr III....	5	5	-
Eco & Water Resources - Accel Aquatic Mgmt Area Hab	18	18	-
Eco & Water Resources - Accel Prairie Restoration	25	25	-
Eco & Water Resources - Accel Prairie Restoration 4.....	169	169	-
Eco & Water Resources - Aquatic Habitat 5	1,402	1,402	-
Eco & Water Resources - Aquatic Habitat IV.....	1,106	1,106	-
Eco & Water Resources - Forest Wildlife Habitat.....	17	17	-
Eco & Water Resources - Invasive Carp.....	934	934	-
Eco & Water Resources - Praire Grassland	51	51	-
Eco & Water Resources - Prairie Grassland Phase III.....	216	216	-
Eco & Water Resources - Technical Evalualtion Panel 12.....	16	16	-
Eco & Water Resources - Technical Evaluation Panel 11.....	10	10	-
Eco & Water Resources - Technical Evaluation Panel 13.....	1	1	-
Eco & Water Resources - Wildlife, Sci & Natr, & Prairie.....	1,021	1,018	3
Eco & Water Resources - Wildlf, Sci & Natr & Prairie Ease 5 .	192	192	-
Fish & Wildlife - Accel Aquatic Mgmt Area	2,481	2,481	-
Fish & Wildlife - Accel Aquatic Mgmt Fish.....	73	73	-
Fish & Wildlife - Accel Prairie Restoration Phase IV.....	956	956	-
Fish & Wildlife - Accel Prairie Restoration Phase V.....	711	711	-
Fish & Wildlife - Aquatic Habitat	831	831	-
Fish & Wildlife - Aquatic Habitat Phase V.....	300	300	-
Fish & Wildlife - Camp Ripley Phase III.....	8	8	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2014

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fish & Wildlife - Conseration Administration Phase III.....	133	133	-
Fish & Wildlife - Conservation Partners Admin Phase IV.....	6	6	-
Fish & Wildlife - Conservation Partners Grant Phase IV.....	1,045	1,045	-
Fish & Wildlife - Conservation Partners Grant Phase V.....	3,300	3,300	-
Fish & Wildlife - Conservation Partners Phase V	11	11	-
Fish & Wildlife - Conservation Partners Program.....	280	14	266
Fish & Wildlife - Conservation Partners.....	431	431	-
Fish & Wildlife - Forest Wildlife Habitat.....	217	217	-
Fish & Wildlife - Lower Mississippi Habitat	7	7	-
Fish & Wildlife - Lower Mississippi Habitat 3	5	5	-
Fish & Wildlife - Lower Mississippi Phase III.....	450	450	-
Fish & Wildlife - Lower St Louis River.....	51	51	-
Fish & Wildlife - Management.....	912	912	-
Fish & Wildlife - Marsh Lake Enhancement	2,630	2,630	-
Fish & Wildlife - Praire Grassland Wildlife.....	113	113	-
Fish & Wildlife - Prairie Grassland.....	87	87	-
Fish & Wildlife - Shallow Lake & Wetland Phase III.....	4	4	-
Fish & Wildlife - Shallow Lake Easement	3	1	2
Fish & Wildlife - Shallow Lakes & Wetland	20	20	-
Fish & Wildlife - Shallow Lakes & Wetlands Phase IV.....	528	528	-
Fish & Wildlife - Shallow Lakes & Wetlands Phase V.....	73	73	-
Fish & Wildlife - Wildlife Mgmt Area Acquisition.....	1,062	1,062	-
Fish & Wildlife - Wildlife, Science & Natr, & Prairie.....	2,353	2,353	-
Forest Management - Forests For Future Phase 3.....	4	3	1
Forest Management - Lower Mississippi Habitat.....	77	77	-
Forest Management - State Forest Acquisition.....	999	999	-
Green Corridor Legacy Program Phase IV	5	5	-
Key Forest Land Phase IV.....	500	500	-
LaSalle Lake Habitat.....	71	71	-
Living Shallow Lakes & Wetland Initiative.....	3,465	3,465	-
Metro Big Rivers Habitat Phase III	3	3	-
Metro Big Rivers Phase IV.....	1,718	1,718	-
Minnesota Moose Habitat Phase II.....	2,000	2,000	-
North Tallgrass Prairie Natl Wildlife Refuge Protection.....	20	20	-
Northeast MN Sharptail Grouse Habitat Partner Phase III	4	4	-
Pelican Lake Enhancement.....	2,000	2,000	-
Prairie Recovery Phase IV.....	5,310	5,310	-
Root River Protection.....	2,750	2,750	-
Shallow Lake & Wetland Ducks Unlimited.....	7	7	-
Shallow Lakes & Wetland Phase V Ducks Unlimited.....	210	210	-
Sharptail Grouse Phase IV.....	1,180	1,180	-
Shell Rock River Phase III.....	1,127	1,127	-
Shoreline Habitat Protection Phase II.....	820	820	-
Waterfowl Production Area Phase V.....	6,802	6,802	-
Wetland Habitat Program	1,980	1,980	-
Young Forest Conservation.....	1,166	1,166	-
Total Natural Resources	\$ 73,239	\$ 72,953	\$ 286
University of Minnesota			
Minnesota Landscape Arboretum.....	\$ 1,000	\$ 1,000	\$ -

