



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



**For the Year Ended  
June 30, 2019**

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





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State of Minnesota

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Supplement to the  
Comprehensive Annual  
Financial Report

Legal Level of Budgetary  
Control – All Budgeted  
Funds

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

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For the Year Ended June 30, 2019

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



## State of Minnesota

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### Supplement to the 2019 Comprehensive Annual Financial Report

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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  
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Saint Paul, Minnesota 55155-1489  
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**2019 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances**

**Table of Contents**

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<b>Introduction</b>	<b>Page</b>
Introduction.....	1
Auditor's Opinion.....	3
Summary of Reporting Policies.....	5
 <b>Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis and Notes:</b>	
General Fund .....	7
State Government Fund .....	28
Health Care Access Fund .....	31
Trunk Highway Fund .....	33
Highway User Tax Distribution Fund .....	35
State Airports Fund.....	37
Petroleum Tank Cleanup Fund .....	38
Natural Resources Fund.....	39
Game and Fish Fund .....	41
Environmental Fund .....	42
Remediation Fund .....	44
Outdoor Heritage Fund.....	46
Arts and Cultural Heritage Fund .....	50
Clean Water Fund .....	53
Parks and Trails Fund.....	57
Special Compensation Fund .....	59
Workforce Development Fund .....	60
Renewable Development Fund .....	62





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## 2019 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

### Introduction

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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 detail at the level for legal 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 legal level of budgetary control 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
Health Care Access	Outdoor Heritage
Trunk Highway	Arts and Cultural Heritage
Highway User Tax Distribution	Clean Water
State Airports	Parks and Trails
Petroleum Tank Cleanup	Special Compensation
Natural Resources	Workforce Development
Game and Fish	Renewable Development
Environmental	

The State Government and Health Care Access funds are not reported as separate funds in the CAFR, but are included in the General Fund.

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

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

The Renewable Development Fund is not reported as a separate fund in the CAFR, but is reported in the Miscellaneous Special Revenue Fund.

## **Basis of Reporting**

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 understand the reported schedules is also presented in the summary. The notes presented with each fund provide additional information that is unique to the fund.

This report closely follows other budget reports<sup>1</sup> 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.

<sup>1</sup> Other budget reports prepared by Minnesota Management and Budget include:  
Consolidated Fund Statement, Budgetary Basis, dated July 31, 2018.  
Consolidated Fund Statement, Budgetary Basis, dated August 2, 2019.

### **Independent Auditor's Report**

Members of the Minnesota State Legislature

The Honorable Tim Walz, 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, 2019, and have issued our independent auditor's report thereon dated December 14, 2019, 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 33 to 62, 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.

*Chris Buse*

Christopher Buse, CPA  
Deputy Legislative Auditor

*Scott Tjomsland*

Scott Tjomsland, CPA  
Audit Director

December 13, 2019





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## 2019 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

### Summary of Reporting Policies

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

#### Original and Final Budgets

##### Revenues

###### Original Budget

The original 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 2018 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*<sup>1</sup>.

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 the amounts are significant to those funds.

###### Final Budget (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*<sup>2</sup>. However, if dedicated receipts are significant to a fund, the final spending authority is adjusted to match the revenue received.

##### Expenditures

###### Original Budget

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

<sup>1</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated July 31, 2018.

<sup>2</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 2, 2019.

## **Final Budget (Budget)**

The budget, except for open and special 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 and special 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-out.

## **Actual**

Actual revenues and transfers-in included are the amounts 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 the 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, 2019  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Individual Income Taxes.....	\$ 12,263,300	\$ 11,965,190	\$ 12,405,417	\$ 440,227
Corporate Income Taxes.....	1,295,375	1,523,624	1,660,015	136,391
Sales Taxes.....	5,749,798	5,645,507	5,735,600	90,093
Property Taxes.....	816,499	809,108	810,627	1,519
Cigarette & Tobacco Taxes.....	624,150	618,150	593,334	(24,816)
Liquor, Wine & Beer Taxes.....	93,180	92,250	92,843	593
Insurance Gross Earnings Taxes.....	402,972	405,784	405,380	(404)
Deed & Mortgage Taxes.....	257,919	243,914	248,886	4,972
Medical Assistance Surcharges.....	296,308	290,655	292,014	1,359
Inheritance, Estate & Gift Taxes.....	129,300	193,700	224,996	31,296
Lawful Gambling Taxes.....	76,800	84,200	89,664	5,464
Other Taxes.....	30,750	38,852	40,961	2,109
Tobacco Settlements.....	150,604	160,161	162,765	2,604
Departmental Services/Licenses & Fees.....	218,774	225,138	235,041	9,903
Investment Income.....	26,042	75,032	90,448	15,416
Lottery Revenue.....	64,694	64,055	70,203	6,148
DHS RTC Collections.....	71,500	72,250	81,659	9,409
Other Revenues.....	159,585	225,092	219,109	(5,983)
<b>Total Net Revenues</b>	<b>\$ 22,727,550</b>	<b>\$ 22,732,662</b>	<b>\$ 23,458,962</b>	<b>\$ 726,300</b>
<b>Transfer from Other Funds</b>				
Agency Fund.....	\$ 8,010	\$ 8,821	\$ 9,902	\$ 1,081
Federal Fund.....	26,445	24,082	20,794	(3,288)
Health Care Access Fund.....	122,000	122,000	122,000	-
Miscellaneous Special Revenue Fund.....	18,300	18,522	33,699	15,177
Permanent School Fund.....	1,320	1,640	1,736	96
Plant Management.....	3,973	3,973	3,973	-
State Government Fund.....	77	77	77	-
Other Transfers.....	-	71	83	12
<b>Total Transfer from Other Funds</b>	<b>\$ 180,125</b>	<b>\$ 179,186</b>	<b>\$ 192,264</b>	<b>\$ 13,078</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 22,907,675</b>	<b>\$ 22,911,848</b>	<b>\$ 23,651,226</b>	<b>\$ 739,378</b>
<b>Expenditures and Transfers-Out</b>				
<b>Accountancy Board</b>				
Departmental Appropriations.....	\$ 700	\$ 700	\$ 638	\$ 62
<b>Administration</b>				
2020 Census.....	\$ 240	\$ 240	\$ 233	\$ 7
Accommodation Reimbursement Account.....	200	200	200	-
Community Services Operating Adjustments.....	130	158	129	29
Continuous Improvement (Lean).....	474	481	480	1
Developmental Disabilities Council.....	74	75	75	-
Enterprise Real Property Program.....	806	808	806	2
Executive Leadership/Partnerships.....	771	777	769	8
Financial Management and Reporting.....	992	1,026	1,026	-
Human Resources-Administration.....	540	540	532	8
Information Policy Analysis.....	573	573	572	1
Legislative in Lieu of Rent.....	9,391	9,391	9,254	137
Materials Management.....	2,069	2,073	2,073	-

# STATE OF MINNESOTA

## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
MPR Equipment Grants.....	310	310	310	-
Office of Diversity and Inclusion.....	484	484	484	-
Office of Grants Management.....	133	133	122	11
Olmstead Plan.....	148	148	148	-
Plant Management.....	439	439	438	1
Public Education Radio Community Service Grant.....	392	392	392	-
Public Education Radio Equipment Grants.....	117	117	117	-
Public TV Equipment Grants.....	250	250	250	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
Real Estate and Construction Agent.....	2,973	3,096	3,029	67
School Trust Lands.....	186	186	184	2
Small Agency Resource Team.....	561	562	561	1
State Archaeologist.....	216	220	219	1
State Demographer.....	572	578	578	-
State Historic Preservation.....	485	485	484	1
SWIFT Accounting and Procurement Software.....	123	123	123	-
Workers' Compensation Reinsurance Association/Insurance.....	675	675	675	-
<b>Total Administration</b>	<b>\$ 25,874</b>	<b>\$ 26,090</b>	<b>\$ 25,813</b>	<b>\$ 277</b>
<b>Administrative Hearings</b>				
Data Disclosure.....	\$ 37	\$ 37	\$ 23	\$ 14
Elections Campaign Fund.....	129	129	129	-
Municipal Boundary Adjustments.....	300	300	216	84
<b>Total Administrative Hearings</b>	<b>\$ 466</b>	<b>\$ 466</b>	<b>\$ 368</b>	<b>\$ 98</b>
<b>Agriculture</b>				
Administration and Financial Assistance.....	\$ 4,526	\$ 4,548	\$ 4,548	\$ -
Agriculture Growth Research and Innovation.....	15,295	16,251	16,194	57
Agriculture Research Education Extension and Technology.....	9,300	9,300	9,300	-
Agriculture Societies and Associations.....	474	474	474	-
Animal Claims.....	175	175	175	-
Center for Rural Policy and Development.....	150	150	150	-
Cottage Food License Materials.....	26	26	26	-
Crop Claims.....	155	155	155	-
Dairy Development Program.....	703	703	702	1
Farm Advocates.....	243	243	202	41
Horticulture Society Grant.....	17	17	17	-
Industrial Hemp.....	200	200	200	-
Invasive Weed Program.....	125	125	125	-
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 Meat Processing Facility Coordinator.....	103	103	102	1
Northern Crops Institute.....	47	47	47	-
Noxious Weed and Invasives Grants.....	300	300	300	-
Plant Pathogens and Pests Prior Period.....	126	126	126	-
Plant Pathogens and Pests.....	158	158	157	1
Pollinator Habitat Research.....	250	250	250	-
Promotion and Marketing.....	3,318	3,323	3,322	1
Protection Service.....	18,145	18,198	18,050	148
Second Harvest Milk Grant.....	552	552	552	-

## STATE OF MINNESOTA

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### **GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Southern Minnesota Initiative Foundation Grant.....	25	25	25	-
Surplus Food Grant.....	1,190	1,190	1,190	-
Tractor Rollover Bar Grants.....	32	32	32	-
Turf Grass Research Grant.....	108	108	108	-
University of Minnesota Animal Disease Software.....	600	600	600	-
University of Minnesota Forever Green.....	512	512	512	-
Wolf Livestock Grants.....	120	124	123	1
<b>Total Agriculture</b>	<b>\$ 57,528</b>	<b>\$ 58,568</b>	<b>\$ 58,317</b>	<b>\$ 251</b>
<b>Agriculture Utilization Research</b>				
Departmental Appropriations.....	\$ 3,793	\$ 3,793	\$ 3,793	\$ -
<b>Amateur Sports Commission</b>				
Departmental Appropriations.....	\$ 308	\$ 308	\$ 292	\$ 16
<b>Animal Health Board</b>				
Departmental Appropriations.....	\$ 6,201	\$ 6,211	\$ 5,994	\$ 217
Avian Influenza Supplemental.....	821	821	798	23
<b>Total Animal Health Board</b>	<b>\$ 7,022</b>	<b>\$ 7,032</b>	<b>\$ 6,792</b>	<b>\$ 240</b>
<b>Architecture, Engineering Board</b>				
Departmental Appropriations.....	\$ 879	\$ 887	\$ 752	\$ 135
<b>Arts Board</b>				
Grants Programs.....	\$ 4,800	\$ 4,827	\$ 4,827	\$ -
Operations and Services.....	672	672	670	2
Regional Arts Councils.....	2,139	2,139	2,139	-
<b>Total Arts Board</b>	<b>\$ 7,611</b>	<b>\$ 7,638</b>	<b>\$ 7,636</b>	<b>\$ 2</b>
<b>Asian-Pacific Council</b>				
Departmental Appropriations.....	\$ 510	\$ 510	\$ 481	\$ 29
<b>Attorney General</b>				
Departmental Appropriations.....	\$ 4,509	\$ 4,509	\$ 4,504	\$ 5
Civil Law.....	3,455	3,455	3,431	24
Civil Litigation.....	1,685	1,685	1,681	4
Government Legal Services.....	4,113	4,113	4,109	4
Regulatory Law and Professions.....	2,604	2,604	2,596	8
State Government Services.....	6,956	6,956	6,950	6
<b>Total Attorney General</b>	<b>\$ 23,322</b>	<b>\$ 23,322</b>	<b>\$ 23,271</b>	<b>\$ 51</b>
<b>Barber Examiners Board</b>				
Departmental Appropriations.....	\$ 419	\$ 419	\$ 329	\$ 90
<b>Black Minnesotans Council</b>				
Departmental Appropriations.....	\$ 562	\$ 564	\$ 523	\$ 41
<b>Campaign Finance Board</b>				
Departmental Appropriations.....	\$ 1,188	\$ 1,195	\$ 1,048	\$ 147
Public Subsidy.....	1,020	1,020	1,020	-

**STATE OF MINNESOTA**

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**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Special Election Subsidy.....	37	37	37	-
Tax Checkoff.....	1,454	1,454	1,454	-
<b>Total Campaign Finance Board</b>	<b>\$ 3,699</b>	<b>\$ 3,706</b>	<b>\$ 3,559</b>	<b>\$ 147</b>
<b>Capitol Area Architect</b>				
Departmental Appropriations.....	\$ 396	\$ 397	\$ 365	\$ 32
<b>Chicano/Latino Affairs Council</b>				
Departmental Appropriations.....	\$ 574	\$ 576	\$ 556	\$ 20
<b>Commerce</b>				
Departmental Appropriations.....	\$ 7,671	\$ 7,672	\$ 7,616	\$ 56
Actuarial Reserve Review.....	412	412	408	4
Broadband Development.....	100	100	99	1
Energy Regulation and Plan Unit Staff.....	1,173	1,173	1,173	-
Energy Resources.....	3,309	3,309	3,299	10
Enforcement.....	5,354	5,354	5,231	123
Financial Institutions.....	441	441	441	-
Financial Services Inclusion.....	400	400	400	-
Financial Stability.....	50	50	50	-
Health Care Enforcement.....	306	306	282	24
Health Insurance Rate Review.....	665	665	625	40
Healthy Air.....	211	211	209	2
Insurance Innovation Waiver.....	146	146	19	127
Insurance.....	3,515	3,515	3,412	103
National Council Insurance Legislators Dues.....	10	10	10	-
Senior and Vulnerable Adult Protection.....	9	9	9	-
Telecommunications.....	1,172	1,172	958	214
Unclaimed Property Compliance.....	428	428	419	9
<b>Total Commerce</b>	<b>\$ 25,372</b>	<b>\$ 25,373</b>	<b>\$ 24,660</b>	<b>\$ 713</b>
<b>Corrections</b>				
Alternatives to Incarceration.....	\$ 160	\$ 206	\$ 67	\$ 139
Claims.....	14	14	14	-
Community Services.....	131,673	131,770	131,596	174
Correctional Institutions.....	437,765	438,834	438,577	257
Critical Technology .....	2,969	2,969	2,969	-
Critical Technology Needs.....	345	345	345	-
Operations Support.....	29,129	29,170	29,168	2
Prison Rape Elimination Act Compliance.....	727	727	586	141
<b>Total Corrections</b>	<b>\$ 602,782</b>	<b>\$ 604,035</b>	<b>\$ 603,322</b>	<b>\$ 713</b>
<b>Cosmetologist Examiners Board</b>				
Departmental Appropriations.....	\$ 3,297	\$ 3,310	\$ 3,111	\$ 199
<b>Court of Appeals</b>				
Departmental Appropriations.....	\$ 13,132	\$ 13,145	\$ 13,145	\$ -
<b>Disability Council</b>				
Departmental Appropriations.....	\$ 971	\$ 981	\$ 978	\$ 3

