

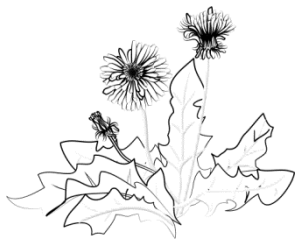
State of Minnesota

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, 2016



One of the first harbingers of spring in Minnesota is the appearance of dandelions. After a season of snow and freezing temperatures, most Minnesotans welcome the sight of these delicate yellow flowers popping up in lawns, if only briefly. Once serious lawn care and gardening are under way, the “love affair” with them ends and a war of attrition against this “weed” begins.

Looking out at the yellow carpet of dandelions that inevitably blankets our landscapes, it’s hard to believe that dandelions are not native to the state. In fact, they came to Minnesota in 1849 in the mail to Harriet Godfrey, one of Minneapolis’s first residents. She and her husband, Ard, moved to the state from Maine in 1847, and she missed the pretty yellow flower she was accustomed to seeing—so much so she asked a friend to send her a packet of seeds. The rest was left to nature.

Lest we be too intolerant of these yellow invaders, consider that dandelions do produce a source of greens that were common in our forefathers’ diet and are a main ingredient in dandelion wine. They also provide a supplemental food source for precious honey bees and butterflies that play an important role in crop and plant pollination.



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, 2016



State of Minnesota

Supplement to the 2016 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/>



2016 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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2016 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	Remediation
Trunk Highway	Outdoor Heritage
Highway User Tax Distribution	Arts and Cultural Heritage
State Airports	Clean Water
Petroleum Tank Cleanup	Parks and Trails
Natural Resources	Special Compensation
Game and Fish	Health Care Access
Environmental	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.

¹ Other budget reports prepared by Minnesota Management and Budget include:
General Fund - Fund Balance Analysis, dated June, 24, 2016.
Consolidated Fund Statement, Budgetary Basis, dated August, 11, 2015.
Consolidated Fund Statement, Budgetary Basis, dated July 8, 2016.



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, 2016, and have issued our independent auditor's report thereon dated December 16, 2016, 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 27 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 16, 2016





2016 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 2015 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. However, if dedicated receipts are significant to a fund, the final spending authority is adjusted to the revenue 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

¹ *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated August 11, 2015.

² *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated July 8, 2016.

year. For open appropriations, actual amounts spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

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 the current budget fiscal year. 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 the current budget fiscal year.

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

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes.....	\$ 10,735,768	\$ 10,715,600	\$ 10,738,906	\$ 23,306
Corporate Income Taxes.....	1,298,850	1,324,495	1,473,097	148,602
Sales Taxes.....	5,306,106	5,211,284	5,209,777	(1,507)
Property Taxes.....	841,883	841,080	853,780	12,700
Cigarette & Tobacco Taxes.....	597,110	629,170	617,947	(11,223)
Motor Vehicle Taxes.....	650	650	671	21
Liquor, Wine & Beer Taxes.....	86,550	86,060	88,447	2,387
Insurance Gross Earnings Taxes.....	383,918	362,669	363,137	468
Deed & Mortgage Taxes.....	208,773	217,125	226,002	8,877
Medical Assistance Surcharges.....	258,334	274,307	275,245	938
Inheritance, Estate & Gift Taxes.....	152,500	179,900	183,217	3,317
Lawful Gambling Taxes.....	47,750	54,950	56,258	1,308
Other Taxes.....	33,045	19,843	23,984	4,141
Tobacco Settlements.....	162,370	162,336	171,238	8,902
Departmental Services/Licenses & Fees.....	227,133	224,760	230,354	5,594
Investment Income.....	10,051	13,051	18,946	5,895
Lottery Revenue.....	60,242	63,452	66,224	2,772
DHS RTC Collections.....	53,557	44,884	54,946	10,062
Other Revenues.....	177,991	218,800	213,076	(5,724)
Total Net Revenues	\$ 20,642,581	\$ 20,644,416	\$ 20,865,252	\$ 220,836
Transfer from Other Funds				
Agency Fund.....	\$ 8,033	\$ 8,033	\$ 10,004	\$ 1,971
Federal Fund.....	23,542	25,231	25,885	654
Health Care Access Fund.....	91,341	78,841	78,968	127
Highway User Tax Distribution Fund.....	716	-	-	-
Miscellaneous Special Revenue Fund.....	20,126	21,812	22,128	316
Permanent School Fund.....	2,302	2,302	1,363	(939)
Plant Management.....	4,723	4,723	4,668	(55)
Remediation Fund.....	71,315	71,315	71,315	-
State Government Special Revenue Fund.....	77	77	77	-
Other Transfers.....	1,000	8,713	3,843	(4,870)
Total Transfer from Other Funds	\$ 223,175	\$ 221,047	\$ 218,251	\$ (2,796)
Total Net Revenues and Transfers-In	\$ 20,865,756	\$ 20,865,463	\$ 21,083,503	\$ 218,040
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations.....	\$ 639	\$ 639	\$ 568	\$ 71
Administration				
Accommodation Reimbursement Account.....	\$ 200	\$ 200	\$ 200	\$ -
Developmental Disability Council.....	74	74	74	-
Government and Citizen Services.....	8,456	8,456	7,871	585
Legislative In Lieu of Rent.....	8,158	8,158	7,999	159
Legislative Office Building Parking Debt Service.....	641	641	641	-
MPR Equipment Grants.....	560	560	560	-
Public Education Radio Community Service Grant.....	592	592	592	-
Public Education Radio Equipment Grants.....	167	167	167	-
Public TV Equipment Grants.....	550	550	550	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
Rent Loss and Relocation.....	1,380	1,380	296	1,084
Strategic Management Services.....	1,975	1,975	1,852	123
Targeted Group Disparity Study.....	735	735	27	708
Workers Compensation Reinsurance Association/Insurance.....	818	818	818	-
Total Administration	\$ 25,856	\$ 25,856	\$ 23,197	\$ 2,659

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Administrative Hearings				
Departmental Appropriations.....	\$ 259	\$ 259	\$ 228	\$ 31
Data Disclosure.....	6	6	5	1
Elections Campaign Fund.....	115	115	35	80
Total Administrative Hearings	\$ 380	\$ 380	\$ 268	\$ 112
Agriculture				
Administration and Financial Assistance.....	\$ 4,019	\$ 4,019	\$ 3,917	\$ 102
Agriculture Growth Research and Innov Original.....	21	21	21	-
Agriculture Growth Research and Innov.....	10,235	10,235	9,188	1,047
Agriculture Research Education Exten and Technology.....	4,483	4,483	4,483	-
Agriculture Societies and Associations.....	474	474	474	-
Animal Claims.....	225	225	225	-
Avian Influenza 2.....	3,619	519	266	253
Avian Influenza.....	172	178	155	23
Center for Rural Policy and Development.....	150	150	150	-
Commercial Canneries.....	70	70	57	13
Cottage Food License Materials.....	25	25	11	14
Crop Claims.....	125	125	125	-
Cuba Export Opportunities.....	100	100	38	62
Dairy Development Program.....	634	634	513	121
Dairy General Fund.....	1,192	1,192	1,183	9
Delegated Food Inspection Oversight.....	100	100	66	34
Food General Fund.....	4,995	4,995	3,338	1,657
Food Handler Plan Review.....	260	260	237	23
Horticulture Society Grant.....	17	17	17	-
Laboratory Services.....	4,315	4,315	3,967	348
Livestock Industry Study.....	25	25	20	5
Mental Health Assistance.....	113	113	113	-
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	-
Northeast RCC Meat Processing Facility Study.....	75	75	56	19
Northern Crops Institute.....	47	47	47	-
Petroleum Dispenser Grants.....	250	250	241	9
Promotion and Marketing.....	3,129	3,129	2,769	360
Protection Service.....	2,490	2,490	2,299	191
Retail Food Program Streamlining.....	1,024	1,024	611	413
Rural Finance Authority Disaster Recovery Loans.....	5,000	5,000	5,000	-
Second Harvest Milk Grant.....	550	550	550	-
Southern Minnesota Initiative Foundation Grant.....	25	25	25	-
State Meat Inspection.....	1,212	1,212	1,037	175
Surplus Food Grant.....	775	775	775	-
Turf Grass Research Grant.....	108	108	108	-
Total Agriculture	\$ 50,494	\$ 47,400	\$ 42,522	\$ 4,878
Agriculture Utilization Research				
Departmental Appropriations.....	\$ 3,643	\$ 3,643	\$ 3,643	\$ -
Amateur Sports Commission				
Departmental Appropriations.....	\$ 300	\$ 300	\$ 273	\$ 27
Childhood Obesity.....	50	50	25	25
Total Amateur Sports Commission	\$ 350	\$ 350	\$ 298	\$ 52

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Animal Health Board				
Departmental Appropriations.....	\$ 5,318	\$ 5,318	\$ 4,641	\$ 677
Avian Influenza Emergency Response.....	275	275	275	-
Avian Influenza Supplemental.....	1,853	1,853	434	1,419
Total Animal Health Board	\$ 7,446	\$ 7,446	\$ 5,350	\$ 2,096
Architecture, Engineering Board				
Departmental Appropriations.....	\$ 784	\$ 784	\$ 758	\$ 26
Arts Board				
Grants Programs.....	\$ 4,800	\$ 4,800	\$ 4,797	\$ 3
Operations and Services.....	583	583	566	17
Regional Arts Councils.....	2,139	2,139	2,139	-
Total Arts Board	\$ 7,522	\$ 7,522	\$ 7,502	\$ 20
Asian-Pacific Council				
Departmental Appropriations.....	\$ 359	\$ 359	\$ 303	\$ 56
Attorney General				
Departmental Appropriations.....	\$ 22,125	\$ 22,125	\$ 20,754	\$ 1,371
Barber Examiners Board				
Departmental Appropriations.....	\$ 321	\$ 321	\$ 257	\$ 64
Black Minnesotans Council				
Departmental Appropriations.....	\$ 546	\$ 546	\$ 513	\$ 33
Campaign Finance Board				
Departmental Appropriations.....	\$ 1,014	\$ 1,014	\$ 928	\$ 86
Legal Fees in Litigation.....	102	102	102	-
Special Election Subsidy.....	37	37	37	-
Tax Checkoff.....	100	100	100	-
Web Site Redevelopment.....	150	150	150	-
Total Campaign Finance Board	\$ 1,403	\$ 1,403	\$ 1,317	\$ 86
Capitol Area Architect				
Departmental Appropriations.....	\$ 340	\$ 340	\$ 287	\$ 53
Chicano/Latino Affairs Council				
Departmental Appropriations.....	\$ 381	\$ 381	\$ 362	\$ 19
Commerce				
Administrative Services -Commerce.....	\$ 6,493	\$ 6,493	\$ 6,027	\$ 466
Broadband Development.....	100	100	100	-
Competitive Rates Energy-Intensive Trade Exposed.....	424	424	21	403
Energy Resources.....	3,274	3,274	3,071	203
Enforcement.....	4,622	4,622	4,389	233
Financial Institutions.....	4,885	4,885	4,741	144
Health Care Enforcement.....	279	279	183	96
Health Insurance Rate Review.....	642	642	292	350
Insurance.....	3,362	3,362	3,141	221
No-Fault Auto Task Force.....	91	91	66	25
Rulemaking and Administration.....	162	162	22	140
Telecommunications.....	1,009	1,009	908	101
Transfer of Functions Study.....	92	92	92	-
Unclaimed Property Compliance.....	375	375	317	58
Weatherization Equipment.....	150	150	150	-
Total Commerce	\$ 25,960	\$ 25,960	\$ 23,520	\$ 2,440