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Water & Soil Resources Board			
ACUB Easements.....	\$ 1,086	\$ 1,086	\$ -
Grassland Easements.....	1,987	1,987	-
Protecting Mississippi River Corridor Habitat.....	68	68	-
Reinvest in Minnesota Ease Wetlands Reserve Prog	11,981	11,981	-
Reinvest in Minnesota Easements 09.....	234	234	-
Reinvest in Minnesota Easements 12.....	13,505	11,587	1,918
Reinvest in Minnesota Easements Ducks Unlimited.....	605	531	74
Reinvest in Minnesota Easements Pheasant Forever 12	2,090	1,742	348
Reinvest in Minnesota Easements Pheasants Forever.....	646	508	138
Reinvest in Minnesota Easements Wetland Acq & Restor.....	10,624	10,624	-
Wild Rice Shoreland Phase II.....	1,396	1,396	-
Wildlife Easements Phase I.....	3,136	3,136	-
Total Water & Soil Resources Board	\$ 47,358	\$ 44,880	\$ 2,478
Total Expenditures and Transfers-Out.....	\$ 122,019	\$ 119,255	\$ 2,764
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (26,336)	\$ (23,224)	\$ 3,112
Fund Balance, Beginning, as Reported.....	\$ 74,497	\$ 74,497	\$ -
Prior Period Adjustments.....	-	6,075	6,075
Fund Balance, Beginning, as Restated.....	\$ 74,497	\$ 80,572	\$ 6,075
Fund Balance, Ending.....	\$ 48,161	\$ 57,348	\$ 9,187
Less: Appropriation Carryover.....	-	41,232	(41,232)
Unassigned Fund Balance, Ending.....	\$ 48,161	\$ 16,116	\$ (32,045)

Notes

1. 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	\$ 16,116
Arts & Cultural Fund	1,712
Clean Water Fund	19,632
Parks & Trails Fund	3,249
Heritage Fund in CAFR	\$ 40,709

