

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

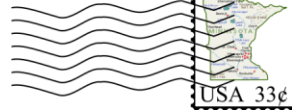
For the Year Ended June 30, 2015

Dear Friend,

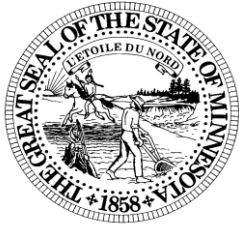
Having a wonderful time in
Minnesota, Land of 10,000
Lakes. The weather is great
for fishing and traveling to all
of the places we want to see.
Lots to do in Minnesota.

Wish you were here!

Your friend



A. B. Johnson
123 Any Street NW
Anyplace, Anystate
35464



State of Minnesota

Supplement to the
Comprehensive Annual
Financial Report

Legal Level of Budgetary
Control – All Budgeted
Funds

Prepared by Minnesota
Management and Budget
Myron Frans,
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, 2015



State of Minnesota

Supplement to the 2015 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/>



**2015 Comparison of Budget and Actual Revenues, Expenditures, and
Changes in Fund Balances**

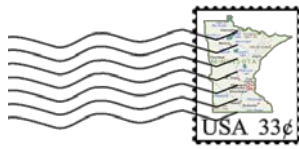
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2015 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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. Some budgets are further restricted to the program level while others are restricted to budget activity and cannot transfer beyond that level.

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 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.

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 May 30, 2014.

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

Consolidated Fund Statement, Budgetary Basis, dated August 11, 2015.



Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Mark Dayton, Governor

Mr. Myron Frans, Commissioner, Minnesota Management and Budget

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

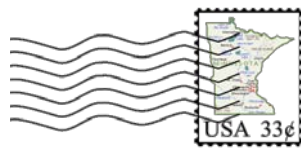
We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2015, and have issued our independent auditor's report thereon dated December 11, 2015, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose 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 26 to 56, 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 11, 2015





**2015 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, the revenue received determines the spending limits. If these receipts are significant to the fund, the Budget is adjusted to reflect the final spending authority of revenues received.

Expenditures

Original Budget

The original budgets, with the exception of open appropriations, are comprised of the amounts specified in appropriation laws prior to the start of the fiscal year, actual appropriation amounts automatically carried over from previous years, transfers between programs, as authorized, and any other legally authorized legislative or executive changes before the beginning of the fiscal year. For open appropriations, actual amounts spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

¹ *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated June 27, 2014.

² *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated August 11, 2015.



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 budget fiscal year 2015. 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 budget fiscal year 2015.

Actual expenditures include disbursements and encumbrances for budget fiscal year 2015. Actual transfers-out are transfers to other funds for budget fiscal year 2015, including transfers made after year-end, through the close of the books in August, if related to budget fiscal year 2015. 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 budget fiscal year 2015.

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes.....	\$ 9,860,175	\$ 10,045,497	\$ 10,403,481	\$ 357,984
Corporate Income Taxes.....	1,371,599	1,317,112	1,455,275	138,163
Sales Taxes.....	5,101,155	5,161,701	5,109,324	(52,377)
Property Taxes.....	833,304	824,287	838,080	13,793
Cigarette & Tobacco Taxes.....	576,277	592,010	622,045	30,035
Motor Vehicle Taxes.....	650	650	682	32
Liquor, Wine & Beer Taxes.....	85,110	84,870	84,265	(605)
Insurance Gross Earnings Taxes.....	364,124	366,889	350,890	(15,999)
Deed & Mortgage Taxes.....	195,186	198,204	207,354	9,150
Medical Assistance Surcharges.....	306,700	286,423	287,915	1,492
Inheritance, Estate & Gift Taxes.....	163,800	136,500	145,292	8,792
Lawful Gambling Taxes.....	42,100	46,350	49,007	2,657
Other Taxes.....	51,609	10,526	33,044	22,518
Tobacco Settlements.....	163,016	162,823	170,747	7,924
Departmental Services/Licenses & Fees.....	216,797	221,541	227,438	5,897
Investment Income.....	5,249	10,051	13,695	3,644
Lottery Revenue.....	60,613	57,269	66,270	9,001
DHS RTC Collections.....	57,450	60,550	70,795	10,245
Other Revenues.....	195,222	202,387	186,039	(16,348)
Total Net Revenues	\$ 19,650,136	\$ 19,785,640	\$ 20,321,638	\$ 535,998
Transfer from Other Funds				
Agency Fund.....	\$ 9,024	\$ 9,024	\$ 8,984	\$ (40)
Federal Fund.....	22,279	23,466	19,646	(3,820)
Health Care Access Fund.....	42,222	25,332	25,332	-
Highway User Tax Distribution Fund.....	716	716	716	-
Miscellaneous Special Revenue Fund.....	28,724	30,895	36,566	5,671
Permanent School Fund.....	2,502	2,302	1,269	(1,033)
Plant Management.....	4,863	4,898	4,898	-
Other Transfers.....	2,892	2,892	3,479	587
Total Transfer from Other Funds	\$ 113,222	\$ 99,525	\$ 100,890	\$ 1,365
Total Net Revenues and Transfers-In	\$ 19,763,358	\$ 19,885,165	\$ 20,422,528	\$ 537,363
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations.....	\$ 846	\$ 846	\$ 611	\$ 235
Administration				
Developmental Disability Council.....	\$ 74	\$ 74	\$ 74	\$ -
Government and Citizen Services.....	8,008	8,024	8,024	-
Legislative In Lieu Of Rent.....	8,313	8,313	7,683	630
Legislative Office Facilities.....	27	66	66	-
MPR Equipment Grants.....	310	310	310	-
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.....	1,295	1,366	1,365	1
School Trust Lands Director.....	185	185	-	185
Strategic Management Services.....	2,002	2,002	2,002	-
Workers Compensation Reinsurance Association/Insurance...	1,654	1,654	1,654	-
Total Administration	\$ 24,177	\$ 24,303	\$ 23,487	\$ 816

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Administrative Hearings				
Departmental Appropriations.....	\$ 274	\$ 278	\$ 277	\$ 1
Elections Campaign Fund.....	22	22	22	-
Total Administrative Hearings	\$ 296	\$ 300	\$ 299	\$ 1
Agriculture				
Admininstration and Financial Assistance.....	\$ 4,289	\$ 4,333	\$ 4,284	\$ 49
Agriculture Growth Research & Innov.....	11,947	13,281	12,744	537
Agriculture In The Classroom.....	103	103	93	10
Agriculture Societies And Associations.....	474	474	474	-
Avian Influenza.....	-	342	342	-
Dairy Development Program.....	771	772	761	11
Horticulture Society Grant.....	17	17	17	-
Livestock Siting.....	101	101	94	7
Mental Health Assistance.....	94	94	94	-
Minnesota Agriculture 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	-
Porcine Virus.....	200	200	200	-
Promotion and Marketing.....	2,874	2,875	2,774	101
Protection Service.....	12,450	12,768	12,698	70
Second Harvest Milk Grant.....	500	500	500	-
Surplus Food Grant.....	2,000	2,000	2,000	-
Turf Grass Research Grant.....	108	108	108	-
Total Agriculture	\$ 36,415	\$ 38,455	\$ 37,670	\$ 785
Agriculture Utilization Research				
Departmental Appropriations.....	\$ 2,643	\$ 3,643	\$ 3,643	\$ -
Amateur Sports Commission				
Departmental Appropriations.....	\$ 276	\$ 276	\$ 276	\$ -
Animal Health Board				
Departmental Appropriations.....	\$ 5,060	\$ 5,060	\$ 5,034	\$ 26
Avian Influenza Emergency Response.....	-	104	104	-
Dog and Cat Breeder Licensing and Inspection.....	310	310	301	9
Indemnity.....	4	4	4	-
Total Animal Health Board	\$ 5,374	\$ 5,478	\$ 5,443	\$ 35
Architecture, Engineering Board				
Departmental Appropriations.....	\$ 897	\$ 897	\$ 741	\$ 156
Arts Board				
Grants Programs.....	\$ 4,800	\$ 4,800	\$ 4,795	\$ 5
Operations & Services.....	634	634	634	-
Regional Arts Councils.....	2,139	2,139	2,139	-
Total Arts Board	\$ 7,573	\$ 7,573	\$ 7,568	\$ 5
Asian-Pacific Council				
Departmental Appropriations.....	\$ 429	\$ 439	\$ 402	\$ 37
Attorney General				
Departmental Appropriations.....	\$ 26,705	\$ 26,705	\$ 20,935	\$ 5,770

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Barber Examiners Board				
Departmental Appropriations.....	\$ 396	\$ 396	\$ 302	\$ 94
Temporary Military Licensing.....	10	10	10	-
Total Barber Examiners Board	\$ 406	\$ 406	\$ 312	\$ 94
Black Minnesotans Council				
Departmental Appropriations.....	\$ 448	\$ 452	\$ 389	\$ 63
Campaign Finance Board				
Departmental Appropriations.....	\$ 1,080	\$ 1,081	\$ 1,076	\$ 5
Public Subsidy.....	1,020	1,020	1,020	-
Tax Checkoff.....	2,022	2,022	2,022	-
Total Campaign Finance Board	\$ 4,122	\$ 4,123	\$ 4,118	\$ 5
Capitol Area Architect				
Departmental Appropriations.....	\$ 366	\$ 371	\$ 311	\$ 60
Chicano/Latino Affairs Council				
Departmental Appropriations.....	\$ 378	\$ 378	\$ 375	\$ 3
Commerce				
Administrative Services -Commerce.....	\$ 6,170	\$ 6,182	\$ 6,112	\$ 70
Broadband Development.....	100	100	100	-
Energy Resources.....	3,454	3,486	3,427	59
Enforcement.....	4,399	4,412	4,376	36
Financial Institutions.....	5,128	5,137	5,004	133
Gold Bullion Dealers.....	826	826	808	18
Insurance.....	3,527	3,535	3,471	64
Mortgage Original Individual License.....	215	215	176	39
Telecommunications.....	1,136	1,138	968	170
Unclaimed Property Advertising.....	25	25	25	-
Unclaimed Property Compliance.....	433	433	425	8
Weatherization Assistance Program.....	577	577	577	-
Weatherization Equipment.....	150	150	99	51
Total Commerce	\$ 26,140	\$ 26,216	\$ 25,568	\$ 648
Corrections				
Claims.....	\$ 83	\$ 83	\$ 83	\$ -
Community Services.....	117,733	117,837	117,648	189
Correctional Institutions.....	375,037	376,077	376,006	71
Medical Release Planners.....	136	136	136	-
Operations Support.....	23,958	23,967	23,966	1
Sex Offender & Chemical Dependency Treatment Beds.....	2,007	2,016	1,809	207
Total Corrections	\$ 518,954	\$ 520,116	\$ 519,648	\$ 468
Cosmetologist Examiners Board				
Departmental Appropriations.....	\$ 1,505	\$ 1,509	\$ 1,440	\$ 69
Temporary Military Licensing.....	20	20	1	19
Total Cosmetologist Examiners Board	\$ 1,525	\$ 1,529	\$ 1,441	\$ 88
Court of Appeals				
Departmental Appropriations.....	\$ 11,382	\$ 11,416	\$ 11,416	\$ -
Disability Council				
Departmental Appropriations.....	\$ 636	\$ 637	\$ 637	\$ -
Education				
Abatement Aid Prior Year.....	\$ 286	\$ 286	\$ 285	\$ 1