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Corrections				
Claims.....	\$ 17	\$ 17	\$ 14	\$ 3
Community Services.....	121,018	121,259	120,600	659
Correctional Institutions.....	378,903	382,940	382,633	307
Medical Release Planners.....	136	136	136	-
Operations Support.....	24,812	24,875	24,375	500
Sex Offender and Chemical Dependency Treatment Beds.....	1,500	1,500	1,430	70
Total Corrections	\$ 526,386	\$ 530,727	\$ 529,188	\$ 1,539
Cosmetologist Examiners Board				
Departmental Appropriations.....	\$ 2,565	\$ 2,565	\$ 1,351	\$ 1,214
Court of Appeals				
Departmental Appropriations.....	\$ 11,517	\$ 11,517	\$ 10,951	\$ 566
Disability Council				
Departmental Appropriations.....	\$ 622	\$ 622	\$ 608	\$ 14
Education				
Abatement Aid Prior Year.....	\$ 278	\$ 278	\$ 278	\$ -
Abatement Aid.....	2,462	2,773	2,773	-
Academy of Science.....	41	41	41	-
Achievement and Integration Aid Prior Year.....	6,382	6,382	6,170	212
Achievement and Integration Aid.....	58,888	58,788	58,788	-
Achievement and Integration Oversight and Accountability.....	269	269	269	-
ACT Test Reimbursement.....	3,011	3,011	-	3,011
Adult Basic Education Aid Prior Year.....	4,782	4,782	4,782	-
Adult Basic Education Aid.....	44,336	43,449	43,449	-
Adults with Disabilities Prior Year.....	71	71	68	3
Adults with Disabilities Program.....	639	639	639	-
Advance Placement.....	3,000	3,000	3,000	-
Advanced Placement/Int'l Baccalaureate Summer Workshops..	500	500	500	-
Agriculture Market Value.....	8,424	8,424	8,424	-
Alternative Compensation Prior Year.....	7,766	7,766	7,766	-
Alternative Compensation.....	70,565	71,141	71,141	-
Alternative Facilities Bonding Prior Year.....	1,928	1,928	1,928	-
Alternative Facilities Bonding.....	17,359	17,359	17,359	-
American Indian Education Aid.....	7,868	7,740	7,740	-
American Indian Teacher Preparation.....	190	190	190	-
Board of School Administrators.....	228	228	207	21
Board of Teaching.....	718	748	739	9
Career and Technical Aid Prior Year.....	574	574	427	147
Career and Technical Aid.....	4,846	5,348	5,348	-
Charter School Building Lease Prior Year.....	6,032	6,032	6,032	-
Charter School Building Lease.....	60,755	57,508	57,508	-
Children with Disability Aid.....	1,406	1,307	1,307	-
Civic Education Grant Program.....	125	125	125	-
College Urban Educator - Concordia.....	195	195	195	-
College Urban Educator - Hamline.....	195	195	195	-
College Urban Educator - St. Thomas.....	195	195	195	-
College Urban Educator-Augsburg.....	195	195	195	-
Community Education Aid Prior.....	107	107	107	-
Community Education Aid.....	681	683	683	-
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	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Consolidation Aid Prior Year.....	22	22	21	1
Court-Placed Special Education Revenue.....	56	56	47	9
Debt Service Aid Prior Year.....	2,295	2,295	2,295	-
Debt Service Aid.....	18,054	18,054	18,054	-
Deferred Maintenance Aid.....	3,111	3,114	3,114	-
Deferred Maintenance Prior Year.....	409	409	409	-
Disparity Reduction Aid.....	7,929	7,929	7,929	-
Disparity Reduction Credit.....	1,827	1,827	1,827	-
Duluth Childrens Museum.....	50	50	50	-
Early Childhood Education Scholarship.....	43,184	43,184	43,184	-
Early Childhood Family Education Prior Year.....	2,713	2,713	2,713	-
Early Childhood Family Education.....	25,731	25,235	25,235	-
Early Childhood Tribal School.....	68	68	68	-
Early Learning Scholarship Administration.....	950	950	711	239
Educate Parents Partnership.....	49	49	49	-
Education Leadership and Support.....	18,091	18,091	18,048	43
Education Partnership - Northfield.....	167	167	167	-
Education Partnership - Red Wing.....	167	167	167	-
Education Partnership - St. Cloud.....	167	167	167	-
Electronic Library for Minnesota.....	900	900	900	-
Enhance Financial Data Analysis.....	250	250	250	-
Equity Telecommunication Access.....	3,750	3,750	3,726	24
Expedited Licensing - Military.....	44	44	44	-
Foundation for Student Organizations.....	40	40	40	-
Full-Service Community Schools - Administration.....	-	50	19	31
Full-Service Community Schools.....	200	200	200	-
GED Tests.....	125	125	125	-
General Education Aid Prior Year.....	622,908	637,618	635,236	2,382
General Education Aid.....	6,001,404	6,026,523	6,026,523	-
Head Start.....	25,100	25,100	25,100	-
Health & Developmental Screening Prior Year.....	338	338	338	-
Health & Developmental Screening.....	3,025	3,139	3,139	-
Health & Safety Aid Prior Year.....	66	66	66	-
Health & Safety Aid.....	435	522	522	-
Homestead & Disaster Credit.....	4	4	4	-
Information Technology Certification Partnership.....	475	475	474	1
Information Technology Certification Program Administration....	25	25	19	6
Innovative Pilot Grants.....	25	25	22	3
Innovative Technology Cooperative.....	150	150	150	-
Interdistrict Desegregation Transport.....	15,023	14,423	14,423	-
International Baccalaureate.....	1,000	1,000	1,000	-
Kindergarten Entrance Assessment.....	281	281	281	-
Kindergarten Milk.....	942	788	788	-
Literacy Incentive Aid Prior Year.....	4,683	4,683	4,683	-
Literacy Incentive Aid.....	39,869	39,855	39,855	-
Local Option Abatement Credit.....	7	7	7	-
Minnesota Children's Museum.....	260	260	260	-
Minnesota Lrng for English Academic Proficiency & Success ...	441	441	309	132
Minnesota Math Corps Program.....	250	250	250	-
Minnesota Principal's Academy.....	150	150	150	-
Minnesota Reading Corps.....	6,125	6,125	6,125	-
Multicounty Multitype Library Prior Year.....	130	130	130	-
Multicounty Multitype Library.....	1,170	1,170	1,170	-
Nonpublic Pupil Aid Prior Year.....	1,575	1,575	1,575	-
Nonpublic Pupil Aid.....	15,306	15,184	15,184	-
Nonpublic Pupil Transport Prior Year.....	1,816	1,816	1,816	-
Nonpublic Pupil Transport.....	15,838	15,857	15,857	-
Northside Achievement Zone.....	1,200	1,200	1,200	-
Northwest Online College.....	50	50	45	5

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
One Room Schoolhouse.....	65	65	65	-
Out of State Tuition.....	250	250	250	-
Parent-Child Home Program.....	350	350	350	-
Public Library Basic Grant.....	12,213	12,213	12,213	-
Public Library Basic Prior Year.....	1,357	1,357	1,357	-
Race 2 Reduce - H2O for Life.....	28	28	28	-
Race 2 Reduce - ISD 624 White Bear Lake.....	38	38	38	-
Race 2 Reduce - ISD 832 Mahtomedi.....	15	15	15	-
Regional Centers of Excellence.....	1,000	1,000	736	264
Regional Library Telecommunications	2,070	2,070	2,070	-
Regional Library Telecommunications Prior Year.....	230	230	230	-
School Age Care Aid.....	1	1	1	-
School Breakfast.....	9,731	9,457	9,457	-
School Choice.....	500	500	489	11
School Lunch.....	15,661	16,251	16,251	-
School Readiness Program Prior Year.....	1,217	1,217	1,217	-
School Readiness Program.....	21,203	21,203	21,203	-
School Safety Technical Assistance Center.....	500	500	495	5
Special Education Prior Year.....	137,932	137,932	137,932	-
Special Education.....	1,032,997	1,045,687	1,045,687	-
St. Paul Promise Neighborhood.....	1,200	1,200	1,200	-
Starbase Minnesota.....	924	924	924	-
Statewide Testing.....	11,204	11,204	10,255	949
Student Organization Agriculture Occupations.....	193	193	193	-
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	193	20
Summer Food Service Replacement.....	150	150	150	-
Teacher Development and Evaluation.....	1,002	1,002	1,002	-
Transport Enrollment Options.....	39	39	28	11
Travel Home Base Prior Year.....	35	35	35	-
Travel Home Base.....	326	381	381	-
Tribal Contract Schools Prior Year.....	204	204	204	-
Tribal Contract Schools.....	4,136	3,335	3,335	-
Youth Works.....	900	900	900	-
Total Education	\$ 8,475,132	\$ 8,523,068	\$ 8,515,529	\$ 7,539
Emergency Medical Services Board				
Departmental Appropriations.....	\$ 1,226	\$ 1,226	\$ 1,027	\$ 199
Ambulance Training Grant.....	361	361	361	-
Emergency Medical Services Board.....	32	32	32	-
Longevity Awards.....	611	911	911	-
Longevity Operations.....	89	89	76	13
State EMS Regional Grants.....	585	585	585	-
Total Emergency Medical Services Board	\$ 2,904	\$ 3,204	\$ 2,992	\$ 212
Employment & Economic Development				
Adult Workforce Competitive Grant	\$ 1,039	\$ 1,039	\$ 1,039	\$ -
Assistive Technology of Minnesota.....	1,000	1,000	953	47
Border-to-Border Broadband.....	10,588	10,588	6,342	4,246
Broadband Development Office.....	250	250	230	20
Business and Community Development.....	3,790	3,790	3,526	264
Business Development Competitive Grant	1,425	1,425	1,416	9
Business Development Public Infrastructure - Cambridge.....	1,800	1,800	1,800	-
Business Development Public Infrastructure - Taylors Falls.....	100	100	100	-
Center Rural Policy Development.....	139	139	139	-
City of Delano.....	35	35	32	3

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Contaminated Grants.....	1,423	1,423	1,423	-
Cost of Living Study.....	150	150	150	-
Destination Medical Center Administration.....	25	25	21	4
Eastside Enterprise Center.....	500	500	500	-
Extended Employment.....	6,271	6,271	6,271	-
Family Medical Leave Insurance.....	150	150	150	-
General Support Services.....	1,034	1,034	762	272
Greater Minnesota Business Development Public Infr.....	750	750	750	-
Host Community Economic Development	875	875	875	-
Independent Living Services	2,261	2,261	2,206	55
Innovative Voucher Pilot	271	271	271	-
Invest Minnesota Marketing Initiative.....	180	180	79	101
Job Skills Partnership	6,566	6,566	6,566	-
Labor Market Information	250	250	200	50
Mental Illness-Support Employment.....	1,950	1,950	1,950	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs.....	10,636	10,636	10,636	-
Minnesota Investment Fund - Aircraft Manufacturing Facility.....	4,000	4,000	4,000	-
Minnesota Investment Fund.....	18,846	18,846	18,846	-
Minnesota Job Creation.....	11,998	11,998	11,998	-
Minnesota Trade Office Foreign Markets.....	270	270	270	-
Minnesota Trade Office.....	1,521	1,521	1,444	77
Olmstead Implementation Office.....	1,300	1,300	1,300	-
Redevelopment Grant	632	632	632	-
Rehabilitation Services State.....	10,800	10,800	10,800	-
Rural Career Counseling Coordinator.....	500	500	483	17
Services for the Blind.....	5,999	5,999	5,999	-
Southern and Southwest Minnesota Initiative Foundation.....	400	400	400	-
State Trade Export Promotion.....	300	300	226	74
Trade Policy Advisory Group.....	50	50	44	6
Upper Minnesota Film Office.....	12	12	12	-
WFC Career Advising.....	250	250	250	-
Workforce Housing Grant.....	1,655	1,655	1,655	-
Workforce Housing Pilot	637	637	637	-
Youthbuild Fund.....	315	315	315	-
YWCA St Paul.....	400	400	400	-
Total Employment & Economic Development	\$ 113,668	\$ 113,668	\$ 108,423	\$ 5,245
Explore Minnesota Tourism				
Departmental Appropriations.....	\$ 13,488	\$ 13,488	\$ 13,228	\$ 260
Marketing Incentive.....	500	500	500	-
Mille Lacs Tourism Promotion.....	30	30	30	-
Northern Lights Music Festival.....	100	100	100	-
Total Explore Minnesota Tourism	\$ 14,118	\$ 14,118	\$ 13,858	\$ 260
Governors Office				
Departmental Appropriations.....	\$ 3,615	\$ 3,615	\$ 3,114	\$ 501
Health				
Administrative Support Service.....	\$ 7,905	\$ 7,905	\$ 7,078	\$ 827
Center for Health Equity Somali Womens Operations.....	9	9	9	-
Center for Health Equity Somali Womens Pilot.....	100	100	-	100
Comm & Fam Health - Family Planning Spec Proj Grants.....	1,000	1,000	1,000	-
Comm & Fam Health - Home Visiting Training Design.....	68	68	63	5
Comm & Fam Health - Local Public Health Tribal Grants.....	106	106	106	-
Comm & Fam Health - Positive Alternatives.....	1,000	1,000	1,000	-
Comm & Fam Health - Targeted Fam Home Visit Grants.....	575	575	575	-
Ctr for Health Equity Violence Against Women Working Grp.....	182	182	150	32
Ebola Deficiency IDEPC.....	274	274	274	-
Ebola Deficiency OEP.....	100	100	100	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Ebola Deficiency PHL.....	53	53	53	-
Health Care Workforce Group.....	18	18	18	-
Health Equity Initiatives.....	350	350	350	-
Health Improvement.....	57,870	57,880	56,208	1,672
Health Policy Home & Comm Based Services Operations.....	46	46	43	3
Health Policy Home & Comm Based Services Scholarships.....	950	950	950	-
Health Policy MERC Increase.....	1,000	1,000	1,000	-
Health Policy Prevent Violence in Health Care.....	46	46	17	29
Health Policy Primary Care Residency Grants.....	1,500	1,500	1,500	-
Health Protection.....	12,501	12,501	10,428	2,073
HP Federally Qualified Health Centers Subsidy.....	1,000	1,000	1,000	-
HPCD Early Dental Prevent.....	157	157	37	120
HPCD Minnesota Stroke System.....	319	319	98	221
HPCD Opiate Anatagonist Grants.....	250	250	250	-
HPCD Opiate Anatagonist Operations.....	18	18	16	2
HPCD Poison Center Grants.....	750	750	750	-
HPCD Safe Harbor Training.....	296	296	170	126
HPCD Safe Harbor Youth Grants.....	375	375	375	-
IDEPC 2015 Avian Flu.....	94	94	33	61
Ofc of Performance Improve Advanced Care Plan Grants.....	250	250	250	-
Ofc of Performance Improve Local Public Health Grants.....	894	894	894	-
Organ Donation.....	200	200	200	-
Silica Mining Technical Assistance.....	75	75	49	26
Total Health	\$ 90,331	\$ 90,341	\$ 85,044	\$ 5,297
Historical Society				
Departmental Appropriations.....	\$ 21,576	\$ 21,576	\$ 21,576	\$ -
City of Eveleth - Hockey Hall of Fame.....	100	100	100	-
Farmamerica.....	190	190	190	-
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota International Center.....	39	39	39	-
Minnesota Military Museum - Archivist.....	50	50	50	-
Minnesota Military Museum.....	50	50	50	-
Total Historical Society	\$ 22,022	\$ 22,022	\$ 22,022	\$ -
House of Representatives				
Departmental Appropriations.....	\$ 31,439	\$ 31,439	\$ 29,481	\$ 1,958
Housing Finance Agency				
Bridges.....	\$ 4,088	\$ 4,088	\$ 4,088	\$ -
Capacity Building Grant.....	520	520	520	-
Economic Development and Housing Challenge.....	12,925	12,925	12,925	-
Family Homeless Prevention.....	8,519	8,519	8,519	-
Highly Mobile Students.....	2,000	2,000	2,000	-
HMIS Capacity Building Grant.....	125	125	125	-
Homeownership Assistance Fund.....	885	885	885	-
Homeownership Education Counseling.....	857	857	857	-
Housing Trust Fund.....	11,646	11,646	11,646	-
Preservation of Federally Assisted Housing.....	4,218	4,218	4,218	-
Rehabilitation Multi-Family.....	3,743	3,743	3,743	-
Rehabilitation Single Family.....	2,772	2,772	2,772	-
Workforce Housing.....	2,000	2,000	2,000	-
Total Housing Finance Agency	\$ 54,298	\$ 54,298	\$ 54,298	\$ -
Human Rights				
Departmental Appropriations.....	\$ 3,777	\$ 3,777	\$ 3,235	\$ 542
Case Management/Legal/Fiscal.....	70	70	64	6
St. Cloud Office.....	80	80	1	79
Total Human Rights	\$ 3,927	\$ 3,927	\$ 3,300	\$ 627