STATE OF MINNESOTA

ARTS AND CULTURAL HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 56,974	\$ 57,001	\$ 27
Investment Income.....	72	66	(6)
Other Revenues.....	-	66	66
Total Net Revenues and Transfers-In	\$ 57,046	\$ 57,133	\$ 87
Expenditures and Transfers-Out			
Administration			
African American Museum.....	\$ 396	\$ 396	\$ -
Association Minnesota Public Education Radio.....	1,597	1,597	-
Como Park Zoo.....	495	495	-
Film Production Incentive Program.....	6	4	2
Grants Adm/Arts-Cultural	95	95	-
Grants Administration/Arts-Cultural.....	35	30	5
Lake Superior Center Authority.....	198	198	-
Lake Superior Zoo.....	149	149	-
Minnesota Film and TV Board.....	500	500	-
Minnesota Zoos Grants.....	57	57	-
MPR Programming/News.....	1,485	1,485	-
Public Radio Program Grant.....	214	81	133
Public TV Production/Acquisition Grants.....	3,911	3,911	-
Science Museum of Minnesota Grant.....	495	495	-
Science Museum Omnitheater.....	594	594	-
Small Theatre Grants.....	51	51	-
State Capitol Preservation Commission.....	39	39	-
Vets Memorial Parks.....	79	-	79
Total Administration	\$ 10,396	\$ 10,177	\$ 219
Arts Board			
Arts & Arts Access Regional Arts Council.....	\$ 6,110	\$ 6,110	\$ -
Arts & Cultural Heritage	1,071	1,063	8
Arts & Culture Heritage Regional Arts Council.....	456	456	-
Arts and Arts Access FY14.....	14,411	14,350	61
Arts Education - RAC FY14.....	1,077	1,077	-
Arts Education FY14.....	2,536	2,529	7
Grants Program Administration.....	1,244	1,138	106
Total Arts Board	\$ 26,905	\$ 26,723	\$ 182
Education			
Minnesota Regional Library System Grants.....	\$ 3,000	\$ 3,000	\$ -
Historical Society			
Civics Programs.....	\$ 125	\$ 125	\$ -
Commemoration Activities.....	110	45	65
Cultural Heritage Exhibit.....	57	57	-
Digital Library.....	300	300	-
Historic and Cultural Grants.....	4,470	4,470	-
Historic and Cultural Programs.....	5,395	5,395	-

STATE OF MINNESOTA

ARTS AND CULTURAL HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
History Partnerships.....	1,671	1,671	-
Statewide Site Survey.....	294	294	-
Total Historical Society	\$ 12,422	\$ 12,357	\$ 65
Humanities Commission			
Council on Disability Grant.....	\$ 135	\$ 135	\$ -
Duluth Children's Museum.....	200	200	-
Grand Rapids Children's Museum.....	100	100	-
Humanities Commission.....	325	325	-
Minnesota Children's Museum.....	600	561	39
Southern Minnesota Children's Museum.....	200	200	-
Total Humanities Commission	\$ 1,560	\$ 1,521	\$ 39
Indian Affairs Council			
Dakota Ojibwe Grants	\$ 456	\$ 456	\$ -
Dakota Ojibwe Niigaane.....	125	125	-
Dakota Ojibwe Wicoie	125	125	-
Language Immersion Grants.....	225	225	-
Total Indian Affairs Council	\$ 931	\$ 931	\$ -
Legislative Coordinating Commission			
Arts & Cultural Website.....	\$ 9	\$ 5	\$ 4
Historical Data Access Grant.....	7	7	-
Total Legislative Coordinating Commission	\$ 16	\$ 12	\$ 4
Perpich Center For Arts Education			
Arts Integration.....	\$ 883	\$ 883	\$ -
Zoological Board			
Departmental Appropriations.....	\$ 2,199	\$ 2,199	\$ -
Total Expenditures and Transfers-Out.....	\$ 58,312	\$ 57,803	\$ 509
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (1,266)	\$ (670)	\$ 596
Fund Balance, Beginning, as Reported.....	\$ 10,302	\$ 10,302	\$ -
Prior Period Adjustments.....	-	952	952
Fund Balance, Beginning, as Restated.....	\$ 10,302	\$ 11,254	\$ 952
Fund Balance, Ending.....	\$ 9,036	\$ 10,584	\$ 1,548
Less: Appropriation Carryover.....	-	8,872	(8,872)
Unassigned Fund Balance, Ending.....	\$ 9,036	\$ 1,712	\$ (7,324)

Notes

1. 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.