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Abatement Aid.....	2,510	2,510	2,510	-
Academy Of Science.....	41	41	41	-
Achievement and Integration Aid Prior Year.....	6,386	6,386	5,187	1,199
Achievement and Integration Aid.....	57,194	57,194	57,194	-
Adult Basic Education Aid Prior Year.....	6,399	4,712	4,645	67
Adult Basic Education Aid.....	41,081	43,038	43,038	-
Adults with Disabilities Prior Year.....	71	71	65	6
Adults with Disabilities Program.....	639	639	639	-
Advance Placement.....	3,000	3,000	3,000	-
Advanced Placement/Int'l Baccalaureate Summer Workshops	500	583	551	32
Agency Operations.....	21,215	21,361	21,289	72
Agriculture Market Value.....	5,033	5,033	5,033	-
Alternative Compensation.....	57,523	69,899	69,899	-
Alternative Facilities Bonding Prior Year.....	1,928	1,928	1,928	-
Alternative Facilities Bonding.....	17,359	17,359	17,359	-
Board Of School Administrators.....	226	226	221	5
Board Of Teaching - Teachers License.....	774	779	778	1
Border City Disparity.....	1,649	1,649	1,649	-
Career & Technical Inventory Program.....	100	100	48	52
Career and Technical Aid.....	5,172	5,172	5,172	-
Charter School Lease Prior Year.....	5,270	5,270	5,270	-
Charter School Lease.....	54,295	54,295	54,295	-
Children With Disability Aid.....	1,367	1,367	1,367	-
Civic Education Grant Program.....	125	160	160	-
College Urban Educator-Augsburg.....	195	195	195	-
College Urban Educator-Concordia.....	195	219	219	-
College Urban Educator-Hamline.....	195	195	195	-
College Urban Educator-St. Thomas.....	195	195	195	-
Community Education Aid Prior.....	93	93	93	-
Community Education Aid.....	967	967	967	-
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.....	505	505	499	6
Consolidation Aid.....	203	203	203	-
Court-Placed Special Education Revenue.....	55	55	55	-
Debt Service Aid Prior Year.....	1,931	1,931	1,931	-
Debt Service Aid.....	20,660	20,660	20,660	-
Deferred Maintenance Aid.....	3,689	3,689	3,689	-
Deferred Maintenance Prior Year.....	378	378	378	-
Disparity Reduction.....	7,893	7,893	7,893	-
Duluth Childrens Museum.....	50	50	50	-
Early Child Family Education Prior Year.....	3,001	2,198	2,197	1
Early Child Family Education.....	19,396	24,425	24,425	-
Early Childhood Education Scholarship.....	22,050	28,509	28,509	-
Early Childhood Literacy Minnesota Reading Corps.....	4,125	5,125	5,125	-
Early Childhood Tribal School.....	68	68	68	-
Educate Parents Partnership.....	49	49	49	-
Electronic Library for Minnesota.....	900	900	900	-
Enhance Financial Data Analysis.....	342	342	311	31
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.....	827,240	586,824	586,824	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
General Education.....	5,518,985	5,856,506	5,856,506	-
Head Start.....	20,100	20,100	20,100	-
Headwaters Science Center.....	50	50	50	-
Health & Developmental Screening Prior Year.....	339	339	339	-
Health & Developmental Screening.....	3,051	3,051	3,051	-
Health & Safety Aid Prior Year.....	49	49	49	-
Health & Safety Aid.....	602	600	600	-
Hearing Impaired Adults.....	70	70	70	-
Homestead & Disaster Credit.....	10	10	10	-
Indian Teacher Preparedness Grants.....	190	190	189	1
Inter-District Desegregation Transport.....	14,261	14,261	14,261	-
International Baccalaureate.....	1,000	1,000	1,000	-
K-12 Students' Physical Education Experience.....	25	25	20	5
Kindergarten Entrance Assessment.....	351	360	320	40
Kindergarten Milk.....	942	942	942	-
Literacy Incentive Aid Prior Year.....	4,932	4,932	4,932	-
Literacy Incentive Aid.....	42,526	39,907	39,907	-
Local Option Abatement Credit.....	94	94	94	-
Local Option Disaster.....	5	5	5	-
Minnesota Children's Museum.....	260	260	260	-
Minnesota Math Corps Program.....	250	250	250	-
Multicounty Multitype Library Prior Year.....	130	130	130	-
Multicounty Multitype Library.....	1,170	1,170	1,170	-
Nonpublic Pupil Aid.....	15,606	15,569	15,333	236
Nonpublic Pupil Transport.....	19,354	18,118	18,118	-
Northside Achievement Zone.....	350	350	350	-
Northwest Online College.....	160	160	160	-
One Room Schoolhouse.....	65	65	65	-
Out Of State Tuition.....	250	250	250	-
Parent-Child Home Program.....	250	350	350	-
Prior Year Real Credit.....	22	22	22	-
Public Library Basic Grant.....	12,213	12,213	12,213	-
Public Library Basic Prior Year.....	1,357	1,357	1,357	-
Regional Centers of Excellence.....	1,477	1,737	1,737	-
Regional Library Telecommunications Prior Year.....	230	230	230	-
Regional Library Telecommunications.....	2,070	2,070	2,070	-
Residential Market Value.....	4	4	4	-
Restrictive Procedure Standards.....	250	250	250	-
School Age Care Aid.....	1	1	1	-
School Breakfast.....	8,744	8,898	8,898	-
School Choice.....	500	500	383	117
School Lunch Aid.....	13,563	15,776	15,776	-
School Readiness Program Prior Year.....	1,372	1,009	1,009	-
School Readiness Program.....	8,787	10,953	10,953	-
School Safety Technical Assistance Center.....	1,000	1,000	946	54
Special Education Aid Prior Year.....	129,549	129,317	129,317	-
Special Education Aid.....	979,827	979,827	979,827	-
Special Education Paperwork Reduction.....	246	246	244	2
Special Provisions For Select Districts.....	700	700	700	-
St. Paul Promise Neighborhood.....	350	350	350	-
Statewide Testing.....	22,042	25,224	24,378	846
Student Maltreatment Reporting.....	85	85	82	3
Student Organization Agriculture Occupations.....	150	150	150	-
Student Organization Business Occupations.....	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 Trade & Industry.....	100	100	100	-
Success For The Future Prior Year.....	213	213	190	23

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Success For The Future.....	1,924	1,924	1,924	-
Summer Food Service Replacement.....	150	150	150	-
Teacher Development and Evaluation.....	515	9,535	9,421	114
The Works Museum.....	75	75	75	-
Transport Enrollment Options.....	36	36	36	-
Travel Home Base Prior Year.....	33	33	33	-
Travel Home Base.....	318	318	318	-
Tribal Contract Schools.....	1,945	1,953	1,837	116
Youth Works.....	900	900	900	-
Total Education	\$ 8,054,325	\$ 8,188,677	\$ 8,185,647	\$ 3,030
Emergency Medical Services Board				
Departmental Appropriations.....	\$ 1,157	\$ 1,160	\$ 1,160	\$ -
Ambulance Training Grant.....	423	423	423	-
Longevity Awards.....	711	841	841	-
State EMS Regional Grants.....	585	585	585	-
Total Emergency Medical Services Board	\$ 2,876	\$ 3,009	\$ 3,009	\$ -
Employment & Economic Development				
Adult Workforce Development Competitive Grant Program.....	\$ 1,039	\$ 1,039	\$ 1,017	\$ 22
Border-to-Border Broadband.....	20,000	20,000	20,000	-
Broadband Development Office.....	410	410	395	15
Business and Community Development.....	4,109	4,113	3,777	336
Business Development Competitive Grant Program.....	1,425	1,425	1,407	18
Center Rural Policy Development.....	100	100	100	-
Contaminated Grants.....	2,726	2,726	2,726	-
Cost of Living Study.....	207	207	202	5
Destination Medical Center Administration.....	26	26	26	-
Economic Development Redevelopment Job Creation.....	1,173	1,173	1,173	-
Enterprise Minnesota - Small Business Growth.....	375	375	375	-
Extended Employment.....	5,453	5,453	5,453	-
General Support Services.....	1,308	1,308	1,224	84
Greater Minnesota Business Dev Public Infra.....	625	625	625	-
Host Community Economic Development Program.....	875	875	875	-
Independent Living Increase.....	450	450	450	-
Independent Living Services	2,261	2,261	2,261	-
Initiative Foundation.....	475	475	475	-
Innovative Voucher Pilot Program.....	92	92	92	-
Invest Minnesota Marketing Initiative.....	291	291	276	15
Job Skills Partnership Program.....	6,819	6,819	6,819	-
Mental Illness-Support Employment.....	1,966	1,966	1,966	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs.....	50	50	50	-
Minnesota Initiative Foundation Collaborative Pilot.....	160	160	160	-
Minnesota Investment Fund.....	7,810	7,810	7,810	-
Minnesota Job Creation.....	15,788	15,788	15,787	1
Minnesota Job Skills Partnership Program.....	475	475	475	-
Minnesota Trade Office Foreign Markets.....	346	350	322	28
Minnesota Trade Office.....	1,511	1,511	1,507	4
Morris - Agriculture Processing Facilities.....	713	713	713	-
North Dakota Oil Study.....	250	250	242	8
Northland Foundation.....	475	475	475	-
Northwest Initiative Foundation.....	475	475	475	-
Olmstead Implementation Office.....	567	567	500	67
Pilot Manufacturing Training Administration.....	57	57	40	17
Redevelopment Grant Program.....	3,479	3,479	3,479	-
Rehabilitation Services State.....	10,800	10,800	10,800	-
Services for the Blind	5,925	5,925	5,925	-
Small Business Development Center.....	500	500	489	11

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Southern Initiative Foundation.....	475	475	475	-
Southwest Initiative Foundation.....	475	475	475	-
State Trade Export Promotion.....	300	300	259	41
Trade Policy Advisory Group.....	71	71	52	19
Upper Minnesota Film Office.....	12	12	12	-
Urban Initiative Board.....	650	650	650	-
West Central Initiative Foundation.....	475	475	475	-
Women Entrepreneurs Business Development.....	500	500	500	-
Workforce Career Advising.....	581	581	579	2
Workforce Housing Pilot Program.....	627	627	610	17
Youthbuild Fund.....	250	250	250	-
Total Employment & Economic Development	\$ 106,327	\$ 106,335	\$ 105,625	\$ 710
Explore Minnesota Tourism				
Departmental Appropriations.....	\$ 13,601	\$ 13,759	\$ 13,587	\$ 172
Marketing Incentive.....	500	509	509	-
Mille Lacs Tourism Promotion.....	100	100	100	-
Northern Lights Music Festival.....	100	100	100	-
Total Explore Minnesota Tourism	\$ 14,301	\$ 14,468	\$ 14,296	\$ 172
Governors Office				
Departmental Appropriations.....	\$ 3,493	\$ 3,503	\$ 3,501	\$ 2
Health				
Departmental Appropriations.....	\$ 3,171	\$ 3,166	\$ 3,069	\$ 97
Administrative Support Service.....	7,977	8,436	8,435	1
American Sign Language Services for Families.....	156	156	156	-
Ebola Deficiency IDEPC.....	-	273	273	-
Ebola Deficiency OEP.....	-	89	89	-
Ebola Deficiency PHL.....	-	101	101	-
Ebola Hospital Grants.....	-	2,000	2,000	-
Health Equity Administration.....	9	9	9	-
Health Equity Initiatives.....	137	137	137	-
Health Improvement.....	46,613	46,684	46,367	317
Health Protection.....	9,790	9,816	9,740	76
Healthy Homes Grants.....	240	240	240	-
Healthy Homes Lead Administration.....	55	55	55	-
Infectious Disease Laboratory Operating.....	182	182	180	2
Lead Surveillance.....	108	108	108	-
Local Public Health.....	397	397	396	1
Nurse Staffing Study.....	139	139	41	98
Poison Information Center 2013.....	500	500	500	-
Policy Quality & Compliance.....	10,007	10,033	9,807	226
Safe Harbor Comprehensive Services Administration.....	91	91	91	-
Safe Harbor Comprehensive Services Grants.....	900	900	900	-
Safe Harbor Grants.....	375	375	375	-
Safe Harbor Operations.....	116	116	116	-
Safe Harbor Program Evaluation.....	46	46	46	-
Safety Net Community Clinic Grants.....	300	300	300	-
Safety Net Community Mental Health Program Grants.....	300	300	300	-
Safety Net Dentist Grants.....	100	100	100	-
Safety Net Emergency Medical Assistance Grants.....	1,000	1,000	1,000	-
Silica Mining Technical Assistance.....	122	122	122	-
Statewide Cancer Reporting.....	249	249	244	5
Support Services for Families.....	349	349	349	-
Total Health	\$ 83,429	\$ 86,469	\$ 85,646	\$ 823

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Historical Society				
Departmental Appropriations.....	\$ 21,335	\$ 21,335	\$ 21,335	\$ -
12 Special Session Flood Disaster Relief.....	56	56	56	-
14 Farmamerica.....	25	25	25	-
City Eveleth - Hockey Hall Of Fame.....	100	100	100	-
Farmamerica.....	115	115	115	-
Minnesota International Center.....	39	39	39	-
Minnesota Military Museum.....	60	60	60	-
Total Historical Society	\$ 21,730	\$ 21,730	\$ 21,730	\$ -
House of Representatives				
Departmental Appropriations.....	\$ 29,797	\$ 29,797	\$ 29,797	\$ -
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.....	9,203	9,203	9,203	-
Family Homeless Prevention.....	7,862	7,862	7,862	-
Homeownership Assistance	830	830	830	-
Homeownership Education Counseling.....	791	791	791	-
Housing Project Grants.....	2,200	2,200	2,200	-
Housing Trust	10,276	10,276	10,276	-
Preservation of Federally Assisted Housing.....	4,218	4,218	4,218	-
Rehabilitation Multi-Family.....	3,138	3,138	3,138	-
Rehabilitation Single -Family.....	2,772	2,772	2,772	-
Veterans Needs Assessment Grants.....	250	250	250	-
Total Housing Finance Agency	\$ 45,198	\$ 45,198	\$ 45,198	\$ -
Human Rights				
Departmental Appropriations.....	\$ 3,349	\$ 3,416	\$ 3,311	\$ 105
Contract Compliance Officers.....	214	214	80	134
Minority Councils Outreach.....	50	50	26	24
Pay Equity Enforcement.....	674	674	499	175
Total Human Rights	\$ 4,287	\$ 4,354	\$ 3,916	\$ 438
Human Services				
Departmental Appropriations.....	\$ -	\$ 455,000	\$ 455,000	\$ -
Adopt/RCA	40,486	37,595	35,849	1,746
Adult Mental Health Grants.....	69,153	69,153	68,510	643
Aging & Adult Services Grants.....	15,010	23,646	23,117	529
Alternative Care.....	25,872	13,577	13,253	324
Basic Sliding Fee Child Care Assistance Grants.....	42,318	42,318	42,318	-
Central Office Operations.....	17	17	17	-
Chemical & Mental Health.....	4,258	4,426	4,411	15
Chemical Dependency Treatment Fund.....	90,553	98,362	98,361	1
Chemical Dependency Treatment Support Grants.....	1,336	1,161	1,129	32
Child & Community Service Grants.....	53,301	56,301	56,301	-
Child & Economic Support Grants.....	18,907	19,907	19,560	347
Child Care Development Grants.....	1,737	1,737	1,711	26
Child Mental Health Grants.....	19,988	19,988	19,901	87
Child Support Enforcement Grants.....	50	50	50	-
Children & Families.....	8,504	8,521	8,373	148
Children's Services Grants.....	15,508	16,106	16,063	43
Continuing Care.....	20,109	25,653	25,640	13
Deaf & Hard of Hearing Grants.....	1,785	1,866	1,848	18