## STATE OF MINNESOTA

### GENERAL FUND

#### SCHEDULE OF REVENUES, EXPENDITURES

#### AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2019

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
<b>Education</b>				
Abatement Aid Prior Year.....	\$ 234	\$ 468	\$ 468	\$ -
Abatement Aid.....	1,929	2,471	2,471	-
Academy of Science.....	41	41	41	-
Achievement and Integration Aid Prior Year.....	7,169	7,183	6,787	396
Achievement and Integration Aid.....	65,812	64,464	64,464	-
Achievement and Integration Oversight and Accountability.....	291	288	248	40
ACT Test Reimbursement.....	1,511	2,159	2,159	-
Adult Basic Education Aid.....	53,042	48,831	48,612	219
Adult Basic Education Grants.....	27	27	27	-
Adults with Disabilities Prior Year.....	71	71	68	3
Adults with Disabilities Program.....	639	639	639	-
Advance Placement.....	3,000	3,008	3,008	-
Advanced Placement/Int'l Baccalaureate Summer Workshop.....	500	585	585	-
African America Registry.....	100	100	100	-
Agricultural Educator Grants Prior Year.....	2	19	19	-
Agricultural Educator Grants.....	253	344	344	-
Agriculture Market Value.....	8,556	8,556	8,556	-
Alternative Compensation Prior Year.....	8,994	9,049	9,028	21
Alternative Compensation.....	80,629	80,771	80,771	-
American Indian Education Aid Prior Year.....	928	928	633	295
American Indian Education Aid.....	8,536	8,645	8,645	-
American Indian Teacher Preparation.....	460	460	457	3
Board of School Administrators.....	233	236	235	1
Career and Technical Aid Prior Year.....	453	453	409	44
Career and Technical Aid.....	3,672	3,807	3,807	-
Charter School Building Lease Prior Year.....	7,387	7,448	7,448	-
Charter School Building Lease.....	71,415	72,198	72,198	-
Children with Disability Aid.....	1,830	1,217	981	236
Civic Education Grant Program.....	141	250	240	10
College Urban Educator - Augsburg.....	195	195	195	-
College Urban Educator - Concordia.....	195	246	246	-
College Urban Educator - Hamline.....	195	195	195	-
College Urban Educator - St. Thomas.....	195	196	196	-
College Urban Educator- Competitive Grants.....	220	332	332	-
Community Education Aid Prior Year.....	47	47	47	-
Community Education Aid.....	346	363	348	15
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Court-Placed Special Education Revenue.....	47	8	8	-
Debt Service Aid Prior Year.....	2,509	2,509	2,509	-
Debt Service Aid.....	19,851	20,628	20,628	-
Disparity Reduction Aid.....	7,988	7,988	7,988	-
Disparity Reduction Credit.....	2,526	2,526	2,526	-
Duluth Children's Museum.....	50	50	50	-
Dyslexia Specialist.....	207	207	120	87
Early Child Family Education Prior Year.....	3,055	3,055	2,982	73
Early Child Family Education.....	28,922	27,887	27,848	39
Early Childhood Education Scholarship.....	69,260	72,591	68,091	4,500
Early Childhood Literacy.....	6,950	6,950	6,950	-
Early Childhood Tribal School.....	68	68	68	-
Early Learning Scholarship Administration.....	1,293	1,327	1,327	-
Early Repayment Aid Incentive.....	2,350	2,350	2,350	-
Educate Parents Partnership.....	49	49	47	2

# STATE OF MINNESOTA

## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Education Leadership and Support.....	20,778	20,913	20,911	2
Education Stability Foster Care Administration.....	24	24	24	-
Education Stability Foster Care.....	950	950	950	-
Electronic Library for Minnesota.....	900	900	900	-
Enhance Financial Data Analysis.....	256	256	220	36
Equity Telecommunication Access.....	3,750	3,795	3,795	-
Expanded Concurrent Enrollment Administration.....	19	19	19	-
Expanded Concurrent Enrollment.....	356	356	356	-
Foundation for Student Organizations.....	40	40	40	-
GED Tests.....	125	194	125	69
General Education Aid Prior Year.....	705,024	707,196	680,308	26,888
General Education Aid.....	6,536,004	6,536,004	6,536,004	-
Grow Your Own Administration.....	48	48	44	4
Grow Your Own ParaProf Pathway to Teacher Licensure.....	1,458	1,973	1,727	246
Head Start.....	25,100	25,100	25,100	-
Headwaters Science Center.....	50	50	50	-
Health and Developmental Screening Prior Year.....	360	360	360	-
Health and Developmental Screening.....	3,269	3,272	3,272	-
Hearing Impaired Adults.....	70	70	70	-
Home Visiting Aid Prior Year.....	58	58	58	-
Home Visiting Aid.....	513	495	495	-
Homestead and Disaster Credit.....	7	7	7	-
Increase STEM Courses.....	250	409	409	-
Interdistrict Desegregation Transport.....	14,075	13,142	13,100	42
International Baccalaureate.....	1,000	1,004	1,004	-
Jones Family Foundation - Tier 2.....	160	160	160	-
Kindergarten Entrance Assessment.....	319	322	240	82
Kindergarten Milk.....	758	627	627	-
Legal Costs of Litigation.....	3,276	3,286	751	2,535
Literacy Incentive Aid Prior Year.....	4,740	4,740	4,694	46
Literacy Incentive Aid.....	43,023	40,974	40,974	-
Long-Term Facilities Maintenance Equalized Aid Prior Year.....	8,268	8,645	8,400	245
Long-Term Facilities Maintenance Equalized Aid.....	95,198	91,761	91,761	-
Mainframe Update.....	3,113	3,113	3,113	-
Maximum Effort Loan Aid.....	3,257	3,257	3,257	-
Minnesota Center for Book Programming.....	50	50	50	-
Minnesota Children's Museum - Rochester.....	50	50	50	-
Minnesota Children's Museum.....	269	269	269	-
Minnesota Math Corps Program.....	500	500	500	-
Minnesota Principal's Academy.....	200	200	200	-
MN Learning for English Academic Proficiency & Success Act.....	812	818	639	179
Multicounty Multitype Library Prior Year.....	130	130	130	-
Multicounty Multitype Library.....	1,170	1,170	1,170	-
Nonpublic Pupil Aid.....	17,391	16,259	15,870	389
Nonpublic Pupil Transport Prior Year.....	1,837	1,837	1,837	-
Nonpublic Pupil Transport.....	16,704	17,655	17,655	-
Northfield Healthy Community - Tier 2.....	160	160	160	-
Northside Achievement Zone.....	1,300	1,300	1,300	-
Northwest Regional Partnership.....	-	2,027	1,027	1,000
One Room Schoolhouse.....	65	65	65	-
Out of State Tuition.....	250	250	250	-
Parent-Child Home Program Prior Year.....	1,320	1,320	1,320	-
Parent-Child Home Program.....	900	900	900	-

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Prior Year Real Property Credit.....	14	14	14	-
Public Library Basic Grant.....	12,213	12,213	12,213	-
Public Library Basic Prior Year.....	1,357	1,357	1,357	-
Recovery Program Grants.....	826	826	712	114
Regional Centers of Excellence.....	1,070	1,230	1,210	20
Regional Library Telecom Prior Year.....	230	230	143	87
Regional Library Telecom.....	2,070	2,070	2,070	-
Rural Career and Technical Education Consortium.....	2,498	2,498	2,498	-
School Age Care Aid.....	1	1	1	-
School Breakfast.....	11,359	10,293	10,293	-
School Building Bond Credit.....	32,429	32,429	32,429	-
School Lunch.....	17,223	15,990	15,227	763
School Readiness Program Prior Year.....	3,368	3,368	3,367	1
School Readiness Program.....	30,315	30,315	30,315	-
School Safety Technical Assistance Center.....	525	525	505	20
Special Education Prior Year.....	166,667	204,145	202,332	1,813
Special Education.....	1,260,160	1,311,406	1,311,406	-
St. Paul Promise Neighborhood.....	1,300	1,300	1,300	-
Staff Development Aid for Cooperative Units.....	660	763	761	2
Statewide Concurrent Enrollment Teacher Training.....	375	548	148	400
Statewide Testing.....	10,892	10,892	10,892	-
Student Organization Agriculture Occupations.....	193	193	193	-
Student Organization Business Occupations.....	95	95	95	-
Student Organization Family and Consumer.....	142	142	142	-
Student Organization Health Occupations.....	46	46	46	-
Student Organization Marketing.....	109	109	109	-
Student Organization Trade and Industry.....	100	100	100	-
Summer Food Service Replacement.....	150	150	150	-
Support Our Students - Administration.....	13	13	13	-
Support Our Students.....	8,628	8,628	8,628	-
Transport Enrollment Options.....	31	22	17	5
Travel Home Base Prior Year.....	51	51	51	-
Travel Home Base.....	481	366	366	-
Tribal Contract Schools Prior Year.....	366	366	366	-
Tribal Contract Schools.....	3,652	2,693	2,693	-
United Way of Central Minnesota - Tier 2.....	166	171	171	-
Western Minnesota Mobile Manufacturing Lab.....	-	193	193	-
Youth Works.....	900	900	900	-
<b>Total Education</b>	<b>\$ 9,568,752</b>	<b>\$ 9,653,614</b>	<b>\$ 9,612,642</b>	<b>\$ 40,972</b>
<b>Emergency Medical Services Board</b>				
Departmental Appropriations.....	\$ 2,370	\$ 2,446	\$ 1,311	\$ 1,135
Ambulance Training Grant.....	526	526	526	-
Longevity Awards.....	861	861	756	105
Longevity Operations.....	116	116	46	70
State EMS Regional Grants.....	585	585	585	-
<b>Total Emergency Medical Services Board</b>	<b>\$ 4,458</b>	<b>\$ 4,534</b>	<b>\$ 3,224</b>	<b>\$ 1,310</b>
<b>Employment &amp; Economic Development</b>				
American Indian Opportunities and Industrialization Center.....	\$ 250	\$ 250	\$ 250	-
Assistive Technology of Minnesota.....	42	42	24	18
Broadband Development Office.....	275	275	275	-
Business and Community Development.....	4,429	4,433	4,433	-

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Business Development Competitive Grant .....	1,425	1,425	1,401	24
Capacity Building Grant.....	500	500	500	-
Center Rural Policy Development.....	139	139	139	-
Construction Careers Foundation.....	1,000	1,000	1,000	-
Contaminated Grants.....	1,249	1,249	1,249	-
Destination Medical Center Administration.....	26	26	25	1
Destination Medical Center General State Infrastructure Aid.....	6,288	6,288	6,288	-
East Side Enterprise Center.....	285	285	285	-
Economic Development, Redevelopment and Job Creation.....	11	11	11	-
Enterprise Minnesota - Small Business Growth.....	875	875	875	-
Extended Employment - Prior Year.....	803	804	804	-
Extended Employment Increase - Prior Year.....	1	1	1	-
Extended Employment Increase.....	1,236	1,236	1,236	-
Extended Employment.....	5,380	5,380	5,380	-
General Support Services.....	2,869	2,874	2,833	41
Getting to Work Grant Program.....	100	100	100	-
Greater Minnesota Business Development Public Infrastructure.....	1,057	1,057	1,057	-
Host Community Economic Development.....	875	875	875	-
Independent Living Services .....	3,011	3,011	3,002	9
Innovative Voucher Pilot.....	200	175	175	-
Invest Minnesota Marketing Initiative.....	262	263	262	1
Job Skills Partnership Program.....	4,375	4,375	4,375	-
Labor Market Information .....	254	254	254	-
Mental Illness-Support Employment Prior Year.....	470	470	470	-
Mental Illness-Support Employment.....	2,354	2,354	2,354	-
Metro Economic Development Association.....	1,175	1,175	1,175	-
Military Loan Program.....	300	300	300	-
Minnesota Emerging Entrepreneur Program.....	500	500	500	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs .....	525	525	525	-
Minnesota Investment Fund.....	8,239	8,239	8,239	-
Minnesota Job Creation.....	9,954	9,954	9,954	-
Minnesota Trade Office Foreign Markets.....	516	516	483	33
Minnesota Trade Office.....	1,733	1,735	1,735	-
Neighborhood Development Center - Small Business Dev.....	750	750	750	-
Olmstead Implementation Office.....	1,437	1,437	1,269	168
Pathways to Prosperity Competitive Grant.....	1,539	1,539	1,532	7
Redevelopment Grant Program.....	976	976	976	-
Redevelopment via Minnesota Investment Fund.....	1,895	1,895	1,895	-
Rehabilitation Services State.....	14,300	14,300	14,300	-
Rural Career Counseling Coordinator.....	500	500	500	-
Services for Blind - Senior Services.....	250	250	250	-
Services for Blind - Senior Training.....	250	250	250	-
Services for the Blind.....	6,051	6,053	6,051	2
Southeast Asian Competitive Grant.....	500	500	490	10
State Trade Export Promotion.....	300	300	256	44
Support Services Competitive Grant.....	750	750	700	50
Trade Policy Advisory Group.....	59	59	-	59
Upper Minnesota Film Office.....	12	12	12	-
White Earth Nation - Integrated Business Dev System.....	125	125	125	-
Women and High-Wage, High-Demand Nontraditional Jobs Grant ..	500	500	499	1
Workforce Housing Grant .....	82	82	82	-

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
WSA Career Advising.....	250	250	250	-
Youth at Work Competitive Grant.....	500	500	500	-
<b>Total Employment &amp; Economic Development</b>	<b>\$ 94,334</b>	<b>\$ 94,324</b>	<b>\$ 93,856</b>	<b>\$ 468</b>
 <b>Explore Minnesota Tourism</b>				
Departmental Appropriations.....	\$ 14,089	\$ 14,241	\$ 14,241	\$ -
Major Events Fund.....	20	20	20	-
Marketing Incentive.....	500	500	500	-
Northern Lights Music Festival.....	100	100	100	-
Technology and Web Upgrades.....	500	500	500	-
<b>Total Explore Minnesota Tourism</b>	<b>\$ 15,209</b>	<b>\$ 15,361</b>	<b>\$ 15,361</b>	<b>\$ -</b>
 <b>Governors Office</b>				
Departmental Appropriations.....	\$ 3,929	\$ 3,937	\$ 3,915	\$ 22
 <b>Health</b>				
Advanced Care Grants.....	\$ 241	\$ 241	\$ 185	\$ 56
Advanced Care Program.....	8	8	8	-
Health Improvement.....	69,105	69,141	68,468	673
Health Operations.....	9,038	9,038	8,981	57
Health Policy - Home and Comm Based Services Scholarships.....	1,450	1,450	1,450	-
Health Professionals Grants.....	500	500	500	-
Health Professionals Program.....	48	48	48	-
Health Protection.....	19,876	19,917	19,786	131
Home Visiting Expand Grants.....	6,069	6,069	6,069	-
Home Visiting Expand Program.....	274	274	263	11
Opioid Abuse Prevention Program.....	3	3	3	-
Palliative Care Council.....	53	53	40	13
Safe Harbor Grants.....	2,650	2,650	2,645	5
Safe Harbor Program.....	284	284	283	1
Safe Harbor Technical Assistance and Evaluation.....	523	528	528	-
<b>Total Health</b>	<b>\$ 110,122</b>	<b>\$ 110,204</b>	<b>\$ 109,257</b>	<b>\$ 947</b>
 <b>Historical Society</b>				
Departmental Appropriations.....	\$ 22,497	\$ 22,497	\$ 22,497	\$ -
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Digital Preservation and Access.....	750	750	750	-
Farmamerica.....	115	115	115	-
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota International Center.....	39	39	39	-
Minnesota Military Museum.....	50	50	50	-
<b>Total Historical Society</b>	<b>\$ 23,568</b>	<b>\$ 23,568</b>	<b>\$ 23,568</b>	<b>\$ -</b>
 <b>House of Representatives</b>				
Departmental Appropriations.....	\$ 35,106	\$ 35,106	\$ 35,106	\$ -
 <b>Housing Finance Agency</b>				
Bridges.....	\$ 4,088	\$ 4,088	\$ 4,088	\$ -
Build Wealth Minnesota Grant.....	500	500	500	-
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	-