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Human Services				
Adopt/RCA	\$ 1,488	\$ 1,488	\$ 375	\$ 1,113
Adult Mental Health Grants.....	67,367	67,367	66,954	413
Aging & Adult Services Grants.....	27,713	27,713	25,661	2,052
Alternative Care.....	12,866	12,866	12,866	-
Autism Respite Services Development.....	950	950	950	-
Basic Sliding Fee Child Care Assistance Grants.....	48,439	48,439	48,439	-
Beltrami County Mental Health Services Grant.....	1,000	1,000	1,000	-
Chemical & Mental Health.....	24,743	24,743	22,293	2,450
Chemical Dependency Treatment Fund.....	83,868	93,699	93,699	-
Chemical Dependency Treatment Support Grants.....	1,161	1,161	1,161	-
Child & Community Service Grants.....	56,301	56,301	56,301	-
Child & Economic Support Grants.....	22,290	22,290	21,192	1,098
Child Care Development Grants (MDE).....	863	863	863	-
Child Care Development Grants.....	1,737	1,737	1,737	-
Child Mental Health Grants.....	23,386	23,386	20,163	3,223
Child Protection	23,350	23,350	23,350	-
Child Support Enforcement Grants.....	50	50	50	-
Child Welfare Disparities.....	1,650	1,650	1,650	-
Children & Families.....	9,661	9,661	8,831	830
Children's Services Grants.....	12,896	12,896	12,803	93
Continuing Care of Older Adults.....	15,857	15,857	14,141	1,716
Culturally Specific Mental Health Services.....	100	100	100	-
Deaf & Hard of Hearing Grants.....	1,875	1,875	1,875	-
Deaf, Deafblind and Hard of Hearing Grants.....	350	350	350	-
Dementia Grants	750	750	750	-
Direct Care and Treatment Sex Offender Program.....	82,148	85,543	83,472	2,071
Direct Care and Treatment SOS Mental Health.....	125,235	140,491	129,821	10,670
Direct Care and Treatment SOS Mn Security Hospital.....	81,821	84,021	83,799	222
Disabilities Grants.....	45,604	45,604	40,858	4,746
Fetal Alcohol Syndrome	250	250	250	-
Gambling Proceeds Administration.....	52	52	52	-
Gambling Proceeds Grants.....	792	792	792	-
General Assistance.....	55,117	52,997	50,444	2,553
Group Residential Housing.....	155,753	147,652	147,461	191
Health Care Grants.....	510	510	207	303
Health Care.....	18,203	18,203	17,072	1,131
Homeless Youth Act.....	500	500	500	-
Local Strategies	2,056	2,979	2,979	-
Medical Assistance.....	4,474,506	4,179,733	4,135,342	44,391
Minnesota Food Assistance Prog Grant	1,103	1,103	829	274
Minnesota Supplemental Assistance.....	39,668	38,055	37,735	320
MN Family Investment Plan Child Care Assistance.....	101,315	78,221	78,221	-
MN Family Investment Plan Diversion Work Program.....	93,620	103,453	103,453	-
Mobile Food Shelf Grants.....	1,000	1,000	1,000	-
Northstar.....	41,096	43,327	42,314	1,013
Operations.....	119,872	119,872	119,418	454
Paid Work Experience	2,498	3,640	3,640	-
Safe Harbor	1,650	1,650	1,650	-
Safe Harbor Youth Outreach.....	150	150	150	-
Safe Place for Newborns	350	350	349	1
State Operated Services Enterprise Services.....	9,626	9,626	9,626	-
State Quality Council	573	573	547	26
Stearns County	85	85	85	-
Support Services Grants.....	8,715	8,715	8,698	17
Sustainability Grants.....	2,125	2,125	2,125	-
Transition Populations.....	1,551	1,551	1,342	209
Work Study	253	493	488	5
Total Human Services	\$ 5,908,508	\$ 5,623,858	\$ 5,542,273	\$ 81,585

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Humanities Commission				
Departmental Appropriations.....	\$ 350	\$ 350	\$ 350	\$ -
Minnesota Humanities Center Healthy Eating.....	325	325	325	-
Total Humanities Commission	\$ 675	\$ 675	\$ 675	\$ -
Indian Affairs Council				
Departmental Appropriations.....	\$ 569	\$ 569	\$ 515	\$ 54
Investment Board				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
Iron Range Resources & Rehab Agency				
Occupation Tax School Fund.....	\$ 2,252	\$ 2,252	\$ 2,252	\$ -
Supplemental Occupation Tax Environment.....	563	563	563	-
Taconite State Aid.....	3,664	3,664	3,664	-
Total Iron Range Resources & Rehab Agency	\$ 6,479	\$ 6,479	\$ 6,479	\$ -
Judicial Standards Board				
Departmental Appropriations.....	\$ 361	\$ 361	\$ 331	\$ 30
Judicial Standards Investigation & Hearing.....	47	47	47	-
Total Judicial Standards Board	\$ 408	\$ 408	\$ 378	\$ 30
Labor & Industry				
Competency Standards.....	\$ 200	\$ 200	\$ 166	\$ 34
Labor Standards Division.....	1,184	1,184	1,034	150
Workers Compensation System Reform.....	100	100	100	-
Total Labor & Industry	\$ 1,484	\$ 1,484	\$ 1,300	\$ 184
Legislative Coordinating Commission				
Departmental Appropriations.....	\$ 10,219	\$ 10,219	\$ 9,432	\$ 787
Election Emergency Planning Task Force.....	2	2	2	-
Legislative Data Practice Support.....	35	35	-	35
Legislative Health Care Workforce Commission.....	13	13	6	7
Minnesota Legislators' Forum.....	10	10	10	-
Revisor of Statutes Technology Services	297	297	134	163
Total Legislative Coordinating Commission	\$ 10,576	\$ 10,576	\$ 9,584	\$ 992
Legislative Auditor				
Departmental Appropriations.....	\$ 6,670	\$ 6,670	\$ 6,670	\$ -
Mediation Services				
Departmental Appropriations.....	\$ 1,759	\$ 1,759	\$ 1,688	\$ 71
Cooperative Labor Management Grants.....	68	68	60	8
Office Collaboration & Dispute Grants.....	160	160	158	2
Office Collaboration & Dispute Resolution.....	96	96	83	13
Public Employment Relations Board.....	125	125	39	86
Total Mediation Services	\$ 2,208	\$ 2,208	\$ 2,028	\$ 180

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Metropolitan Council Transport				
Departmental Appropriations.....	\$ 81,626	\$ 81,626	\$ 81,626	\$ -
Parks	2,870	2,870	2,870	-
Water Supply Advisory Committee.....	200	200	200	-
Total Metropolitan Council Transport	\$ 84,696	\$ 84,696	\$ 84,696	\$ -
Military Affairs				
Emergency Services.....	\$ 666	\$ 666	\$ 666	\$ -
Enlistment Incentives.....	11,764	11,764	11,764	-
General Support.....	2,819	2,819	2,482	337
Maintenance of Military Facility Transfer.....	5,220	5,220	5,220	-
Maintenance Training Facilities.....	9,661	9,661	8,238	1,423
Reintegration Program.....	83	83	83	-
Total Military Affairs	\$ 30,213	\$ 30,213	\$ 28,453	\$ 1,760
Minnesota Conservation Corps				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
Minnesota Management & Budget (MMB)				
Local Impact Notes.....	\$ 207	\$ 207	\$ 204	\$ 3
MRP Debt Service Account.....	8,966	8,966	8,966	-
Retirement Savings Plan Report.....	396	396	396	-
Return of Taxpayer Investment.....	121	121	96	25
Statewide Services.....	21,277	21,277	18,907	2,370
Upgrade Statewide Systems.....	1,000	1,000	355	645
Total Minnesota Management & Budget (MMB)	\$ 31,967	\$ 31,967	\$ 28,924	\$ 3,043
Minnesota State Academies				
Departmental Appropriations.....	\$ 12,145	\$ 12,145	\$ 11,830	\$ 315
Technology.....	708	708	477	231
Total Minnesota State Academies	\$ 12,853	\$ 12,853	\$ 12,307	\$ 546
Minnesota State Retirement System				
Departmental Appropriations.....	\$ 6,552	\$ 6,552	\$ 5,177	\$ 1,375
MMB Debt Service				
Bond Sale.....	\$ 609,285	\$ 609,285	\$ 609,285	\$ -
Minnesota Housing Finance	10,830	10,838	10,838	-
Minnesota Sports Facility Stadium.....	30,154	30,154	30,154	-
Tobacco Bond Debt Service.....	57,078	57,078	57,078	-
University of Minnesota Bioscience Building 2010 2011.....	13,919	13,919	13,919	-
University of Minnesota Stadium Debt Service 2007.....	10,250	10,250	10,250	-
Total MMB Debt Service	\$ 731,516	\$ 731,524	\$ 731,524	\$ -
MMB Non-Operating				
Avian Flu Transfer to Disaster Assistance Contingency	\$ 4,400	\$ 4,400	\$ 4,400	\$ -
Capital Improvement ASC	2,000	2,000	2,000	-
Capital Improvement BWSR	10,600	10,600	10,600	-
Capital Improvement DEED	400	400	400	-
Capital Improvement DNR	500	500	500	-
Capital Improvements MHS	100	100	100	-
Closed Landfill.....	63,215	63,215	63,215	-
CMIA Interest Liability.....	1	1	1	-
Disaster Assistance Contingency Account Transfer.....	15,000	15,000	15,000	-
Fire Safety Acct Transfer.....	2,500	2,500	2,500	-
General Purposes Contingent.....	298	298	-	298
Mayo Clinic.....	1,351	1,351	1,351	-
Metropolitan Landfill Contingency Action Trust.....	8,100	8,100	8,100	-

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minneapolis Employee Retirement.....	6,000	6,000	6,000	-
Minnesota Sports Facilities Authority.....	1,686	1,686	1,686	-
Police State Aid DNR Public Safety.....	6,467	6,467	4,703	1,764
Public Defender Costs.....	500	500	332	168
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
Teachers Aid.....	39,658	39,658	39,658	-
Tort Claims.....	111	111	-	111
Total MMB Non-Operating	\$ 165,587	\$ 165,587	\$ 163,246	\$ 2,341
MN.IT				
DPS/BCA Criminal History System.....	\$ 540	\$ 540	\$ 540	\$ -
DPS/BCA Criminal Reporting System.....	1,027	1,027	1,027	-
MDVA IT Upgrade Project.....	533	533	533	-
MN.IT Services.....	2,526	2,526	2,177	349
OHE SW Long Education Data System.....	555	555	543	12
Tax Court Case Management System.....	180	180	-	180
Total MN.IT	\$ 5,361	\$ 5,361	\$ 4,820	\$ 541
MN State Colleges & Universities				
Departmental Appropriations.....	\$ 672,925	\$ 672,925	\$ 672,925	\$ -
Natural Resources				
Departmental Appropriations.....	\$ 8,853	\$ 8,853	\$ 8,853	\$ -
Eco & Water Resources - Harmful Invasive Species.....	3,206	3,206	3,046	160
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Permit Feasibility Study	10	10	-	10
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Ring Levee Grants	400	400	400	-
Eco & Water Resources - Silver Lake Erosion	75	75	75	-
Eco & Water Resources - Water Resource Activities	6,000	6,000	5,073	927
Eco & Water Resources - White Bear Lk Augmentation Study ..	100	100	100	-
Ecological and Water Resources.....	7,337	7,337	6,587	750
Enforcement Aviation Services	200	200	200	-
Enforcement Invasive Species	1,718	1,718	1,714	4
Enforcement Natural Resources Laws & Rules	2,339	2,339	2,331	8
Fish & Wildlife - Avian Flu	200	236	178	58
Forest Management - Emergency Fire Fighting.....	7,145	7,145	6,943	202
Forest Management - Emergency Fire Open.....	18,078	18,078	18,078	-
Forest Management - Forest Road Maintenance.....	500	500	285	215
Forest Management - Forist.....	250	250	207	43
Forest Management - Minnesota Forest Resource Council.....	780	780	698	82
Forest Management.....	17,771	17,771	16,493	1,278
Land & Mineral - Iron Ore Coop Research	51	51	51	-
Land & Mineral - Mineral Coop Environmental Research.....	68	68	68	-
Land & Mineral - Silica Sand Rules	42	42	42	-
Land & Minerals - Resource Management.....	2,452	2,452	2,133	319
Operations Support.....	250	250	3	247
Parks & Trails - Blackduck Bridge	36	36	36	-
Parks & Trails - Bluffland Trail	50	50	13	37
Parks & Trails - Management	24,227	24,227	23,062	1,165
Parks & Trails - Virginia Trail Bridge	190	190	190	-
Parks & Trails - Willard Munger Trail.....	14	14	14	-
Polymet Legal Costs	-	1,599	1,599	-
Total Natural Resources	\$ 102,730	\$ 104,365	\$ 98,860	\$ 5,505

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Office of Higher Education				
Departmental Appropriations.....	\$ 222,988	\$ 222,988	\$ 221,748	\$ 1,240
Campus Sexual Assault Report.....	25	25	25	-
College Possible.....	250	250	250	-
Concurrent Enrollment Existing.....	115	115	32	83
Concurrent Enrollment New Courses.....	225	225	36	189
Dual Training Competency Grant.....	1,000	1,000	66	934
Large Animal Vet Loan Forgiveness.....	250	250	250	-
Minnesota GI Bill Administration.....	93	93	93	-
Mnlink Gateway & Minitex.....	5,905	5,905	5,905	-
MNSCU Two-Year(Administrative).....	-	225	100	125
Spinal Cord & Traumatic Brain.....	500	500	500	-
Student Loan Debt Counsel.....	150	150	38	112
Summer Academic Enrichment Program.....	100	100	100	-
Teacher Shortage Loan Forgiveness.....	200	200	200	-
Total Office of Higher Education	\$ 231,801	\$ 232,026	\$ 229,343	\$ 2,683
Ombudsman for MH & DD				
Departmental Appropriations.....	\$ 1,917	\$ 1,917	\$ 1,842	\$ 75
Ombudsperson for Families				
Departmental Appropriations.....	\$ 392	\$ 392	\$ 380	\$ 12
Perpich Center For Arts Education				
Departmental Appropriations.....	\$ 6,872	\$ 6,872	\$ 6,530	\$ 342
Pollution Control Agency				
City of Paynesville Grant.....	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
County Feedlot Grant Program.....	1,959	1,959	1,959	-
Environmental Assistance Crossmedia.....	221	221	218	3
Environmental Quality Board Process Review.....	500	500	191	309
Environmental Quality Board Program Operations.....	315	315	311	4
Environmental Quality Board Silica Sand Rules.....	79	79	79	-
Mountain Iron Wastewater Cleanup.....	868	868	868	-
Municipal Liaison and Economic Analysis.....	250	250	210	40
Recycling Composting Program.....	1,000	1,000	1,000	-
Recycling Containers in Capital Complex.....	50	50	50	-
Red River Basin Water Plan.....	200	200	200	-
Silica Sand Technical Assistance.....	427	427	305	122
Water Quality Standards.....	500	500	-	500
Water.....	1,398	1,398	1,398	-
Total Pollution Control Agency	\$ 10,267	\$ 10,267	\$ 9,289	\$ 978
Private Detectives Board				
Departmental Appropriations.....	\$ 158	\$ 158	\$ 120	\$ 38
Administrative Assistant.....	29	29	29	-
Total Private Detectives Board	\$ 187	\$ 187	\$ 149	\$ 38
Public Defense Board				
Departmental Appropriations.....	\$ 77,329	\$ 77,329	\$ 71,773	\$ 5,556
Public Defender Reimbursement.....	363	363	363	-
Training.....	100	100	87	13
Total Public Defense Board	\$ 77,792	\$ 77,792	\$ 72,223	\$ 5,569
Public Safety				
Airplane Purchase	\$ 117	\$ 117	\$ 117	\$ -
BCA Investment Initiative Laboratory.....	2,146	2,146	1,812	334
BCA Investment Initiative Predator Crimes.....	3,555	3,555	2,210	1,345
BCA MNJIS Livescan Replacement.....	325	325	318	7