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Direct Care and Treatment Sex Offender Program.....	81,785	80,198	79,994	204
Direct Care and Treatment SOS Mental Health.....	117,434	118,908	118,797	111
Direct Care and Treatment SOS Security Hospital.....	87,144	83,142	83,134	8
Disabilities Grants.....	42,790	42,341	38,312	4,029
Family Assets.....	250	250	250	-
Fetal Alcohol Syndrome	180	180	169	11
First Aid	23	23	23	-
Food Shelf	375	375	375	-
Gambling Proceeds Administration.....	48	48	48	-
Gambling Proceeds Grants.....	25	25	25	-
General Assistance.....	56,972	53,630	51,436	2,194
Group Residential Housing.....	155,343	147,970	139,863	8,107
Health Care Grants.....	190	190	185	5
Health Care.....	12,941	13,138	13,081	57
Home Visiting	200	200	194	6
Local Strategies.....	1,944	1,944	1,944	-
Medical Assistance.....	4,449,059	4,482,732	4,336,054	146,678
Minnesota Food Assistance Program Grant.....	858	1,104	885	219
Minnesota Supplemental Assistance.....	41,298	39,564	37,067	2,497
MN Family Investment Program Child Care Assistance.....	69,294	90,141	90,141	-
MN Family Investment Program Diversion Work Program.....	76,927	75,245	75,245	-
Online Training Program.....	35	35	25	10
Operations.....	102,704	103,230	102,729	501
Paid Work Experience.....	1,838	1,838	1,838	-
Pilot Project	230	230	230	-
Safe Harbor	500	1,000	1,000	-
SBIRT Training	300	300	300	-
Senior Nutrition.....	250	250	250	-
Sex Offender Program.....	495	495	495	-
State Operated Services Enterprise Services.....	1,000	1,000	1,000	-
State Operated Services Forensic Services.....	-	718	718	-
Stearns County	26	26	26	-
Support Services Grants.....	8,715	8,715	8,698	17
Text Message	625	625	625	-
Work Study.....	247	247	247	-
Total Human Services	\$ 5,740,937	\$ 6,245,441	\$ 6,076,815	\$ 168,626
Humanities Commission				
Departmental Appropriations.....	\$ 251	\$ 251	\$ 251	\$ -
Indian Affairs Council				
Departmental Appropriations.....	\$ 585	\$ 594	\$ 577	\$ 17
Investment Board				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
Iron Range Resources & Rehab Agency				
Occupation Tax School Fund.....	\$ 2,366	\$ 2,366	\$ 2,366	\$ -
Supplemental Occupation Tax Environment.....	592	592	592	-
Taconite State Aid.....	3,684	3,684	3,684	-
Total Iron Range Resources & Rehab Agency	\$ 6,642	\$ 6,642	\$ 6,642	\$ -
Judicial Standards Board				
Departmental Appropriations.....	\$ 362	\$ 362	\$ 362	\$ -
Judicial Standards Investigation & Hearing.....	92	92	92	-
Total Judicial Standards Board	\$ 454	\$ 454	\$ 454	\$ -

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Labor & Industry				
Departmental Appropriations.....	\$ 875	\$ 875	\$ 849	\$ 26
Competency Standards.....	250	250	179	71
Labor Standards Child Labor.....	254	254	252	2
Labor Standards Wage Enforcement.....	200	200	189	11
Women Economic Security Act Enforcement.....	100	100	98	2
Total Labor & Industry	\$ 1,679	\$ 1,679	\$ 1,567	\$ 112
Legislative Coordinating Commission				
Departmental Appropriations.....	\$ 10,838	\$ 10,838	\$ 9,942	\$ 896
Legislative Health Care Workforce Commission.....	95	20	7	13
Legislative Permanent School Trust Fund Commission.....	15	15	4	11
Legislative Water Commission.....	155	155	63	92
Medical Cannabis Therapeutic Research.....	24	24	3	21
Total Legislative Coordinating Commission	\$ 11,127	\$ 11,052	\$ 10,019	\$ 1,033
Legislative Auditor				
Departmental Appropriations.....	\$ 6,264	\$ 6,264	\$ 6,264	\$ -
Mediation Services				
Departmental Appropriations.....	\$ 1,743	\$ 1,747	\$ 1,747	\$ -
Cooperative Labor Management Grants.....	68	68	68	-
Family Child Care Provider Representation.....	54	54	54	-
Office of Collaboration & Dispute Grants.....	160	160	160	-
Office of Collaboration & Dispute Resolution.....	155	155	155	-
Public Employment Relations Board.....	125	125	125	-
Total Mediation Services	\$ 2,305	\$ 2,309	\$ 2,309	\$ -
Metropolitan Council Transport				
Departmental Appropriations.....	\$ 76,970	\$ 76,910	\$ 76,910	\$ -
Arterial Bus Rapid Transit Development.....	1,000	1,000	1,000	-
Election Day Fare Reimbursement.....	144	144	144	-
I-35W Lake Street Bus Rapid Transit.....	1,000	1,000	1,000	-
Parks.....	2,870	2,870	2,870	-
Shoreview Turtle Lake.....	75	75	75	-
Suburban Transit Providers.....	250	250	250	-
Transit Shelter Improvements.....	500	500	500	-
Total Metropolitan Council Transport	\$ 82,809	\$ 82,749	\$ 82,749	\$ -
Military Affairs				
Emergency Services.....	\$ 192	\$ 192	\$ 192	\$ -
Enlistment Incentives.....	7,834	7,834	7,834	-
General Support.....	2,418	2,418	2,412	6
Maintenance Training Facilities.....	6,995	7,003	6,831	172
Reintegration Program.....	77	77	77	-
Total Military Affairs	\$ 17,516	\$ 17,524	\$ 17,346	\$ 178
Minnesota Conservation Corps				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
Minnesota Management & Budget (MMB)				
Family Child Care Providers.....	\$ 235	\$ 470	\$ 156	\$ 314
Governor Elect Transition Office.....	33	33	33	-
Health Insurance Transparency Act Bid Requests.....	294	294	294	-
Local Impact Notes.....	207	207	202	5
MRP Debt Service Account.....	8,971	8,971	8,625	346
Statewide Budget System.....	2,346	2,346	2,321	25

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Statewide Services.....	22,253	22,350	22,306	44
Total Minnesota Management & Budget (MMB)	\$ 34,339	\$ 34,671	\$ 33,937	\$ 734
Minnesota State Academies				
Departmental Appropriations.....	\$ 11,677	\$ 11,977	\$ 11,977	\$ -
Minnesota State Academies Kitchen.....	30	30	30	-
Total Minnesota State Academies	\$ 11,707	\$ 12,007	\$ 12,007	\$ -
Minnesota State Retirement System				
Departmental Appropriations.....	\$ 3,964	\$ 3,964	\$ 3,964	\$ -
MMB Debt Service				
Bond Sale.....	\$ 623,060	\$ 623,060	\$ 623,060	\$ -
IRS Penalty.....	537	537	537	-
Minnesota Housing Finance.....	4,600	4,600	4,600	-
Minnesota Sports Facility Stadium.....	30,152	30,152	30,152	-
Tobacco Bond Debt Service.....	65,781	65,781	65,781	-
University of Minnesota Bioscience Building 2010 2011.....	11,490	13,922	13,922	-
University of Minnesota Stadium Debt Service 2007.....	10,246	10,246	10,246	-
Total MMB Debt Service	\$ 745,866	\$ 748,298	\$ 748,298	\$ -
MMB Non-Operating				
Emergency Management.....	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
First Class Cities Teachers Aid.....	45,658	45,658	45,658	-
Health Care Transfer Repayment.....	50,000	50,000	50,000	-
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.....	1,361	1,361	1,361	-
Police State Aid DNR Public Safety.....	6,001	6,001	4,592	1,409
Public Defender Costs.....	500	500	498	2
Railroad and Pipeline Safety.....	1,574	1,574	1,574	-
Real Estate Assurance Claims.....	8	8	8	-
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
Total MMB Non-Operating	\$ 136,153	\$ 136,153	\$ 134,742	\$ 1,411
MN.IT				
BMS Case & Document Management System.....	\$ 100	\$ 100	\$ 100	\$ -
DPS/BCA Criminal Reporting System.....	990	990	990	-
Elec Sentencing Worksheet System.....	59	59	59	-
Hlth SW Cancer Surveillance System.....	341	341	332	9
MDE Special Education Paperwork Reduction.....	1,483	1,483	1,483	-
MDVA IT Upgrade Project.....	902	902	902	-
MMB Statewide Budget System.....	2,026	2,027	2,008	19
MMB Talent Management.....	2,341	2,341	2,341	-
MN.IT Services.....	2,552	2,638	2,606	32
OHE SW Long Education Data System.....	1,031	1,031	1,027	4
Total MN.IT	\$ 11,825	\$ 11,912	\$ 11,848	\$ 64
MN State Colleges & Universities				
Departmental Appropriations.....	\$ 622,143	\$ 622,143	\$ 622,143	\$ -
Natural Resources				
Departmental Appropriations.....	\$ 9,065	\$ 9,065	\$ 9,065	\$ -
Eco & Water Resources - Debris Removal	1,200	1,256	1,250	6
Eco & Water Resources - Flood Grant	299	299	299	-
Eco & Water Resources - Harmful Invasive Species.....	3,863	4,083	3,872	211
Eco & Water Resources - Lake Emily Dam.....	50	50	50	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Silica Sand Tech Assistance.....	113	113	113	-
Eco & Water Resources - Water Resources Activities	6,112	6,114	5,577	537
Eco & Water Resources - Watercraft Inspect Training.....	400	400	386	14
Ecological & Water Resources.....	7,566	7,576	7,515	61
Enforcement - Invasive Species	1,739	1,743	1,692	51
Enforcement - Natural Resources Laws & Rules.....	2,340	2,413	2,251	162
Fish & Wildlife - Avian Flu	-	150	114	36
Forest Management - Emergency Fire Fighting.....	7,246	7,371	7,370	1
Forest Management - Forist.....	263	272	272	-
Forest Management - Minnesota Forest Resource Council.....	591	606	606	-
Forest Management.....	36,289	36,429	36,425	4
Land & Mineral - Iron Ore Coop Research	62	62	62	-
Land & Mineral - Silica Sand Rules	19	19	19	-
Land & Mineral - Silica Sand Tech Assistance.....	42	42	42	-
Land & Mineral-Mineral Coop Environmental Research.....	93	93	93	-
Land & Minerals - Resource Management.....	2,575	2,575	2,575	-
Parks & Trails - Management Operations.....	1,600	1,600	1,600	-
Parks & Trails - Management.....	20,046	20,161	20,149	12
Total Natural Resources	\$ 101,961	\$ 102,880	\$ 101,785	\$ 1,095
Office of Higher Education				
Departmental Appropriations.....	\$ 236,739	\$ 236,739	\$ 227,872	\$ 8,867
College Possible.....	750	750	750	-
Minnesota GI Bill Administration.....	84	84	84	-
Total Office of Higher Education	\$ 237,573	\$ 237,573	\$ 228,706	\$ 8,867
Ombudsman for MH & DD				
Departmental Appropriations.....	\$ 1,784	\$ 1,805	\$ 1,799	\$ 6
Ombudsperson for Families				
Departmental Appropriations.....	\$ 348	\$ 348	\$ 348	\$ -
Peace Officers Board				
POST De-Escalation Training.....	\$ 50	\$ 50	\$ 50	\$ -
Perpich Center For Arts Education				
Departmental Appropriations.....	\$ 6,774	\$ 6,803	\$ 6,803	\$ -
Pollution Control Agency				
Clean Water Partnership Grants.....	\$ 766	\$ 766	\$ 766	\$ -
Closed Landfill Repayment	61,276	61,276	61,276	-
County Feedlot Grant Program.....	1,959	1,959	1,952	7
Environmental Assistance Crossmedia.....	214	214	214	-
Environmental Quality Board Program Operations.....	388	388	388	-
Environmental Quality Board Silica Sand Rules.....	94	94	94	-
Silica Sand Technical Assistance.....	359	359	359	-
Water.....	1,379	1,379	1,379	-
Total Pollution Control Agency	\$ 66,435	\$ 66,435	\$ 66,428	\$ 7
Private Detectives Board				
Departmental Appropriations.....	\$ 124	\$ 124	\$ 124	\$ -
Public Defense Board				
Departmental Appropriations.....	\$ 73,881	\$ 73,916	\$ 73,851	\$ 65
Public Defender Reimbursement.....	346	346	346	-
Total Public Defense Board	\$ 74,227	\$ 74,262	\$ 74,197	\$ 65