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
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	-
<b>Total Housing Finance Agency</b>	<b>\$ 52,798</b>	<b>\$ 52,798</b>	<b>\$ 52,798</b>	<b>\$ -</b>
<b>Human Rights</b>				
Departmental Appropriations.....	\$ 4,878	\$ 4,901	\$ 4,900	\$ 1
<b>Human Services</b>				
Adult Mental Health Grants.....	\$ 81,477	\$ 81,477	\$ 80,768	\$ 709
Aging and Adult Services Grants.....	32,437	32,437	31,534	903
Alternative Care.....	15,968	15,968	15,672	296
Basic Sliding Fee Child Care Assistance Grants.....	53,359	53,359	53,214	145
Chemical Dependency Treatment Fund.....	136,493	118,621	118,621	-
Chemical Dependency Treatment Support Grants.....	1,886	1,886	1,868	18
Child and Community Development Grants (MDE).....	1,225	1,231	1,215	16
Child and Community Service Grants.....	58,201	58,201	58,201	-
Child and Economic Support Grants.....	25,675	25,675	25,566	109
Child Care Development Grants.....	1,737	1,737	1,737	-
Child Mental Health Grants.....	20,675	20,675	20,190	485
Child Support Enforcement Grants.....	50	50	50	-
Children and Families.....	12,125	12,386	12,304	82
Children's Services Grants.....	39,602	39,602	38,180	1,422
Chronic Pain Rehabilitation Therapy Demonstration Project.....	100	100	100	-
Community Living Infrastructure.....	1,485	1,485	1,485	-
Community Supports.....	28,424	28,825	28,449	376
Continuing Care of Older Adults.....	13,854	13,898	13,749	149
Co-Parenting Education.....	150	150	150	-
Deaf and Hard-of-Hearing Expanded Services Grants.....	800	800	800	-
Deaf and Hard-of-Hearing Grants.....	1,875	1,875	1,871	4
Direct Care and Treatment - Community Based Services.....	16,029	16,049	16,004	45
Direct Care and Treatment - Operations.....	55,486	55,813	53,640	2,173
Direct Care and Treatment - Sex Offender Program.....	89,984	90,398	88,884	1,514
Direct Care and Treatment Mental Health & Substance Abuse.....	114,142	115,462	114,209	1,253
Direct Care and Treatment Operating Adjustment (CARE).....	447	447	447	-
Direct Care and Treatment SOS Min Security Hospital.....	110,574	111,392	110,261	1,131
Disabilities Grants.....	53,559	53,559	48,559	5,000
Disability Waiver Rate System Transition Grants.....	31	31	31	-
Family Assets for Independence.....	250	250	250	-
Fetal Alcohol Syndrome.....	500	500	500	-
First Episode Psychosis.....	801	801	768	33
Food Shelf.....	375	375	375	-
Forecasted Programs; Medical Assist - Self-Directed WF.....	2,674	2,674	995	1,679
Gambling Proceeds Grants.....	636	636	636	-
General Assistance.....	63,874	55,946	50,302	5,644
Group Residential Housing.....	189,928	176,849	166,696	10,153
Health Care Grants.....	3,711	3,711	3,543	168
Health Care.....	25,478	25,852	25,415	437

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Home and Community-Based Incentive Pool.....	1,000	1,000	999	1
Housing Benefit Web Site.....	130	130	130	-
Housing Web Site Grant.....	150	150	142	8
Intermediate School District Mental Health Innovation Grant.....	2,450	2,450	2,450	-
Life Skills Training for Indiv with Autism Spectrum Disorder.....	125	125	125	-
Medical Assistance.....	5,366,831	5,145,024	4,932,022	213,002
Minnesota Food Assistance Program Grant.....	2,347	2,347	707	1,640
Minnesota Supplemental Assistance.....	43,052	42,503	41,128	1,375
MN Family Investment Plan Child Care Assistance.....	113,571	103,284	96,393	6,891
MN Family Investment Plan Diversion Work Program.....	98,251	82,639	78,890	3,749
MSOCS Start-up Expenses for New Residential Homes.....	1,339	1,339	998	341
Northstar.....	111,177	92,150	83,558	8,592
Operations.....	154,354	154,824	153,116	1,708
Other Long Term Grants.....	1,925	1,925	1,925	-
Outreach to Persons in Institutional Settings.....	105	105	105	-
Safe Harbor Youth Outreach.....	250	250	250	-
Safe Harbor.....	2,800	2,800	2,800	-
Services for Persons with Intellectual and Dev Disabilities.....	143	143	143	-
Substance Use Disorder and Provider Capacity Grant Prgm.....	400	400	88	312
Support Services Grants.....	8,715	8,715	8,688	27
White Earth Ojibwe Child Welfare Services.....	500	500	500	-
<b>Total Human Services</b>	<b>\$ 7,165,692</b>	<b>\$ 6,863,986</b>	<b>\$ 6,592,396</b>	<b>\$ 271,590</b>
<b>Humanities Commission</b>				
Departmental Appropriations.....	\$ 375	\$ 375	\$ 375	\$ -
Minnesota Humanities Center Healthy Eating.....	325	325	325	-
Veterans' Defense Project.....	270	270	270	-
<b>Total Humanities Commission</b>	<b>\$ 970</b>	<b>\$ 970</b>	<b>\$ 970</b>	<b>\$ -</b>
<b>Indian Affairs Council</b>				
Departmental Appropriations.....	\$ 780	\$ 788	\$ 723	\$ 65
<b>Investment Board</b>				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
<b>Iron Range Resources &amp; Rehabilitation</b>				
Occupation Tax School Fund.....	\$ 2,096	\$ 2,096	\$ 2,096	\$ -
Supplemental Occupation Tax Environment.....	524	524	524	-
Taconite State Aid.....	3,214	3,214	3,214	-
<b>Total Iron Range Resources &amp; Rehabilitation</b>	<b>\$ 5,834</b>	<b>\$ 5,834</b>	<b>\$ 5,834</b>	<b>\$ -</b>
<b>Judicial Standards Board</b>				
Departmental Appropriations.....	\$ 379	\$ 379	\$ 378	\$ 1
<b>Labor &amp; Industry</b>				
Competency Standards.....	\$ 200	\$ 200	\$ 200	\$ -
Labor Standards and Apprenticeship.....	1,543	1,543	1,543	-
Wage Theft.....	712	712	712	-
<b>Total Labor &amp; Industry</b>	<b>\$ 2,455</b>	<b>\$ 2,455</b>	<b>\$ 2,455</b>	<b>\$ -</b>
<b>Legislative Coordinating Commission</b>				
Departmental Appropriations.....	\$ 3,135	\$ 3,135	\$ 3,135	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Legislative Reference Library.....	1,557	1,557	1,557	-
Minnesota Legislators' Forum.....	10	10	10	-
Office of the Revisor of Statutes.....	5,948	5,948	5,948	-
<b>Total Legislative Coordinating Commission</b>	<b>\$ 10,650</b>	<b>\$ 10,650</b>	<b>\$ 10,650</b>	<b>\$ -</b>
<b>Legislative Auditor</b>				
Departmental Appropriations.....	\$ 6,546	\$ 6,546	\$ 6,525	\$ 21
Department of Human Services Audits.....	167	167	167	-
Managed Care Organization Audits.....	296	296	296	-
MNLARS-Blue Ribbon Council.....	100	100	4	96
<b>Total Legislative Auditor</b>	<b>\$ 7,109</b>	<b>\$ 7,109</b>	<b>\$ 6,992</b>	<b>\$ 117</b>
<b>Mediation Services</b>				
Departmental Appropriations.....	\$ 2,172	\$ 2,175	\$ 1,676	\$ 499
Cooperative Labor Management Grants.....	68	68	57	11
Office Collaboration and Dispute Grants.....	160	160	160	-
Office Collaboration and Dispute Resolution.....	234	234	234	-
Public Employment Relations Board.....	197	211	51	160
<b>Total Mediation Services</b>	<b>\$ 2,831</b>	<b>\$ 2,848</b>	<b>\$ 2,178</b>	<b>\$ 670</b>
<b>Metropolitan Council Transport</b>				
Departmental Appropriations.....	\$ 129,820	\$ 129,820	\$ 129,820	\$ -
Parks.....	2,540	2,540	2,540	-
<b>Total Metropolitan Council Transport</b>	<b>\$ 132,360</b>	<b>\$ 132,360</b>	<b>\$ 132,360</b>	<b>\$ -</b>
<b>Military Affairs</b>				
Emergency Services.....	\$ 664	\$ 664	\$ 664	\$ -
Enlistment Incentives.....	9,666	9,666	9,666	-
General Support.....	3,617	3,617	3,584	33
Maintenance of Military Facility Transfer.....	1,640	1,699	1,698	1
Maintenance Training Facilities.....	10,777	11,180	10,970	210
Reintegration Program.....	83	83	83	-
<b>Total Military Affairs</b>	<b>\$ 26,447</b>	<b>\$ 26,909</b>	<b>\$ 26,665</b>	<b>\$ 244</b>
<b>Minnesota Conservation Corps</b>				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
<b>Minnesota Management &amp; Budget (MMB)</b>				
Accounting Services.....	\$ 4,792	\$ 4,805	\$ 4,790	\$ 15
Agency Administration.....	11,840	11,899	11,873	26
Budget Services.....	3,637	3,640	3,610	30
Debt Management.....	542	543	542	1
Economic Analysis.....	565	569	568	1
Governor Elect Transition Office.....	162	162	162	-
Health Insurance Premium Subsidy.....	1,058	1,058	1,055	3
Human Resource Management.....	3,623	3,630	3,628	2
Labor Relations.....	823	824	823	1
Local Impact Notes.....	207	207	207	-
MRP Debt Service Account.....	8,969	8,969	8,968	1
<b>Total Minnesota Management &amp; Budget (MMB)</b>	<b>\$ 36,218</b>	<b>\$ 36,306</b>	<b>\$ 36,226</b>	<b>\$ 80</b>

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Minnesota State Academies</b>				
Departmental Appropriations.....	\$ 14,572	\$ 14,572	\$ 14,572	\$ -
<b>Minnesota State Retirement System</b>				
Departmental Appropriations.....	\$ 8,909	\$ 8,909	\$ 8,909	\$ -
Judges Plan Appropriation.....	6,000	6,000	6,000	-
<b>Total Minnesota State Retirement System</b>	<b>\$ 14,909</b>	<b>\$ 14,909</b>	<b>\$ 14,909</b>	<b>\$ -</b>
<b>MMB Debt Service</b>				
911 Bond.....	\$ 15	\$ 15	\$ 15	\$ -
Bond Sale.....	549,785	549,785	549,785	-
GFSA Refunding Bonds 11/12.....	55,180	55,180	55,180	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2a.....	6,286	6,286	6,286	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2b.....	447	447	447	-
Housing Finance Agency Housing Infrastructure Bonds.....	2,035	2,035	2,035	-
Housing Finance Agency Nonprofit Housing Bonds.....	2,400	2,400	2,400	-
Lewis and Clark.....	1,020	1,020	1,020	-
Minnesota Sport Facility Stadium.....	30,158	30,158	30,158	-
University of Minnesota Bioscience Building 2010 2011.....	13,923	13,923	13,923	-
University of Minnesota Stadium Debt Service 2007.....	10,250	10,250	10,250	-
<b>Total MMB Debt Service</b>	<b>\$ 671,499</b>	<b>\$ 671,499</b>	<b>\$ 671,499</b>	<b>\$ -</b>
<b>MMB Non-Operating</b>				
CentraCare Health System - Long Prairie.....	\$ 700	\$ 700	\$ 700	\$ -
CMIA Interest Liability.....	171	171	171	-
Community Justice Reinvestment.....	461	461	461	-
Duluth Steam Plant.....	6,900	6,900	6,900	-
Exoneration Awards.....	235	235	235	-
Foley Trunk Highway 23 Safety Improvements .....	300	300	300	-
General Purposes Contingent.....	338	338	-	338
Health Care Access-Premium Security Plan Account.....	71,000	71,000	71,000	-
Hennepin County - Hennepin Center for the Arts.....	1,400	1,400	1,400	-
Litchfield Opera House.....	100	100	100	-
Local Government Aid Administrative.....	500	500	490	10
Mayo Clinic.....	1,351	1,351	1,351	-
Minneapolis American Indian Center.....	5,000	5,000	5,000	-
Minneapolis Employee Retirement.....	16,000	16,000	16,000	-
Minnesota Sports Facilities Authority.....	2,238	2,238	2,238	-
Miscellaneous Transfers.....	-	1,115	1,115	-
Northwest Angle School.....	600	600	600	-
Police State Aid DNR Public Safety.....	8,164	8,164	6,104	2,060
Public Employees Retirement Association Direct State Aid.....	4,500	4,500	4,500	-
Ramsey County Landmark Center.....	350	350	350	-
School Safety .....	25,000	25,000	25,000	-
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
Teachers Aid.....	44,658	44,658	44,658	-
Tort Claims.....	323	323	1	322
White Earth Opiate Treatment Facility.....	900	900	900	-
<b>Total MMB Non-Operating</b>	<b>\$ 193,889</b>	<b>\$ 195,004</b>	<b>\$ 192,274</b>	<b>\$ 2,730</b>
<b>MN.IT</b>				
Administration eProcurement.....	\$ 48	\$ 365	\$ 365	\$ -

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
DPS/BCA Criminal History System.....	253	253	253	-
Enterprise IT Security.....	453	453	453	-
MDVA IT Upgrade Project.....	1,032	1,032	1,032	-
Minnesota Geospatial Information Office.....	979	979	976	3
State Chief Information Officer .....	1,548	1,548	1,548	-
<b>Total MN.IT</b>	<b>\$ 4,313</b>	<b>\$ 4,630</b>	<b>\$ 4,627</b>	<b>\$ 3</b>
<b>MN State Colleges &amp; Universities</b>				
Departmental Appropriations.....	\$ 721,919	\$ 721,919	\$ 721,919	\$ -
<b>Natural Resources</b>				
Departmental Appropriations.....	\$ 9,276	\$ 9,276	\$ 9,276	\$ -
Eco & Water Resources - Harmful Invasive Species.....	3,417	3,418	3,417	1
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Water Resource Activities.....	6,422	6,426	6,383	43
Ecological and Water Resources.....	8,729	8,735	8,725	10
Enforcement Conservation Officers.....	1,489	1,503	1,487	16
Enforcement Invasive Species.....	1,746	1,757	1,751	6
Enforcement Natural Resources Laws & Rules.....	4,900	4,905	4,896	9
Forest Management - Emergency Fire Fighting.....	7,928	7,931	7,913	18
Forest Management - Emergency Fire Open.....	17,194	17,194	17,194	-
Forest Management - Minnesota Forest Resource Council.....	900	900	896	4
Forest Management - Next Gen Core Forestry Data System.....	728	728	728	-
Forest Management - Private Forest Management Assist.....	523	539	528	11
Forest Management - Private Forest Management.....	500	500	500	-
Forest Management - Sustainable Forest Incentive Admin.....	386	386	249	137
Forest Management - Sustainable Timber Harvest Analysis.....	151	151	151	-
Forest Management.....	23,306	23,474	23,473	1
Land & Mineral - Conservation Easement Stewardship.....	151	151	132	19
Land & Mineral - Mineral Coop Environmental Research.....	157	157	157	-
Land & Mineral - Silica Sand Rules.....	1	1	1	-
Lands and Minerals - Resource Management .....	2,820	2,820	2,820	-
Operations Support Legal Costs.....	514	514	514	-
Parks & Trails - Local Park Matching Grants.....	250	250	250	-
Parks & Trails - Local Trails Connections.....	250	250	250	-
Parks & Trails - Management.....	28,149	28,224	28,218	6
Parks & Trails - Willard Munger Trail.....	18	18	18	-
Polymet Legal Costs.....	2,161	2,315	1,524	791
<b>Total Natural Resources</b>	<b>\$ 122,454</b>	<b>\$ 122,911</b>	<b>\$ 121,839</b>	<b>\$ 1,072</b>
<b>Office of Higher Education</b>				
Departmental Appropriations.....	\$ 212,063	\$ 214,357	\$ 214,264	\$ 93
Addiction Medicine Fellowship.....	210	210	210	-
Agriculture Loan Forgiveness.....	50	50	50	-
Alternative Teacher Preparation Grant.....	741	741	741	-
American Indian Scholarship.....	2,997	3,016	3,013	3
Aviation Loan Forgiveness.....	25	25	25	-
Campus Sexual Assault Report.....	41	41	41	-
Campus Sexual Violence Prev & Response Coord (Admin).....	17	17	7	10
Campus Sexual Violence Prev & Response Coordinator .....	63	63	62	1
Child Care Grants.....	7,144	7,103	7,058	45
College Possible.....	250	250	250	-