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Body Armor Reimbursement.....	600	600	589	11
Capitol Complex Security.....	8,035	8,035	6,992	1,043
County Attorney Association Training.....	100	100	100	-
Crime Victim Services Advocates for Family Peace.....	100	100	100	-
Crime Victim Services Child Advocacy Centers.....	400	400	400	-
Crime Victim Support.....	150	150	150	-
Criminal Apprehension.....	48,452	48,452	39,906	8,546
Disaster Relief 4069 Public Assistance Match.....	75	75	75	-
Disaster Relief 4113 Debris & Long-Term Recovery.....	3	3	3	-
Emergency Response Teams.....	450	450	450	-
Fire Marshal.....	18	18	18	-
Gambling & Alcohol Enforcement.....	1,606	1,606	1,504	102
Homeland Security & Emergency Management.....	4,094	4,053	3,249	804
Office of Communications.....	113	113	112	1
Office of Justice Programs Juvenile Detention Alternatives.....	300	300	300	-
Office of Justice Programs Lifesaver Grants.....	40	40	40	-
Office of Justice Programs Regional Law Enforcement Svr.....	176	176	175	1
Office of Justice Programs Sex Trafficking Investigations.....	250	250	250	-
Office of Justice Programs.....	33,932	33,932	33,836	96
Patrolling Highways.....	37	37	37	-
Peace Officer Benefit Account.....	1,367	1,367	1,367	-
Peace Officer Survivor Benefit Account.....	380	474	474	-
Public Safety Support.....	1,185	1,185	337	848
Technology and Support Service.....	1,322	1,322	1,200	122
Youth Intervention Program.....	3,289	3,289	3,289	-
Total Public Safety	\$ 112,617	\$ 112,670	\$ 99,410	\$ 13,260
Public Utilities Commission				
Departmental Appropriations.....	\$ 6,966	\$ 7,191	\$ 6,341	\$ 850
Racing Commission				
Departmental Appropriations.....	\$ 269	\$ 269	\$ 170	\$ 99
Revenue				
Debt Collection Management.....	\$ 28,616	\$ 28,616	\$ 26,839	\$ 1,777
Outstate Collection Delinquent Tax.....	366	366	366	-
Revenue Recording Fee.....	555	555	555	-
Seized Property.....	1	1	1	-
Tax System Management.....	111,212	111,212	104,493	6,719
Taxpayer Assistance.....	400	400	399	1
Total Revenue	\$ 141,150	\$ 141,150	\$ 132,653	\$ 8,497
Revenue Intergovernmental Payments				
Agriculture Market Value Credits.....	\$ 30,307	\$ 30,307	\$ 30,307	\$ -
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Species Prevention Aid.....	10,000	10,000	10,000	-
Bloomington Fiscal Disparities.....	4,820	4,820	4,820	-
Border City Reimbursement.....	17	17	17	-
County Program Aid.....	209,969	209,969	209,969	-
Diparity Reduction Aid.....	10,143	10,143	10,143	-
Disaster Credit.....	12	12	12	-
Disparity Reduction Credit.....	8,078	8,078	8,078	-
DNR - PILT Payments.....	31,707	31,707	31,707	-
Fire State Aid.....	28,315	28,315	28,315	-
Firefighter Relief Association.....	531	531	531	-
Forest Land Tax Credit.....	5,312	5,312	5,312	-
Homestead Credit State Refund.....	401,851	401,851	401,851	-
Indian Casino Aid.....	1,572	1,572	1,572	-
Insurance Surcharge.....	4,065	4,065	4,065	-
Iron Ore Production Replacement Aid.....	4,804	4,804	4,804	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Local Government Aids.....	516,892	516,892	516,882	10
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
PERA Rate Increase Aid.....	14,090	14,090	14,090	-
Performance Measurement Reimbursement Aid.....	397	397	397	-
Police State Aid.....	66,088	66,088	66,088	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,498	2
Political Contribution Refund.....	1,251	1,251	1,251	-
Prior Year Market Value Credits.....	18	18	18	-
Property Tax Targeting Refund.....	5,844	5,844	5,844	-
Renters Property Tax Refund.....	219,850	219,850	219,850	-
Supplemental TAC Homestead Credit.....	5,302	5,302	5,302	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	8,660	8,660	8,660	-
Township Aid.....	9,997	9,997	9,997	-
Utility Value Transition Aid.....	350	350	350	-
Volunteer Retention Stipend Aid.....	1,552	1,552	1,552	-
Total Revenue Intergovernmental Payments	\$ 1,623,878	\$ 1,623,878	\$ 1,623,866	\$ 12
Science Museum				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
Secretary of State				
Departmental Appropriations.....	\$ 6,631	\$ 6,631	\$ 6,315	\$ 316
Senate				
Departmental Appropriations.....	\$ 29,147	\$ 29,147	\$ 27,322	\$ 1,825
Sentencing Guidelines Commission				
Departmental Appropriations.....	\$ 595	\$ 595	\$ 567	\$ 28
State Auditor				
Departmental Appropriations.....	\$ 2,185	\$ 2,185	\$ 2,083	\$ 102
Local Government Performance Measures.....	2	2	2	-
Total State Auditor	\$ 2,187	\$ 2,187	\$ 2,085	\$ 102
State Guardian Ad Litem Board				
Departmental Appropriations.....	\$ 14,063	\$ 14,063	\$ 13,984	\$ 79
Supreme Court				
Civil Legal Services.....	\$ 12,197	\$ 12,197	\$ 12,197	\$ -
Family Law Legal Services.....	948	948	948	-
Supreme Court Contingency.....	5	5	2	3
Supreme Court Operations.....	33,646	33,646	32,282	1,364
Total Supreme Court	\$ 46,796	\$ 46,796	\$ 45,429	\$ 1,367
Tax Court				
Departmental Appropriations.....	\$ 1,888	\$ 1,888	\$ 1,049	\$ 839
Transportation				
Departmental Appropriations.....	\$ 2,380	\$ 2,380	\$ 1,805	\$ 575
Building Services.....	54	54	54	-
Freight.....	256	256	199	57
Grants to Small Cities.....	12,500	12,500	12,500	-
Minnesota Commercial Rail Repair.....	145	145	143	2
Passenger Rail.....	500	500	415	85
Port Development Assistance.....	3,000	3,000	1,325	1,675
Rail Grade Crossing Safety Improvements.....	5,000	5,000	4,918	82
Railroad Grade Crossing Safety.....	595	595	595	-
Roosevelt Tower Weather Transmitter.....	32	32	32	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Roosevelt Tower.....	3	3	3	-
Safe Routes to School Salary & Non-Infrastructure.....	500	500	239	261
Transit.....	19,745	19,745	19,561	184
Total Transportation	\$ 44,710	\$ 44,710	\$ 41,789	\$ 2,921
Trial Courts				
Departmental Appropriations.....	\$ 266,475	\$ 266,475	\$ 254,370	\$ 12,105
Specialty Courts Expand.....	170	170	-	170
Total Trial Courts	\$ 266,645	\$ 266,645	\$ 254,370	\$ 12,275
Uniform Laws Commission				
Departmental Appropriations.....	\$ 88	\$ 88	\$ 77	\$ 11
University of Minnesota				
Alzheimers Research.....	\$ 500	\$ 500	\$ 500	\$ -
Maintenance and Operations.....	573,712	573,712	573,712	-
Medical School.....	15,000	15,000	15,000	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
St Cloud Hospital Residency.....	346	346	346	-
Tuition Relief.....	11,100	11,100	11,100	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
Total University of Minnesota	\$ 625,549	\$ 625,549	\$ 625,549	\$ -
Veterans Affairs				
County Veteran Service Office Grants.....	\$ 1,100	\$ 1,100	\$ 998	\$ 102
GI Bill Education Administration.....	7	7	-	7
GI Bill On-the-Job Training & Apprentice Administration.....	100	100	100	-
GI Bill On-the-Job Training & Apprentices.....	870	870	870	-
Gold Star Program.....	100	100	86	14
Higher Education Veterans Assistance.....	1,055	1,055	1,035	20
Minnesota Assistance Council for Vets.....	750	750	750	-
Preston Cemetery	425	425	425	-
Veterans Health Care.....	52,713	52,713	52,713	-
Veterans Programs and Services.....	12,180	12,180	11,015	1,165
Veterans Service Organizations.....	353	353	353	-
Veterans Services Honor Guard.....	200	200	200	-
Total Veterans Affairs	\$ 69,853	\$ 69,853	\$ 68,545	\$ 1,308
Water & Soil Resources Board				
Departmental Appropriations.....	\$ 3,924	\$ 3,925	\$ 3,890	\$ 35
2015 Session Flood Relief CS.....	68	68	68	-
Cost Share Work Weed Management.....	100	202	200	2
Cost Share Work.....	1,302	1,551	1,437	114
Drainage Assess-Advisory Team.....	166	166	161	5
Flood Plain Management.....	140	140	140	-
Natural Resources Block Grant.....	3,409	3,409	3,409	-
Sec 404 Clean Water Act Admin Feasibility Study.....	8	8	8	-
Soil & Water Conservation District Services Grant.....	3,116	3,116	3,116	-
Wetlands Conservation Act Oversight.....	800	800	687	113
Total Water & Soil Resources Board	\$ 13,033	\$ 13,385	\$ 13,116	\$ 269
Zoological Board				
Departmental Appropriations.....	\$ 8,250	\$ 8,250	\$ 8,250	\$ -
Total Expenditures and Transfers-Out.....	\$ 20,628,286	\$ 20,395,627	\$ 20,204,728	\$ 190,899
Less: Indirect Cost Reimbursement.....	52,767	52,767	52,767	-
Total Net Expenditures and Transfers-Out.....	\$ 20,575,519	\$ 20,342,860	\$ 20,151,961	\$ 190,899

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ 290,237	\$ 522,603	\$ 931,542	\$ 408,939
Fund Balance, Beginning, as Reported.....	\$ 2,108,552	\$ 2,108,552	\$ 2,108,552	\$ -
Prior Period Adjustments.....	-	-	75,276	75,276
Fund Balance, Beginning, as Restated.....	\$ 2,108,552	\$ 2,108,552	\$ 2,183,828	\$ 75,276
Fund Balance, Ending.....	\$ 2,398,789	\$ 2,631,155	\$ 3,115,370	\$ 484,215
Less: Appropriation Carryover.....	-	-	187,218	(187,218)
Less: Reserved for Long-Term Receivables.....	-	-	12,950	(12,950)
Less: Budgetary Reserve.....	-	-	1,969,057	(1,969,057)
Unassigned Fund Balance, Ending.....	\$ 2,398,789	\$ 2,631,155	\$ 946,145	\$ (1,685,010)

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 year end 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.
 - In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a \$77 transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above.
 - A reconciliation of the actual unassigned fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 946,145
State Government Fund	22,545
General Fund in CAFR	\$ 968,690

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees.....	\$ 72,370	\$ 71,503	\$ 75,659	\$ 4,156
Other Revenues.....	2,247	2,817	2,534	(283)
Total Net Revenues and Transfers-In	\$ 74,617	\$ 74,320	\$ 78,193	\$ 3,873
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations.....	\$ 2,387	\$ 2,387	\$ 2,387	\$ -
Behavioral Health & Therapy Board				
Departmental Appropriations.....	\$ 480	\$ 480	\$ 457	\$ 23
Chiropractic Examiners Board				
Departmental Appropriations.....	\$ 507	\$ 507	\$ 454	\$ 53
Dentistry Board				
Departmental Appropriations.....	\$ 1,356	\$ 1,356	\$ 1,145	\$ 211
Dietetics & Nutrition Practice				
Departmental Appropriations.....	\$ 130	\$ 130	\$ 123	\$ 7
Health				
Departmental Appropriations.....	\$ 834	\$ 834	\$ 834	\$ -
Health Improvement.....	5,543	5,543	4,537	1,006
Health Protection.....	47,460	47,537	44,059	3,478
Total Health	\$ 53,837	\$ 53,914	\$ 49,430	\$ 4,484
Human Services				
Continuing Care of Older Adults.....	\$ 125	\$ 125	\$ 103	\$ 22
Operations.....	4,389	4,389	4,346	43
Total Human Services	\$ 4,514	\$ 4,514	\$ 4,449	\$ 65
Marriage & Family Therapy Board				
Departmental Appropriations.....	\$ 246	\$ 286	\$ 248	\$ 38
Legal Costs.....	6	6	6	-
Total Marriage & Family Therapy Board	\$ 252	\$ 292	\$ 254	\$ 38
Medical Practice Board				
Departmental Appropriations.....	\$ 3,969	\$ 3,969	\$ 3,234	\$ 735
Medical Practice Retirement Costs.....	23	23	23	-
Total Medical Practice Board	\$ 3,992	\$ 3,992	\$ 3,257	\$ 735
MMB Non-Operating				
State Government Special Revenue Contingent.....	\$ 400	\$ 400	\$ -	\$ 400
Nursing Board				
Departmental Appropriations.....	\$ 4,189	\$ 4,189	\$ 3,512	\$ 677
Nursing Home Administrative Board				
Departmental Appropriations.....	\$ 620	\$ 620	\$ 252	\$ 368
Volunteer Health Care Provider Program.....	1,644	1,643	1,083	560
Total Nursing Home Administrative Board	\$ 2,264	\$ 2,263	\$ 1,335	\$ 928