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Public Safety				
Administration Theft Reimbursement.....	\$ 792	\$ 792	\$ 792	\$ -
Administrative & Related Services.....	446	446	445	1
Body Armor Reimbursement.....	600	600	600	-
County Attorney Association Training.....	67	67	65	2
Criminal Apprehension.....	42,848	42,941	42,887	54
Disaster Deficiency	-	9,635	9,635	-
Disaster Relief 1717 Public Assistance State Match.....	9	9	9	-
Disaster Relief 1830 Public Assistance State Match.....	265	265	265	-
Disaster Relief 4069 Long-Term Recovery.....	319	319	319	-
Disaster Relief 4069 Public Assistance Match.....	223	223	223	-
Disaster Relief 4131 Public Assistance Match.....	5	5	5	-
Financial Crimes Task Force.....	319	320	318	2
Gambling & Alcohol Enforcement.....	1,789	1,789	1,647	142
Homeland Security & Emergency Management.....	3,697	3,765	3,455	310
IT Security And Disaster Recovery.....	1,362	1,363	1,363	-
Light Rail Safety Oversight.....	60	60	29	31
Office Of Justice Programs.....	36,439	36,763	36,760	3
Peace Officer Benefit Account.....	1,973	1,973	1,682	291
State Patrol.....	5,120	7,124	5,515	1,609
Volunteer Retention Stipend.....	40	40	20	20
Youth Intervention Program.....	1,000	1,028	1,007	21
Total Public Safety	\$ 97,373	\$ 109,527	\$ 107,041	\$ 2,486
Public Utilities Commission				
Departmental Appropriations.....	\$ 6,682	\$ 6,689	\$ 6,581	\$ 108
Revenue				
Departmental Appropriations.....	\$ 2,667	\$ 2,667	\$ 2,622	\$ 45
Debt Collection Management.....	29,714	29,723	29,572	151
Outstate Collection Delinquent Tax.....	363	363	363	-
Revenue Recording Fee.....	615	615	615	-
Tax Bill 2013 Implementation.....	363	363	341	22
Tax System Management.....	108,627	108,589	107,407	1,182
Total Revenue	\$ 142,349	\$ 142,320	\$ 140,920	\$ 1,400
Revenue Intergovernmental Payments				
2012 Flood Replacement Aid.....	\$ 80	\$ 80	\$ 80	\$ -
Agriculture Market Value Credits.....	17,658	17,658	17,658	-
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Species Prevention Aid.....	4,500	4,500	4,500	-
Border City Reimbursement.....	40	40	40	-
County Program Aid.....	206,235	206,235	206,235	-
Disparity Reduction Aid.....	10,141	10,141	10,141	-
Disparity Reduction Credit.....	6,970	6,970	6,970	-
DNR - PILT Payments.....	31,437	31,437	31,437	-
Fire State Aid.....	26,680	26,680	26,680	-
Firefighter Relief Association.....	625	625	625	-
Forest Land Tax Credit.....	5,276	5,276	5,276	-
Homestead Credit State Refund.....	393,467	393,467	393,467	-
Indian Casino Aid.....	1,272	1,272	1,272	-
Insurance Surcharge.....	3,967	3,967	3,967	-
Iron Ore Production Replacement Aid.....	5,011	5,011	5,011	-
Local Government Aids.....	507,516	507,516	507,516	-
Local Option Disaster Abatent.....	154	154	154	-
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
PERA Rate Increase Aid.....	14,146	14,146	14,146	-
Performance Measurement Reimbursement Aid.....	385	385	385	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Police State Aid.....	63,289	63,289	63,289	-
Police/Fire Supplement Retirement.....	15,498	15,498	15,498	-
Political Contribution Refund.....	3,434	3,434	3,434	-
Prior Year Credit (Real & Manufacturing).....	79	79	79	-
Prior Year Market Value Credits.....	21	21	21	-
Property Tax Targeting Refund.....	1,741	1,741	1,741	-
Renters Property Tax Refund.....	224,435	224,435	224,435	-
Supplemental Agriculture Credit.....	16,643	16,643	16,643	-
Supplemental TAC Homestead Credit.....	5,290	5,290	5,290	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	11,180	11,180	11,180	-
Township Aid.....	9,996	9,996	9,996	-
Utility Value Transition Aid.....	3	3	3	-
Total Revenue Intergovernmental Payments	\$ 1,593,753	\$ 1,593,753	\$ 1,593,753	\$ -
Science Museum				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
Secretary of State				
Departmental Appropriations.....	\$ 6,909	\$ 6,879	\$ 6,861	\$ 18
Senate				
Departmental Appropriations.....	\$ 22,427	\$ 22,427	\$ 22,427	\$ -
Sentencing Guidelines Commission				
Departmental Appropriations.....	\$ 633	\$ 633	\$ 630	\$ 3
State Auditor				
Departmental Appropriations.....	\$ 2,376	\$ 2,378	\$ 1,998	\$ 380
Local Government Performance Measures.....	2	2	2	-
Total State Auditor	\$ 2,378	\$ 2,380	\$ 2,000	\$ 380
State Guardian Ad Litem Board				
Departmental Appropriations.....	\$ 12,826	\$ 12,884	\$ 12,883	\$ 1
Supreme Court				
Civil Legal Services.....	\$ 11,389	\$ 11,398	\$ 11,398	\$ -
Family Law Legal Services.....	877	877	877	-
Supreme Court Contingency.....	5	5	5	-
Supreme Court Operations.....	34,261	34,737	34,249	488
Total Supreme Court	\$ 46,532	\$ 47,017	\$ 46,529	\$ 488
Tax Court				
Departmental Appropriations.....	\$ 1,105	\$ 1,105	\$ 1,102	\$ 3
Tax Court Of Appeals.....	50	50	50	-
Total Tax Court	\$ 1,155	\$ 1,155	\$ 1,152	\$ 3
Transportation				
Departmental Appropriations.....	\$ 1,946	\$ 4,946	\$ 2,554	\$ 2,392
Building Services.....	54	54	54	-
Election Day Free Transit Ride.....	32	32	32	-
Freight.....	258	258	223	35
Minnesota Council Transportation Access.....	103	170	120	50
Passenger Rail.....	763	759	625	134
Rides for Disabled Vets Grants.....	78	78	78	-
Safe Routes to School Salary & Non-Infrastructure.....	500	750	672	78
Statewide Radio Communications.....	3	3	3	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Transit.....	16,450	23,030	23,024	6
Total Transportation	\$ 20,187	\$ 30,080	\$ 27,385	\$ 2,695
Trial Courts				
Departmental Appropriations.....	\$ 266,465	\$ 267,088	\$ 267,020	\$ 68
Uniform Laws Commission				
Departmental Appropriations.....	\$ 86	\$ 86	\$ 81	\$ 5
University of Minnesota				
Health Science Special.....	\$ 8,900	\$ 8,900	\$ 8,900	\$ -
Labor Education Center.....	125	125	125	-
Maintenance and Operations.....	492,986	492,986	492,986	-
MnDRIVE.....	17,875	17,875	17,875	-
Performance Holdback 5%.....	26,476	26,476	26,476	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
St Cloud Hospital Residency.....	346	346	346	-
Tuition Relief.....	28,400	28,400	28,400	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
Total University of Minnesota	\$ 599,999	\$ 599,999	\$ 599,999	\$ -
Veterans Affairs				
County Veterans Service Office Grants.....	\$ 1,258	\$ 1,258	\$ 1,018	\$ 240
GI Bill On-the-Job Training & Apprenticeship Administration.....	100	100	99	1
GI Bill On-the-Job Training & Apprentices.....	377	377	377	-
Gold Star Program.....	155	155	155	-
IT Upgrade - Veterans Homes.....	1,528	1,528	1,528	-
Minnesota Assistance Council for Vets.....	750	750	750	-
Preston Cemetery	981	981	981	-
Veterans Health Care.....	44,985	44,985	44,985	-
Veterans Programs And Services.....	13,306	13,405	13,405	-
Veterans Service Organizations.....	353	353	353	-
Veterans Services Honor Guard.....	200	261	200	61
Total Veterans Affairs	\$ 63,993	\$ 64,153	\$ 63,851	\$ 302
Water & Soil Resources Board				
Departmental Appropriations.....	\$ 3,832	\$ 3,836	\$ 3,836	\$ -
2012 Spec Sess Flood Relief CS.....	2,295	2,295	370	1,925
2015 Session Flood Relief CS.....	-	2,209	2,209	-
Cost Share Work.....	1,198	1,198	1,198	-
Drainage Assess-Advisory Team.....	167	167	167	-
Flood Plain Management.....	120	120	120	-
Natural Resources Block Grant.....	3,423	3,423	3,423	-
Red River Basin Board.....	100	100	100	-
Soil & Water Conservation District Services Grant.....	3,116	3,116	3,116	-
Wetlands Conservation Act Oversight.....	386	386	386	-
Total Water & Soil Resources Board	\$ 14,637	\$ 16,850	\$ 14,925	\$ 1,925
Zoological Board				
Departmental Appropriations.....	\$ 5,425	\$ 5,425	\$ 5,425	\$ -
Operating Supplement.....	-	1,350	1,350	-
Total Zoological Board	\$ 5,425	\$ 6,775	\$ 6,775	\$ -
Total Expenditures and Transfers-Out.....	\$ 19,867,075	\$ 20,544,854	\$ 20,338,313	\$ 206,541
Less: Indirect Cost Reimbursement.....	45,469	45,469	45,469	-
Total Net Expenditures and Transfers-Out.....	\$ 19,821,606	\$ 20,499,385	\$ 20,292,844	\$ 206,541

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (58,248)	\$ (614,220)	\$ 129,684	\$ 743,904
Fund Balance, Beginning, as Reported.....	\$ 1,892,271	\$ 1,892,271	\$ 1,892,271	\$ -
Prior Period Adjustments.....	-	-	86,597	86,597
Fund Balance, Beginning, as Restated.....	\$ 1,892,271	\$ 1,892,271	\$ 1,978,868	\$ 86,597
Fund Balance, Ending.....	\$ 1,834,023	\$ 1,278,051	\$ 2,108,552	\$ 830,501
Less: Appropriation Carryover.....	-	-	94,137	(94,137)
Less: Reserved for Long-Term Receivables.....	-	-	5,384	(5,384)
Less: Budgetary Reserve.....	-	-	1,376,973	(1,376,973)
Unassigned Fund Balance, Ending.....	\$ 1,834,023	\$ 1,278,051	\$ 632,058	\$ (645,993)

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:
 - On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.
 - 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. On 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.
 - A reconciliation of the actual unassigned fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 632,058
State Government Fund	24,888
General Fund in CAFR	\$ 656,946

- During the fiscal year ended June 30, 2015, \$455 million was transferred from the General Fund to the Health Care Access Fund to cover a one-time shift of Medical Assistance expenditures from the General Fund to the Health Care Access Fund (special revenue fund). The one-time shift of Medical Assistance expenditures occurred in Fiscal Year 2016.

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees.....	\$ 75,422	\$ 70,555	\$ 70,980	\$ 425
Other Revenues.....	2,266	2,247	2,510	263
Total Net Revenues and Transfers-In	\$ 77,688	\$ 72,802	\$ 73,490	\$ 688
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations.....	\$ 2,870	\$ 2,870	\$ 2,219	\$ 651
Behavioral Health & Therapy Board				
Departmental Appropriations.....	\$ 571	\$ 572	\$ 489	\$ 83
Temporary Military Licensing.....	15	15	3	12
Total Behavioral Health & Therapy Board	\$ 586	\$ 587	\$ 492	\$ 95
Chiropractic Examiners Board				
Departmental Appropriations.....	\$ 566	\$ 566	\$ 531	\$ 35
Dentistry Board				
Departmental Appropriations.....	\$ 1,348	\$ 1,361	\$ 1,245	\$ 116
Health Profession Service Program.....	886	890	831	59
Temporary Military Licensing.....	10	10	2	8
Total Dentistry Board	\$ 2,244	\$ 2,261	\$ 2,078	\$ 183
Dietetics & Nutrition Practice				
Departmental Appropriations.....	\$ 127	\$ 127	\$ 102	\$ 25
Temporary Military Licensing.....	10	10	1	9
Total Dietetics & Nutrition Practice	\$ 137	\$ 137	\$ 103	\$ 34
Health				
Departmental Appropriations.....	\$ 100	\$ 100	\$ 47	\$ 53
Health Improvement.....	1,202	1,212	1,140	72
Health Protection.....	37,909	38,166	31,311	6,855
Interpreter Study.....	96	96	96	-
Policy Quality & Compliance.....	18,957	19,020	16,874	2,146
Total Health	\$ 58,264	\$ 58,594	\$ 49,468	\$ 9,126
Human Services				
Continuing Care.....	\$ 125	\$ 125	\$ 113	\$ 12
Operations.....	4,472	4,493	4,444	49
Total Human Services	\$ 4,597	\$ 4,618	\$ 4,557	\$ 61
Marriage & Family Therapy Board				
Departmental Appropriations.....	\$ 265	\$ 265	\$ 241	\$ 24
Rulemaking Costs.....	25	25	2	23
Temporary Military Licensing.....	14	14	2	12
Total Marriage & Family Therapy Board	\$ 304	\$ 304	\$ 245	\$ 59
Medical Practice Board				
Departmental Appropriations.....	\$ 4,608	\$ 4,609	\$ 4,130	\$ 479
MMB Non-Operating				
State Government Special Revenue Contingent.....	\$ 800	\$ 800	\$ -	\$ 800

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Nursing Board				
Departmental Appropriations.....	\$ 4,570	\$ 4,576	\$ 3,888	\$ 688
Nursing Home Administrative Board				
Departmental Appropriations.....	\$ 1,047	\$ 1,047	\$ 544	\$ 503
Administrative Services Unit.....	3,465	3,493	1,058	2,435
Total Nursing Home Administrative Board	\$ 4,512	\$ 4,540	\$ 1,602	\$ 2,939
Optometry Board				
Departmental Appropriations.....	\$ 109	\$ 109	\$ 108	\$ 1
Temporary Military Licensing.....	10	10	4	6
Total Optometry Board	\$ 119	\$ 119	\$ 112	\$ 7
Pharmacy Board				
Departmental Appropriations.....	\$ 2,351	\$ 2,351	\$ 2,351	\$ -
Prescription Electronic Report.....	373	373	329	44
Prescription Monitoring Program.....	210	210	104	106
Total Pharmacy Board	\$ 2,934	\$ 2,934	\$ 2,784	\$ 150
Physical Therapy Board				
Departmental Appropriations.....	\$ 416	\$ 417	\$ 414	\$ 3
Podiatric Medicine Board				
Departmental Appropriations.....	\$ 92	\$ 92	\$ 77	\$ 15
Temporary Military Licensing.....	10	10	1	9
Total Podiatric Medicine Board	\$ 102	\$ 102	\$ 78	\$ 24
Pollution Control Agency				
Administrative Support.....	\$ 1	\$ 1	\$ 1	\$ -
Water.....	75	75	75	-
Total Pollution Control Agency	\$ 76	\$ 76	\$ 76	\$ -
Psychology Board				
Departmental Appropriations.....	\$ 1,015	\$ 1,019	\$ 923	\$ 96
Public Safety				
Family Visitation Centers.....	\$ 96	\$ 96	\$ 96	\$ -
Vulnerable Adults Report.....	7	7	7	-
Total Public Safety	\$ 103	\$ 103	\$ 103	\$ -
Social Work Board				
Departmental Appropriations.....	\$ 1,266	\$ 1,272	\$ 1,025	\$ 247
Veterinary Medicine Board				
Departmental Appropriations.....	\$ 304	\$ 304	\$ 251	\$ 53
Total Expenditures and Transfers-Out.....	\$ 90,393	\$ 90,809	\$ 75,079	\$ 15,730
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (12,705)	\$ (18,007)	\$ (1,589)	\$ 16,418
Fund Balance, Beginning, as Reported.....	\$ 27,412	\$ 27,412	\$ 27,412	\$ -
Prior Period Adjustments.....	-	-	536	536
Fund Balance, Beginning, as Restated.....	\$ 27,412	\$ 27,412	\$ 27,948	\$ 536

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Ending.....	\$ 14,707	\$ 9,405	\$ 26,359	\$ 16,954
Less: Appropriation Carryover.....	-	-	1,471	(1,471)
Unassigned Fund Balance, Ending.....	<u>\$ 14,707</u>	<u>\$ 9,405</u>	<u>\$ 24,888</u>	<u>\$ 15,483</u>