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Concurrent Enrollment Existing.....	190	190	190	-
Concurrent Enrollment New Courses.....	433	433	422	11
Dual Training Competency Grant.....	2,000	2,000	2,000	-
Emergency Assistance.....	350	350	350	-
Equity in Postsecondary Education.....	321	321	321	-
Get Ready.....	366	453	449	4
Grants to Teacher Candidates.....	550	550	550	-
Hennepin County Medical Center Program.....	645	645	645	-
Interstate Reciprocity.....	8,342	8,342	8,342	-
Intervention for College Attendance.....	781	781	740	41
Large Animal Veterinarian Loan Forgiveness.....	375	375	375	-
Loan Repayment Assistance .....	25	25	25	-
Midwest Compact.....	115	115	115	-
Minnesota Education Equity Partnership.....	45	45	45	-
Minnesota GI Bill Administration.....	92	92	92	-
Minnesota GI Bill Grants.....	2,291	2,291	2,290	1
Minnesota Life College.....	1,347	1,347	1,347	-
Mnlink Gateway and Minitex.....	5,905	5,905	5,905	-
Safety Officer Survivors.....	58	71	71	-
Spinal Cord and Traumatic Brain.....	3,000	3,000	3,000	-
State Work Study.....	14,731	14,731	14,715	16
Statewide Longitudinal Data.....	900	975	956	19
Student and Employer Connection Information System.....	405	405	405	-
Student-Parent Information.....	154	154	138	16
Students with Intellectual and Developmental Disabilities.....	383	383	380	3
Summer Academic Enrichment Program.....	125	125	125	-
Teacher Candidates (Administrative).....	9	9	9	-
Teacher Shortage Loan Forgiveness.....	200	200	200	-
Tribal College Grants.....	119	119	119	-
United Family Practice.....	501	501	501	-
<b>Total Office of Higher Education</b>	<b>\$ 268,359</b>	<b>\$ 270,806</b>	<b>\$ 270,543</b>	<b>\$ 263</b>
<b>Ombudsman for MH &amp; DD</b>				
Departmental Appropriations.....	\$ 2,473	\$ 2,489	\$ 2,408	\$ 81
Department of Psychiatry Monitoring - U of M.....	104	104	67	37
<b>Total Ombudsman for MH &amp; DD</b>	<b>\$ 2,577</b>	<b>\$ 2,593</b>	<b>\$ 2,475</b>	<b>\$ 118</b>
<b>Ombudsperson for Families</b>				
Departmental Appropriations.....	\$ 472	\$ 472	\$ 472	\$ -
<b>Peace Officers Board</b>				
Training Assistance.....	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Training Operating Deficiency.....	400	400	92	308
<b>Total Peace Officers Board</b>	<b>\$ 6,400</b>	<b>\$ 6,400</b>	<b>\$ 6,092</b>	<b>\$ 308</b>
<b>Perpich Center For Arts Education</b>				
Departmental Appropriations.....	\$ 7,390	\$ 7,397	\$ 7,395	\$ 2
Crosswinds School Severance Payouts.....	805	805	4	801
<b>Total Perpich Center For Arts Education</b>	<b>\$ 8,195</b>	<b>\$ 8,202</b>	<b>\$ 7,399</b>	<b>\$ 803</b>
<b>Pollution Control Agency</b>				
County Feedlot Grant Program.....	\$ 1,959	\$ 1,971	\$ 1,945	\$ 26

# STATE OF MINNESOTA

## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Environmental and Analysis Outcomes.....	116	116	115	1
Environmental Quality Board - Silica Sand Rules.....	11	11	11	-
Environmental Quality Board.....	1,097	1,147	1,130	17
Municipal Liaison & Economist - Environ Analysis Outcomes.....	90	90	85	5
Municipal Liaison & Economist - Municipal.....	186	186	143	43
NorthMet Mining Project.....	449	449	449	-
Operating Increase.....	2,490	2,490	2,490	-
Recycling Composting Program.....	1,400	1,400	1,400	-
St Louis River Remedial Action.....	217	217	217	-
Technical Assist & Review - Municipal Water Infra Projects.....	246	246	235	11
<b>Total Pollution Control Agency</b>	<b>\$ 8,261</b>	<b>\$ 8,323</b>	<b>\$ 8,220</b>	<b>\$ 103</b>
<b>Private Detectives Board</b>				
Departmental Appropriations.....	\$ 216	\$ 216	\$ 216	\$ -
<b>Public Defense Board</b>				
Departmental Appropriations.....	\$ 94,881	\$ 94,895	\$ 93,296	\$ 1,599
Public Defender Reimbursement.....	623	623	623	-
Training.....	100	100	95	5
<b>Total Public Defense Board</b>	<b>\$ 95,604</b>	<b>\$ 95,618</b>	<b>\$ 94,014</b>	<b>\$ 1,604</b>
<b>Public Safety</b>				
BCA Investment Initiative.....	\$ 1,888	\$ 1,888	\$ 1,888	\$ -
Body Armor Reimbursement.....	600	600	600	-
Capitol Complex Security.....	8,716	8,729	8,729	-
Combating Terrorism Recruitment.....	250	273	250	23
County Attorney Association Training.....	101	101	98	3
Crash Records System Maintenance.....	727	727	712	15
Crime Victim Child Advocacy Centers.....	400	400	400	-
Crime Victim Support.....	150	150	150	-
Criminal Apprehension.....	57,815	57,909	57,907	2
Deputy Registrar Reimbursements.....	13,000	13,000	13,000	-
Disaster Deficiency.....	-	10,000	10,000	-
Disaster Relief 4069 Public Assistance Match.....	666	666	666	-
Driver and Vehicle Services Deficiency.....	2,000	2,000	1,078	922
Gambling and Alcohol Enforcement.....	2,277	2,277	2,192	85
Harassment Restraining Orders.....	169	169	169	-
Homeland Security and Emergency Management.....	2,849	2,849	2,628	221
MNLARS/DL Deficiency.....	8,049	8,049	8,049	-
Office of Communications.....	135	135	135	-
Office of Justice Program Sex Trafficking Investigations.....	180	185	180	5
Office of Justice Programs.....	34,573	34,458	34,402	56
Out-of-Home Placement.....	150	150	150	-
Pathway to Policing.....	400	400	330	70
Patrolling Highways.....	147	155	155	-
Peace Officer Reimbursements.....	1,367	1,367	1,367	-
Peace Officer Survivor Benefits Account.....	959	959	657	302
Predatory Registration System.....	1,735	1,735	1,735	-
Public Safety Support.....	1,327	1,327	1,317	10
Sex Traffic Investigations.....	820	829	820	9
Soft Body Armor Deficiency.....	374	374	374	-
Supplemental Nonprofit Security Grants.....	150	150	150	-

## STATE OF MINNESOTA

### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Technology and Support Service.....	1,433	1,433	1,432	1
Youth Intervention Program.....	3,300	3,291	3,290	1
<b>Total Public Safety</b>	<b>\$ 146,707</b>	<b>\$ 156,735</b>	<b>\$ 155,010</b>	<b>\$ 1,725</b>
<b>Public Utilities Commission</b>				
Departmental Appropriations.....	\$ 8,061	\$ 8,262	\$ 7,991	\$ 271
<b>Revenue</b>				
Administration of State Taxes.....	\$ 55,531	\$ 55,548	\$ 55,548	\$ -
Appeals, Legal - Claims Bill.....	12	12	12	-
Appeals, Legal and Tax Research.....	8,713	8,713	8,713	-
Debt Collection Management.....	29,483	29,549	29,549	-
Operations Support.....	15,207	15,254	15,254	-
Operations Support-Prior Year.....	2,500	2,500	2,500	-
Payment and Return Processing.....	17,464	17,481	17,481	-
Property Tax Administration and State Aid.....	4,628	4,628	4,628	-
Property Tax Benchmarks and Critical Indicators.....	25	25	25	-
Revenue Recording Fee.....	404	404	404	-
Seized Property.....	7	7	7	-
Taxpayer Assistance.....	411	411	411	-
Technology Development, Implementation, and Support.....	30,949	30,949	30,949	-
<b>Total Revenue</b>	<b>\$ 165,334</b>	<b>\$ 165,481</b>	<b>\$ 165,481</b>	<b>\$ -</b>
<b>Revenue Intergovernmental Payments</b>				
Agriculture Market Value Credits.....	\$ 29,147	\$ 29,147	\$ 29,147	\$ -
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Species Prevention Aid.....	10,000	10,000	10,000	-
Bloomington Fiscal Disparities.....	4,704	4,704	4,704	-
Border City Reimbursement.....	111	111	111	-
County Program Aid.....	234,091	234,091	234,091	-
Disparity Reduction Aid.....	10,121	10,121	10,121	-
Disparity Reduction Credit.....	9,409	9,409	9,409	-
DNR - PILT Payments.....	35,783	35,783	35,783	-
Fire State Aid.....	29,572	29,572	29,572	-
Firefighter Relief Association.....	705	705	705	-
Forest Land Tax Credit.....	10,867	10,867	10,867	-
Homestead Credit State Refund.....	478,550	478,550	478,550	-
Indian Casino Aid.....	1,597	1,597	1,597	-
Insurance Surcharge.....	4,213	4,213	4,213	-
Iron Ore Production Replacement Aid.....	4,161	4,161	4,161	-
Local Government Aids.....	612,420	612,420	611,583	837
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
Metropolitan Ag Preserves Ad Valorem Property Taxes.....	351	351	351	-
Minneapolis Debt Service Aid.....	4,120	4,120	4,120	-
Out-of-Home Placement Aid.....	5,000	5,000	5,000	-
PERA Rate Increase Aid.....	13,921	13,921	13,921	-
Performance Measurement Reimbursement Aid.....	423	423	423	-
Police State Aid.....	76,273	76,273	76,273	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,498	2
Political Contribution Refund.....	2,808	2,808	2,808	-
Prior Year Credit (Real and Manufacturing).....	65	65	65	-
Prior Year Market Value Credits.....	12	12	12	-
Production Property Transition.....	85	85	85	-

**STATE OF MINNESOTA**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Property Tax Targeting Refund.....	7,940	7,940	7,940	-
Renters Property Tax Refund.....	223,726	223,726	223,726	-
Riparian Protection Aid.....	10,000	10,000	10,000	-
Supplemental TAC Homestead Credit.....	5,353	5,353	5,353	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	14,483	14,483	14,483	-
Township Aid.....	10,000	10,191	10,190	1
Utility Value Transition Aid.....	5	5	5	-
Wadena County Grant.....	600	600	600	-
<b>Total Revenue Intergovernmental Payments</b>	<b>\$ 1,872,700</b>	<b>\$ 1,872,891</b>	<b>\$ 1,872,051</b>	<b>\$ 840</b>
<b>Science Museum</b>				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
<b>Secretary of State</b>				
Administration.....	\$ 704	\$ 704	\$ 702	\$ 2
Business Services.....	1,636	1,636	1,635	1
Court Ordered Attorney Fees.....	1,290	1,290	1,252	38
Elections.....	3,987	3,987	3,979	8
Safe at Home.....	717	717	717	-
<b>Total Secretary of State</b>	<b>\$ 8,334</b>	<b>\$ 8,334</b>	<b>\$ 8,285</b>	<b>\$ 49</b>
<b>Senate</b>				
Departmental Appropriations.....	\$ 28,471	\$ 33,471	\$ 33,471	\$ -
<b>Sentencing Guidelines Commission</b>				
Departmental Appropriations.....	\$ 680	\$ 681	\$ 680	\$ 1
<b>State Auditor</b>				
Departmental Appropriations.....	\$ 11,508	\$ 11,509	\$ 8,573	\$ 2,936
Local Government Performance Measures.....	2	2	2	-
<b>Total State Auditor</b>	<b>\$ 11,510</b>	<b>\$ 11,511</b>	<b>\$ 8,575</b>	<b>\$ 2,936</b>
<b>State Guardian Ad Litem Board</b>				
Departmental Appropriations.....	\$ 16,265	\$ 16,352	\$ 16,352	\$ -
Compliance and Mandates.....	601	601	601	-
<b>Total State Guardian Ad Litem Board</b>	<b>\$ 16,866</b>	<b>\$ 16,953</b>	<b>\$ 16,953</b>	<b>\$ -</b>
<b>Supreme Court</b>				
Civil Legal Services.....	\$ 12,787	\$ 12,787	\$ 12,787	\$ -
Courthouse Security.....	139	139	127	12
Family Law Legal Services.....	948	948	948	-
Harassment Restraining Orders.....	993	993	111	882
Information Security Management.....	1,000	1,036	1,036	-
Supreme Court Contingency.....	6	6	6	-
Supreme Court Operations.....	39,504	39,860	39,860	-
<b>Total Supreme Court</b>	<b>\$ 55,377</b>	<b>\$ 55,769</b>	<b>\$ 54,875</b>	<b>\$ 894</b>
<b>Tax Court</b>				
Departmental Appropriations.....	\$ 1,670	\$ 1,679	\$ 1,277	\$ 402
Case Management System.....	256	371	256	115
<b>Total Tax Court</b>	<b>\$ 1,926</b>	<b>\$ 2,050</b>	<b>\$ 1,533</b>	<b>\$ 517</b>

**STATE OF MINNESOTA**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Teaching Board</b>				
Departmental Appropriations.....	\$ 4,705	\$ 4,718	\$ 4,718	\$ -
<b>Transportation</b>				
Building Services.....	\$ 54	\$ 54	\$ 54	\$ -
Freight.....	2,234	2,234	2,213	21
Grants to Small Cities.....	8,000	8,000	8,000	-
Hwy 494 Transportation Management Organization.....	150	150	150	-
Metro Area Counties.....	5,000	5,000	5,000	-
Passenger Rail.....	506	511	477	34
Port Development Assistance.....	1,100	1,100	940	160
Railroad Grade Crossing Safety.....	184	184	184	-
Statewide Radio Communications.....	3	3	3	-
Town Roads - County State-Aid Roads.....	2,000	2,000	2,000	-
Transit.....	17,976	18,061	18,061	-
<b>Total Transportation</b>	<b>\$ 37,207</b>	<b>\$ 37,297</b>	<b>\$ 37,082</b>	<b>\$ 215</b>
<b>Trial Courts</b>				
Departmental Appropriations.....	\$ 310,618	\$ 311,140	\$ 311,139	\$ 1
New Judge Units.....	1,200	1,200	1,200	-
<b>Total Trial Courts</b>	<b>\$ 311,818</b>	<b>\$ 312,340</b>	<b>\$ 312,339</b>	<b>\$ 1</b>
<b>Uniform Laws Commission</b>				
Departmental Appropriations.....	\$ 95	\$ 95	\$ 82	\$ 13
<b>University of Minnesota</b>				
Agriculture and Extension Service.....	\$ 42,922	\$ 42,922	\$ 42,922	\$ -
Alzheimer's Research.....	500	500	500	-
Health Sciences.....	8,858	8,858	8,858	-
Health Training Restoration.....	7,800	7,800	7,800	-
Institute of Technology.....	1,140	1,140	1,140	-
Maintenance and Operations.....	535,498	535,498	535,498	-
Medical School.....	15,000	15,000	15,000	-
Minnesota Discovery, Research and Innovation Economy.....	4,000	4,000	4,000	-
Morris Scholarship Assistance.....	500	500	500	-
Natural Resources Research Institute.....	2,000	2,000	2,000	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
St Cloud Hospital Residency.....	346	346	346	-
System Special.....	5,181	5,181	5,181	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
<b>Total University of Minnesota</b>	<b>\$ 648,636</b>	<b>\$ 648,636</b>	<b>\$ 648,636</b>	<b>\$ -</b>
<b>Veterans Affairs</b>				
County Veteran Service Office Grants.....	\$ 1,205	\$ 1,208	\$ 1,113	\$ 95
Duluth Cemetery GF.....	1,199	1,199	1,199	-
GI Bill On-the-Job Training and Apprentice Aid.....	101	101	101	-
GI Bill On-the-Job Training and Apprentices.....	1,059	1,059	1,059	-
Gold Star Program.....	133	133	121	12
Minnesota Assistance Council For Vets.....	750	750	750	-
Veterans Health Care.....	58,173	58,173	58,173	-
Veterans Programs and Services.....	14,252	14,255	14,155	100