STATE OF MINNESOTA

CLEAN WATER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 95,197	\$ 95,243	\$ 46
Investment Income.....	439	596	157
Other Revenues.....	-	19	19
Total Net Revenues and Transfers-In	\$ 95,636	\$ 95,858	\$ 222
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Prog.....	\$ 200	\$ 196	\$ 4
Clean Water Agriculture Water Quality Cert Program.....	351	351	-
Clean Water Groundwater.....	1,048	1,048	-
Clean Water Irrigation Water Quality.....	110	110	-
Clean Water Manure Program Enhancement.....	25	25	-
Clean Water Pesticide Monitoring.....	318	318	-
Clean Water Research Database.....	131	131	-
Clean Water Research.....	2,258	2,258	-
Clean Water Root River Watershed.....	5	5	-
Clean Water Technical Assistance.....	801	801	-
Total Agriculture	\$ 5,247	\$ 5,243	\$ 4
Health			
Clean Water IDEPC Virus Monitoring.....	\$ 49	\$ 49	\$ -
Eco & Water Resources - Contaminants of Emerg Concern...	758	758	-
Eco & Water Resources - Drinking Water Protection.....	1,314	1,314	-
Eco & Water Resources - Private Wells.....	111	111	-
Eco & Water Resources - Virus Monitoring.....	131	131	-
Health Protection.....	1,741	1,216	525
Total Health	\$ 4,104	\$ 3,579	\$ 525
Legislative Coordinating Commission			
Clean Water Website.....	\$ 15	\$ 8	\$ 7
Metropolitan Council Transport			
Inflow and Infiltration.....	\$ 500	\$ 500	\$ -
Master Water Supply.....	1,000	1,000	-
White Bear Lake Study.....	537	537	-
Total Metropolitan Council Transport	\$ 2,037	\$ 2,037	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 85	\$ 85	\$ -
Eco & Water Resources - County Geologic Atlases	164	164	-
Eco & Water Resources - Dev Co Geologic Atlases.....	615	321	294
Eco & Water Resources - Groundwater Management Areas ..	3,000	330	2,670
Eco & Water Resources - High Res Digital Elevation	821	71	750
Eco & Water Resources - Lake IBI Assessment.....	185	120	65
Eco & Water Resources - Mercury in Fish	152	127	25
Eco & Water Resources - Metro Groundwater Monitoring	294	294	-
Eco & Water Resources - Research & Tools.....	375	155	220

STATE OF MINNESOTA

CLEAN WATER FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2014

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Eco & Water Resources - Rulemaking	100	46	54
Eco & Water Resources - Stream Flow Monitoring.....	2,573	1,968	605
Eco & Water Resources - Tech Assistance Implementation ...	700	248	452
Eco & Water Resources - TMDL Dev & Implementation.....	2,624	1,600	1,024
Eco & Water Resources - TMDL Shoreland Stewardship.....	899	478	421
Eco & Water Resources - Water Supply Planning	2,335	1,466	869
Eco & Water Resources - Watershed Boundary.....	230	149	81
Eco & Water Resources - Web Electronic Permitting System.	446	446	-
Fish & Wildlife - Biomonitor Database.....	1	1	-
Fish & Wildlife - Lake Index of Bio Integrity Assessment.....	1,391	795	596
Fish & Wildlife - Research & Tools	50	49	1
Fish & Wildlife - TMDL Dev & Implementation.....	117	37	80
Forest Management - Technical Assistance Implementation ..	300	-	300
Forest Management - TMDL Shoreland Stewardship	346	202	144
Forest Management -Research & Tools	250	133	117
Parks & Trails - Best Mgmt Practices for Public Access	85	32	53
Total Natural Resources	\$ 18,138	\$ 9,317	\$ 8,821
Pollution Control Agency			
Administration Support.....	\$ 68	\$ 68	\$ -
Beneficial Reuse Water Quality Grants.....	500	500	-
Clean Water Council Operations.....	40	34	6
Clean Water Legacy - TMDL Development	9,738	8,477	1,261
Clean Water Legacy - Water Quality Assessment.....	7,600	7,097	503
Clean Water Partnership Grants.....	1,000	157	843
Drinking Water Protection.....	1,125	984	141
Drinking/Ground Water-Subsurface Sewage Treatment Sys...	3,250	3,249	1
Enhanced Data Base.....	1,150	596	554
National Parks Water Quality Grants.....	1,500	-	1,500
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL	900	715	185
St. Louis River Duluth Harbor Water Quality Improvements....	750	750	-
Stormwater Research and Tool Development.....	275	148	127
Wastewater Treatment Systems.....	375	322	53
Watershed Data Reporting Portal.....	1,000	846	154
Total Pollution Control Agency	\$ 29,271	\$ 23,943	\$ 5,328
Public Facilities Authority			
Clean Water Legacy - Phosphorus Reduction.....	\$ 57	\$ 57	\$ -
Clean Water Legacy - Small Community Wastewater.....	202	202	-
Clean Water Legacy Total Management Daily Load	6,426	6,426	-
Total Public Facilities Authority	\$ 6,685	\$ 6,685	\$ -
University of Minnesota			
County Geological Atlas Survey.....	\$ 615	\$ 615	\$ -
Water & Soil Resources Board			
Clean Water Legacy - Accelerated Implementation.....	\$ 4,207	\$ 4,207	\$ -
Clean Water Legacy - Administration.....	2,085	2,085	-
Clean Water Legacy - Assistance	8,942	8,942	-
Clean Water Legacy - Buffer Easements	8,470	8,470	-
Clean Water Legacy - Conservation Partners.....	1,021	1,021	-