Notes

1. 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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 16,434	\$ 11,908	\$ (4,526)
Federal Revenue.....	444,328	498,560	54,232
Investment Income.....	4,346	4,157	(189)
Other Revenues.....	26,543	44,762	18,219
Total Net Revenues	\$ 491,651	\$ 559,387	\$ 67,736
Transfer from Other Funds			
County State-Aid Highway Fund.....	\$ 21,000	\$ 21,000	\$ -
Federal Fund.....	-	216	216
General Fund.....	4,147	4,147	-
Highway User Tax Distribution Fund.....	1,161,213	1,158,639	(2,574)
Plant Management.....	1,304	1,304	-
Total Transfer from Other Funds	\$ 1,187,664	\$ 1,185,306	\$ (2,358)
Total Net Revenues and Transfers-In	\$ 1,679,315	\$ 1,744,693	\$ 65,378
Expenditures and Transfers-Out			
MMB Non-Operating			
Tort Claims.....	\$ 1,200	\$ 14	\$ 1,186
Public Safety			
Administrative & Related Services.....	\$ 6,349	\$ 6,345	\$ 4
Criminal Apprehension.....	2,433	2,428	5
Disaster Relief Driver & Vehicle Services.....	2	-	2
Equipment Sales Proceeds.....	7	7	-
Patrol Photo Processing.....	4	4	-
Soft Body Armor Supplement.....	100	84	16
State Patrol.....	89,117	89,100	17
Traffic Safety.....	480	384	96
Total Public Safety	\$ 98,492	\$ 98,352	\$ 140
Transportation			
Departmental Appropriations.....	\$ 47,267	\$ 45,842	\$ 1,425
13-14 Winter Pavement Repairs.....	9,005	9,002	3
Aeronautics.....	1,145	1,145	-
Agency Services.....	44,493	44,402	91
Building Services.....	18,910	18,760	150
Corridors of Commerce.....	6,151	6,151	-
Debt Service.....	157,024	157,024	-
Federal Emergency Relief - Construction.....	2,177	2,177	-
Federal Emergency Relief - Maintenance.....	1,181	1,181	-
Federal Emergency Relief - Prior Period.....	17	17	-
Freight.....	5,627	5,430	197
Hwy 14 Settlement.....	19,141	19,141	-
Joint Program Operations & Program Planning Partnerships..	456	195	261
Metropolitan Planning Organization Grants.....	272	272	-
Operations And Maintenance.....	258,639	258,395	244

STATE OF MINNESOTA

TRUNK HIGHWAY FUND

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

YEAR ENDED JUNE 30, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Program Planning & Delivery.....	217,290	217,174	116
Regional Development Commissions Grant.....	968	946	22
State Road Construction.....	1,004,125	998,972	5,153
State Road Construction-Economic Development.....	15,587	15,587	-
Statewide Radio Communications.....	6,020	6,019	1
Targeted Group Business Program.....	131	126	5
Transit.....	778	707	71
Transportation Infrastructure Operations & Maintenance.....	45	45	-
Transportation Research Contingent Account.....	75	75	-
Work Zone Safety - Education/Outreach.....	120	120	-
Total Transportation	\$ 1,816,644	\$ 1,808,905	\$ 7,739
Total Expenditures and Transfers-Out.....	\$ 1,916,336	\$ 1,907,271	\$ 9,065
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (237,021)	\$ (162,578)	\$ 74,443
Fund Balance, Beginning, as Reported.....	\$ 426,002	\$ 426,002	\$ -
Prior Period Adjustments.....	-	14,508	14,508
Fund Balance, Beginning, as Restated.....	\$ 426,002	\$ 440,510	\$ 14,508
Fund Balance, Ending.....	\$ 188,981	\$ 277,932	\$ 88,951
Less: Appropriation Carryover.....	-	74,927	(74,927)
Unassigned Fund Balance, Ending.....	\$ 188,981	\$ 203,005	\$ 14,024

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Motor Vehicle Taxes.....	\$ 1,108,910	\$ 1,102,780	\$ (6,130)
Fuel Taxes.....	881,700	887,818	6,118
Departmental Services/Licenses & Fees.....	2,800	4,451	1,651
Investment Income.....	560	565	5
Total Net Revenues and Transfers-In	\$ 1,993,970	\$ 1,995,614	\$ 1,644
Expenditures and Transfers-Out			
Public Safety			
Administrative & Related Services.....	\$ 71	\$ 71	\$ -
Vehicle Services.....	8,238	8,238	-
General Fund Reimbursement.....	716	716	-
State Patrol.....	178	165	13
Trunk Highway Reimbursement.....	610	610	-
Vehicle Crimes Unit.....	783	783	-
Total Public Safety	\$ 10,596	\$ 10,583	\$ 13
Revenue			
Tax System Management.....	\$ 2,339	\$ 2,286	\$ 53
Revenue Intergovernmental Payments			
All Terrain Vehicle Unrefunded Gas Tax.....	\$ 1,901	\$ 1,901	\$ -
Forest Road Unrefunded Gas Tax.....	1,018	1,018	-
Hwy Fuel Refund Int.....	13	13	-
Motorboat Unrefunded Gas Tax.....	10,558	10,558	-
Off-Road Motorcycle.....	324	324	-
Off-Road Vehicle.....	1,154	1,154	-
Snowmobile Unrefunded Gas Tax.....	7,039	7,039	-
Total Revenue Intergovernmental Payments	\$ 22,007	\$ 22,007	\$ -
Transportation			
Departmental Appropriations.....	\$ 1,966,204	\$ 1,966,204	\$ -
Workplace Telework Program.....	75	75	-
Total Transportation	\$ 1,966,279	\$ 1,966,279	\$ -
Total Expenditures and Transfers-Out.....	\$ 2,001,221	\$ 2,001,155	\$ 66
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (7,251)	\$ (5,541)	\$ 1,710

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, 2015 (IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported.....	\$ 11,948	\$ 11,948	\$ -
Prior Period Adjustments.....	-	5,211	5,211
Fund Balance, Beginning, as Restated.....	<u>\$ 11,948</u>	<u>\$ 17,159</u>	<u>\$ 5,211</u>
Unassigned Fund Balance, Ending.....	<u>\$ 4,697</u>	<u>\$ 11,618</u>	<u>\$ 6,921</u>

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 4,000	\$ 8,104	\$ 4,104
Motor Vehicle Taxes.....	10,580	11,729	1,149
Fuel Taxes.....	5,663	6,230	567
Departmental Services/Licenses & Fees.....	710	779	69
Investment Income.....	157	153	(4)
Other Revenues.....	33	33	-
Total Net Revenues and Transfers-In	\$ 21,143	\$ 27,028	\$ 5,885
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations.....	\$ 31	\$ 31	\$ -
Aeronautics Operation.....	4,802	4,418	384
Aeronautics.....	624	624	-
Agency Services.....	25	25	-
Airport Develop and Assistance.....	19,364	19,364	-
Civil Air Patrol.....	65	64	1
Total Transportation	\$ 24,911	\$ 24,526	\$ 385
Total Expenditures and Transfers-Out.....	\$ 24,911	\$ 24,526	\$ 385
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (3,768)	\$ 2,502	\$ 6,270
Fund Balance, Beginning, as Reported.....	\$ 23,650	\$ 23,650	\$ -
Prior Period Adjustments.....	-	586	586
Fund Balance, Beginning, as Restated.....	\$ 23,650	\$ 24,236	\$ 586
Fund Balance, Ending.....	\$ 19,882	\$ 26,738	\$ 6,856
Less: Appropriation Carryover.....	-	3,477	(3,477)
Less: Reserved for Long-Term Receivables.....	-	2,392	(2,392)
Unassigned Fund Balance, Ending.....	\$ 19,882	\$ 20,869	\$ 987

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 14,146	\$ 14,163	\$ 17
Investment Income.....	140	132	(8)
Other Revenues.....	180	240	60
Total Net Revenues	\$ 14,466	\$ 14,535	\$ 69
Transfer from Other Funds			
Remediation Fund.....	\$ 859	\$ 859	\$ -
Total Transfer from Other Funds	\$ 859	\$ 859	\$ -
Total Net Revenues and Transfers-In	\$ 15,325	\$ 15,394	\$ 69
Expenditures and Transfers-Out			
Commerce			
Petroleum Tank Cleanup Fund.....	\$ 14,997	\$ 14,421	\$ 576
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 7,716	\$ 7,716	\$ -
Contaminated Grants Admin.....	214	214	-
Total Employment & Economic Development	\$ 7,930	\$ 7,930	\$ -
Total Expenditures and Transfers-Out.....	\$ 22,927	\$ 22,351	\$ 576
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (7,602)	\$ (6,957)	\$ 645
Fund Balance, Beginning, as Reported.....	\$ 18,391	\$ 18,391	\$ -
Prior Period Adjustments.....	-	330	330
Fund Balance, Beginning, as Restated.....	\$ 18,391	\$ 18,721	\$ 330
Fund Balance, Ending.....	\$ 10,789	\$ 11,764	\$ 975
Less: Appropriation Carryover.....	-	7,048	(7,048)
Unassigned Fund Balance, Ending.....	\$ 10,789	\$ 4,716	\$ (6,073)

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 12,711	\$ 12,841	\$ 130
Departmental Services/Licenses & Fees.....	55,018	54,235	(783)
Federal Revenue.....	501	472	(29)
Investment Income.....	86	86	-
Other Revenues.....	943	1,109	166
Total Net Revenues	\$ 69,259	\$ 68,743	\$ (516)
Transfer from Other Funds			
Agency Fund.....	\$ 40	\$ 51	\$ 11
Game & Fish Fund.....	1,499	1,490	(9)
General Fund.....	116	302	186
Highway User Tax Distribution Fund.....	21,356	20,976	(380)
Miscellaneous Special Revenue Fund.....	2,285	3,037	752
Permanent School Fund.....	5,000	6,556	1,556
Other Transfers.....	-	22	22
Total Transfer from Other Funds	\$ 30,296	\$ 32,434	\$ 2,138
Total Net Revenues and Transfers-In	\$ 99,555	\$ 101,177	\$ 1,622
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Metro Regional Parks Operations & Manangement.....	\$ 450	\$ 450	\$ -
Parks Lottery.....	5,670	5,670	-
Total Metropolitan Council Transport	\$ 6,120	\$ 6,120	\$ -
Minnesota Conservation Corps			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 19,093	\$ 19,093	\$ -
Eco & Water Resources - Invasive Species.....	3,699	3,034	665
Eco & Water Resources - Nongame Wildlife - Program.....	1,312	945	367
Eco & Water Resources - Water Management Acct.....	5,132	4,624	508
Ecological & Water Resources.....	1,311	1,212	99
Enforcement - Conserv Officer Pre-employ Educ ATV.....	40	21	19
Enforcement - Conserv Officer Pre-employ Educ SNOW.....	26	3	23
Enforcement - Conserv Officer Pre-employ Educ Water.....	60	43	17
Enforcement - Natural Resources Laws & Rules.....	7,852	7,408	444
Enforcement - Off Highway Vehicle Grants ATV.....	635	498	137
Enforcement - Off Highway Vehicle Grants OHM.....	11	11	-
Enforcement - Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement -Grants Water Rec Acct.....	1,090	1,082	8
Enforcement -Records Mgmt System Invasive Species.....	588	580	8
Enforcement -Safety Grants ATV.....	367	178	189
Enforcement -Snowmobile Grants.....	423	315	108
Fish & Wildlife - Management.....	2,090	1,501	589
Forest Management - Forest Management Investment Act.....	11,922	11,388	534

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Land & Mineral-Iron Ore Coop Research Min Mgmt Acct.....	289	289	-
Land & Mineral-Minerals Management Account.....	2,735	2,735	-
Land & Minerals - Resource Management.....	377	377	-
Parks & Trails - Canoe Routes Marking 07.....	14	14	-
Parks & Trails - Crane Lake Restroom Water Rec Acct.....	5	5	-
Parks & Trails - Enhance Access Facil Water Rec Acct.....	1,817	1,803	14
Parks & Trails - Iron Range Off-Hiway Rec Area L03 OHM.....	5	5	-
Parks & Trails - Iron Range Off-Hiway Rec Area L99 ATV.....	3	3	-
Parks & Trails - Iron Range OH Rec Area Virginia ATV.....	12	12	-
Parks & Trails - Iron Range OH Rec Area Virginia OHM.....	11	11	-
Parks & Trails - Iron Range OH Rec Area Virginia ORV.....	106	106	-
Parks & Trails - Local Trail Grants.....	1,256	1,256	-
Parks & Trails - Management.....	29,440	27,304	2,136
Parks & Trails - Off-Hiway Vehicle GIA ATV.....	1,635	990	645
Parks & Trails - Off-Hiway Vehicle GIA OHM.....	188	80	108
Parks & Trails - Off-Hiway Vehicle GIA ORV.....	170	14	156
Parks & Trails - Operations.....	450	450	-
Parks & Trails - Snowmobile GIA.....	9,496	8,035	1,461
Parks & Trails - State Land and Water Conservation Acct.....	498	179	319
Parks & Trails - State Park Operations Lottery.....	5,818	5,657	161
Parks & Trails - State Trail Grooming SKI.....	75	52	23
Parks & Trails - Trail Connect Hermantown.....	2	2	-
Zoo Grants.....	320	320	-
Total Natural Resources	\$ 110,374	\$ 101,636	\$ 8,738
Zoological Board			
Departmental Appropriations.....	\$ 160	\$ 160	\$ -
Total Expenditures and Transfers-Out.....	\$ 117,144	\$ 108,406	\$ 8,738
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (17,589)	\$ (7,229)	\$ 10,360
Fund Balance, Beginning, as Reported.....	\$ 37,254	\$ 37,254	\$ -
Prior Period Adjustments.....	-	2,433	2,433
Fund Balance, Beginning, as Restated.....	\$ 37,254	\$ 39,687	\$ 2,433
Fund Balance, Ending.....	\$ 19,665	\$ 32,458	\$ 12,793
Less: Appropriation Carryover.....	-	7,724	(7,724)
Unassigned Fund Balance, Ending.....	\$ 19,665	\$ 24,734	\$ 5,069