## STATE OF MINNESOTA

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### GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Veterans Service Organizations.....	357	357	357	-
Veterans Services Honor Guard.....	245	245	200	45
<b>Total Veterans Affairs</b>	<b>\$ 77,474</b>	<b>\$ 77,480</b>	<b>\$ 77,228</b>	<b>\$ 252</b>
 <b>Water &amp; Soil Resources Board</b>				
Departmental Appropriations.....	\$ 5,042	\$ 5,113	\$ 5,110	\$ 3
Cost Share Work Feedlot.....	522	522	522	-
Cost Share Work Prior Year.....	22	22	22	-
Drainage Assess-Advisory Team.....	166	166	161	5
Easement Stewardship.....	219	219	219	-
Flood Plain Management.....	140	140	140	-
Lower Minnesota River Watershed District Dredge.....	480	480	480	-
Red River Basin Board.....	100	100	100	-
Section 404 Clean Water Act Admin Feasibility Study.....	149	149	105	44
Soil and Water Conservation District Service Grant.....	1,351	1,351	1,351	-
Water Conservation Act Oversight.....	762	763	743	20
<b>Total Water &amp; Soil Resources Board</b>	<b>\$ 8,953</b>	<b>\$ 9,025</b>	<b>\$ 8,953</b>	<b>\$ 72</b>
 <b>Zoological Board</b>				
Departmental Appropriations.....	\$ 9,163	\$ 9,163	\$ 9,163	\$ -
<b>Total Expenditures and Transfers-Out</b> .....	<b>\$ 23,633,425</b>	<b>\$ 23,441,400</b>	<b>\$ 23,107,004</b>	<b>\$ 334,396</b>
Less: Indirect Cost Reimbursement.....	52,835	52,835	52,835	-
<b>Total Net Expenditures and Transfers-Out</b> .....	<b>\$ 23,580,590</b>	<b>\$ 23,388,565</b>	<b>\$ 23,054,169</b>	<b>\$ 334,396</b>
 Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (672,915)	\$ (476,717)	\$ 597,057	\$ 1,073,774
 <b>Fund Balance, Beginning, as Reported</b> .....	<b>\$ 3,312,641</b>	<b>\$ 3,312,641</b>	<b>\$ 3,312,641</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	-	99,326	99,326
<b>Fund Balance, Beginning, as Restated</b> .....	<b>\$ 3,312,641</b>	<b>\$ 3,312,641</b>	<b>\$ 3,411,967</b>	<b>\$ 99,326</b>
 <b>Fund Balance, Ending</b> .....	<b>\$ 2,639,726</b>	<b>\$ 2,835,924</b>	<b>\$ 4,009,024</b>	<b>\$ 1,173,100</b>
Less: Appropriation Carryover.....	-	-	70,978	(70,978)
Less: Reserved for Long-Term Receivables.....	-	-	37,663	(37,663)
Less: Budgetary Reserve.....	-	-	2,479,808	(2,479,808)
<b>Unassigned Fund Balance, Ending</b> .....	<b>\$ 2,639,726</b>	<b>\$ 2,835,924</b>	<b>\$ 1,420,575</b>	<b>\$ (1,415,349)</b>

#### Notes

1. Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:

- a. On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.
- b. Estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.

## **STATE OF MINNESOTA**

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### **GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
c. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.				
2. In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of two other funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.				
a. In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a \$77 transfer from the State Government Fund and a \$122,000 transfer from the Health Care Access Fund to the General Fund were eliminated. This is a result of the combining activity discussed above.				
b. A reconciliation of the actual unassigned fund balances is as follows (In Thousands):				

**Legal Level of Budgetary Control Report:**

General Fund	\$ 1,420,575
State Government Fund	39,919
Health Care Access Fund	<u>632,291</u>
<b>General Fund in CAFR</b>	<b><u>\$ 2,092,785</u></b>

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Departmental Services/Licenses & Fees.....	\$ 80,509	\$ 80,219	\$ 83,859	\$ 3,640
Other Revenues.....	2,326	2,502	2,548	46
<b>Total Net Revenues</b> .....	<b>\$ 82,835</b>	<b>\$ 82,721</b>	<b>\$ 86,407</b>	<b>\$ 3,686</b>
<b>Transfer from Other Funds</b>				
Miscellaneous Special Revenue Fund.....	\$ -	\$ -	\$ 242	\$ 242
<b>Total Transfer from Other Funds</b> .....	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 242</b>	<b>\$ 242</b>
<b>Total Net Revenues and Transfers-In</b> .....	<b>\$ 82,835</b>	<b>\$ 82,721</b>	<b>\$ 86,649</b>	<b>\$ 3,928</b>
<b>Expenditures and Transfers-Out</b>				
<b>Attorney General</b>				
Regulatory Law and Professions.....	\$ 2,487	\$ 2,487	\$ 2,453	\$ 34
State Government Services.....	21	21	21	-
<b>Total Attorney General</b> .....	<b>\$ 2,508</b>	<b>\$ 2,508</b>	<b>\$ 2,474</b>	<b>\$ 34</b>
<b>Behavioral Health &amp; Therapy Board</b>				
Departmental Appropriations.....	\$ 1,002	\$ 991	\$ 588	\$ 403
<b>Chiropractic Examiners Board</b>				
Departmental Appropriations.....	\$ 682	\$ 673	\$ 628	\$ 45
<b>Dentistry Board</b>				
Departmental Appropriations.....	\$ 1,757	\$ 1,725	\$ 1,231	\$ 494
<b>Dietetics &amp; Nutrition Practice</b>				
Departmental Appropriations.....	\$ 162	\$ 160	\$ 131	\$ 29
<b>Health</b>				
Health Improvement.....	\$ 6,414	\$ 6,491	\$ 6,255	\$ 236
Health Protection.....	48,608	48,811	48,086	725
<b>Total Health</b> .....	<b>\$ 55,022</b>	<b>\$ 55,302</b>	<b>\$ 54,341</b>	<b>\$ 961</b>
<b>Human Services</b>				
Continuing Care of Older Adults.....	\$ 128	\$ 128	\$ 126	\$ 2
Operations.....	4,533	4,533	4,044	489
Technical Activities.....	19	19	19	-
<b>Total Human Services</b> .....	<b>\$ 4,680</b>	<b>\$ 4,680</b>	<b>\$ 4,189</b>	<b>\$ 491</b>
<b>Marriage &amp; Family Therapy Board</b>				
Departmental Appropriations.....	\$ 445	\$ 440	\$ 358	\$ 82
<b>Medical Practice Board</b>				
Departmental Appropriations.....	\$ 5,861	\$ 5,815	\$ 4,334	\$ 1,481
Health Professional Services Program.....	1,156	1,161	1,088	73
Retirement Costs.....	6	6	6	-
<b>Total Medical Practice Board</b> .....	<b>\$ 7,023</b>	<b>\$ 6,982</b>	<b>\$ 5,428</b>	<b>\$ 1,554</b>

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>MMB Non-Operating</b>				
State Government Special Revenue Contingent.....	\$ 800	\$ 800	\$ -	\$ 800
<b>Nursing Board</b>				
Departmental Appropriations.....	\$ 8,003	\$ 7,922	\$ 6,233	\$ 1,689
Retirement Costs.....	40	40	40	-
<b>Total Nursing Board</b>	<b>\$ 8,043</b>	<b>\$ 7,962</b>	<b>\$ 6,273</b>	<b>\$ 1,689</b>
<b>Nursing Home Administrative Board</b>				
Departmental Appropriations.....	\$ 342	\$ 323	\$ 238	\$ 85
Administrative Services Unit - Criminal Back Ground Check.....	550	550	399	151
Administrative Services Unit - Operations.....	2,301	2,301	1,567	734
Volunteer Health Care Provider Program.....	271	270	34	236
<b>Total Nursing Home Administrative Board</b>	<b>\$ 3,464</b>	<b>\$ 3,444</b>	<b>\$ 2,238</b>	<b>\$ 1,206</b>
<b>Occupational Therapy Practice Board</b>				
Departmental Appropriations.....	\$ 475	\$ 475	\$ 303	\$ 172
<b>Optometry Board</b>				
Departmental Appropriations.....	\$ 218	\$ 216	\$ 144	\$ 72
<b>Pharmacy Board</b>				
Departmental Appropriations.....	\$ 3,454	\$ 3,383	\$ 3,181	\$ 202
<b>Physical Therapy Board</b>				
Departmental Appropriations.....	\$ 728	\$ 706	\$ 565	\$ 141
<b>Podiatric Medicine Board</b>				
Departmental Appropriations.....	\$ 296	\$ 295	\$ 95	\$ 200
<b>Pollution Control Agency</b>				
Administrative Support.....	\$ 3	\$ 3	\$ 3	\$ -
Resource Management Assistance.....	75	75	75	-
<b>Total Pollution Control Agency</b>	<b>\$ 78</b>	<b>\$ 78</b>	<b>\$ 78</b>	<b>\$ -</b>
<b>Psychology Board</b>				
Departmental Appropriations.....	\$ 1,724	\$ 1,707	\$ 893	\$ 814
<b>Public Safety</b>				
Office of Justice Programs.....	\$ 96	\$ 96	\$ 96	\$ -
Vulnerable Adults Report.....	7	7	7	-
<b>Total Public Safety</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ -</b>
<b>Social Work Board</b>				
Departmental Appropriations.....	\$ 1,488	\$ 1,463	\$ 1,183	\$ 280
<b>Veterinary Medicine Board</b>				
Departmental Appropriations.....	\$ 393	\$ 388	\$ 266	\$ 122
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 94,545</b>	<b>\$ 94,481</b>	<b>\$ 84,690</b>	<b>\$ 9,791</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (11,710)	\$ (11,760)	\$ 1,959	\$ 13,719

**STATE OF MINNESOTA****STATE GOVERNMENT FUND****SCHEDULE OF REVENUES, EXPENDITURES****AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****BUDGETARY BASIS****YEAR ENDED JUNE 30, 2019****(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 45,149	\$ 45,149	\$ 45,149	\$ -
Prior Period Adjustments.....	-	-	1,334	1,334
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 45,149</b>	<b>\$ 45,149</b>	<b>\$ 46,483</b>	<b>\$ 1,334</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 33,439</b>	<b>\$ 33,389</b>	<b>\$ 48,442</b>	<b>\$ 15,053</b>
Less: Appropriation Carryover.....	-	-	8,523	(8,523)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 33,439</b>	<b>\$ 33,389</b>	<b>\$ 39,919</b>	<b>\$ 6,530</b>

**Notes**

1. The total budgeted revenues and expenditures on this report differ from those reported in the Consolidated Fund Statement (CFS). The State Government Fund includes two accounts within the CFS; State Government Special Revenue and the Health Related Boards.

## 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, 2019

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Insurance Gross Earnings Taxes.....	\$ 91,646	\$ 104,094	\$ 99,512	\$ (4,582)
Other Taxes.....	674,671	671,830	675,936	4,106
Departmental Services/Licenses & Fees.....	32,950	36,807	35,441	(1,366)
Investment Income.....	6,999	12,770	20,167	7,397
Other Revenues.....	10,966	18,216	18,849	633
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 817,232</b>	<b>\$ 843,717</b>	<b>\$ 849,905</b>	<b>\$ 6,188</b>
<b>Expenditures and Transfers-Out</b>				
<b>Health</b>				
Health Improvement.....	\$ 37,582	\$ 38,099	\$ 37,606	\$ 493
Health Policy Loan Forgiveness.....	114	114	114	-
Health Protection.....	68	68	67	1
Statewide Health Improvement Initiatives.....	160	160	160	-
<b>Total Health</b>	<b>\$ 37,924</b>	<b>\$ 38,441</b>	<b>\$ 37,947</b>	<b>\$ 494</b>
<b>House of Representatives</b>				
Departmental Appropriations.....	\$ 64	\$ 64	\$ 64	\$ -
<b>Human Services</b>				
Adult Mental Health Grants.....	\$ 750	\$ 750	\$ 656	\$ 94
Health Care Grants.....	3,465	3,465	972	2,493
Health Care.....	25,002	25,052	24,939	113
Medical Assistance.....	438,848	438,848	438,848	-
MinnesotaCare.....	52,469	60,879	56,969	3,910
Operations.....	20,325	20,393	19,643	750
Technical Activities.....	159	159	159	-
<b>Total Human Services</b>	<b>\$ 541,018</b>	<b>\$ 549,546</b>	<b>\$ 542,186</b>	<b>\$ 7,360</b>
<b>MMB Non-Operating</b>				
Departmental Appropriations.....	\$ 122,000	\$ 122,000	\$ 122,000	\$ -
Health Care Access-Premium Security Plan Account.....	200,000	200,000	200,000	-
<b>Total MMB Non-Operating</b>	<b>\$ 322,000</b>	<b>\$ 322,000</b>	<b>\$ 322,000</b>	<b>\$ -</b>
<b>Revenue</b>				
Administration of State Taxes.....	\$ 1,520	\$ 1,520	\$ 1,520	\$ -
Technology Development, Implementation, and Support.....	234	234	234	-
<b>Total Revenue</b>	<b>\$ 1,754</b>	<b>\$ 1,754</b>	<b>\$ 1,754</b>	<b>\$ -</b>
<b>Revenue Intergovernmental Payments</b>				
MNCare Interest on Refunds.....	\$ 142	\$ 142	\$ 142	\$ -
<b>University of Minnesota</b>				
Health Sciences.....	\$ 2,157	\$ 2,157	\$ 2,157	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 905,059</b>	<b>\$ 914,104</b>	<b>\$ 906,250</b>	<b>\$ 7,854</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (87,827)	\$ (70,387)	\$ (56,345)	\$ 14,042

**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, 2019****(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 690,957	\$ 690,957	\$ 690,957	\$ -
Prior Period Adjustments.....	-	-	1,517	1,517
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 690,957</b>	<b>\$ 690,957</b>	<b>\$ 692,474</b>	<b>\$ 1,517</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 603,130</b>	<b>\$ 620,570</b>	<b>\$ 636,129</b>	<b>\$ 15,559</b>
Less: Appropriation Carryover.....	-	-	3,838	(3,838)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 603,130</b>	<b>\$ 620,570</b>	<b>\$ 632,291</b>	<b>\$ 11,721</b>

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Departmental Services/Licenses & Fees.....	\$ 21,180	\$ 20,727	\$ (453)
Federal Revenue.....	468,175	627,708	159,533
Investment Income.....	16,985	18,901	1,916
Other Revenues.....	30,557	32,534	1,977
<b>Total Net Revenues</b>	<b>\$ 536,897</b>	<b>\$ 699,870</b>	<b>\$ 162,973</b>
<b>Transfer from Other Funds</b>			
General Fund.....	\$ 4,749	\$ 4,749	\$ -
Highway User Tax Distribution Fund.....	1,352,180	1,347,707	(4,473)
Miscellaneous Special Revenue Fund.....	-	13	13
Plant Management.....	1,304	1,304	-
<b>Total Transfer from Other Funds</b>	<b>\$ 1,358,233</b>	<b>\$ 1,353,773</b>	<b>\$ (4,460)</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 1,895,130</b>	<b>\$ 2,053,643</b>	<b>\$ 158,513</b>
<b>Expenditures and Transfers-Out</b>			
<b>Public Safety</b>			
Commercial Vehicle Enforcement.....	\$ 9,377	\$ 9,377	\$ -
DWI Lab Analysis.....	2,886	2,886	-
Office of Communications.....	464	464	-
Patrolling Highways.....	96,602	96,601	1
Public Safety Support.....	4,336	4,334	2
Soft Body Armor Supplement.....	164	100	64
Technology and Support Service.....	2,469	2,468	1
Traffic Safety.....	523	448	75
<b>Total Public Safety</b>	<b>\$ 116,821</b>	<b>\$ 116,678</b>	<b>\$ 143</b>
<b>Transportation</b>			
Departmental Appropriations.....	\$ 22,712	\$ 22,712	\$ -
Aeronautics.....	1,563	1,494	69
Agency Services.....	50,684	50,081	603
Building Services.....	38,102	37,741	361
Corridors of Commerce.....	4,075	4,075	-
Debt Service.....	215,306	215,306	-
Environmental Management.....	1,020	938	82
Freight.....	5,221	5,015	206
Highway 14 Settlement.....	16	16	-
Metropolitan Planning Organization Grants.....	266	266	-
Operations and Maintenance.....	378,283	377,558	725
Program Planning and Delivery.....	269,520	267,464	2,056
Project Selection Report.....	64	50	14
Regional Development Commissions Grant.....	856	855	1
State Road Construction - Economic Development.....	10,815	10,815	-
State Road Construction.....	1,009,982	1,008,079	1,903
Statewide Radio Communications.....	7,348	7,347	1
Targeted Group Business Program.....	130	130	-
Tort Claims.....	34	10	24
Transit.....	1,002	1,002	-
<b>Total Transportation</b>	<b>\$ 2,016,999</b>	<b>\$ 2,010,954</b>	<b>\$ 6,045</b>