STATE OF MINNESOTA

CLEAN WATER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Clean Water Legacy - Drainage	1,138	1,138	-
Clean Water Legacy - One Watershed One Plan.....	250	105	145
Clean Water Legacy - Oversight	380	380	-
Clean Water Legacy - Selected Subwatersheds.....	5,705	5,705	-
Clean Water Legacy - Wellhead Protection.....	1,406	1,406	-
Dept of Health Clean Water Legacy - Well Sealing.....	289	289	-
Minnesota Agriculture Water Quality Certification Program.....	520	520	-
Total Water & Soil Resources Board	\$ 34,413	\$ 34,268	\$ 145
Total Expenditures and Transfers-Out.....	\$ 100,525	\$ 85,695	\$ 14,830
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (4,889)	\$ 10,163	\$ 15,052
Fund Balance, Beginning, as Reported.....	\$ 68,914	\$ 68,914	\$ -
Prior Period Adjustments.....	-	6,387	6,387
Fund Balance, Beginning, as Restated.....	\$ 68,914	\$ 75,301	\$ 6,387
Fund Balance, Ending.....	\$ 64,025	\$ 85,464	\$ 21,439
Less: Appropriation Carryover.....	-	65,832	(65,832)
Unassigned Fund Balance, Ending.....	\$ 64,025	\$ 19,632	\$ (44,393)

Notes

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STATE OF MINNESOTA

PARKS AND TRAILS FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2014

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 41,108	\$ 41,128	\$ 20
Investment Income.....	101	132	31
Other Revenues.....	-	2	2
Total Net Revenues and Transfers-In	\$ 41,209	\$ 41,262	\$ 53
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Parks & Trails Website.....	\$ 7	\$ 4	\$ 3
Metropolitan Council Transport			
Parks and Trails.....	\$ 16,821	\$ 16,141	\$ 680
Natural Resources			
Departmental Appropriations.....	\$ 62	\$ 62	\$ -
Parks & Trails - 12 Acquisition & Development	1,330	1,330	-
Parks & Trails - 12 Connect To Outdoors	233	233	-
Parks & Trails - 12 Coordinate Partners	64	64	-
Parks & Trails - 12 Existing Holdings	290	290	-
Parks & Trails - 12 Grants Administration	55	55	-
Parks & Trails - 12 State Parks & Trails	1	1	-
Parks & Trails - 12 Technical Evaluation Panel	9	9	-
Parks & Trails - 13 Acquisition & Development	3,366	3,228	138
Parks & Trails - 13 Connect to Outdoors	495	495	-
Parks & Trails - 13 Coordinate Partners	39	39	-
Parks & Trails - 13 Existing Holdings	1,489	1,489	-
Parks & Trails - 13 Grants Administration	73	73	-
Parks & Trails - 13 Resource Management	324	324	-
Parks & Trails - 13 State Parks & Trails	46	46	-
Parks & Trails - 13 Technical Evaluation Panel	13	13	-
Parks & Trails - 14 Acquisition & Development	3,900	3,900	-
Parks & Trails - 14 Aitkin County Mississippi Grant	184	184	-
Parks & Trails - 14 Beaver Bay Trail Grant	100	100	-
Parks & Trails - 14 Connect Munger Grant	75	75	-
Parks & Trails - 14 Connect to Outdoors	1,300	1,300	-
Parks & Trails - 14 Conservation Corps Minnesota.....	921	921	-
Parks & Trails - 14 Duluth Flood Grant	500	500	-
Parks & Trails - 14 Existing Holdings	4,361	4,361	-
Parks & Trails - 14 Greater MN Parks & Trails Commission ...	100	100	-
Parks & Trails - 14 Legacy Grants	3,392	3,392	-
Parks & Trails - 14 Lk Wobegon Trail Grant	1,000	1,000	-
Parks & Trails - 14 Lowell to Lakewalk	250	250	-
Parks & Trails - 14 MB Johnson Park Grant	275	275	-
Parks & Trails - 14 Mesabi Trail Grant	125	125	-
Parks & Trails - 14 Promotion & Marketing	9	9	-
Parks & Trails - 14 Resource Management	467	467	-
Parks & Trails - 14 Sauk River Park Grant	500	500	-
Parks & Trails - 14 State Parks & Trails	1,617	1,617	-