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 12,711	\$ 12,841	\$ 130
Departmental Services/Licenses & Fees.....	63,395	64,310	915
Federal Revenue.....	26,665	28,264	1,599
Investment Income.....	150	164	14
Other Revenues.....	134	166	32
Total Net Revenues	\$ 103,055	\$ 105,745	\$ 2,690
Transfer from Other Funds			
General Fund.....	\$ 963	\$ 937	\$ (26)
Total Transfer from Other Funds	\$ 963	\$ 937	\$ (26)
Total Net Revenues and Transfers-In	\$ 104,018	\$ 106,682	\$ 2,664
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations.....	\$ 14,661	\$ 14,600	\$ 61
Eco & Water Resources - Heritage Enhancement.....	1,710	1,556	154
Ecological & Water Resources.....	2,398	2,375	23
Enforcement - Conserv Officer Pre-employ Educ G&F.....	340	332	8
Enforcement - Conserve Officer Pre-employ Educ HE.....	34	5	29
Enforcement - Heritage Enhancement.....	1,471	1,471	-
Enforcement - Natural Resources Laws & Rules.....	20,250	19,838	412
Enforcement - Records Management System G&F.....	687	645	42
Fish & Wildlife - Asian Outdoor.....	25	25	-
Fish & Wildlife - Bobwhite Quail Restoration.....	9	6	3
Fish & Wildlife - Heritage Enhancement.....	8,320	8,269	51
Fish & Wildlife - Hybrid Cattail.....	3	3	-
Fish & Wildlife - Itasca Shoot Facility Grant.....	100	100	-
Fish & Wildlife - Management.....	57,044	55,036	2,008
Fish & Wildlife - Shooting Fac Grants.....	978	978	-
Forest Management - ECS Forest & Inv Spec HE.....	1,443	1,277	166
Land & Minerals - Resource Management.....	350	350	-
Parks & Trails - Management.....	2,779	2,642	137
Total Natural Resources	\$ 112,602	\$ 109,508	\$ 3,094
Total Expenditures and Transfers-Out.....	\$ 112,602	\$ 109,508	\$ 3,094
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (8,584)	\$ (2,826)	\$ 5,758
Fund Balance, Beginning, as Reported.....	\$ 40,845	\$ 40,845	\$ -
Prior Period Adjustments.....	-	615	615
Fund Balance, Beginning, as Restated.....	\$ 40,845	\$ 41,460	\$ 615
Fund Balance, Ending.....	\$ 32,261	\$ 38,634	\$ 6,373
Less: Appropriation Carryover.....	-	7,795	(7,795)
Unassigned Fund Balance, Ending.....	\$ 32,261	\$ 30,839	\$ (1,422)

STATE OF MINNESOTA

ENVIRONMENTAL FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 53,800	\$ 54,532	\$ 732
Departmental Services/Licenses & Fees.....	36,870	38,866	1,996
Investment Income.....	176	115	(61)
Other Revenues.....	96	95	(1)
Total Net Revenues and Transfers-In	\$ 90,942	\$ 93,608	\$ 2,666
Expenditures and Transfers-Out			
Administrative Hearings			
Sanitary Districts.....	\$ 108	\$ 31	\$ 77
Health			
Environmental Health Risk.....	\$ 212	\$ 212	\$ -
Health Protection.....	57	57	-
HPCD Biomonitoring.....	417	417	-
HPCD Environmental Risk.....	506	506	-
Total Health	\$ 1,192	\$ 1,192	\$ -
Pollution Control Agency			
Departmental Appropriations.....	\$ 24,150	\$ 24,150	\$ -
Administrative Support.....	195	195	-
Air Monitoring.....	200	200	-
Air.....	14,406	14,406	-
Ambient Air Monitoring.....	141	141	-
Children's Toxic Chemicals.....	32	32	-
Electronic Waste.....	387	387	-
Environmental Risks.....	150	150	-
Environmental Assistance Crossmedia.....	10,470	10,470	-
Environmental Loans & Grants.....	238	238	-
Environmental Quality Board Program Operations.....	225	225	-
Feedlot Revised Permit Effort.....	200	200	-
Improve Mn Air Quality.....	1,100	1,100	-
Land.....	6,965	6,965	-
Metro Landfill Administration.....	410	410	-
Metro Landfill Grants.....	2,145	2,145	-
Metro Landfill IDC.....	5	5	-
Mobile Air Monitoring Equipment.....	288	288	-
SCORE Grants.....	18,250	18,250	-
Small Business Loans.....	50	50	-
Subsurface Sewage Treatment Activities.....	1,407	1,407	-
Wastewater Lab Registration.....	145	145	-
Water.....	19,428	19,428	-
Total Pollution Control Agency	\$ 100,987	\$ 100,987	\$ -
Public Safety			
Emergency Management - Environment.....	\$ 69	\$ 68	\$ 1

STATE OF MINNESOTA

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Revenue			
Tax System Management.....	\$ 332	\$ 295	\$ 37
Total Expenditures and Transfers-Out.....	\$ 102,688	\$ 102,573	\$ 115
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (11,746)	\$ (8,965)	\$ 2,781
Fund Balance, Beginning, as Reported.....	\$ 18,389	\$ 18,389	\$ -
Prior Period Adjustments.....	-	234	234
Fund Balance, Beginning, as Restated.....	\$ 18,389	\$ 18,623	\$ 234
Fund Balance, Ending.....	\$ 6,643	\$ 9,658	\$ 3,015
Less: Appropriation Carryover.....	-	3,304	(3,304)
Less: Reserved for Long-Term Receivables.....	-	642	(642)
Unassigned Fund Balance, Ending.....	\$ 6,643	\$ 5,712	\$ (931)

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	\$ 5,712
Remediation Fund	6,080
Environmental & Remediation Fund in CAFR	\$ 11,792

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 \$24,150 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

REMEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 780	\$ 910	\$ 130
Departmental Services/Licenses & Fees.....	967	786	(181)
Investment Income.....	45	39	(6)
Other Revenues.....	1,471	2,135	664
Total Net Revenues	\$ 3,263	\$ 3,870	\$ 607
Transfer from Other Funds			
Environmental Fund.....	\$ 24,150	\$ 24,150	\$ -
General Fund.....	-	4	4
Petroleum Tank Cleanup Fund.....	9,616	9,245	(371)
Total Transfer from Other Funds	\$ 33,766	\$ 33,399	\$ (367)
Total Net Revenues and Transfers-In	\$ 37,029	\$ 37,269	\$ 240
Expenditures and Transfers-Out			
Agriculture			
MERLA Admin.....	\$ 418	\$ 364	\$ 54
Protection Service.....	1,080	1,080	-
Total Agriculture	\$ 1,498	\$ 1,444	\$ 54
Employment & Economic Development			
Contaminated Site Cleanup Development Grant.....	\$ 1,707	\$ 1,707	\$ -
Health			
Health Protection.....	\$ 288	\$ 283	\$ 5
Natural Resources			
Departmental Appropriations.....	\$ 178	\$ 178	\$ -
Enforcement - Natural Resources Laws & Rules.....	105	97	8
Total Natural Resources	\$ 283	\$ 275	\$ 8
Pollution Control Agency			
Departmental Appropriations.....	\$ 4	\$ 4	\$ -
Administrative Support.....	65	65	-
Dry Cleaners Projects.....	560	560	-
Land.....	23,690	23,690	-
Petroleum Remediation Admin.....	3,691	3,691	-
Petroleum Remediation Cleanup.....	6,270	6,270	-
Total Pollution Control Agency	\$ 34,280	\$ 34,280	\$ -
Total Expenditures and Transfers-Out.....	\$ 38,056	\$ 37,989	\$ 67
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (1,027)	\$ (720)	\$ 307

STATE OF MINNESOTA

REMEDATION FUND

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

YEAR ENDED JUNE 30, 2015
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 17,991	\$ 17,991	\$ -
Prior Period Adjustments.....	-	1,105	1,105
Fund Balance, Beginning, as Restated.....	\$ 17,991	\$ 19,096	\$ 1,105
Fund Balance, Ending.....	\$ 16,964	\$ 18,376	\$ 1,412
Less: Appropriation Carryover.....	-	12,296	(12,296)
Unassigned Fund Balance, Ending.....	\$ 16,964	\$ 6,080	\$ (10,884)

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 97,565	\$ 97,145	\$ (420)
Investment Income.....	660	973	313
Other Revenues.....	1	2	1
Total Net Revenues	\$ 98,226	\$ 98,120	\$ (106)
Transfer from Other Funds			
Miscellaneous Special Revenue Fund.....	-	14	14
Total Transfer from Other Funds	\$ -	\$ 14	\$ 14
Total Net Revenues and Transfers-In	\$ 98,226	\$ 98,134	\$ (92)
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Lessard Sams Outdoor Heritage.....	\$ 1,037	\$ 530	\$ 507
Outdoor Heritage Website.....	12	12	-
Total Legislative Coordinating Commission	\$ 1,049	\$ 542	\$ 507
Natural Resources			
Departmental Appropriations.....	\$ 679	\$ 679	\$ -
Accel Wildlife - Management Area Prog Phase V.....	26	26	-
Accel Wildlife - Management Area Prog Phase VI.....	10,325	10,325	-
Cannon River Headwaters Habitat Phase II.....	12	12	-
Cannon River Headwaters Habitat Phase IV.....	1,430	1,430	-
Cass County Forest Lands Phase V.....	880	880	-
Coldwater Fish Habitat Phase VI.....	1,900	1,900	-
Contract Management 12.....	8	8	-
Contract Management 13.....	137	137	-
Crow-Hassen Prairie Complex.....	370	370	-
Dakota County Habitat Phase V.....	1,190	1,190	-
Eco & Water Resources - Accel Aquatic Mgt Area Acq.....	52	52	-
Eco & Water Resources - Accel Prairie Restoration 4	151	151	-
Eco & Water Resources - Accel Prairie Restoration 5	101	101	-
Eco & Water Resources - Accel Protect RIM & NPB ease.....	1,934	1,934	-
Eco & Water Resources - Aquatic Habitat 4	1,192	1,192	-
Eco & Water Resources - Aquatic Habitat 5	1,413	1,413	-
Eco & Water Resources - Aquatic Management Area	520	520	-
Eco & Water Resources - Area Acquisition.....	4	4	-
Eco & Water Resources - Enhancement on DNR Lands.....	269	269	-
Eco & Water Resources - Forest WL Habitat L10 OH.....	3	2	1
Eco & Water Resources - Invasive Carp	2,302	789	1,513
Eco & Water Resources - Prairie Grassland	26	26	-
Eco & Water Resources - Prairie Grassland 3	87	87	-
Eco & Water Resources -St Louis River Habitat Restor.....	7	7	-
Eco & Water Resources - Tech Eval Panel 12.....	29	29	-
Eco & Water Resources - Tech Eval Panel 13.....	11	11	-
Eco & Water Resources - Tech Eval Panel.....	3	3	-
Eco & Water Resources - Wildlf, Sci & Natr, & Prairie Ease 5.....	787	787	-
Eco & Water Resources - Wildlife, Sci & Natr, & Prairie.....	3	3	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fish & Wildlife - Accel Aquatic Mgmt Area	72	72	-
Fish & Wildlife - Accel Aquatic Mgmt Fish.....	229	217	12
Fish & Wildlife - Accel Prairie Restoration Phase IV.....	1,015	1,015	-
Fish & Wildlife - Accel Prairie Restoration Phase V.....	640	640	-
Fish & Wildlife - Accel Shallow Lk & Wetlands Enhance IV.....	71	71	-
Fish & Wildlife - Aquatic Habitat Phase IV.....	1,231	1,231	-
Fish & Wildlife - Aquatic Habitat Phase V.....	853	853	-
Fish & Wildlife - Aquatic Management Area	316	316	-
Fish & Wildlife - Area Acquisition	66	66	-
Fish & Wildlife - Camp Ripley Phase III.....	2	2	-
Fish & Wildlife - Con Grant Program Administration	33	33	-
Fish & Wildlife - Con Partners 5 Adm L12OH.....	17	17	-
Fish & Wildlife - Con Partners 5 Grt L13OH.....	123	123	-
Fish & Wildlife - Con Partners Administration Phase IV.....	128	128	-
Fish & Wildlife - Conservation Administration Phase III.....	2	2	-
Fish & Wildlife - Conservation Grant Program.....	4,019	4,019	-
Fish & Wildlife - Conservation Partners Grant Phase IV.....	31	31	-
Fish & Wildlife - Conservation Partners.....	629	55	574
Fish & Wildlife - Enhanced Public Grassland.....	65	65	-
Fish & Wildlife - Forest Wildlife - Habitat	61	56	5
Fish & Wildlife - Forest Wildlife - Habitat.....	160	160	-
Fish & Wildlife - Legacy Metro Grant Administration.....	27	27	-
Fish & Wildlife - Legacy Metro Grant Program.....	3,483	3,483	-
Fish & Wildlife - Lower Mississippi Habitat	504	504	-
Fish & Wildlife - Lower Mississippi Habitat 3	47	47	-
Fish & Wildlife - Lower St Louis River.....	2,655	2,655	-
Fish & Wildlife - Management.....	460	460	-
Fish & Wildlife - Marsh Lake Enhancement	2,630	2,630	-
Fish & Wildlife - Praire Grassland Wildlife.....	117	75	42
Fish & Wildlife - Prairie Grassland.....	70	70	-
Fish & Wildlife - Shallow Lake & Wetland Phase III.....	494	494	-
Fish & Wildlife - Shallow Lakes & Wetland	137	34	103
Fish & Wildlife - Shallow Lakes & Wetlands Phase IV.....	1,471	1,471	-
Fish & Wildlife - Shallow Lakes & Wetlands Phase V.....	144	144	-
Fish & Wildlife - St Louis River Habitat Restor Phase II.....	42	42	-
Fish & Wildlife - Vermillion Wildlife - Management Area.....	3,700	3,700	-
Fish & Wildlife - Wildlife - Mgmt Area Acquisition.....	1,112	1,112	-
Fish & Wildlife - Wildlife, Science & Natr, & Prairie	2,184	2,184	-
Fish & Wildlife - Wildlife, Science & Natr, & Prairie.....	2	2	-
Floodplain Forest Enhancement.....	300	300	-
Forest Management - Lower Mississippi Habitat.....	181	181	-
Forest Management - MN Forests for the Future.....	115	115	-
Forest Management - Protect Pineland Sands Aquifer	517	517	-
Forest Management - State Forest Acquisitions Phase II.....	384	384	-
Green Corridor Legacy Program Phase IV	81	81	-
Knife River Habitat Rehabilitation Phase II.....	1,410	1,410	-
LaSalle Lake - Mississippi Headwaters Habitat Protection.....	14	14	-
Leech Lake Area Watershed Foundation.....	1,139	1,139	-
Living Shallow Lakes & Wetland Initiative.....	56	56	-
Living Shallow Lakes & Wetlands Phase IV.....	4,910	4,910	-
Metro Big Rivers Friend of the Miss River Phase V.....	160	160	-
Metro Big Rivers Great River Greening Phase V.....	400	400	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Metro Big Rivers MN Land Trust.....	590	590	-
Metro Big Rivers MN Valley Natl Wildlife Refuge	600	600	-
Metro Big Rivers Phase IV.....	4	4	-
Metro Big Rivers Trust for Public Land.....	900	900	-
Minnesota Land Trust.....	980	980	-
Minnesota Prairie Recovery Phase V.....	3,940	3,940	-
Mustinka River Fish & Wildlife - Rehabilitation.....	2,440	2,440	-
Northeast MN Sharp-tail Grouse Habitat Partner Phase III	1	1	-
Northeast MN Sharp-tail Grouse Habitat Phase V.....	3,136	3,136	-
Northern Tall Grass Prairie Natl Wildlife - Land Acquisition.....	2,450	2,450	-
OMBS Accel Waterfowl Prod Prog.....	7,270	7,270	-
Prevent Forest Frag & Restor Lake & River Hab	2,800	2,800	-
Root River Protection.....	1	1	-
Rum River Initiative	380	380	-
Sandplain Restor Sterns County Soil & Water Con.....	55	55	-
Sandplain Restoration Anoka Conservation District.....	155	155	-
Sandplain Restoration Great River Greening.....	901	901	-
Sandplain Restoration Isanti County Parks.....	79	79	-
Shallow Lake & Wetland Ducks Unlimited.....	11	4	7
Shell Rock River Phase III.....	700	700	-
Southeast MN Protect & Restor MN Land Trust.....	970	970	-
Southeast MN Protect & Restor Nature Conservancy.....	4,773	4,773	-
St Louis River Habitat Restoration Phase II.....	500	500	-
Statewide Aquatic Invasive Species.....	4,040	4,040	-
Washington County Restoration.....	430	430	-
Washington County St Croix River Land Protection.....	5	5	-
Waterfowl Production Area Phase V.....	1	1	-
Wirth Park Enhancements.....	600	600	-
Young Forest Conservation.....	12	12	-
Total Natural Resources	\$ 103,284	\$ 101,027	\$ 2,257
Water & Soil Resources Board			
ACUB Easements Phase III.....	\$ 155	\$ 155	\$ -
ACUB Easements Phase IV.....	211	211	-
Grassland Easements.....	119	119	-
Protecting Mississippi River Corridor Habitat.....	2	2	-
Reinvest in Minnesota Ease Wetlands Reserve Prog	8,524	8,524	-
Reinvest in Minnesota Easements 09.....	401	345	56
Reinvest in Minnesota Easements 12.....	11,338	11,338	-
Reinvest in Minnesota Easements Ducks Unlimited.....	16	16	-
Reinvest in Minnesota Easements Pheasant Forever 12	841	812	29
Reinvest in Minnesota Easements Pheasants Forever.....	451	451	-
Reinvest in Minnesota Easements Wetland Acq & Restor.....	716	716	-
Reinvest in Minnesota Easements.....	712	706	6
Reinvest in Minnesota Wetlands Reserve Partnership V	2,187	2,187	-
Reinvest in Minnesota Wetlands Reserve Partnership VI	2,575	2,575	-
Wild Rice Shoreland Phase II.....	696	696	-
Wild Rice Shoreland Phase III.....	740	740	-
Wildlife Easements Phase II.....	741	741	-
Wildlife Easements Phase IV.....	1,522	1,522	-
Total Water & Soil Resources Board	\$ 31,947	\$ 31,856	\$ 91