**STATE OF MINNESOTA****TRUNK HIGHWAY FUND****SCHEDULE OF REVENUES, EXPENDITURES****AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****BUDGETARY BASIS**

YEAR ENDED JUNE 30, 2019

**UNAUDITED**

(IN THOUSANDS)

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Total Expenditures and Transfers-Out.....</b>	\$ 2,133,820	\$ 2,127,632	\$ 6,188
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (238,690)	\$ (73,989)	\$ 164,701
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 437,045	\$ 437,045	\$ -
Prior Period Adjustments.....	-	61,469	61,469
<b>Fund Balance, Beginning, as Restated.....</b>	\$ 437,045	\$ 498,514	\$ 61,469
<b>Fund Balance, Ending.....</b>	\$ 198,355	\$ 424,525	\$ 226,170
Less: Appropriation Carryover.....	-	61,023	(61,023)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 198,355</b>	<b>\$ 363,502</b>	<b>\$ 165,147</b>

**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, 2019**  
**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 91,104	\$ 90,276	\$ (828)
Motor Vehicle Taxes.....	1,296,109	1,289,638	(6,471)
Fuel Taxes.....	939,900	937,561	(2,339)
Departmental Services/Licenses & Fees.....	2,443	2,261	(182)
Investment Income.....	3,536	3,763	227
<b>Total Net Revenues and Transfers-In</b> .....	<b>\$ 2,333,092</b>	<b>\$ 2,323,499</b>	<b>\$ (9,593)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Public Safety</b>			
Driver and Vehicle Services.....	\$ 8,236	\$ 8,236	\$ -
Patrolling Highways.....	93	89	4
Public Safety Support.....	2,404	2,404	-
Technology and Support Service.....	19	19	-
Vehicle Crimes Unit.....	795	795	-
<b>Total Public Safety</b> .....	<b>\$ 11,547</b>	<b>\$ 11,543</b>	<b>\$ 4</b>
<b>Revenue</b>			
Administration of State Taxes.....	\$ 1,895	\$ 1,895	\$ -
Technology Development, Implementation, and Support.....	295	295	-
<b>Total Revenue</b> .....	<b>\$ 2,190</b>	<b>\$ 2,190</b>	<b>\$ -</b>
<b>Revenue Intergovernmental Payments</b>			
All Terrain Vehicle Unrefunded Gas Tax.....	\$ 2,013	\$ 2,013	\$ -
Forest Road Unrefunded Gas Tax.....	1,061	1,061	-
Highway Fuel Refund Interest.....	110	110	-
Motorboat Unrefunded Gas Tax.....	11,181	11,181	-
Off-Road Motorcycle.....	343	343	-
Off-Road Vehicle.....	1,222	1,222	-
Snowmobile Unrefd Gas Tax.....	7,454	7,454	-
<b>Total Revenue Intergovernmental Payments</b> .....	<b>\$ 23,384</b>	<b>\$ 23,384</b>	<b>\$ -</b>
<b>Transportation</b>			
Departmental Appropriations.....	\$ 2,288,263	\$ 2,288,263	\$ -
<b>Total Expenditures and Transfers-Out</b> .....	<b>\$ 2,325,384</b>	<b>\$ 2,325,380</b>	<b>\$ 4</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 7,708	\$ (1,881)	\$ (9,589)
<b>Fund Balance, Beginning, as Reported</b> .....	\$ 12,052	\$ 12,052	\$ -
Prior Period Adjustments.....	-	1,763	1,763
<b>Fund Balance, Beginning, as Restated</b> .....	<b>\$ 12,052</b>	<b>\$ 13,815</b>	<b>\$ 1,763</b>
<b>Fund Balance, Ending</b> .....	<b>\$ 19,760</b>	<b>\$ 11,934</b>	<b>\$ (7,826)</b>
<b>Unassigned Fund Balance, Ending</b> .....	<b>\$ 19,760</b>	<b>\$ 11,934</b>	<b>\$ (7,826)</b>

**STATE OF MINNESOTA**

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**HIGHWAY USER TAX DISTRIBUTION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2019**  
**(IN THOUSANDS)**

**UNAUDITED**

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<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
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**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, 2019  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 6,000	\$ 9,572	\$ 3,572
Motor Vehicle Taxes.....	10,400	10,299	(101)
Fuel Taxes.....	6,300	5,223	(1,077)
Departmental Services/Licenses & Fees.....	918	968	50
Investment Income.....	487	515	28
Other Revenues.....	40	45	5
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 24,145</b>	<b>\$ 26,622</b>	<b>\$ 2,477</b>
<b>Expenditures and Transfers-Out</b>			
<b>Transportation</b>			
Departmental Appropriations.....	\$ 48	\$ 48	\$ -
Aeronautics Operation.....	5,089	5,011	78
Aeronautics.....	21,052	21,052	-
Duluth Airport Authority.....	668	668	-
<b>Total Transportation</b>	<b>\$ 26,857</b>	<b>\$ 26,779</b>	<b>\$ 78</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 26,857</b>	<b>\$ 26,779</b>	<b>\$ 78</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	<b>\$ (2,712)</b>	<b>\$ (157)</b>	<b>\$ 2,555</b>
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 14,535</b>	<b>\$ 14,535</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	1,947	1,947
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 14,535</b>	<b>\$ 16,482</b>	<b>\$ 1,947</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 11,823</b>	<b>\$ 16,325</b>	<b>\$ 4,502</b>
Less: Appropriation Carryover.....	-	8,007	(8,007)
Less: Reserved for Long-Term Receivables.....	-	2,116	(2,116)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 11,823</b>	<b>\$ 6,202</b>	<b>\$ (5,621)</b>

**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, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Departmental Services/Licenses & Fees.....	\$ 25,006	\$ 378	\$ (24,628)
Investment Income.....	250	525	275
Other Revenues.....	50	32	(18)
<b>Total Net Revenues</b>	<b>\$ 25,306</b>	<b>\$ 935</b>	<b>\$ (24,371)</b>
<b>Transfer from Other Funds</b>			
Remediation Fund.....	\$ -	\$ 775	\$ 775
<b>Total Transfer from Other Funds</b>	<b>\$ -</b>	<b>\$ 775</b>	<b>\$ 775</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 25,306</b>	<b>\$ 1,710</b>	<b>\$ (23,596)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Commerce</b>			
Petroleum Tank Cleanup.....	\$ 17,916	\$ 17,687	\$ 229
<b>Employment &amp; Economic Development</b>			
Contaminated Cleanup Grants.....	\$ 8,305	\$ 8,305	\$ -
Contaminated Grants Administration.....	218	218	-
<b>Total Employment &amp; Economic Development</b>	<b>\$ 8,523</b>	<b>\$ 8,523</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out</b>	<b>\$ 26,439</b>	<b>\$ 26,210</b>	<b>\$ 229</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	\$ (1,133)	\$ (24,500)	\$ (23,367)
<b>Fund Balance, Beginning, as Reported</b>			
Prior Period Adjustments.....	\$ -	\$ 247	\$ 247
<b>Fund Balance, Beginning, as Restated</b>	<b>\$ 25,647</b>	<b>\$ 25,894</b>	<b>\$ 247</b>
<b>Fund Balance, Ending</b>			
Less: Appropriation Carryover.....	\$ -	\$ 3,810	\$ (3,810)
<b>Unassigned Fund Balance, Ending</b>	<b>\$ 24,514</b>	<b>\$ (2,416)</b>	<b>\$ (26,930)</b>

**Notes**

1. The ending fund balance in the Petroleum Tank Cleanup Fund reflects a deficit when accounting for the appropriation carryforward. This does not constitute a violation of requirements for a balanced budget because the ending balance is sufficient to meet actual expenditures in the fiscal year. The Petrofund fee is triggered when the unencumbered balance of the Petrofund drops below \$4 million. As of the February forecast, it was expected that the fee would be turned on in fiscal year 2019. However, lower-than-expected expenditures resulted in the fee not being imposed until July 2019. When determining whether to impose the fee, the Petrofund board estimates anticipated expenditures.

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 14,760	\$ 14,964	\$ 204
Departmental Services/Licenses & Fees.....	59,948	61,152	1,204
Federal Revenue.....	401	265	(136)
Investment Income.....	176	561	385
Other Revenues.....	1,684	2,479	795
<b>Total Net Revenues</b>	<b>\$ 76,969</b>	<b>\$ 79,421</b>	<b>\$ 2,452</b>
<b>Transfer from Other Funds</b>			
Game & Fish Fund.....	\$ 1,449	\$ 1,431	\$ (18)
General Fund.....	330	328	(2)
Highway User Tax Distribution Fund.....	22,500	22,212	(288)
Miscellaneous Special Revenue Fund.....	3,443	3,830	387
Permanent School Fund.....	8,800	7,975	(825)
<b>Total Transfer from Other Funds</b>	<b>\$ 36,522</b>	<b>\$ 35,776</b>	<b>\$ (746)</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 113,491</b>	<b>\$ 115,197</b>	<b>\$ 1,706</b>
<b>Expenditures and Transfers-Out</b>			
<b>Metropolitan Council Transport</b>			
Parks Lottery.....	\$ 6,000	\$ 6,000	\$ -
<b>Minnesota Conservation Corps</b>			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 11,512	\$ 11,512	\$ -
Eco & Water Resources - Cold Spring Creek Water.....	21	21	-
Eco & Water Resources - Invasive Species.....	3,638	2,937	701
Eco & Water Resources - Nongame Wildlife Program.....	953	953	-
Eco & Water Resources - Water Management.....	5,210	5,172	38
Ecological and Water Resources.....	1,492	1,388	104
Enforcement Grants Water Recreation.....	1,083	1,077	6
Enforcement Natural Resources Laws & Rules.....	9,429	8,429	1,000
Enforcement Off Highway Vehicle Grants ATV.....	542	473	69
Enforcement Off Highway Vehicle Grants Mgmt ATV.....	25	25	-
Enforcement Off Highway Vehicle Grants OHM.....	11	11	-
Enforcement Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement Safety Grants ATV.....	323	153	170
Enforcement Safety Grants Management ATV.....	50	25	25
Enforcement Snowmobile Grants.....	358	315	43
Fish & Wildlife - Management.....	2,303	1,971	332
Forest Management - Forest Management Investment.....	13,408	10,706	2,702
Forest Management - Road Maint on State Forest Roads.....	631	630	1
Forest Management - State Forest Mgt - Reforestation.....	2,558	1,331	1,227
Land & Minerals Iron Ore Coop Research Minerals Mgmt.....	201	201	-
Land & Minerals Minerals Management .....	3,123	3,123	-
Lands and Minerals - Resource Management .....	705	705	-
Parks & Trails - Canoe Routes Marking L07.....	6	6	-
Parks & Trails - Crane Lake Restroom Water Recreation.....	35	35	-
Parks & Trails - Enhance Access Facility Water Recreation.....	1,984	1,596	388

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Parks & Trails - Iron Range Off Hiway Vehicle Rec Area.....	25	25	-
Parks & Trails - Iron Range OHV Rec Area.....	1	1	-
Parks & Trails - IRR OHVRA Virginia ATV.....	5	5	-
Parks & Trails - IRR OHVRA Virginia Off Hiway Motorcycle.....	1	1	-
Parks & Trails - Local Trail Grants.....	1,253	787	466
Parks & Trails - Management ORV.....	682	504	178
Parks & Trails - Management.....	38,606	35,026	3,580
Parks & Trails - Off Highway Vehicle - GIA OHM.....	187	95	92
Parks & Trails - Off Highway Vehicle GIA ATV.....	1,478	1,151	327
Parks & Trails - Off Highway Vehicle GIA ORV.....	373	373	-
Parks & Trails - Snowmobile GIA.....	10,603	8,547	2,056
Parks & Trails - Staff Development ORV.....	81	37	44
Parks & Trails - State Land and Water Conservation.....	280	153	127
Parks & Trails - State Parks Operations Lottery.....	7,090	7,083	7
Parks & Trails - State Trail Grooming SKI.....	92	74	18
Parks & Trails - Trail Connect Hermantown.....	5	5	-
Zoo Grants.....	320	320	-
<b>Total Natural Resources</b>	<b>\$ 120,684</b>	<b>\$ 106,983</b>	<b>\$ 13,701</b>
<b>Public Safety</b>			
Departmental Appropriations.....	\$ 4	\$ 4	\$ -
<b>Zoological Board</b>			
Departmental Appropriations.....	\$ 160	\$ 160	\$ -
<b>Total Expenditures and Transfers-Out</b>	<b>\$ 127,338</b>	<b>\$ 113,637</b>	<b>\$ 13,701</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (13,847)	\$ 1,560	\$ 15,407
<b>Fund Balance, Beginning, as Reported</b>	<b>\$ 56,441</b>	<b>\$ 56,441</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	1,548	1,548
<b>Fund Balance, Beginning, as Restated</b>	<b>\$ 56,441</b>	<b>\$ 57,989</b>	<b>\$ 1,548</b>
<b>Fund Balance, Ending</b>	<b>\$ 42,594</b>	<b>\$ 59,549</b>	<b>\$ 16,955</b>
Less: Appropriation Carryover.....	-	12,589	(12,589)
<b>Unassigned Fund Balance, Ending</b>	<b>\$ 42,594</b>	<b>\$ 46,960</b>	<b>\$ 4,366</b>

**Notes**

- 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, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 14,759	\$ 14,964	\$ 205
Departmental Services/Licenses & Fees.....	71,104	69,121	(1,983)
Federal Revenue.....	33,000	33,804	804
Investment Income.....	855	1,021	166
Other Revenues.....	144	153	9
<b>Total Net Revenues.....</b>	<b>\$ 119,862</b>	<b>\$ 119,063</b>	<b>\$ (799)</b>
<b>Transfer from Other Funds</b>			
General Fund.....	\$ 1,026	\$ 1,026	\$ -
<b>Total Transfer from Other Funds.....</b>	<b>\$ 1,026</b>	<b>\$ 1,026</b>	<b>\$ -</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 120,888</b>	<b>\$ 120,089</b>	<b>\$ (799)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 10,811	\$ 10,811	\$ -
Eco & Water Resources - Heritage Enhance.....	2,415	2,398	17
Eco & Water Resources - MN Aqua Inv Species Resrch Ctr.....	410	410	-
Ecological and Water Resources.....	2,693	2,687	6
Enforcement Heritage Enhancement.....	1,663	1,640	23
Enforcement Natural Resources Laws & Rules.....	24,520	23,867	653
Fish & Wildlife - Heritage Enhancement.....	9,118	9,090	28
Fish & Wildlife - Management.....	65,273	63,885	1,388
Fish & Wildlife - Shooting Range.....	597	419	178
Fish & Wildlife - Trap Shooting Facility Grant.....	5	5	-
Forest Management - ECS Forest and Invasive Species.....	1,679	1,592	87
Lands and Minerals - Resource Management .....	345	345	-
Parks & Trails - Management.....	3,570	3,510	60
<b>Total Natural Resources.....</b>	<b>\$ 123,099</b>	<b>\$ 120,659</b>	<b>\$ 2,440</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 123,099</b>	<b>\$ 120,659</b>	<b>\$ 2,440</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (2,211)	\$ (570)	\$ 1,641
<b>Fund Balance, Beginning, as Reported.....</b>			
Prior Period Adjustments.....	\$ 54,325	\$ 54,325	\$ -
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 54,325</b>	<b>\$ 55,765</b>	<b>\$ 1,440</b>
<b>Fund Balance, Ending.....</b>			
Less: Appropriation Carryover.....	\$ 52,114	\$ 55,195	\$ 3,081
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 52,114</b>	<b>\$ 45,228</b>	<b>\$ (9,967)</b>