STATE OF MINNESOTA

PARKS AND TRAILS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Parks & Trails - 14 Swedish Immigration Trail Grant	1,338	1,338	-
Total Natural Resources	\$ 28,303	\$ 28,165	\$ 138
University of Minnesota			
Parks Framework & Inventory.....	\$ 250	\$ 250	\$ -
Total Expenditures and Transfers-Out.....	\$ 45,381	\$ 44,560	\$ 821
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (4,172)	\$ (3,298)	\$ 874
Fund Balance, Beginning, as Reported.....	\$ 11,786	\$ 11,786	\$ -
Prior Period Adjustments.....	-	849	849
Fund Balance, Beginning, as Restated.....	\$ 11,786	\$ 12,635	\$ 849
Fund Balance, Ending.....	\$ 7,614	\$ 9,337	\$ 1,723
Less: Appropriation Carryover.....	-	6,088	(6,088)
Unassigned Fund Balance, Ending.....	\$ 7,614	\$ 3,249	\$ (4,365)

Notes

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STATE OF MINNESOTA

SPECIAL COMPENSATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 88,550	\$ 60,959	\$ (27,591)
Departmental Services/Licenses & Fees.....	5,960	4,752	(1,208)
Investment Income.....	157	265	108
Total Net Revenues and Transfers-In	\$ 94,667	\$ 65,976	\$ (28,691)
Expenditures and Transfers-Out			
Administrative Hearings			
Workers Compensation.....	\$ 7,250	\$ 6,801	\$ 449
Commerce			
Enforcement.....	\$ 198	\$ 194	\$ 4
Insurance.....	553	465	88
Total Commerce	\$ 751	\$ 659	\$ 92
Labor & Industry			
Assigned Risk Safety.....	\$ 2,099	\$ 2,099	\$ -
Copy File Review.....	267	267	-
General Support Division.....	6,039	5,669	370
Loggers Expense & Reimbursement.....	692	692	-
Workers Compensation Benefits.....	56,337	56,337	-
Workers Compensation Division.....	14,632	13,997	635
Workers Compensation IDC.....	77	77	-
Total Labor & Industry	\$ 80,143	\$ 79,138	\$ 1,005
MMB Non-Operating			
Workers Compensation Contingent.....	\$ 100	\$ -	\$ 100
Workers Comp Court of Appeals			
Departmental Appropriations.....	\$ 1,913	\$ 1,633	\$ 280
Total Expenditures and Transfers-Out.....	\$ 90,157	\$ 88,231	\$ 1,926
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 4,510	\$ (22,255)	\$ (26,765)
Fund Balance, Beginning, as Reported.....	\$ 93,378	\$ 93,378	\$ -
Prior Period Adjustments.....	-	6,995	6,995
Fund Balance, Beginning, as Restated.....	\$ 93,378	\$ 100,373	\$ 6,995
Fund Balance, Ending.....	\$ 97,888	\$ 78,118	\$ (19,770)
Less: Appropriation Carryover.....	-	6,784	(6,784)
Unassigned Fund Balance, Ending.....	\$ 97,888	\$ 71,334	\$ (26,554)