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Optometry Board				
Departmental Appropriations.....	\$ 154	\$ 154	\$ 133	\$ 21
Pharmacy Board				
Departmental Appropriations.....	\$ 2,847	\$ 2,962	\$ 2,715	\$ 247
Legal Costs.....	30	30	13	17
Total Pharmacy Board	<u>\$ 2,877</u>	<u>\$ 2,992</u>	<u>\$ 2,728</u>	<u>\$ 264</u>
Physical Therapy Board				
Departmental Appropriations.....	\$ 363	\$ 403	\$ 298	\$ 105
Health Professional Services.....	-	850	811	39
Total Physical Therapy Board	<u>\$ 363</u>	<u>\$ 1,253</u>	<u>\$ 1,109</u>	<u>\$ 144</u>
Podiatric Medicine Board				
Departmental Appropriations.....	\$ 78	\$ 78	\$ 67	\$ 11
Pollution Control Agency				
Administrative Support.....	\$ 2	\$ 2	\$ 2	\$ -
Water.....	75	75	74	1
Total Pollution Control Agency	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 76</u>	<u>\$ 1</u>
Psychology Board				
Departmental Appropriations.....	\$ 891	\$ 891	\$ 782	\$ 109
Legal Proceedings.....	53	53	53	-
Total Psychology Board	<u>\$ 944</u>	<u>\$ 944</u>	<u>\$ 835</u>	<u>\$ 109</u>
Public Safety				
Criminal Apprehension.....	\$ 7	\$ 7	\$ 7	\$ -
Office of Justice Programs.....	96	96	96	-
Total Public Safety	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ -</u>
Social Work Board				
Departmental Appropriations.....	\$ 1,141	\$ 1,141	\$ 1,052	\$ 89
Legal Costs.....	8	8	8	-
Total Social Work Board	<u>\$ 1,149</u>	<u>\$ 1,149</u>	<u>\$ 1,060</u>	<u>\$ 89</u>
Veterinary Medicine Board				
Departmental Appropriations.....	\$ 274	\$ 274	\$ 240	\$ 34
Total Expenditures and Transfers-Out.....	<u>\$ 80,327</u>	<u>\$ 81,448</u>	<u>\$ 73,154</u>	<u>\$ 8,294</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (5,710)	\$ (7,128)	\$ 5,039	\$ 12,167
Fund Balance, Beginning, as Reported.....	<u>\$ 26,359</u>	<u>\$ 26,359</u>	<u>\$ 26,359</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	-	917	917
Fund Balance, Beginning, as Restated.....	<u>\$ 26,359</u>	<u>\$ 26,359</u>	<u>\$ 27,276</u>	<u>\$ 917</u>
Fund Balance, Ending.....	<u>\$ 20,649</u>	<u>\$ 19,231</u>	<u>\$ 32,315</u>	<u>\$ 13,084</u>
Less: Appropriation Carryover.....	-	-	9,770	(9,770)
Unassigned Fund Balance, Ending.....	<u><u>\$ 20,649</u></u>	<u><u>\$ 19,231</u></u>	<u><u>\$ 22,545</u></u>	<u><u>\$ 3,314</u></u>

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
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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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 16,461	\$ 14,939	\$ (1,522)
Federal Revenue.....	359,975	426,391	66,416
Investment Income.....	4,825	4,558	(267)
Other Revenues.....	27,821	23,753	(4,068)
Total Net Revenues	\$ 409,082	\$ 469,641	\$ 60,559
Transfer from Other Funds			
General Fund.....	\$ 3,454	\$ 3,454	\$ -
Highway User Tax Distribution Fund.....	1,193,018	1,182,423	(10,595)
Plant Management.....	1,304	1,304	-
Total Transfer from Other Funds	\$ 1,197,776	\$ 1,187,181	\$ (10,595)
Total Net Revenues and Transfers-In	\$ 1,606,858	\$ 1,656,822	\$ 49,964
Expenditures and Transfers-Out			
Public Safety			
Airplane Purchase	\$ 858	\$ 731	\$ 127
Commercial Vehicle Enforcement.....	8,023	7,984	39
DWI Lab Analysis.....	2,295	2,155	140
Office of Communications.....	404	389	15
Patrolling Highways.....	80,412	75,919	4,493
Public Safety Support.....	3,587	3,420	167
Soft Body Armor Supplement.....	100	100	-
Technology and Support Service.....	2,344	2,253	91
Traffic Safety	446	431	15
Total Public Safety	\$ 98,469	\$ 93,382	\$ 5,087
Transportation			
Departmental Appropriations.....	\$ 16,953	\$ 16,953	\$ -
Agency Services	42,722	38,043	4,679
Air Transportation.....	1,350	1,214	136
Building Services.....	18,718	18,165	553
Corridors of Commerce.....	10,480	10,480	-
Debt Service.....	197,381	183,156	14,225
Disaster Area Reconstruction and Repair.....	6,804	6,283	521
Environmental Management.....	1,000	732	268
Federal Emergency Relief - Prior Period.....	110	110	-
Freight.....	5,044	4,442	602
Hwy 14 Settlement.....	9,066	9,066	-
Metropolitan Planning Organization Grants.....	266	266	-
Operations and Maintenance.....	288,405	267,092	21,313
Program Planning & Delivery.....	228,429	200,743	27,686
Regional Development Commissions Grant.....	900	848	52
State Road Construction.....	785,336	724,732	60,604
Statewide Radio Communications.....	5,541	5,019	522
Targeted Group Business Program.....	130	119	11

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Tort Claims.....	600	19	581
Transit.....	798	776	22
Total Transportation	\$ 1,620,033	\$ 1,488,258	\$ 131,775
Total Expenditures and Transfers-Out.....	\$ 1,718,502	\$ 1,581,640	\$ 136,862
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (111,644)	\$ 75,182	\$ 186,826
Fund Balance, Beginning, as Reported.....	\$ 277,932	\$ 277,932	\$ -
Prior Period Adjustments.....	-	29,627	29,627
Fund Balance, Beginning, as Restated.....	\$ 277,932	\$ 307,559	\$ 29,627
Fund Balance, Ending.....	\$ 166,288	\$ 382,741	\$ 216,453
Less: Appropriation Carryover.....	-	196,717	(196,717)
Unassigned Fund Balance, Ending.....	\$ 166,288	\$ 186,024	\$ 19,736

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Motor Vehicle Taxes.....	\$ 1,150,646	\$ 1,133,447	\$ (17,199)
Fuel Taxes.....	897,200	899,251	2,051
Departmental Services/Licenses & Fees.....	4,610	1,364	(3,246)
Investment Income.....	698	692	(6)
Total Net Revenues and Transfers-In	\$ 2,053,154	\$ 2,034,754	\$ (18,400)
Expenditures and Transfers-Out			
Public Safety			
Public Safety Support.....	\$ 1,366	\$ 35	\$ 1,331
State Patrol Support.....	92	32	60
Technology and Support Service.....	19	19	-
Vehicle Crimes Unit.....	715	712	3
Total Public Safety	\$ 2,192	\$ 798	\$ 1,394
Revenue			
Tax System Management.....	\$ 2,183	\$ 2,040	\$ 143
Revenue Intergovernmental Payments			
All Terrain Vehicle Unrefunded Gas Tax.....	\$ 1,946	\$ 1,946	\$ -
Forest Road Unrefunded Gas Tax.....	1,002	1,002	-
Highway Fuel Refund Interest.....	28	28	-
Motorboat Unrefunded Gas Tax.....	10,813	10,813	-
Off-Road Motorcycle.....	332	332	-
Off-Road Vehicle.....	1,212	1,212	-
Snowmobile Unrefunded Gas Tax.....	7,209	7,209	-
Total Revenue Intergovernmental Payments	\$ 22,542	\$ 22,542	\$ -
Transportation			
Departmental Appropriations.....	\$ 2,007,605	\$ 2,007,605	\$ -
Total Expenditures and Transfers-Out.....	\$ 2,034,522	\$ 2,032,985	\$ 1,537
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 18,632	\$ 1,769	\$ (16,863)
Fund Balance, Beginning, as Reported.....	\$ 11,618	\$ 11,618	\$ -
Prior Period Adjustments.....	-	(2,343)	(2,343)
Fund Balance, Beginning, as Restated.....	\$ 11,618	\$ 9,275	\$ (2,343)
Fund Balance, Ending.....	\$ 30,250	\$ 11,044	\$ (19,206)
Less: Appropriation Carryover.....	-	1,537	(1,537)
Unassigned Fund Balance, Ending.....	\$ 30,250	\$ 9,507	\$ (20,743)

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, 2016 (IN THOUSANDS)

UNAUDITED

Budget

Actual

Variance

Notes

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

STATE OF MINNESOTA

STATE AIRPORTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 3,500	\$ 4,941	\$ 1,441
Motor Vehicle Taxes.....	10,100	9,455	(645)
Fuel Taxes.....	6,700	6,118	(582)
Departmental Services/Licenses & Fees.....	715	720	5
Investment Income.....	211	204	(7)
Other Revenues.....	43	31	(12)
Total Net Revenues and Transfers-In	\$ 21,269	\$ 21,469	\$ 200
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations.....	\$ 36	\$ 36	\$ -
Aeronautics Operation.....	5,231	4,665	566
Aeronautics.....	749	749	-
Airport Develop and Assistance.....	23,544	23,544	-
Civil Air Patrol.....	80	80	-
Total Transportation	\$ 29,640	\$ 29,074	\$ 566
Total Expenditures and Transfers-Out.....	\$ 29,640	\$ 29,074	\$ 566
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (8,371)	\$ (7,605)	\$ 766
Fund Balance, Beginning, as Reported.....	\$ 26,738	\$ 26,738	\$ -
Prior Period Adjustments.....	-	642	642
Fund Balance, Beginning, as Restated.....	\$ 26,738	\$ 27,380	\$ 642
Fund Balance, Ending.....	\$ 18,367	\$ 19,775	\$ 1,408
Less: Appropriation Carryover.....	-	4,252	(4,252)
Less: Reserved for Long-Term Receivables.....	-	2,141	(2,141)
Unassigned Fund Balance, Ending.....	\$ 18,367	\$ 13,382	\$ (4,985)

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 27,006	\$ 26,442	\$ (564)
Investment Income.....	140	143	3
Other Revenues.....	80	131	51
Total Net Revenues	<u>\$ 27,226</u>	<u>\$ 26,716</u>	<u>\$ (510)</u>
Transfer from Other Funds			
Remediation Fund.....	\$ 434	\$ 892	\$ 458
Total Transfer from Other Funds	<u>\$ 434</u>	<u>\$ 892</u>	<u>\$ 458</u>
Total Net Revenues and Transfers-In	<u>\$ 27,660</u>	<u>\$ 27,608</u>	<u>\$ (52)</u>
Expenditures and Transfers-Out			
Commerce			
Petroleum Tank Cleanup	\$ 17,494	\$ 17,304	\$ 190
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 7,615	\$ 7,615	\$ -
Contaminated Grants Admin.....	222	222	-
Total Employment & Economic Development	<u>\$ 7,837</u>	<u>\$ 7,837</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out.....	<u>\$ 25,331</u>	<u>\$ 25,141</u>	<u>\$ 190</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	<u>\$ 2,329</u>	<u>\$ 2,467</u>	<u>\$ 138</u>
Fund Balance, Beginning, as Reported.....	<u>\$ 11,764</u>	<u>\$ 11,764</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	179	179
Fund Balance, Beginning, as Restated.....	<u>\$ 11,764</u>	<u>\$ 11,943</u>	<u>\$ 179</u>
Fund Balance, Ending.....	<u>\$ 14,093</u>	<u>\$ 14,410</u>	<u>\$ 317</u>
Less: Appropriation Carryover.....	-	5,792	(5,792)
Unassigned Fund Balance, Ending.....	<u><u>\$ 14,093</u></u>	<u><u>\$ 8,618</u></u>	<u><u>\$ (5,475)</u></u>

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,543	\$ 13,909	\$ 366
Departmental Services/Licenses & Fees.....	52,172	55,424	3,252
Federal Revenue.....	340	421	81
Investment Income.....	86	99	13
Other Revenues.....	997	1,486	489
Total Net Revenues	\$ 67,138	\$ 71,339	\$ 4,201
Transfer from Other Funds			
Agency Fund.....	\$ 53	\$ 53	\$ -
Game & Fish Fund.....	1,443	1,420	(23)
General Fund.....	305	305	-
Highway User Tax Distribution Fund.....	21,737	21,512	(225)
Miscellaneous Special Revenue Fund.....	2,335	2,509	174
Permanent School Fund.....	6,800	7,195	395
Total Transfer from Other Funds	\$ 32,673	\$ 32,994	\$ 321
Total Net Revenues and Transfers-In	\$ 99,811	\$ 104,333	\$ 4,522
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks Lottery.....	\$ 5,670	\$ 5,670	\$ -
Minnesota Conservation Corps			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 13,437	\$ 12,687	\$ 750
Eco & Water Resources - Invasive Species.....	3,242	2,853	389
Eco & Water Resources - Nongame Wildlife Program.....	950	-	950
Eco & Water Resources - Water Management Acct.....	5,000	4,640	360
Ecological and Water Resources.....	1,310	1,051	259
Enforcement Grants Water Rec Account.....	1,082	1,082	-
Enforcement Natural Resources Laws & Rules	8,089	8,063	26
Enforcement Off Highway Vehicle Grants ATV.....	498	498	-
Enforcement Off Highway Vehicle Grants OHM.....	11	11	-
Enforcement Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement Safety Grants ATV.....	250	164	86
Enforcement Snowmobile Grants.....	315	315	-
Fish & Wildlife - Management.....	1,908	1,626	282
Forest Management - Forest Management Investment Act.....	11,881	11,184	697
Land & Mineral - Iron Ore Coop Research Min Mgmt Act.....	200	200	-
Land & Mineral - Minerals Management Account.....	2,755	2,496	259
Land & Minerals - Resource Management.....	377	377	-
Parks & Trails - Canoe Routes Marking 07.....	17	17	-
Parks & Trails - Crane Lake Restroom Water Rec Acct	11	11	-
Parks & Trails - Enhance Access Facil Water Rec Acct	1,075	381	694
Parks & Trails - Iron Range OH Rec Area Virginia ATV.....	20	20	-
Parks & Trails - Iron Range OH Rec Area Virginia ATV.....	1	1	-

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Parks & Trails - Iron Range OH Rec Area Virginia SNOW.....	100	100	-
Parks & Trails - Iron Range OH Rec Area Virginia VA ATV.....	20	20	-
Parks & Trails - Iron Range OH Rec Area Virginia VA OHM....	16	16	-
Parks & Trails - Iron Range OH Rec Area Virginia VA ORV....	15	15	-
Parks & Trails - Local Trail Grants.....	1,005	982	23
Parks & Trails - Management	27,800	25,528	2,272
Parks & Trails - Management	576	475	101
Parks & Trails - Off Hiway Vehicle GIA ATV.....	1,210	1,061	149
Parks & Trails - Off Hiway Vehicle GIA OHM.....	150	79	71
Parks & Trails - Off Hiway Vehicle GIA ORV.....	325	15	310
Parks & Trails - Red River State Recreation Area.....	61	61	-
Parks & Trails - Snowmobile GIA.....	8,424	7,354	1,070
Parks & Trails - Staff Development ORV.....	75	75	-
Parks & Trails - State Land and Water Conservation Acct.....	250	192	58
Parks & Trails - State Park Operations Lottery.....	5,740	5,172	568
Parks & Trails - State Trail Grooming SKI.....	75	50	25
Zoo Grants.....	320	320	-
Total Natural Resources	\$ 98,592	\$ 89,193	\$ 9,399
Zoological Board			
Departmental Appropriations.....	\$ 160	\$ 160	\$ -
Total Expenditures and Transfers-Out.....	\$ 104,912	\$ 95,513	\$ 9,399
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (5,101)	\$ 8,820	\$ 13,921
Fund Balance, Beginning, as Reported.....	\$ 32,458	\$ 32,458	\$ -
Prior Period Adjustments.....	-	938	938
Fund Balance, Beginning, as Restated.....	\$ 32,458	\$ 33,396	\$ 938
Fund Balance, Ending.....	\$ 27,357	\$ 42,216	\$ 14,859
Less: Appropriation Carryover.....	-	17,416	(17,416)
Unassigned Fund Balance, Ending.....	\$ 27,357	\$ 24,800	\$ (2,557)