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Total Expenditures and Transfers-Out.....	\$ 136,280	\$ 133,425	\$ 2,855
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (38,054)	\$ (35,291)	\$ 2,763
Fund Balance, Beginning, as Reported.....	\$ 57,348	\$ 57,348	\$ -
Prior Period Adjustments.....	-	37,575	37,575
Fund Balance, Beginning, as Restated.....	\$ 57,348	\$ 94,923	\$ 37,575
Fund Balance, Ending.....	\$ 19,294	\$ 59,632	\$ 40,338
Less: Appropriation Carryover.....	-	51,282	(51,282)
Unassigned Fund Balance, Ending.....	\$ 19,294	\$ 8,350	\$ (10,944)

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	\$ 8,350
Arts & Cultural Fund	2,632
Clean Water Fund	23,288
Parks & Trails Fund	1,731
Heritage Fund in CAFR	\$ 36,001

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 58,391	\$ 58,128	\$ (263)
Investment Income.....	60	61	1
Other Revenues.....	-	25	25
Total Net Revenues and Transfers-In	\$ 58,451	\$ 58,214	\$ (237)
Expenditures and Transfers-Out			
Administration			
Association Minnesota Public Education Radio FY14.....	\$ 116	\$ 61	\$ 55
Association Minnesota Public Education Radio FY15.....	1,578	1,578	-
Como Park Zoo - FY14.....	148	148	-
Como Park Zoo - FY15.....	495	495	-
Grants Adm/Arts-Cultural - FY14.....	2	1	1
Grants Adm/Arts-Cultural - FY15.....	87	87	-
Lake Superior Zoo - FY15.....	149	149	-
MPR Programming/News - FY15.....	1,485	1,485	-
Public Radio Program Grant.....	171	171	-
Public TV Production/Acquisition Grants.....	3,909	3,909	-
Science Museum of Minnesota Grant - FY15.....	495	495	-
Science Museum Omnitheater - FY15.....	594	594	-
Small Theatre Grants - FY15.....	18	18	-
State Capitol Preservation Commission.....	101	101	-
Vets Memorial Parks.....	79	79	-
Total Administration	\$ 9,427	\$ 9,371	\$ 56
Arts Board			
Arts & Cultural Heritage Events and Activities.....	\$ 1,067	\$ 1,067	\$ -
Arts Access - Regional Arts Council - FY15.....	6,110	6,110	-
Arts and Arts Access - FY14.....	70	59	11
Arts and Arts Access - FY15.....	14,206	14,206	-
Arts Education - FY15.....	2,500	2,500	-
Arts Education - Regional Arts Council - FY15.....	1,077	1,077	-
Arts Education & President's Turnaround Arts Initiative.....	402	299	103
Grants Program Administration - FY14.....	105	105	-
Grants Program Administration - FY15.....	1,046	1,046	-
Regional Arts Councils.....	456	456	-
Total Arts Board	\$ 27,039	\$ 26,925	\$ 114
Education			
Minnesota Regional Library System Grants.....	\$ 3,000	\$ 3,000	\$ -
Historical Society			
Civics Programs.....	\$ 125	\$ 125	\$ -
Commemoration Activities.....	25	25	-
Cultural Heritage Exhibit.....	213	213	-
Digital Library.....	300	300	-
Historic and Cultural Grants.....	9,750	9,750	-
Historic and Cultural Programs.....	7,240	7,240	-

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
History Partnerships.....	3,279	3,279	-
Statewide Site Survey.....	501	501	-
Total Historical Society	\$ 21,433	\$ 21,433	\$ -
Humanities Commission			
Council on Disability Grant.....	\$ 265	\$ 265	\$ -
Departmental Appropriations.....	525	525	-
Duluth Children's Museum.....	200	200	-
Grand Rapids Children's Museum.....	100	100	-
Minnesota Children's Museum.....	439	439	-
Professional Development K-12.....	100	100	-
Southern Minnesota Children's Museum.....	200	200	-
Veterans' Voices Program.....	125	125	-
Total Humanities Commission	\$ 1,954	\$ 1,954	\$ -
Indian Affairs Council			
Dakota Ojibwe Grants FY14.....	\$ 33	\$ 16	\$ 17
Dakota Ojibwe Grants FY15.....	475	475	-
Dakota Ojibwe Niigaane FY15.....	125	125	-
Dakota Ojibwe Wicoie FY15.....	125	125	-
Language Immersion Grants FY15.....	217	217	-
Total Indian Affairs Council	\$ 975	\$ 958	\$ 17
Legislative Coordinating Commission			
Arts & Cultural Website.....	\$ 13	\$ 7	\$ 6
Perpich Center For Arts Education			
Arts Integration.....	\$ 1,026	\$ 1,026	\$ -
Minnesota Turnaround Arts Education.....	348	348	-
Total Perpich Center For Arts Education	\$ 1,374	\$ 1,374	\$ -
Zoological Board			
Departmental Appropriations.....	\$ 1,840	\$ 1,840	\$ -
Total Expenditures and Transfers-Out.....	\$ 67,055	\$ 66,862	\$ 193
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (8,604)	\$ (8,648)	\$ (44)
Fund Balance, Beginning, as Reported.....	\$ 10,584	\$ 10,584	\$ -
Prior Period Adjustments.....	-	1,478	1,478
Fund Balance, Beginning, as Restated.....	\$ 10,584	\$ 12,062	\$ 1,478

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, 2015 (IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Ending.....	\$ 1,980	\$ 3,414	\$ 1,434
Less: Appropriation Carryover.....	-	782	(782)
Unassigned Fund Balance, Ending.....	<u>\$ 1,980</u>	<u>\$ 2,632</u>	<u>\$ 652</u>

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, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 97,565	\$ 97,145	\$ (420)
Investment Income.....	500	705	205
Other Revenues.....	1	3	2
Total Net Revenues and Transfers-In	\$ 98,066	\$ 97,853	\$ (213)
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Prog.....	\$ 204	\$ 197	\$ 7
Clean Water Agriculture Water Quality Cert Program.....	1,364	1,364	-
Clean Water Groundwater.....	3,219	3,219	-
Clean Water Irrigation Water Quality.....	191	191	-
Clean Water Manure Program Enhancement.....	67	67	-
Clean Water Pesticide Monitoring.....	351	351	-
Clean Water Research Database.....	102	102	-
Clean Water Research.....	3,100	3,100	-
Clean Water Technical Assistance.....	1,579	1,579	-
Total Agriculture	\$ 10,177	\$ 10,170	\$ 7
Health			
Clean Water IDEPC Virus Monitoring.....	\$ 81	\$ 81	\$ -
Eco & Water Resources - City Well Index.....	183	183	-
Eco & Water Resources - Contaminants of Emerg Concern...	1,034	1,034	-
Eco & Water Resources - Drinking Water Protection.....	2,419	2,419	-
Eco & Water Resources - Private Wells.....	301	301	-
Eco & Water Resources - Virus Monitoring.....	909	909	-
Eco & Water Resources - Well Sealing.....	202	202	-
Groundwater Management.....	71	71	-
Health Protection.....	181	181	-
Total Health	\$ 5,381	\$ 5,381	\$ -
Legislative Coordinating Commission			
Clean Water Website.....	\$ 22	\$ 12	\$ 10
Metropolitan Council Transport			
Inflow and Infiltration.....	\$ 500	\$ 500	\$ -
Master Water Supply.....	1,000	1,000	-
MnTAP Partnership.....	50	50	-
Northeast Metro Groundwater Management.....	400	400	-
Stormwater Feasibility Study.....	100	100	-
Total Metropolitan Council Transport	\$ 2,050	\$ 2,050	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 76	\$ 76	\$ -
Eco & Water Resources - Dev Co Geologic Atlases FY13.....	294	244	50
Eco & Water Resources - Groundwater Management Areas .	476	476	-

STATE OF MINNESOTA

CLEAN WATER FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Eco & Water Resources - Lake IBI Assessment.....	65	65	-
Eco & Water Resources - Mercury in Fish	5	5	-
Eco & Water Resources - Research & Tools	220	213	7
Eco & Water Resources - Rulemaking	54	54	-
Eco & Water Resources - Stream Flow Monitoring.....	604	604	-
Eco & Water Resources - Tech Assistance Implementation...	473	462	11
Eco & Water Resources - TMDL Dev & Imp L13CW.....	1,022	1,013	9
Eco & Water Resources - Water Supply Png L13CW.....	869	865	4
Eco & Water Resources - County Geologic Atlases FY09.....	374	359	15
Eco & Water Resources - Metro Groundwater Monitoring	430	430	-
Eco & Water Resources - Shoreland Stwd TMDL	2	2	-
Eco & Water Resources - Stream Flow and Groundwater.....	382	382	-
Eco & Water Resources15 Dev Co Geo Atlas L13CW.....	79	79	-
Eco & Water Resources15 Lake IBI Asses L13CW.....	141	141	-
Eco & Water Resources15 Research&Tools L13CW.....	221	221	-
Eco & Water Resources15 Stream Flow Monitoring.....	1,664	1,664	-
Eco & Water Resources15 Tech Assist Imple L13CW.....	236	236	-
Eco & Water Resources15 TMDL Dev & Implementation.....	869	869	-
Eco & Water Resources15 Water Supply Planning	709	709	-
Fish & Wildlife - 15 Mercury in Fish	139	139	-
Fish & Wildlife - Research & Tools	33	33	-
Fish & Wildlife - TMDL Dev & Implementation FY14.....	68	55	13
Fish & Wildlife - TMDL Dev & Implementation FY15.....	11	11	-
Fish & Wildlife- Lake IBI Assessment FY14.....	596	596	-
Fish & Wildlife- Lake IBI Assessment FY15.....	250	250	-
Forest Management - Research & Tools FY14.....	134	119	15
Forest Management - Research & Tools FY15.....	151	151	-
Forest Management - Tech Assist Imp FY14.....	300	300	-
Forest Management - Tech Assist Imp FY15.....	296	296	-
Forest Management - TMDL Shoreland Stewardship	217	-	217
Total Natural Resources	\$ 11,460	\$ 11,119	\$ 341
Pollution Control Agency			
Administrative Support.....	\$ 38	\$ 38	\$ -
Clean Water Council Operations.....	46	39	7
Clean Water Legacy - TMDL Development	10,799	10,786	13
Clean Water Legacy - Water Quality Assessment.....	8,122	8,121	1
Clean Water Partnership Grants.....	2,843	2,843	-
Drinking Water Protection.....	1,275	1,221	54
Drinking/Ground Water-Subsurface Sewage Treatment Sys...	3,760	3,758	2
Enhanced Data Base.....	1,704	1,704	-
National Parks Water Quality Grants.....	1,500	1,500	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL	1,085	983	102
St Croix TMDL.....	200	200	-
St. Louis River Duluth Harbor Water Quality Improvements....	750	750	-
Stormwater Research and Tool Development.....	402	329	73
Wastewater Treatment Systems.....	428	428	-
Watershed Data Reporting Portal.....	1,163	923	240
Total Pollution Control Agency	\$ 34,115	\$ 33,623	\$ 492
Public Facilities Authority			
Clean Water Legacy - Point Source 2013 06/30/18.....	\$ 325	\$ 325	\$ -