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 63,596	\$ 64,854	\$ 1,258
Departmental Services/Licenses & Fees.....	37,812	46,184	8,372
Investment Income.....	257	544	287
Other Revenues.....	98	105	7
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 101,763</b>	<b>\$ 111,687</b>	<b>\$ 9,924</b>
<b>Expenditures and Transfers-Out</b>			
<b>Administrative Hearings</b>			
Sanitary Districts.....	\$ 70	\$ 49	\$ 21
<b>Health</b>			
Biomonitoring and Health Risks.....	\$ 850	\$ 848	\$ 2
Harmful Chemicals in Children's Products.....	57	57	-
<b>Total Health</b>	<b>\$ 907</b>	<b>\$ 905</b>	<b>\$ 2</b>
<b>Pollution Control Agency</b>			
Departmental Appropriations.....	\$ 22,000	\$ 22,000	\$ -
Administrative Support.....	4,598	4,560	38
Air Monitoring.....	205	203	2
Ambient Air Monitoring.....	350	349	1
Business Friendly Data Service.....	691	691	-
Children's Toxic Chemicals.....	33	33	-
Environmental and Analysis Outcomes.....	10,846	10,804	42
Environmental Loans and Grants.....	238	238	-
Environmental Quality Board.....	201	201	-
Environmental Risks.....	240	240	-
Feedlot Permits.....	209	209	-
Impaired Waters Listing.....	55	52	3
Improve Minnesota Air Quality.....	920	893	27
Industrial.....	14,440	14,323	117
Municipal.....	6,361	6,326	35
Recycling Composting Program.....	600	600	-
Remediation.....	634	631	3
Resource Management Assistance.....	18,082	17,970	112
SCORE Grants.....	17,250	17,250	-
SSTS Activities - Municipal Continued Increased Activity.....	783	777	6
SSTS Activities - Municipal.....	672	647	25
SSTS Activities - Resource Mgt & Assist Cont Inc Activity.....	169	165	4
SSTS Activities - Resource Mgt & Assistance.....	113	112	1
St Louis River Remedial Action.....	219	218	1
Wastewater Lab Registration.....	113	113	-
Watershed.....	7,004	6,956	48
<b>Total Pollution Control Agency</b>	<b>\$ 107,026</b>	<b>\$ 106,561</b>	<b>\$ 465</b>
<b>Public Safety</b>			
Homeland Security and Emergency Management.....	\$ 74	\$ 71	\$ 3

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenue</b>			
Administration of State Taxes.....	\$ 304	\$ 304	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 108,381</b>	<b>\$ 107,890</b>	<b>\$ 491</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (6,618)	\$ 3,797	\$ 10,415
<b>Fund Balance, Beginning, as Reported.....</b>			
Prior Period Adjustments.....	-	84	84
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 17,206</b>	<b>\$ 17,290</b>	<b>\$ 84</b>
<b>Fund Balance, Ending.....</b>			
Less: Appropriation Carryover.....	-	4,222	(4,222)
Less: Reserved for Long-Term Receivables.....	-	368	(368)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 10,588</b>	<b>\$ 16,497</b>	<b>\$ 5,909</b>

**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	\$ 16,497
Remediation Fund	<u>17,328</u>
<b>Environmental &amp; Remediation Fund in CAFR</b>	<b><u>\$ 33,825</u></b>

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 \$22,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

**STATE OF MINNESOTA**

**REMEDIATION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 876	\$ 1,014	\$ 138
Departmental Services/Licenses & Fees.....	770	753	(17)
Investment Income.....	10,603	17,310	6,707
Other Revenues.....	9,847	4,456	(5,391)
<b>Total Net Revenues</b>	<b>\$ 22,096</b>	<b>\$ 23,533</b>	<b>\$ 1,437</b>
<b>Transfer from Other Funds</b>			
Environmental Fund.....	\$ 22,000	\$ 22,000	\$ -
General Fund.....	4	4	-
Petroleum Tank Cleanup Fund.....	11,636	10,951	(685)
<b>Total Transfer from Other Funds</b>	<b>\$ 33,640</b>	<b>\$ 32,955</b>	<b>\$ (685)</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 55,736</b>	<b>\$ 56,488</b>	<b>\$ 752</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agriculture</b>			
MERLA Admin.....	\$ 410	\$ 387	\$ 23
Protection Service.....	1,059	1,059	-
<b>Total Agriculture</b>	<b>\$ 1,469</b>	<b>\$ 1,446</b>	<b>\$ 23</b>
<b>Employment &amp; Economic Development</b>			
Contaminated Cleanup Grants.....	\$ 801	\$ 801	\$ -
<b>Health</b>			
Contaminated Sites.....	\$ 286	\$ 286	\$ -
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 369	\$ 369	\$ -
Enforcement Natural Resources Laws & Rules.....	123	88	35
<b>Total Natural Resources</b>	<b>\$ 492</b>	<b>\$ 457</b>	<b>\$ 35</b>
<b>Pollution Control Agency</b>			
Administrative Support.....	\$ 753	\$ 725	\$ 28
Environmental and Analysis Outcomes.....	212	210	2
Metropolitan Landfill Contingency.....	324	324	-
Remediation.....	30,463	29,829	634
Underground Storage Tank Program - Industrial.....	1,126	1,122	4
Underground Storage Tank Program - Operations.....	186	186	-
Underground Storage Tank Program - Remediation.....	4,130	4,116	14
Underground Storage Tank Program - Watershed .....	121	121	-
Watershed.....	113	97	16
<b>Total Pollution Control Agency</b>	<b>\$ 37,428</b>	<b>\$ 36,730</b>	<b>\$ 698</b>
<b>Total Expenditures and Transfers-Out</b>	<b>\$ 40,476</b>	<b>\$ 39,720</b>	<b>\$ 756</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 15,260	\$ 16,768	\$ 1,508

**STATE OF MINNESOTA****REMEDIATION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 745,115	\$ 745,115	\$ -
Prior Period Adjustments.....	-	2,049	2,049
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 745,115</b>	<b>\$ 747,164</b>	<b>\$ 2,049</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 760,375</b>	<b>\$ 763,932</b>	<b>\$ 3,557</b>
Less: Appropriation Carryover.....	-	746,604	(746,604)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 760,375</b>	<b>\$ 17,328</b>	<b>\$ (743,047)</b>

**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, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 108,599	\$ 110,723	\$ 2,124
Investment Income.....	3,372	6,003	2,631
Other Revenues.....	-	2	2
<b>Total Net Revenues</b>	<b>\$ 111,971</b>	<b>\$ 116,728</b>	<b>\$ 4,757</b>
<b>Transfer from Other Funds</b>			
General Fund.....	\$ 406	\$ 368	\$ (38)
<b>Total Transfer from Other Funds</b>	<b>\$ 406</b>	<b>\$ 368</b>	<b>\$ (38)</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 112,377</b>	<b>\$ 117,096</b>	<b>\$ 4,719</b>
<b>Expenditures and Transfers-Out</b>			
<b>Legislative Coordinating Commission</b>			
Lessard Sams Outdoor Heritage.....	\$ 520	\$ 520	\$ -
Outdoor Heritage Website.....	2	2	-
<b>Total Legislative Coordinating Commission</b>	<b>\$ 522</b>	<b>\$ 522</b>	<b>\$ -</b>
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 116	\$ 116	\$ -
Accel Wildlife Management Area Acquisition Phase VIII.....	1	1	-
Accelerating WMA IX.....	20	20	-
Accelerating WMA VIII.....	44	44	-
Accelerating the USFWS Habitat Conservation Easement .....	2,960	2,960	-
Accelerating Waterfowl Production Area Acquisition Phase X.....	5,056	5,056	-
Accelerating Wildlife Management Area Acquisition Phase X.....	5,626	5,626	-
Accelerating Wildlife Management Area Acquisition VI.....	27	20	7
Buffalo River Watershed Stream Habitat.....	1,195	1,195	-
Cannon River Headquarters Complex Phase IV.....	4	4	-
Cannon River Headquarters Complex Phase V.....	41	41	-
Cannon River Headquarters Complex Phase VII.....	5	5	-
Cannon River Headwaters Habitat Complex Phase VIII.....	1,313	1,313	-
Cannon River Headwaters Habitat Phase IV.....	70	31	39
Contract Management FY16.....	38	38	-
Contract Management FY17.....	150	150	-
Contract Management FY18.....	53	53	-
Critical Shoreland Protection Phase V.....	1,094	1,094	-
Dakota County Habitat Protection/Restoration Phase VI.....	2,288	2,288	-
Eco & Water Resources - Accel Native Prairie Bank Prot VI.....	22	22	-
Eco & Water Resources - Accel Native Prairie Bank Protect IV.....	829	202	627
Eco & Water Resources - Accel Native Prairie Protect.....	535	535	-
Eco & Water Resources - Accel Prairie Rest Enhance DNR .....	166	166	-
Eco & Water Resources - Accel Prairie Rest Enhance DNR IX.....	77	77	-
Eco & Water Resources - Accel Prairie Rest Enhance DNR VI .....	171	118	53
Eco & Water Resources - Accel Prairie Rest Enhance DNR VII.....	119	119	-
Eco & Water Resources - Accel Prot with RIM & NPB Ease.....	5	5	-
Eco & Water Resources - Aquatic Habitat R&E L18OH.....	19	19	-
Eco & Water Resources - Aquatic Habitat VII.....	394	394	-
Eco & Water Resources - DNR Grassland Enh 10 L18OH.....	62	62	-
Eco & Water Resources - DNR Stream Habitat.....	718	718	-
Eco & Water Resources - DNR Stream Habitat2 L17OH.....	395	395	-

**STATE OF MINNESOTA**

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**OUTDOOR HERITAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Eco & Water Resources - Invasive Carp .....	987	211	776
Eco & Water Resources - NPB Protection 7 L18 OH.....	19	19	-
Eco & Water Resources - St Louis River Restore Init II.....	105	105	-
Eco & Water Resources - St Louis River Restore Init III.....	23	23	-
Eco & Water Resources - Tech Eval Panel L18OH.....	13	13	-
Eco & Water Resources - Technical Evaluation Panel FY16.....	67	67	-
Eco & Water Resources - Technical Evaluation Panel FY17.....	97	97	-
Eco & Water Resources - WMA & SNA Phase VII.....	1	1	-
Eco & Water Resources - WMA SNA 10 L18OH.....	15	15	-
Enhanced Public Grasslands Phase III.....	2,160	2,160	-
Fish & Wildlife - Accel Prairie Restore & Enhance DNR IX.....	674	674	-
Fish & Wildlife - Accel Prairie Restore & Enhance DNR VIII.....	552	552	-
Fish & Wildlife - Accel Prairie Restore & Enhance VI.....	253	253	-
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance VI.....	458	291	167
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance VII.....	85	85	-
Fish & Wildlife - Aquatic Habitat Protection VI.....	168	156	12
Fish & Wildlife - Aquatic Habitat Protection VII.....	354	354	-
Fish & Wildlife - Aquatic Habitat Protection VIII .....	109	109	-
Fish & Wildlife - Aquatic Habitat Restoration & Enhancement .....	99	99	-
Fish & Wildlife - Con Partners 7 Adm L15O.....	551	119	432
Fish & Wildlife - Conserv Partner 7 County Metro VII FY16.....	119	32	87
Fish & Wildlife - Conserv Partner 7 County Metro VII FY18.....	342	342	-
Fish & Wildlife - Conserv Partner Statewide & Metro VIII.....	7	7	-
Fish & Wildlife - Conserv Partner SW & Metro VII FY16.....	429	59	370
Fish & Wildlife - Conserv Partner SW & Metro VII FY18.....	79	79	-
Fish & Wildlife - Conservation Grant Statewide and Metro X.....	9,973	9,973	-
Fish & Wildlife - DNR Stream Habitat II.....	321	321	-
Fish & Wildlife - DNR Stream Habitat L16OH.....	3	3	-
Fish & Wildlife - DNR Trout Stream Easements.....	124	124	-
Fish & Wildlife - Enhanced Public Grassland.....	245	245	-
Fish & Wildlife - Grassland Enhancement X.....	746	746	-
Fish & Wildlife - Invasive Carp .....	364	257	107
Fish & Wildlife - Lower Miss River Habitat Partnership IV.....	2	2	-
Fish & Wildlife - Mississippi Headwaters Habitat Partner.....	145	145	-
Fish & Wildlife - Roseau Lake Rehabilitation.....	87	87	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement IX.....	356	356	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement VIII.....	576	576	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement X.....	253	253	-
Fish & Wildlife - Southeast Forest Habitat.....	248	248	-
Fish & Wildlife - St Louis River Habitat Restoration II.....	858	858	-
Fish & Wildlife - St Louis River Habitat Restoration III.....	2,132	2,132	-
Fish & Wildlife - St Louis River Habitat Restoration IV.....	1,746	1,746	-
Fish & Wildlife - St Louis River Restoration V.....	30	30	-
Fish & Wildlife - WMA SNA Area Acquisition Phase VI.....	8	8	-
Fish & Wildlife - WMA SNA Phase IX.....	1,099	1,099	-
Fish & Wildlife - WMA SNA Phase V.....	16	16	-
Fish & Wildlife - WMA SNA Phase VII.....	295	295	-
Fish & Wildlife - WMA SNA Phase VIII.....	1,514	1,514	-
Fish & Wildlife - WMA SNA Phase X.....	22	22	-
Fisheries Habitat Protection North MN Land Trust.....	4	4	-
Fisheries Habitat Protection Phase IV.....	2,786	2,786	-
Forest Management - Minnesota Forests for the Future IV.....	7	7	-
Forest Management - Minnesota Forests for the Future V.....	9	9	-
Forest Management - Minnesota Forests for the Future VI.....	4	4	-

## STATE OF MINNESOTA

### OUTDOOR HERITAGE FUND

#### SCHEDULE OF REVENUES, EXPENDITURES

#### AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

#### BUDGETARY BASIS

YEAR ENDED JUNE 30, 2019

UNAUDITED

(IN THOUSANDS)

	Budget	Actual	Variance
Forest Management - State Forest Acquisitions Phase III.....	151	151	-
Forest Management - State Forest Acquisitions Phase IV.....	7	7	-
Grassland Conservation Partnership Phase III.....	1,468	1,468	-
Hennepin County Habitat Conservation.....	1,514	1,514	-
Knife River Habitat Rehabilitation Phase III.....	927	927	-
Lake George Dam and Rum River Erosion.....	539	539	-
Laurentian Forest - St Louis County Habitat MDHA.....	1	1	-
Living Shallow Lakes and Wetlands Initiative Phase VII.....	3,740	3,740	-
Martin County WMA Acquisition Phase II.....	2,417	2,417	-
Martin County/Fox Lake WMA .....	3	3	-
Metro Big Rivers Habitat Trust for Public Land.....	10	10	-
Metro Big Rivers MN Valley Natl Wildlife Refuge.....	39	39	-
Metro Big Rivers Phase VIII.....	2,630	2,630	-
Metro Wildlife Management Areas .....	1,169	1,169	-
Minnesota Moose Habitat Collaborative Phase III.....	1,938	1,938	-
Minnesota Prairie Recovery Phase VI.....	6	6	-
Minnesota Prairie Recovery Phase VIII.....	2,001	2,001	-
Mississippi Headwaters Habitat Corridor Phase IV.....	2,043	2,043	-
Mississippi Headwaters Habitat II .....	3	3	-
MN Trout Unlimited Coldwater Fish Habitat Enhance & Restor.....	2,291	2,291	-
N Tallgrass Prairie Natl Wildlife Refuge Land Acq Phase IX.....	1,893	1,893	-
North Central Fish Protection Phase II Leech.....	2	2	-
Northeastern Minnesota Sharp-Tailed Grouse.....	82	82	-
Prairie Chicken Habitat Partner South Red River Valley III.....	19	19	-
Prairie Chicken Habitat Partnership of S Red River Valley.....	1,142	1,142	-
Protect & Restore Minnesota's Important Bird Areas Phase II.....	829	829	-
Shallow Lake and Wetland Protection Phase IV.....	26	26	-
Shallow Lake and Wetland Protection Phase VI.....	122	122	-
Shallow Lake and Wetland Protection Program Phase VII.....	4,742	4,742	-
Shallow Lake and Wetland Protection V.....	2	2	-
Shell Rock River Watershed Habitat Restoration Phase VII.....	1,421	1,421	-
Six Mile Creek - Halsted Bay Habitat Restoration.....	567	567	-
Southeast Metro Phase V Nature Conservancy.....	4	4	-
Southeast Metro Phase V Trust for Public Land.....	7	7	-
Southeast Minnesota Protection & Restoration Phase VI.....	2,094	2,094	-
Southeast MN Protect & Restore IV Trust for Public Land.....	2	2	-
St Louis River Restoration Initiative Phase V.....	1,350	1,350	-
Two Rivers Fish Passage Restoration & Enhancement.....	2,000	2,000	-
Wetland Habitat Protection Phase III.....	1,786	1,786	-
<b>Total Natural Resources</b>	<b>\$ 96,339</b>	<b>\$ 93,662</b>	<b>\$ 2,677</b>