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,182	\$ 13,909	\$ 727
Departmental Services/Licenses & Fees.....	65,175	63,640	(1,535)
Federal Revenue.....	31,719	34,038	2,319
Investment Income.....	152	191	39
Other Revenues.....	132	234	102
Total Net Revenues	\$ 110,360	\$ 112,012	\$ 1,652
Transfer from Other Funds			
Federal Fund.....	\$ 99	\$ 99	\$ -
General Fund.....	947	947	-
Total Transfer from Other Funds	\$ 1,046	\$ 1,046	\$ -
Total Net Revenues and Transfers-In	\$ 111,406	\$ 113,058	\$ 1,652
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations.....	\$ 12,231	\$ 12,231	\$ -
Eco & Water Resources - Heritage Enhancement.....	2,018	1,681	337
Ecological and Water Resources.....	2,368	2,227	141
Enforcement Aviation Services	1,900	1,900	-
Enforcement Aviation Services FY16	670	668	2
Enforcement Heritage Enhancement.....	1,537	1,536	1
Enforcement Natural Resources Laws & Rules	21,420	21,394	26
Fish & Wildlife - Heritage Enhancement.....	7,767	7,337	430
Fish & Wildlife - Lets Go Fishing Administration.....	12	12	-
Fish & Wildlife - Lets Go Fishing.....	362	362	-
Fish & Wildlife - Management.....	60,102	57,024	3,078
Fish & Wildlife - Prairie Wetlands Heritage.....	400	209	191
Fish & Wildlife - Shooting Facility Grants.....	519	519	-
Fish & Wildlife - Shooting Range Ex	48	48	-
Fish & Wildlife - Trap Shooting Facility Grant.....	1	1	-
Forest Management - ECS Forest & Inv Spec HE.....	1,287	1,121	166
Land & Minerals - Resource Management.....	344	333	11
Parks & Trails - Management	2,266	1,877	389
Total Natural Resources	\$ 115,252	\$ 110,480	\$ 4,772
Total Expenditures and Transfers-Out.....	\$ 115,252	\$ 110,480	\$ 4,772
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (3,846)	\$ 2,578	\$ 6,424
Fund Balance, Beginning, as Reported.....	\$ 38,634	\$ 38,634	\$ -
Prior Period Adjustments.....	-	733	733
Fund Balance, Beginning, as Restated.....	\$ 38,634	\$ 39,367	\$ 733
Fund Balance, Ending.....	\$ 34,788	\$ 41,945	\$ 7,157
Less: Appropriation Carryover.....	-	13,433	(13,433)
Unassigned Fund Balance, Ending.....	\$ 34,788	\$ 28,512	\$ (6,276)

STATE OF MINNESOTA

ENVIRONMENTAL FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2016

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 55,459	\$ 56,478	\$ 1,019
Departmental Services/Licenses & Fees.....	37,833	37,998	165
Investment Income.....	106	81	(25)
Other Revenues.....	96	107	11
Total Net Revenues and Transfers-In	\$ 93,494	\$ 94,664	\$ 1,170
Expenditures and Transfers-Out			
Administrative Hearings			
Sanitary Districts.....	\$ 50	\$ 1	\$ 49
Attorney General			
Departmental Appropriations.....	\$ 145	\$ -	\$ 145
Health			
Environmental Health Enviro Risk.....	\$ 208	\$ 140	\$ 68
Environmental Health Priority Chemicals.....	57	57	-
HPCD Biomonitoring.....	127	127	-
HPCD Environmental Risk.....	342	317	25
Total Health	\$ 734	\$ 641	\$ 93
Pollution Control Agency			
Departmental Appropriations.....	\$ 19,100	\$ 19,100	\$ -
Administrative Support.....	290	290	-
Air Monitoring.....	202	202	-
Air.....	14,407	14,334	73
Ambient Air Monitoring.....	340	336	4
Children's Toxic Chemicals.....	33	33	-
Data and Business Support Services.....	450	373	77
Environmental Risks.....	236	175	61
Environmental Assistance Crossmedia.....	10,449	10,268	181
Environmental Loans & Grants.....	119	-	119
Environmental Quality Board Program Operations.....	192	189	3
Feedlot Revised Permit Effort.....	203	203	-
Improve Mn Air Quality.....	691	682	9
Land.....	7,031	7,013	18
Metro Landfill Administration.....	398	398	-
Metro Landfill Grants.....	2,339	2,339	-
Metro Landfill IDC.....	9	9	-
SCORE Grants.....	17,250	17,250	-
SSTS Activities.....	1,426	1,424	2
Wastewater Lab Registration.....	107	105	2
Water.....	19,560	19,524	36
Total Pollution Control Agency	\$ 94,832	\$ 94,247	\$ 585
Public Safety			
Homeland Security & Emergency Management.....	\$ 70	\$ 69	\$ 1

STATE OF MINNESOTA

ENVIRONMENTAL FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Revenue			
Tax System Management.....	\$ 303	\$ 289	\$ 14
Total Expenditures and Transfers-Out.....	\$ 96,134	\$ 95,247	\$ 887
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (2,640)	\$ (583)	\$ 2,057
Fund Balance, Beginning, as Reported.....	\$ 9,658	\$ 9,658	\$ -
Prior Period Adjustments.....	-	41	41
Fund Balance, Beginning, as Restated.....	\$ 9,658	\$ 9,699	\$ 41
Fund Balance, Ending.....	\$ 7,018	\$ 9,116	\$ 2,098
Less: Appropriation Carryover.....	-	4,319	(4,319)
Less: Reserved for Long-Term Receivables.....	-	577	(577)
Unassigned Fund Balance, Ending.....	\$ 7,018	\$ 4,220	\$ (2,798)

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	\$ 4,220
Remediation Fund	6,782
Environmental & Remediation Fund in CAFR	\$ 11,002

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 \$19,100 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

REMEDATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 830	\$ 897	\$ 67
Departmental Services/Licenses & Fees.....	919	643	(276)
Investment Income.....	36	95	59
Other Revenues.....	1,210	821	(389)
Total Net Revenues	\$ 2,995	\$ 2,456	\$ (539)
Transfer from Other Funds			
Environmental Fund.....	\$ 19,100	\$ 19,100	\$ -
General Fund.....	8,100	8,104	4
Petroleum Tank Cleanup Fund.....	11,279	11,308	29
Total Transfer from Other Funds	\$ 38,479	\$ 38,512	\$ 33
Total Net Revenues and Transfers-In	\$ 41,474	\$ 40,968	\$ (506)
Expenditures and Transfers-Out			
Agriculture			
MERLA Admin.....	\$ 388	\$ 373	\$ 15
Protection Service.....	1,171	1,171	-
Total Agriculture	\$ 1,559	\$ 1,544	\$ 15
Attorney General			
Departmental Appropriations.....	\$ 250	\$ -	\$ 250
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 797	\$ 797	\$ -
Health			
Environmental Health Contaminated Sites.....	\$ 252	\$ 213	\$ 39
Natural Resources			
Departmental Appropriations.....	\$ 181	\$ 181	\$ -
Enforcement Natural Resources Laws & Rules	100	99	1
Land & Mineral - Bear Head Lake Acquisition.....	982	982	-
Total Natural Resources	\$ 1,263	\$ 1,262	\$ 1
Pollution Control Agency			
Departmental Appropriations.....	\$ 8,100	\$ 8,100	\$ -
Administrative Support.....	103	103	-
Dry Cleaners Projects.....	701	701	-
Land.....	19,102	19,079	23
Metropolitan Landfill Contingency.....	35	35	-
Petroleum Remediation Admin.....	4,279	4,276	3
Petroleum Remediation Cleanup.....	7,587	7,587	-
Total Pollution Control Agency	\$ 39,907	\$ 39,881	\$ 26
Total Expenditures and Transfers-Out.....	\$ 44,028	\$ 43,697	\$ 331

STATE OF MINNESOTA

REMEDIATION FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (2,554)	\$ (2,729)	\$ (175)
Fund Balance, Beginning, as Reported.....	\$ 18,376	\$ 18,376	\$ -
Prior Period Adjustments.....	-	3,600	3,600
Fund Balance, Beginning, as Restated.....	\$ 18,376	\$ 21,976	\$ 3,600
Fund Balance, Ending.....	\$ 15,822	\$ 19,247	\$ 3,425
Less: Appropriation Carryover.....	-	12,465	(12,465)
Unassigned Fund Balance, Ending.....	\$ 15,822	\$ 6,782	\$ (9,040)

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 98,907	\$ 98,236	\$ (671)
Investment Income.....	973	1,304	331
Other Revenues.....	1	2	1
Total Net Revenues and Transfers-In	\$ 99,881	\$ 99,542	\$ (339)
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Lessard Sams Outdoor Heritage.....	\$ 608	\$ 479	\$ 129
Outdoor Heritage Website.....	3	3	-
Total Legislative Coordinating Commission	\$ 611	\$ 482	\$ 129
Natural Resources			
Departmental Appropriations.....	\$ 100	\$ 100	\$ -
Accel Waterfowl Acquisition Phase VII.....	7,606	7,606	-
Accel Waterfowl Prod Prog.....	2	2	-
Accel Wildlife - Management Area Prog Phase VI.....	25	25	-
Accel Wildlife Management Area Acquisition Phase VIII.....	7,439	7,439	-
Cannon River Headwaters Habitat Phase II.....	71	71	-
Cass County Forest lands Phase VI.....	442	442	-
Contract Management 13.....	42	41	1
Contract Management 14.....	148	148	-
Contract Management 15.....	55	55	-
Critical Shore Protection Phase III.....	1,690	1,690	-
Dakota County Habitat Phase IV.....	3	3	-
Eco & Water Resources - Accel Aquatic Mgt Area Acq.....	242	241	1
Eco & Water Resources - Accel Prair Protect5 L15OH.....	862	862	-
Eco & Water Resources - Accel Prair Restor 7 L15OH.....	215	215	-
Eco & Water Resources - Accel Prairie Restoration 5.....	92	92	-
Eco & Water Resources - Accel Prairie Restoration 4.....	58	58	-
Eco & Water Resources - Accel Protect RIM & NPB Ease.....	923	923	-
Eco & Water Resources - Aquatic Habitat 4 L12OH.....	1,232	1,232	-
Eco & Water Resources - Aquatic Habitat 5 L13OH.....	1,615	1,615	-
Eco & Water Resources - Aquatic Habitat 7 L15OH.....	1,796	1,796	-
Eco & Water Resources - Aquatic Management Area.....	388	388	-
Eco & Water Resources - Area Acquisition.....	2	2	-
Eco & Water Resources - Enhancement on DNR Lands.....	317	317	-
Eco & Water Resources - Invasive Carp.....	599	599	-
Eco & Water Resources - Prairie Grassland 3.....	11	11	-
Eco & Water Resources - St Louis River Habitat Restor.....	4	4	-
Eco & Water Resources - Tech Eval Panel 13.....	32	32	-
Eco & Water Resources - Tech Eval Panel 14.....	28	28	-
Eco & Water Resources - Tech Eval Panel 15.....	3	3	-
Eco & Water Resources - WMA SNA Prairie Ease 5.....	12	12	-
Eco & Water Resources - WMA SNA Acqui 7 L15OH.....	17	17	-
Enhance Public Land Grasslands Phase II.....	1,120	1,120	-
Fish & Wildlife - Accel Aquatic Mgmt Area.....	397	383	14
Fish & Wildlife - Accel Prair Restor 7 L15OH.....	718	718	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2016