STATE OF MINNESOTA

CLEAN WATER FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Clean Water Legacy - Small Community Wastewater FY09....	1,645	1,645	-
Clean Water Legacy - Small Community Wastewater FY11....	20	20	-
Clean Water Legacy - Small Community Wastewater FY13....	39	39	-
Clean Water Legacy - Total Management Daily Load FY09....	4,071	4,071	-
Clean Water Legacy - Total Management Daily Load FY11....	2,612	2,612	-
Total Public Facilities Authority	\$ 8,712	\$ 8,712	\$ -
University of Minnesota			
County Geological Atlas Survey.....	\$ 615	\$ 615	\$ -
Water & Soil Resources Board			
Clean Water Legacy - Accelerated Implementation FY15.....	\$ 2,923	\$ 2,923	\$ -
Clean Water Legacy - Administration.....	2,397	2,397	-
Clean Water Legacy - Assistance.....	10,593	10,593	-
Clean Water Legacy - Buffer Easements FY11.....	1,036	1,036	-
Clean Water Legacy - Buffer Easements FY13.....	5,318	5,318	-
Clean Water Legacy - Conservation Partners.....	1,359	1,359	-
Clean Water Legacy - Drainage.....	854	854	-
Clean Water Legacy - One Watershed One Plan.....	886	886	-
Clean Water Legacy - Oversight.....	329	329	-
Clean Water Legacy - Restor Tech Eval Panel.....	163	163	-
Clean Water Legacy - Selected Subwatersheds.....	5,593	5,593	-
Clean Water Legacy - Wellhead Protection FY11.....	2,083	2,083	-
Clean Water Legacy - Wellhead Protection FY13.....	1,707	1,707	-
Clean Water Legacy - Wrkshps for Public Works Prof.....	5	5	-
Groundwater Protect & Locations for Infiltrat Projects/Practice	165	165	-
Minnesota Agriculture Water Quality Certification Program.....	177	177	-
Total Water & Soil Resources Board	\$ 35,588	\$ 35,588	\$ -
Total Expenditures and Transfers-Out.....	\$ 108,120	\$ 107,270	\$ 850
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (10,054)	\$ (9,417)	\$ 637
Fund Balance, Beginning, as Reported.....	\$ 85,464	\$ 85,464	\$ -
Prior Period Adjustments.....	-	7,088	7,088
Fund Balance, Beginning, as Restated.....	\$ 85,464	\$ 92,552	\$ 7,088
Fund Balance, Ending.....	\$ 75,410	\$ 83,135	\$ 7,725
Less: Appropriation Carryover.....	-	59,847	(59,847)
Unassigned Fund Balance, Ending.....	\$ 75,410	\$ 23,288	\$ (52,122)

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, 2015

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 42,130	\$ 41,940	\$ (190)
Investment Income.....	115	133	18
Other Revenues.....	2	4	2
Total Net Revenues and Transfers-In	\$ 42,247	\$ 42,077	\$ (170)
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Parks & Trails Website.....	\$ 9	\$ 5	\$ 4
Metropolitan Council Transport			
Regional Parks and Trails.....	\$ 17,633	\$ 17,633	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 52	\$ 52	\$ -
Parks & Trails - 13 Acquisition & Development	393	393	-
Parks & Trails - 13 Connect to Outdoors	51	51	-
Parks & Trails - 13 Coordinate Partners	141	97	44
Parks & Trails - 13 Existing Holdings	604	604	-
Parks & Trails - 13 Grants Administration	119	96	23
Parks & Trails - 13 Resource Management	15	15	-
Parks & Trails - 13 Technical Evaluation Panel	25	14	11
Parks & Trails - 14 Acquisition & Development	2,396	2,396	-
Parks & Trails - 14 Connect to Outdoors	744	744	-
Parks & Trails - 14 Conservation Corps Minnesota.....	57	57	-
Parks & Trails - 14 Existing Holdings	708	708	-
Parks & Trails - 14 Legacy Grants	5	5	-
Parks & Trails - 14 Promotion & Marketing	10	10	-
Parks & Trails - 14 Resource Management	388	388	-
Parks & Trails - 14 State Parks & Trails	38	38	-
Parks & Trails - 15 Acquisition & Development	3,893	3,893	-
Parks & Trails - 15 Connect To Outdoors	1,218	1,218	-
Parks & Trails - 15 Conservation Corps Minnesota.....	896	896	-
Parks & Trails - 15 Existing Holdings	2,451	2,451	-
Parks & Trails - 15 Grant Administration.....	33	33	-
Parks & Trails - 15 Greater MN Parks & Trails Commission ...	103	103	-
Parks & Trails - 15 Legacy Grants	3,915	3,915	-
Parks & Trails - 15 Lowell to Lakewalk Trail Duluth.....	250	250	-
Parks & Trails - 15 Mesabi Trail Grant	1,125	1,125	-
Parks & Trails - 15 Milford Mine Grant.....	279	279	-
Parks & Trails - 15 Paul Bunyan Park Grant.....	750	750	-
Parks & Trails - 15 Resource Management	587	587	-
Parks & Trails - 15 Rocori Trail Grant.....	920	920	-
Parks & Trails - 15 Sauk River Park Grant	500	500	-
Parks & Trails - 15 State Parks & Trails	2,114	2,114	-
Parks & Trails - 15 Sunrise Prairie Trail Grant	75	75	-

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Parks & Trails - Greater MN Reg Parks & Trails Comm.....	200	200	-
Parks & Trails - Mesabi Trail Giants Ridge to Tower.....	330	330	-
Total Natural Resources	\$ 25,385	\$ 25,307	\$ 78
Total Expenditures and Transfers-Out.....	\$ 43,027	\$ 42,945	\$ 82
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (780)	\$ (868)	\$ (88)
Fund Balance, Beginning, as Reported.....	\$ 9,337	\$ 9,337	\$ -
Prior Period Adjustments.....	-	850	850
Fund Balance, Beginning, as Restated.....	\$ 9,337	\$ 10,187	\$ 850
Fund Balance, Ending.....	\$ 8,557	\$ 9,319	\$ 762
Less: Appropriation Carryover.....	-	7,588	(7,588)
Unassigned Fund Balance, Ending.....	\$ 8,557	\$ 1,731	\$ (6,826)

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 92,400	\$ 81,332	\$ (11,068)
Departmental Services/Licenses & Fees.....	6,651	5,722	(929)
Investment Income.....	75	316	241
Other Revenues.....	50	-	(50)
Total Net Revenues and Transfers-In	\$ 99,176	\$ 87,370	\$ (11,806)
Expenditures and Transfers-Out			
Administrative Hearings			
Workers Compensation.....	\$ 7,805	\$ 6,753	\$ 1,052
Commerce			
Enforcement.....	\$ 202	\$ 202	\$ -
Insurance.....	641	496	145
Total Commerce	\$ 843	\$ 698	\$ 145
Labor & Industry			
Departmental Appropriations.....	11,088	10,714	374
Assigned Risk Safety.....	\$ 2,286	\$ 2,286	\$ -
Copy File Review.....	272	272	-
General Support Division.....	6,425	6,394	31
Loggers Expense & Reimbursement.....	783	783	-
Workers Compensation Benefits.....	49,477	49,477	-
Workers Compensation Division.....	4,186	4,177	9
Workers Compensation Fund IDC.....	143	143	-
Total Labor & Industry	\$ 74,660	\$ 74,246	\$ 414
MMB Non-Operating			
Workers Compensation Contingent.....	\$ 200	\$ -	\$ 200
Workers Comp Court of Appeals			
Departmental Appropriations.....	\$ 1,896	\$ 1,714	\$ 182
Case Management System.....	87	87	-
Total Workers Comp Court of Appeals	\$ 1,983	\$ 1,801	\$ 182
Total Expenditures and Transfers-Out.....	\$ 85,491	\$ 83,498	\$ 1,993
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 13,685	\$ 3,872	\$ (9,813)
Fund Balance, Beginning, as Reported.....	\$ 78,118	\$ 78,118	\$ -
Prior Period Adjustments.....	-	(37,852)	(37,852)
Fund Balance, Beginning, as Restated.....	\$ 78,118	\$ 40,266	\$ (37,852)

STATE OF MINNESOTA

SPECIAL COMPENSATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Ending.....	\$ 91,803	\$ 44,138	\$ (47,665)
Less: Appropriation Carryover.....	-	4,919	(4,919)
Unassigned Fund Balance, Ending.....	<u>\$ 91,803</u>	<u>\$ 39,219</u>	<u>\$ (52,584)</u>

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Insurance Gross Earnings Taxes.....	\$ 81,823	\$ 82,588	\$ 765
Other Taxes.....	561,468	554,751	(6,717)
Departmental Services/Licenses & Fees.....	18,150	15,547	(2,603)
Investment Income.....	590	945	355
Other Revenues.....	9,700	13,688	3,988
Total Net Revenues	\$ 671,731	\$ 667,519	\$ (4,212)
Transfer from Other Funds			
General Fund.....	\$ 505,000	\$ 511,998	\$ 6,998
Total Transfer from Other Funds	\$ 505,000	\$ 511,998	\$ 6,998
Total Net Revenues and Transfers-In	\$ 1,176,731	\$ 1,179,517	\$ 2,786
Expenditures and Transfers-Out			
Health			
Policy Quality & Compliance.....	\$ 13,392	\$ 12,645	\$ 747
Statewide Health Improvement Initiatives.....	24,510	24,510	-
Total Health	\$ 37,902	\$ 37,155	\$ 747
House of Representatives			
Departmental Appropriations.....	\$ 63	\$ 63	\$ -
Human Services			
Adult Mental Health Grants.....	\$ 750	\$ 60	\$ 690
Health Care Grants.....	4,378	698	3,680
Health Care.....	27,481	27,137	344
Medical Assistance.....	175,708	173,879	1,829
MinnesotaCare.....	299,660	290,639	9,021
Operations.....	13,826	13,251	575
Total Human Services	\$ 521,803	\$ 505,664	\$ 16,139
Legislative Auditor			
Departmental Appropriations.....	\$ 1,707	\$ 70	\$ 1,637
MMB Non-Operating			
Departmental Appropriations.....	\$ 26,332	\$ 26,332	\$ -
Revenue			
Tax System Management.....	\$ 1,929	\$ 1,893	\$ 36
Revenue Intergovernmental Payments			
Mncare Interest On Refunds.....	\$ 169	\$ 169	\$ -
University of Minnesota			
Health Science Special.....	\$ 2,157	\$ 2,157	\$ -

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, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Total Expenditures and Transfers-Out.....	\$ 592,062	\$ 573,503	\$ 18,559
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 584,669	\$ 606,014	\$ 21,345
Fund Balance, Beginning, as Reported.....	\$ 51,449	\$ 51,449	\$ -
Prior Period Adjustments.....	-	4,925	4,925
Fund Balance, Beginning, as Restated.....	\$ 51,449	\$ 56,374	\$ 4,925
Fund Balance, Ending.....	\$ 636,118	\$ 662,388	\$ 26,270
Less: Appropriation Carryover.....	-	2,688	(2,688)
Unassigned Fund Balance, Ending.....	\$ 636,118	\$ 659,700	\$ 23,582

Notes

1. During the fiscal year ended June 30, 2015, \$455 million was transferred from the General Fund to the Health Care Access Fund to cover a one-time shift of Medical Assistance expenditures from the General Fund to the Health Care Access Fund (special revenue fund). The one-time shift of Medical Assistance expenditures occurred in Fiscal Year 2016.

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 48,922	\$ 50,004	\$ 1,082
Investment Income.....	125	186	61
Total Net Revenues and Transfers-In	\$ 49,047	\$ 50,190	\$ 1,143
Expenditures and Transfers-Out			
Employment & Economic Development			
Departmental Appropriations.....	\$ 36,858	\$ 36,858	\$ -
Adult Workforce Competitive Grant.....	2,244	2,141	103
Big Brothers Big Sisters.....	125	125	-
Boys and Girls Club.....	750	750	-
Extended Employment Increase.....	250	250	-
Extended Employment.....	6,798	6,798	-
FastTRAC Minnesota Adult Careers.....	1,642	1,448	194
Foreign-Trained Health Care.....	30	30	-
Minnesota Diversified Industries.....	200	200	-
Minnesota Youth Program.....	3,500	3,500	-
Northeast MN Job Training.....	250	250	-
Northwest Indian Opportunities Indust Ctr.....	250	250	-
Opportunities Industrialization Center.....	500	500	-
STEM Minnesota High Tech Association.....	425	425	-
Twin Cities RISE!	250	250	-
WESA High Demand Jobs.....	498	498	-
Workforce Program Outcome.....	300	88	212
Youth Workforce Development Competitive Grant	2,848	2,848	-
Youthbuild	1,000	1,000	-
Total Employment & Economic Development	\$ 58,718	\$ 58,209	\$ 509
Labor & Industry			
Apprenticeship.....	\$ 878	\$ 661	\$ 217
Leap Grants.....	100	100	-
Leap Women Economic Security Act.....	240	240	-
Prevailing Wage Enforcement.....	150	98	52
Total Labor & Industry	\$ 1,368	\$ 1,099	\$ 269
Total Expenditures and Transfers-Out.....	\$ 60,086	\$ 59,308	\$ 778
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (11,039)	\$ (9,118)	\$ 1,921
Fund Balance, Beginning, as Reported.....	\$ 23,432	\$ 23,432	\$ -
Prior Period Adjustments.....	-	6,414	6,414
Fund Balance, Beginning, as Restated.....	\$ 23,432	\$ 29,846	\$ 6,414

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Ending.....	\$ 12,393	\$ 20,728	\$ 8,335
Less: Appropriation Carryover.....	-	454	(454)
Unassigned Fund Balance, Ending.....	<u>\$ 12,393</u>	<u>\$ 20,274</u>	<u>\$ 7,881</u>