STATE OF MINNESOTA

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Insurance Gross Earnings Taxes.....	\$ 71,519	\$ 73,859	\$ 2,340
Other Taxes.....	531,050	525,318	(5,732)
Departmental Services/Licenses & Fees.....	22,032	15,567	(6,465)
Investment Income.....	180	762	582
Other Revenues.....	12,541	14,986	2,445
Total Net Revenues and Transfers-In	\$ 637,322	\$ 630,492	\$ (6,830)
Expenditures and Transfers-Out			
Health			
Departmental Appropriations.....	\$ 12	\$ 12	\$ -
Medical Education Research Costs Transfer.....	1,000	1,000	-
Policy Quality & Compliance.....	13,245	11,105	2,140
Statewide Health Improvement Initiatives.....	14,749	14,749	-
Total Health	\$ 29,006	\$ 26,866	\$ 2,140
Human Services			
Adult Mental Health Grants.....	\$ 750	\$ 750	\$ -
Health Care Grants.....	2,228	316	1,912
Health Care.....	24,441	23,583	858
Medical Assistance.....	177,855	175,744	2,111
MinnesotaCare.....	278,546	269,525	9,021
Operations.....	13,400	13,366	34
Total Human Services	\$ 497,220	\$ 483,284	\$ 13,936
Legislative Coordinating Commission			
Departmental Appropriations.....	\$ 1	\$ 1	\$ -
Legislative Auditor			
Departmental Appropriations.....	\$ 1,740	\$ 33	\$ 1,707
MMB Non-Operating			
Health Care Access Excess.....	\$ 116,550	\$ 116,550	\$ -
Revenue			
Departmental Appropriations.....	\$ 1,749	\$ 1,569	\$ 180
Revenue Intergovernmental Payments			
MinnesotaCare Interest On Refunds.....	\$ 353	\$ 353	\$ -
University of Minnesota			
Health Science Special.....	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out.....	\$ 648,776	\$ 630,813	\$ 17,963
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (11,454)	\$ (321)	\$ 11,133

STATE OF MINNESOTA

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 50,370	\$ 50,370	\$ -
Prior Period Adjustments.....	-	1,400	1,400
Fund Balance, Beginning, as Restated.....	\$ 50,370	\$ 51,770	\$ 1,400
Fund Balance, Ending.....	\$ 38,916	\$ 51,449	\$ 12,533
Less: Appropriation Carryover.....	-	21,456	(21,456)
Unassigned Fund Balance, Ending.....	\$ 38,916	\$ 29,993	\$ (8,923)

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2014 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 44,278	\$ 47,829	\$ 3,551
Investment Income.....	100	157	57
Total Net Revenues and Transfers-In	\$ 44,378	\$ 47,986	\$ 3,608
Expenditures and Transfers-Out			
Employment & Economic Development			
Departmental Appropriations.....	\$ 30,802	\$ 30,802	\$ -
Adult Workforce Development Competitive Grant Pilot.....	2,244	2,244	-
Big Brothers Big Sisters.....	125	125	-
Boys and Girls Club.....	750	750	-
Extended Employment	6,867	6,867	-
FastTRAC Minnesota Adult Careers.....	1,500	1,419	81
Foreign-Trained Health Care.....	450	450	-
Minnesota Diversified Industries.....	200	200	-
Minnesota Youth Program.....	3,500	3,500	-
Olmsted County.....	68	68	-
Opportunities Industrialization Center	500	500	-
STEM Minnesota High Tech Association.....	425	425	-
Youth Workforce Development Competitive Grant Pilot.....	2,848	2,846	2
Youthbuild.....	1,000	1,000	-
Total Employment & Economic Development	\$ 51,279	\$ 51,196	\$ 83
Labor & Industry			
Apprenticeship.....	\$ 779	\$ 681	\$ 98
Leap Grants.....	100	95	5
Prevailing Wage Enforcement.....	150	150	-
Total Labor & Industry	\$ 1,029	\$ 926	\$ 103
Total Expenditures and Transfers-Out.....	\$ 52,308	\$ 52,122	\$ 186
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (7,930)	\$ (4,136)	\$ 3,794
Fund Balance, Beginning, as Reported.....	\$ 25,026	\$ 25,026	\$ -
Prior Period Adjustments.....	-	2,542	2,542
Fund Balance, Beginning, as Restated.....	\$ 25,026	\$ 27,568	\$ 2,542
Fund Balance, Ending.....	\$ 17,096	\$ 23,432	\$ 6,336
Less: Appropriation Carryover.....	-	264	(264)
Unassigned Fund Balance, Ending.....	\$ 17,096	\$ 23,168	\$ 6,072