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fish & Wildlife - Accel Prairie Restoration Phase IV.....	826	826	-
Fish & Wildlife - Accel Prairie Restoration Phase V.....	222	222	-
Fish & Wildlife - Accel Shallow Lk & Wetlands Enhance IV.....	171	171	-
Fish & Wildlife - Accel ShallowLk Wtlan L15O.....	522	522	-
Fish & Wildlife - Aquatic Habitat 7 L15OH.....	15	15	-
Fish & Wildlife - Aquatic Habitat Phase IV.....	291	291	-
Fish & Wildlife - Aquatic Habitat Phase V.....	1,662	1,662	-
Fish & Wildlife - Aquatic Managment Area	215	215	-
Fish & Wildlife - Area Acquitision.....	1,394	1,394	-
Fish & Wildlife - Con Grant Program Admininistration.....	19	19	-
Fish & Wildlife - Con Partners 5 Adm L12OH.....	10	10	-
Fish & Wildlife - Con Partners 5 Grnt L13OH.....	51	51	-
Fish & Wildlife - Con Partners Administration	21	21	-
Fish & Wildlife - Con Partners Administration Phase IV	229	129	100
Fish & Wildlife - Con Partners Grants.....	3,918	3,918	-
Fish & Wildlife - Con Partners Metro Grants.....	3,390	3,390	-
Fish & Wildlife - Conservation Grant Program.....	211	211	-
Fish & Wildlife - Conservation Partners Grant Phase IV.....	558	209	349
Fish & Wildlife - Enhanced Public Grassland.....	131	131	-
Fish & Wildlife - Forest Wildlife - Habitat.....	117	116	1
Fish & Wildlife - Legacy Metro Grant Administration.....	24	24	-
Fish & Wildlife - Legacy Metro Grant Program.....	51	51	-
Fish & Wildlife - Lower Mississippi Habitat 3	268	268	-
Fish & Wildlife - Lower Mississippi Habitat.....	5	5	-
Fish & Wildlife - Lower St Louis River.....	364	364	-
Fish & Wildlife - Management.....	78	78	-
Fish & Wildlife - Marsh Lake Enhancement.....	55	55	-
Fish & Wildlife - Mississippi Headwaters Habitat Partnership..	285	285	-
Fish & Wildlife - Prairie Grassland.....	62	58	4
Fish & Wildlife - Shallow Lake & Wetlands Phase III.....	224	98	126
Fish & Wildlife - Shallow Lake Protection Wild Rice.....	10	10	-
Fish & Wildlife - Shallow Lake Wetlands Phase IV.....	588	588	-
Fish & Wildlife - Shallow Lake Wetlands Phase V.....	351	351	-
Fish & Wildlife - Southeast Forest Habitat	186	186	-
Fish & Wildlife - St Louis River Habitat Restoration Phase II...	217	217	-
Fish & Wildlife - Vermillion Wildlife - Management Area.....	330	330	-
Fish & Wildlife - Wildlife Mgmt Area & Scientific & Natr Area .	728	728	-
Fish & Wildlife - Wildlife Mgmt Area Acquisition L12OH.....	32	32	-
Fish & Wildlife - Wildlife, Science & Natr, & Prairie Phase III...	5	5	-
Fish & Wildlife - Wildlife, Science & Natr, & Prairie Phase V...	1,009	1,009	-
Forest Management - Lower Mississippi Habitat.....	373	373	-
Forest Management - Protect Pineland Sands Aquifer Phs II..	28	28	-
Forest Management - Protection Pineland Sands Aquifer	452	452	-
Forest Management - State Forest Acquisitions Phase II.....	18	18	-
Green Corridor Legacy Program Phase IV.....	5	5	-
Lake Bemidji South Shore Restoration and Enhancement.....	1,650	1,650	-
Lake Nokomis Habitat.....	444	444	-
Living Shallow Lakes & Wetlands Initiative.....	46	46	-
Metro Big Rivers Friend of the Miss River Phase VI.....	275	275	-
Metro Big Rivers Great River Greening Phase V.....	400	400	-
Metro Big Rivers MN Land Trust.....	375	375	-
Metro Big Rivers MN Valley Natl Wildlife Refuge.....	475	475	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Metro Big Rivers Phase IV.....	1	1	-
Metro Big Rivers Trust for Public Land.....	475	475	-
Minnesota Prairie Recovery Phase VI.....	4,032	4,032	-
Minnesota Trout Unlimited Phase VII.....	1,890	1,890	-
Mississippi Headwaters Habitat.....	824	824	-
Mississippi Headwaters Trust for Public Land.....	1,174	1,174	-
Northeast MN Sharp Tail Grouse Habitat Phase V.....	7	7	-
Northern Tallgrass Prairie National Wildlife Refuge Phase III..	3,430	3,430	-
OMBS CannonRiv Complex 5 L15OH.....	1,370	1,370	-
Prairie Chicken Habitat of Southern Red River Valley.....	1,790	1,790	-
Protecting and Restoring Bird Area Audobon Minnesota.....	408	408	-
Protecting and Restoring Bird Area MN Land Trust.....	1,322	1,322	-
Root River Protection.....	6	6	-
Sand Hill River Fish Passage.....	990	990	-
Shallow Lake Wetland Ducks Unlimited Phase IV.....	9,030	9,030	-
Shell Rock River Phase IV.....	2,414	2,414	-
Southeast MN Protect & Restor Nature Conservancy Phs II....	28	28	-
Southeast MN Protect & Restor Nature Conservancy Phs III...	2,865	2,865	-
Waterfowl Production Area Phase V.....	6	6	-
Wild Rice River Corridor Habitat Restoration.....	2,270	2,270	-
Total Natural Resources	\$ 86,024	\$ 85,428	\$ 596
Water & Soil Resources Board			
ACUB Easements Phase III.....	\$ 10	\$ 10	\$ -
ACUB Easements Phase IV.....	954	954	-
ACUB Easements Phase V.....	203	203	-
Grassland Easements.....	1,145	1,145	-
Reinvest in Minnesota Ease Wetlands Reserve Prog.....	4,988	4,988	-
Reinvest in Minnesota Easements 09.....	806	806	-
Reinvest in Minnesota Easements 12.....	2,402	2,402	-
Reinvest in Minnesota Easements Pheasants Forever 12.....	26	26	-
Reinvest in Minnesota Easements Pheasants Forever.....	103	103	-
Reinvest in Minnesota Easements Wetland Acq & Restor.....	3,519	3,519	-
Reinvest in Minnesota Easements.....	199	199	-
Reinvest in Minnesota Wetlands Reserve Partnership V.....	240	240	-
Reinvest in Minnesota Wetlands Reserve Partnership VI.....	5,977	5,977	-
Wild Rice Shoreland Phase II.....	239	239	-
Wild Rice Shoreland Phase III.....	674	674	-
Wildlife Easements Phase II.....	562	562	-
Wildlife Easements Phase IV.....	722	722	-
Total Water & Soil Resources Board	\$ 22,769	\$ 22,769	\$ -
Total Expenditures and Transfers-Out.....	\$ 109,404	\$ 108,679	\$ 725
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (9,523)	\$ (9,137)	\$ 386

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 59,632	\$ 59,632	\$ -
Prior Period Adjustments.....	-	16,388	16,388
Fund Balance, Beginning, as Restated.....	\$ 59,632	\$ 76,020	\$ 16,388
Fund Balance, Ending.....	\$ 50,109	\$ 66,883	\$ 16,774
Less: Appropriation Carryover.....	-	56,704	(56,704)
Unassigned Fund Balance, Ending.....	\$ 50,109	\$ 10,179	\$ (39,930)

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	\$ 10,179
Arts & Cultural Fund	671
Clean Water Fund	9,795
Parks & Trails Fund	845
Heritage Fund in CAFR	\$ 21,490

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 59,194	\$ 58,793	\$ (401)
Investment Income.....	60	85	25
Other Revenues.....	-	109	109
Total Net Revenues and Transfers-In	\$ 59,254	\$ 58,987	\$ (267)
Expenditures and Transfers-Out			
Administration			
Association Minnesota Public Education Radio	\$ 1,553	\$ 1,553	\$ -
Association Minnesota Public Education Radio FY15.....	157	155	2
Capitol Art Preservation	1,931	1,931	-
Como Park Zoo	980	980	-
Grants Adm/Arts-Cultural - FY15.....	2	2	-
Grants Adm/Arts-Culture	162	162	-
Lake Superior Center Authority.....	245	245	-
Lake Superior Zoo.....	74	74	-
Minnesota Public Radio.....	1,568	1,568	-
Minnesota State Band	10	10	-
Public TV Production/Acquisition Grant.....	3,626	3,626	-
Science Museum of Minnesota Grant	588	588	-
Small Theatre Grants - FY15.....	57	23	34
State Capitol Preservation Commission.....	105	105	-
Veterans Rest Camp	111	111	-
Wilderness Inquiry	196	196	-
Total Administration	\$ 11,365	\$ 11,329	\$ 36
Arts Board			
Arts & Cultural Heritage - Regional Arts Council	\$ 406	\$ 406	\$ -
Arts & Cultural Heritage Events and Activities - FY15.....	13	8	5
Arts & Cultural Heritage Events and Activities	941	941	-
Arts and Arts Access - FY15.....	63	50	13
Arts and Arts Access - Regional Arts Council	6,061	6,061	-
Arts and Arts Access	13,942	13,942	-
Arts Education - Regional Arts Council	1,217	1,217	-
Arts Education	2,826	2,826	-
Arts Education FY15.....	27	26	1
Grants Program Administration - FY15.....	157	157	-
Grants Program Administration	994	994	-
Total Arts Board	\$ 26,647	\$ 26,628	\$ 19
Education			
Minnesota Regional Library System Grants.....	\$ 2,200	\$ 2,106	\$ 94
Historical Society			
Civics Programs.....	\$ 69	\$ 69	\$ -
Cultural Heritage Exhibit.....	158	158	-
Digital Library.....	300	300	-
Historic and Cultural Grants - FY15.....	4,205	4,205	-

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Historic and Cultural Grants	4,525	4,525	-
Historic and Cultural Programs - FY15.....	1,663	1,663	-
Historic and Cultural Programs.....	5,525	5,525	-
Historic Recognition Grants.....	275	275	-
History Partnerships - FY15.....	1,380	1,380	-
History Partnerships.....	2,060	2,060	-
Statewide Site Survey - FY15.....	327	327	-
Statewide Site Survey	300	300	-
Total Historical Society	\$ 20,787	\$ 20,787	\$ -
Humanities Commission			
City of St. Paul - Cultural Garden.....	\$ 50	\$ 50	\$ -
Civics Program - Minnesota Civic Education Coalition.....	150	150	-
Competitive Grants - Minnesota Heritage.....	100	100	-
Council on Disability Grant.....	90	90	-
Duluth Children's Museum.....	150	150	-
Grand Rapids Children's Museum.....	150	150	-
Ka Joog Fanka Program.....	125	125	-
Minnesota Children's Museum.....	500	500	-
Minnesota Humanities Center Programs.....	850	850	-
Ramsey County Parks - Culturally Relevant Games.....	150	150	-
Southern Minnesota Children's Museum.....	150	150	-
Total Humanities Commission	\$ 2,465	\$ 2,465	\$ -
Indian Affairs Council			
Dakota Ojibwe Grants.....	\$ 854	\$ 854	\$ -
Language Immersion Grants FY15.....	14	6	8
Niiganne Ojibwe Immersion.....	125	125	-
Wicoid Immersion	125	125	-
Total Indian Affairs Council	\$ 1,118	\$ 1,110	\$ 8
Legislative Coordinating Commission			
Arts & Cultural Website.....	\$ 2	\$ 2	\$ -
Digital Library.....	5	5	-
Total Legislative Coordinating Commission	\$ 7	\$ 7	\$ -
Perpich Center For Arts Education			
Minnesota Turnaround Arts Education.....	\$ 600	\$ 535	\$ 65
Zoological Board			
Departmental Appropriations.....	\$ 269	\$ 269	\$ -
Legacy Grant.....	1,750	1,462	288
Total Zoological Board	\$ 2,019	\$ 1,731	\$ 288
Total Expenditures and Transfers-Out.....	\$ 67,208	\$ 66,698	\$ 510
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (7,954)	\$ (7,711)	\$ 243

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 3,414	\$ 3,414	\$ -
Prior Period Adjustments.....	-	8,420	8,420
Fund Balance, Beginning, as Restated.....	\$ 3,414	\$ 11,834	\$ 8,420
Fund Balance, Ending.....	\$ (4,540)	\$ 4,123	\$ 8,663
Less: Appropriation Carryover.....	-	3,452	(3,452)
Unassigned Fund Balance, Ending.....	\$ (4,540)	\$ 671	\$ 5,211

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.
2. During fiscal year 2016, the Historical Society cancelled encumbrances that were originally established in fiscal year 2015. These encumbrance cancellations are reported as a prior period adjustment in actuals. The appropriation has authority to carry forward and spend the unspent money from the prior year, therefore the budget was increased and the funds were spent in fiscal year 2016. These additional expenditures in fiscal year 2016 are presented as a budget deficit; however, this amount is offset by the prior period adjustment.

STATE OF MINNESOTA

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 98,907	\$ 98,236	\$ (671)
Investment Income.....	705	932	227
Other Revenues.....	1	34	33
Total Net Revenues and Transfers-In	\$ 99,613	\$ 99,202	\$ (411)
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Prog.....	\$ 75	\$ 29	\$ 46
Clean Water Agriculture Water Quality Cert Program - FY15..	1,064	1,064	-
Clean Water Agriculture Water Quality Cert Program - FY16..	2,000	1,868	132
Clean Water Groundwater.....	4,013	4,013	-
Clean Water Irrigation Water Quality.....	162	162	-
Clean Water Manure Program Enhancement.....	48	47	1
Clean Water Perennial & Winter Annual Crop.....	1,000	1,000	-
Clean Water Pesticide Monitoring.....	383	383	-
Clean Water Research Database.....	16	16	-
Clean Water Research.....	2,720	2,720	-
Clean Water Technical Assistance.....	1,907	1,907	-
Total Agriculture	\$ 13,388	\$ 13,209	\$ 179
Health			
Clean Water EH_Contaminants of Emerging Concern FY13...	\$ 568	\$ 568	\$ -
Clean Water EH_Contaminants of Emerging Concern FY15...	454	454	-
Clean Water Environmental Health Cty Well Index.....	497	446	51
Clean Water Environmental Health Drinking Water Prot FY13	129	126	3
Clean Water Environmental Health Drinking Water Prot FY15	1,704	1,704	-
Clean Water Environmental Health Private Wells FY13.....	375	375	-
Clean Water Environmental Health Private Wells FY15.....	36	36	-
Clean Water Environmental Health Virus Monitoring FY13.....	630	550	80
Clean Water Environmental Health Virus Monitoring FY15.....	125	125	-
Clean Water Environmental Health Well Sealing FY13.....	132	114	18
Clean Water Environmental Health Well Sealing FY15.....	76	76	-
Clean Water IDEPC Beach.....	179	179	-
Clean Water IDEPC Virus Monitoring.....	371	178	193
Groundwater Management - FY15.....	229	228	1
Groundwater Management - FY16.....	33	33	-
Health Protection.....	150	115	35
Water Reuse Study.....	152	152	-
Total Health	\$ 5,840	\$ 5,459	\$ 381
Legislative Coordinating Commission			
Clean Water Website.....	\$ 3	\$ 3	\$ -
Metropolitan Council Transport			
Master Water Supply.....	\$ 975	\$ 975	\$ -
Water Use Reduction Grants.....	250	250	-
Total Metropolitan Council Transport	\$ 1,225	\$ 1,225	\$ -

STATE OF MINNESOTA

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Natural Resources			
Departmental Appropriations.....	\$ 127	\$ 127	\$ -
Eco & Water Resources - 15 TMDL Dev & Implementation.....	970	964	6
Eco & Water Resources - Groundwater Management Areas ..	351	351	-
Eco & Water Resources - Lake IBI Assessments.....	222	222	-
Eco & Water Resources - MET Grndwtr Monitor L10 CW.....	624	624	-
Eco & Water Resources - Nonpoint Source Restore & Protect	331	331	-
Eco & Water Resources - Riparian Buffer	319	319	-
Eco & Water Resources - Stormflow Monitor	1,561	1,561	-
Eco & Water Resources - Stream Flow and Groundwater.....	348	341	7
Eco & Water Resources - Water Supply Plan	1,073	1,073	-
Eco & Water Resources - Watershed Hydrologic Modeling	420	420	-
Eco & Water Resources - Watershed Restore & Protection....	1,148	1,148	-
Eco & Water Resources15 Dev Co Geo Atlas L13CW.....	536	522	14
Eco & Water Resources15 Lake IBI Asses L13CW.....	44	44	-
Eco & Water Resources15 Research&Tools L13CW.....	154	154	-
Eco & Water Resources15 Stream Flow Monitoring.....	339	339	-
Eco & Water Resources15 Tech Assist Imple L13CW.....	464	456	8
Eco & Water Resources15 Water Supply Planning.....	669	669	-
Eco & Water Resources16 County Geo Atlases.....	22	22	-
FAW15 Research&Tools L13CW.....	17	11	6
FAW16 IBI Assess L15CW.....	191	191	-
Fish & Wildlife - 15 Mercury in Fish	18	18	-
Fish & Wildlife - 16 Mercury in Fish	135	135	-
Fish & Wildlife - Watershed Strategy	46	46	-
Fish and Wildlife - Lake IBI Assessment.....	865	865	-
Forest Management - Nonpoint Source Restore & Protect.....	50	50	-
Forest Management - Research & Tools FY15.....	197	186	11
Forest Management - Watershed Hydrologic Modeling	155	155	-
Forest Management -Tech Assist Imp FY15.....	52	1	51
Total Natural Resources	\$ 11,448	\$ 11,345	\$ 103
Pollution Control Agency			
Administrative Support.....	\$ 57	\$ 57	\$ -
Clean Water Council Operations.....	50	48	2
Clean Water Legacy - TMDL Development.....	9,795	7,589	2,206
Clean Water Legacy - Water Quality Assessment.....	11,150	9,752	1,398
Drinking Water Protection.....	1,182	1,124	58
Drinking/Ground Water-Subsurface Sewage Treatment Sys...	3,623	3,608	15
Enhanced Data Base.....	1,150	789	361
National Parks Water Quality G.....	1,000	940	60
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL.....	900	871	29
St. Louis River Duluth Harbor Restoration.....	750	323	427
Stormwater Best Management Practices.....	275	275	-
Stormwater Research and Guidance.....	275	155	120
Total Pollution Control Agency	\$ 30,207	\$ 25,531	\$ 4,676
Public Facilities Authority			
Clean Water Legacy Point Source FY13	\$ 1,046	\$ 1,046	\$ -
Clean Water Legacy Small Community Wastewater FY13	507	507	-
Clean Water Legacy Small Community Wastewater FY11	2,476	1,476	1,000

STATE OF MINNESOTA

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Clean Water Legacy Small Community Wastewater FY09	317	317	-
Clean Water Legacy Total Management Daily Load FY09	81	81	-
Clean Water Legacy Total Management Daily Load FY11	11,019	10,985	34
Total Public Facilities Authority	\$ 15,446	\$ 14,412	\$ 1,034
Water & Soil Resources Board			
Clean Water Legacy - Accelerated Implementation FY15.....	\$ 4,240	\$ 4,240	\$ -
Clean Water Legacy - Administration.....	2,249	2,241	8
Clean Water Legacy - Assistance FY16.....	8,895	8,895	-
Clean Water Legacy - Assistance.....	1,118	470	648
Clean Water Legacy - Buffer Easements FY11.....	555	555	-
Clean Water Legacy - Buffer Easements.....	1,995	1,948	47
Clean Water Legacy - Conservation Partners FY16.....	403	403	-
Clean Water Legacy - Drainage.....	909	874	35
Clean Water Legacy - Erosion Transects.....	21	21	-
Clean Water Legacy - Groundwater Protection Metro.....	128	128	-
Clean Water Legacy - Groundwater Protection North.....	50	50	-
Clean Water Legacy - Groundwater Protection Workshops.....	95	95	-
Clean Water Legacy - One Watershed One Plan FY15.....	56	56	-
Clean Water Legacy - One Watershed One Plan FY16.....	1,900	60	1,840
Clean Water Legacy - Oversight FY13.....	856	521	335
Clean Water Legacy - Oversight FY15.....	262	262	-
Clean Water Legacy - Oversight FY16.....	88	88	-
Clean Water Legacy - Restor Tech Eval Panel.....	84	84	-
Clean Water Legacy - Riparian Buffer Compliance.....	2,054	2,054	-
Clean Water Legacy - Selected Subwatersheds.....	4,436	4,436	-
Clean Water Legacy - Soil & Water Conserv Dist Grants.....	9,000	9,000	-
Clean Water Legacy - Washington County.....	520	520	-
Clean Water Legacy - Wellhead Protection FY11.....	216	216	-
Clean Water Legacy - Wellhead Protection FY13.....	78	78	-
Clean Water Legacy - Wellhead Protection FY16.....	102	102	-
Minnesota Agriculture Water Quality Certification Program.....	422	422	-
Total Water & Soil Resources Board	\$ 40,732	\$ 37,819	\$ 2,913
Total Expenditures and Transfers-Out.....	\$ 118,289	\$ 109,003	\$ 9,286
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (18,676)	\$ (9,801)	\$ 8,875
Fund Balance, Beginning, as Reported.....	\$ 83,135	\$ 83,135	\$ -
Prior Period Adjustments.....	-	9,986	9,986
Fund Balance, Beginning, as Restated.....	\$ 83,135	\$ 93,121	\$ 9,986
Fund Balance, Ending.....	\$ 64,459	\$ 83,320	\$ 18,861
Less: Appropriation Carryover.....	-	73,525	(73,525)
Unassigned Fund Balance, Ending.....	\$ 64,459	\$ 9,795	\$ (54,664)

STATE OF MINNESOTA

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

UNAUDITED

Budget

Actual

Variance

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

PARKS AND TRAILS FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2016

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 42,710	\$ 42,420	\$ (290)
Investment Income.....	133	195	62
Other Revenues.....	2	3	1
Total Net Revenues and Transfers-In	\$ 42,845	\$ 42,618	\$ (227)
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Parks & Trails Website.....	\$ 1	\$ 1	\$ -
Metropolitan Council Transport			
Parks & Trails.....	\$ 17,237	\$ 17,237	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 81	\$ 81	\$ -
Parks & Trails - 14 Acquisition & Development.....	382	382	-
Parks & Trails - 14 Connect to Outdoors	81	81	-
Parks & Trails - 14 Conservation Corps Minnesota.....	66	66	-
Parks & Trails - 14 Existing Holdings	305	305	-
Parks & Trails - 14 Grant Administration.....	141	141	-
Parks & Trails - 14 Promotion & Marketing	84	84	-
Parks & Trails - 14 Resource Management.....	50	50	-
Parks & Trails - 14 State Parks & Trails	35	35	-
Parks & Trails - 15 Acquisition & Development L13PT.....	1,809	1,809	-
Parks & Trails - 15 Connect to Outdoors	813	813	-
Parks & Trails - 15 Conservation Corps Minnesota.....	155	155	-
Parks & Trails - 15 Duluth Flood Grant	500	500	-
Parks & Trails - 15 Existing Holdings	2,778	2,778	-
Parks & Trails - 15 Grant Administration.....	47	47	-
Parks & Trails - 15 Legacy Grants	250	250	-
Parks & Trails - 15 Promotion & Marketing	5	5	-
Parks & Trails - 15 Resource Management.....	190	190	-
Parks & Trails - 15 State Parks & Trails	110	110	-
Parks & Trails - 16 Acquisition & Development.....	2,870	2,870	-
Parks & Trails - 16 Connect to Outdoors	1,528	1,528	-
Parks & Trails - 16 Conservation Corps Minnesota.....	770	770	-
Parks & Trails - 16 Coordination Projects	76	76	-
Parks & Trails - 16 Existing Holdings	4,620	4,620	-
Parks & Trails - 16 Grant Administration.....	111	111	-
Parks & Trails - 16 Great Metro Grants.....	6,063	6,063	-
Parks & Trails - 16 Great Minnesota Regional Parks & Trails ..	356	356	-
Parks & Trails - 16 Resource Management.....	676	676	-
Parks & Trails - 16 State Parks & Trails	1,730	1,730	-
Parks & Trails - 16 U of M Center for Changing Landscapes...	260	260	-
Total Natural Resources	\$ 26,942	\$ 26,942	\$ -
Total Expenditures and Transfers-Out.....	\$ 44,180	\$ 44,180	\$ -

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, 2016
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (1,335)	\$ (1,562)	\$ (227)
Fund Balance, Beginning, as Reported.....	\$ 9,319	\$ 9,319	\$ -
Prior Period Adjustments.....	-	959	959
Fund Balance, Beginning, as Restated.....	\$ 9,319	\$ 10,278	\$ 959
Fund Balance, Ending.....	\$ 7,984	\$ 8,716	\$ 732
Less: Appropriation Carryover.....	-	7,871	(7,871)
Unassigned Fund Balance, Ending.....	\$ 7,984	\$ 845	\$ (7,139)

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

SPECIAL COMPENSATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 92,400	\$ 81,283	\$ (11,117)
Departmental Services/Licenses & Fees.....	6,651	6,061	(590)
Investment Income.....	75	455	380
Other Revenues.....	50	-	(50)
Total Net Revenues and Transfers-In	\$ 99,176	\$ 87,799	\$ (11,377)
Expenditures and Transfers-Out			
Administrative Hearings			
Workers Compensation-OAH.....	\$ 7,250	\$ 6,820	\$ 430
Commerce			
Enforcement.....	\$ 198	\$ 196	\$ 2
Insurance.....	553	519	34
Total Commerce	\$ 751	\$ 715	\$ 36
Labor & Industry			
Departmental Appropriations.....	\$ 11,226	\$ 10,222	\$ 1,004
Assigned Risk Safety.....	2,519	2,519	-
Copy File Review.....	288	288	-
General Support Division.....	6,039	5,732	307
Loggers Expense & Reimbursement.....	753	753	-
Workers Compensation Benefits.....	49,619	49,619	-
Workers Compensation Fund IDC.....	134	134	-
Workers Compensation System Upgrade.....	4,000	36	3,964
Workplace Safety.....	4,154	4,131	23
Total Labor & Industry	\$ 78,732	\$ 73,434	\$ 5,298
MMB Non-Operating			
Workers Compensation Contingent.....	\$ 100	\$ -	\$ 100
Workers Comp Court of Appeals			
Departmental Appropriations.....	\$ 1,817	\$ 1,752	\$ 65
Total Expenditures and Transfers-Out.....	\$ 88,650	\$ 82,721	\$ 5,929
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 10,526	\$ 5,078	\$ (5,448)
Fund Balance, Beginning, as Reported.....	\$ 44,138	\$ 44,138	\$ -
Prior Period Adjustments.....	-	1,283	1,283
Fund Balance, Beginning, as Restated.....	\$ 44,138	\$ 45,421	\$ 1,283
Fund Balance, Ending.....	\$ 54,664	\$ 50,499	\$ (4,165)
Less: Appropriation Carryover.....	-	10,847	(10,847)
Unassigned Fund Balance, Ending.....	\$ 54,664	\$ 39,652	\$ (15,012)

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Insurance Gross Earnings Taxes.....	\$ 84,520	\$ 85,645	\$ 1,125
Other Taxes.....	586,091	584,236	(1,855)
Departmental Services/Licenses & Fees.....	40,415	29,944	(10,471)
Investment Income.....	6,360	5,149	(1,211)
Other Revenues.....	13,601	12,698	(903)
Total Net Revenues and Transfers-In	\$ 730,987	\$ 717,672	\$ (13,315)
Expenditures and Transfers-Out			
Health			
Health Improvement.....	\$ 28,870	\$ 26,777	\$ 2,093
Health Policy Committee Health Grants.....	219	219	-
Health Policy Committee Mental Health Grants.....	219	208	11
Health Policy Dental Provider Grants.....	63	60	3
Health Policy EMA Grants.....	725	725	-
Health Policy EMA Operations.....	25	24	1
Health Policy International Medical Grants.....	367	367	-
Health Policy International Medical Operations.....	133	127	6
Health Policy International Medical Revolving Loans.....	500	500	-
Health Policy Loan Forgiveness Operations.....	131	131	-
Health Policy Loan Forgiveness.....	2,500	465	2,035
Health Protection.....	65	64	1
Projected Spend Reporting.....	261	222	39
Statewide Health Improvement Initiatives.....	3,906	3,906	-
Statewide Health Improvement Menthol Cigarette Study.....	200	200	-
Total Health	\$ 38,184	\$ 33,995	\$ 4,189
House of Representatives			
Departmental Appropriations.....	\$ 64	\$ 64	\$ -
Human Services			
Adult Mental Health Grants.....	\$ 1,575	\$ 973	\$ 602
Health Care Grants.....	3,341	1,322	2,019
Health Care.....	33,076	33,035	41
Medical Assistance.....	588,190	588,188	2
Minnesota Care.....	163,352	144,902	18,450
Operations.....	9,902	9,622	280
Total Human Services	\$ 799,436	\$ 778,042	\$ 21,394
Legislative Coordinating Commission			
Departmental Appropriations.....	\$ 3	\$ 3	\$ -
MMB Non-Operating			
Departmental Appropriations.....	\$ 78,841	\$ 78,841	\$ -
Revenue			
Tax System Management.....	\$ 1,749	\$ 1,597	\$ 152

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, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Revenue Intergovernmental Payments			
Minnesota Care Interest on Refunds.....	\$ 432	\$ 432	\$ -
Senate			
Departmental Appropriations.....	\$ 127	\$ 127	\$ -
University of Minnesota			
Health Science Special.....	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out.....	\$ 920,993	\$ 895,258	\$ 25,735
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (190,006)	\$ (177,586)	\$ 12,420
Fund Balance, Beginning, as Reported.....	\$ 662,388	\$ 662,388	\$ -
Prior Period Adjustments.....	-	10,803	10,803
Fund Balance, Beginning, as Restated.....	\$ 662,388	\$ 673,191	\$ 10,803
Fund Balance, Ending.....	\$ 472,382	\$ 495,605	\$ 23,223
Less: Appropriation Carryover.....	-	24,838	(24,838)
Unassigned Fund Balance, Ending.....	\$ 472,382	\$ 470,767	\$ (1,615)

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2016 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 50,650	\$ 52,606	\$ 1,956
Investment Income.....	140	249	109
Total Net Revenues and Transfers-In	\$ 50,790	\$ 52,855	\$ 2,065
Expenditures and Transfers-Out			
Employment & Economic Development			
Departmental Appropriations.....	\$ 38,021	\$ 38,021	\$ -
Adult Workforce Competitive Grant	3,104	3,104	-
Big Brothers Big Sisters.....	215	215	-
Boys and Girls Club.....	750	750	-
Central Lakes College Manufacturing Training.....	350	350	-
Deaf / Hard of Hearing.....	1,000	770	230
Extended Employment	7,150	7,150	-
FastTRAC Minnesota Adult Careers.....	1,501	1,496	5
Foreign-Trained Health Care.....	200	200	-
Job Training Grants.....	900	581	319
Minnesota Diversified Industries.....	450	450	-
Minnesota West Community Manufacturing Training.....	250	250	-
Minnesota Youth Program.....	4,051	4,048	3
Opportunities Industrialization Center	500	500	-
Resource Inc.....	500	500	-
South Central College Manufacturing Training.....	200	200	-
STEM Minnesota High Tech Association.....	900	900	-
Twin Cities RISE!	200	200	-
Uniform Outcome Report.....	200	187	13
WESA High Demand Jobs.....	37	37	-
Youth Workforce Development Competitive Grant	3,348	3,348	-
Youthbuild	1,000	1,000	-
Total Employment & Economic Development	\$ 64,827	\$ 64,257	\$ 570
Labor & Industry			
Apprenticeship.....	\$ 793	\$ 556	\$ 237
Leap Grants.....	100	100	-
Prevailing Wage Enforcement.....	150	130	20
Total Labor & Industry	\$ 1,043	\$ 786	\$ 257
Total Expenditures and Transfers-Out.....	\$ 65,870	\$ 65,043	\$ 827
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (15,080)	\$ (12,188)	\$ 2,892
Fund Balance, Beginning, as Reported.....	\$ 20,728	\$ 20,728	\$ -
Prior Period Adjustments.....	-	6,623	6,623
Fund Balance, Beginning, as Restated.....	\$ 20,728	\$ 27,351	\$ 6,623
Fund Balance, Ending.....	\$ 5,648	\$ 15,163	\$ 9,515
Less: Appropriation Carryover.....	-	1,187	(1,187)
Unassigned Fund Balance, Ending.....	\$ 5,648	\$ 13,976	\$ 8,328