#### Water & Soil Resources Board

ACUB Easements Phase V.....	\$ 54	\$ 16	\$ 38
ACUB Easements Phase VI.....	381	381	-
ACUB Easements Phase VII.....	832	832	-
Mississippi Headwaters Habitat Corridor Phase IV.....	111	111	-
Reinvest in Minnesota (RIM) Buffers for Wildlife and Water .....	35	35	-
Reinvest in Minnesota Buffer Easements Phase VI.....	2,549	2,549	-
Reinvest in Minnesota Buffer Easements.....	167	167	-
Reinvest in Minnesota Easements 12.....	1	1	-
Reinvest in Minnesota Easements Pheasants Forever.....	102	1	101
Reinvest in Minnesota Easements Wetland Acq & Restor.....	54	54	-
Reinvest in Minnesota Mississippi Headwaters Easement III.....	602	602	-

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Reinvest in Minnesota Mississippi Headwaters Easement.....	69	69	-
Reinvest in Minnesota Wetlands Partnership VIII.....	6,038	6,038	-
Reinvest in Minnesota Wetlands Phase IX.....	2,495	2,495	-
Reinvest in Minnesota Wetlands Reserve Partnership VI.....	162	162	-
Reinvest in Minnesota Wetlands Reserve Prog.....	133	133	-
Reinvest in Minnesota Wetlands.....	7,596	7,596	-
Wild Rice Shoreland Phase IV.....	240	179	61
Wildlife Easements Phase II.....	30	30	-
Wildlife Easements Phase IV.....	1	1	-
Wildlife Easements Phase V.....	235	235	-
Wild-Rice Shoreland Protection V.....	240	240	-
<b>Total Water &amp; Soil Resources Board</b>	<b>\$ 22,127</b>	<b>\$ 21,927</b>	<b>\$ 200</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 118,988</b>	<b>\$ 116,111</b>	<b>\$ 2,877</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	<b>\$ (6,611)</b>	<b>\$ 985</b>	<b>\$ 7,596</b>
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 104,660</b>	<b>\$ 104,660</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	7,904	7,904
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 104,660</b>	<b>\$ 112,564</b>	<b>\$ 7,904</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 98,049</b>	<b>\$ 113,549</b>	<b>\$ 15,500</b>
Less: Appropriation Carryover.....	-	89,849	(89,849)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 98,049</b>	<b>\$ 23,700</b>	<b>\$ (74,349)</b>

**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	\$ 23,700
Arts and Cultural Fund	7,007
Clean Water Fund	32,557
Parks and Trails Fund	4,586
<b>Heritage Fund in CAFR</b>	<b>\$ 67,850</b>

**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, 2019**  
**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 64,995	\$ 66,266	\$ 1,271
Investment Income.....	184	350	166
Other Revenues.....	-	145	145
<b>Total Net Revenues</b>	<b>\$ 65,179</b>	<b>\$ 66,761</b>	<b>\$ 1,582</b>
<b>Transfer from Other Funds</b>			
General Fund.....	\$ 243	\$ 220	\$ (23)
<b>Total Transfer from Other Funds</b>	<b>\$ 243</b>	<b>\$ 220</b>	<b>\$ (23)</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 65,422</b>	<b>\$ 66,981</b>	<b>\$ 1,559</b>
<b>Expenditures and Transfers-Out</b>			
<b>Administration</b>			
Association Minnesota Public Education Radio FY18.....	\$ 73	\$ 73	\$ -
Association Minnesota Public Education Radio.....	1,566	1,566	-
Como Zoo.....	1,310	1,310	-
Grants Admin/Arts-Culture FY18.....	28	28	-
Grants Admin/Arts-Culture.....	198	198	-
Lake Superior Zoo.....	73	73	-
Midwest Outdoors Unlimit.....	24	24	-
Minnesota Public Radio.....	1,649	1,649	-
Office of State Archaeologist Reburial Project FY18.....	76	74	2
Public TV Production/Acquisition Grants.....	3,783	3,783	-
Science Museum.....	582	582	-
Wilderness Inquiry.....	242	242	-
<b>Total Administration</b>	<b>\$ 9,604</b>	<b>\$ 9,602</b>	<b>\$ 2</b>
<b>Agriculture</b>			
County Fairs Arts and Culture.....	\$ 149	\$ 149	\$ -
<b>Arts Board</b>			
Arts and Arts Access FY18.....	\$ 463	\$ 390	\$ 73
Arts and Arts Access Regional Arts Center.....	7,331	7,331	-
Arts and Arts Access.....	16,888	16,888	-
Arts and Cultural Heritage FY18.....	2	2	-
Arts and Cultural Heritage.....	1,024	1,024	-
Arts and Culture Heritage Regional Arts Center.....	440	440	-
Arts Education FY18.....	37	27	10
Arts Education Regional Arts Center.....	1,321	1,321	-
Arts Education.....	3,024	3,024	-
Grants Program Administration FY18.....	211	211	-
Grants Program Administration.....	1,067	1,067	-
Statewide Arts Software App.....	50	50	-
<b>Total Arts Board</b>	<b>\$ 31,858</b>	<b>\$ 31,775</b>	<b>\$ 83</b>
<b>Education</b>			
Minnesota Regional Library System Grants.....	\$ 2,500	\$ 2,500	\$ -

**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, 2019**  
**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Historical Society</b>			
Carver County Historical Society Grant.....	\$ 160	\$ 160	\$ -
Cultural Heritage Exhibit.....	60	60	-
Digital Library.....	300	300	-
Fairmont Opera House Grant.....	250	250	-
Fort Snelling Chapel Grant.....	100	100	-
Historic and Cultural Grants FY17.....	2,500	2,500	-
Historic and Cultural Grants.....	6,500	6,500	-
History Partnerships FY17.....	700	700	-
History Partnerships.....	2,000	2,000	-
Litchfield Opera House Grant.....	50	50	-
Statewide History Programs.....	7,700	7,700	-
Statewide Site Survey FY17.....	800	800	-
Woodbury Barn Heritage Grant.....	160	160	-
<b>Total Historical Society</b>	<b>\$ 21,280</b>	<b>\$ 21,280</b>	<b>\$ -</b>
<b>Humanities Commission</b>			
Civics Program Grant.....	\$ 197	\$ 197	\$ -
Duluth Children's Museum.....	150	150	-
Grand Rapids Children's Museum.....	150	150	-
Minnesota Children's Museum.....	500	500	-
Minnesota Humanities Center Programs FY17.....	1,643	1,643	-
Somali Community and Museum Grants.....	265	265	-
Southern Minnesota Children's Museum.....	150	150	-
Veterans' Voices.....	170	170	-
Why Treaties Matter Exhibit.....	185	185	-
<b>Total Humanities Commission</b>	<b>\$ 3,410</b>	<b>\$ 3,410</b>	<b>\$ -</b>
<b>Indian Affairs Council</b>			
Dakota Ojibwe Grants.....	\$ 799	\$ 799	\$ -
Graves Protection FY18.....	87	59	28
Niiganne Ojibwe Immersion.....	125	125	-
Wicoie Immersion.....	250	250	-
<b>Total Indian Affairs Council</b>	<b>\$ 1,261</b>	<b>\$ 1,233</b>	<b>\$ 28</b>
<b>Legislative Coordinating Commission</b>			
Arts and Cultural Website.....	\$ 1	\$ 1	\$ -
<b>Zoological Board</b>			
Legacy FY18.....	\$ 273	\$ 273	\$ -
Legacy.....	1,260	1,260	-
<b>Total Zoological Board</b>	<b>\$ 1,533</b>	<b>\$ 1,533</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 71,596</b>	<b>\$ 71,483</b>	<b>\$ 113</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (6,174)	\$ (4,502)	\$ 1,672

**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, 2019**  
**(IN THOUSANDS)****UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 8,976	\$ 8,976	\$ -
Prior Period Adjustments.....	-	4,434	4,434
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 8,976</b>	<b>\$ 13,410</b>	<b>\$ 4,434</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 2,802</b>	<b>\$ 8,908</b>	<b>\$ 6,106</b>
Less: Appropriation Carryover.....	-	1,901	(1,901)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 2,802</b>	<b>\$ 7,007</b>	<b>\$ 4,205</b>

**Notes**

1. In the Comprehensive Annual Financial Report (CAFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

**STATE OF MINNESOTA**

**CLEAN WATER FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 108,599	\$ 110,723	\$ 2,124
Investment Income.....	1,820	3,252	1,432
Other Revenues.....	-	282	282
<b>Total Net Revenues</b>	<b>\$ 110,419</b>	<b>\$ 114,257</b>	<b>\$ 3,838</b>
<b>Transfer from Other Funds</b>			
General Fund.....	\$ 406	\$ 368	\$ (38)
<b>Total Transfer from Other Funds</b>	<b>\$ 406</b>	<b>\$ 368</b>	<b>\$ (38)</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 110,825</b>	<b>\$ 114,625</b>	<b>\$ 3,800</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agriculture</b>			
Clean Water Agriculture Best Management Practice Prgm.....	\$ 101	\$ 101	\$ -
Clean Water Agriculture Water Quality Cert Prgm FY16.....	3,935	3,935	-
Clean Water Crop Markets.....	86	86	-
Clean Water Groundwater.....	2,518	2,518	-
Clean Water Irrigation Water Quality.....	220	220	-
Clean Water Peren & Winter Annual Crop.....	1,347	1,347	-
Clean Water Pesticide Monitoring.....	355	355	-
Clean Water Research Database.....	42	42	-
Clean Water Research.....	1,239	1,239	-
Clean Water Technical Assistance.....	1,298	1,298	-
Clean Water Well Testing.....	1,132	1,132	-
<b>Total Agriculture</b>	<b>\$ 12,273</b>	<b>\$ 12,273</b>	<b>\$ -</b>
<b>Health</b>			
Clean Water EH_Contaminants of Emerging Concern FY15.....	\$ 13	\$ 13	\$ -
Contaminants of Concern.....	1,192	1,192	-
Contaminants of Emerging Concern FY15.....	23	23	-
Contaminants of Emerging Concern FY17.....	145	145	-
Drinking Water and Lead Study.....	188	188	-
Drinking Water Protection.....	144	144	-
Groundwater.....	214	214	-
Private Well Protection.....	427	427	-
Source Water Protection.....	2,466	2,466	-
Virus Monitoring.....	47	46	1
Virus Study.....	38	38	-
Water Reuse Study.....	41	40	1
Well Sealing FY17.....	296	296	-
<b>Total Health</b>	<b>\$ 5,234</b>	<b>\$ 5,232</b>	<b>\$ 2</b>
<b>Legislative Coordinating Commission</b>			
Clean Water Website.....	\$ 1	\$ 1	\$ -
<b>Metropolitan Council Transport</b>			
Master Water Supply.....	\$ 950	\$ 950	\$ -

## STATE OF MINNESOTA

### CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 104	\$ 104	\$ -
Eco & Water Resources - 18 County Geologic Atlas.....	10	10	-
Eco & Water Resources - 18 Lake IBI Assessments.....	35	34	1
Eco & Water Resources - 18 Nonpoint Source Restore/Prot.....	465	457	8
Eco & Water Resources - 18 Stream Flow Monitoring.....	255	253	2
Eco & Water Resources - 18 Water Supply Plan.....	228	228	-
Eco & Water Resources - 18 Watershed Hydrologic Modeling.....	26	26	-
Eco & Water Resources - 18 Watershed Strategy.....	758	740	18
Eco & Water Resources - 19 Buffer Map Technology Guidance.....	47	47	-
Eco & Water Resources - 19 County Geologic Atlases.....	115	115	-
Eco & Water Resources - 19 IBI Assessments.....	257	257	-
Eco & Water Resources - 19 Nonpoint Source Restore & Protect.....	508	508	-
Eco & Water Resources - 19 Water Supply Planning.....	1,011	1,011	-
Eco & Water Resources - 19 Watershed Hydrologic Modeling.....	382	382	-
Eco & Water Resources - 19 Watershed Restore & Protect Strat.....	1,101	1,101	-
Eco & Water Resources - Stream Flow Monitoring.....	1,687	1,687	-
Eco & Water Resources 18 Buffer Map Technical Guidance.....	24	24	-
Eco & Water Resources MET Groundwater Monitor.....	330	330	-
Fish & Wildlife - 19 IBI Assessments.....	421	421	-
Fish & Wildlife - 19 Mercury Contaminants.....	135	135	-
Fish & Wildlife - 19 Watershed Restore & Protect Strategies.....	3	3	-
Forest & Wildlife - 18 IBI Assessments.....	730	729	1
Forest & Wildlife - 18 Mercury in Fish.....	1	1	-
Forest & Wildlife - 18 Watershed Strategy.....	28	22	6
Forest Mgmt - 18 Nonpoint Source Restoration & Protection.....	150	150	-
Forest Mgmt - 18 Watershed Hydrologic Modeling.....	239	235	4
Forest Mgmt - 19 Watershed Hydrologic Modeling.....	12	12	-
Forest Mgmt -19 Nonpoint Source Restoration & Protection.....	10	10	-
<b>Total Natural Resources</b>	<b>\$ 9,072</b>	<b>\$ 9,032</b>	<b>\$ 40</b>
<b>Pollution Control Agency</b>			
Accelerated Implementation.....	\$ 283	\$ 283	\$ -
Clean Water Council.....	41	41	-
Drinking Water Protection.....	964	964	-
Drinking/Ground Water-Subsurface Sewage Treatment Sys.....	3,320	3,320	-
Enhanced Data Base.....	302	302	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL.....	1,003	1,003	-
St Croix River Phosphorous.....	200	200	-
St Louis Harbor Restoration.....	540	540	-
Statewide Indirect Cost.....	55	55	-
TMDL Development.....	10,681	10,681	-
Voyagers National Park.....	1,950	1,950	-
Water Quality Assessment.....	8,150	8,150	-
<b>Total Pollution Control Agency</b>	<b>\$ 27,489</b>	<b>\$ 27,489</b>	<b>\$ -</b>
<b>Public Facilities Authority</b>			
Clean Water Legacy Point Source FY15.....	\$ 3,744	\$ 3,744	\$ -
Clean Water Legacy Point Source FY17.....	9,024	9,024	-
Clean Water Legacy Small Community Waste Water FY09.....	68	68	-

## STATE OF MINNESOTA

### CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Clean Water Legacy Small Community Waste Water FY15.....	103	103	-
Clean Water Legacy TMDL FY09.....	42	42	-
<b>Total Public Facilities Authority</b>	<b>\$ 12,981</b>	<b>\$ 12,981</b>	<b>\$ -</b>
<b>University of Minnesota</b>			
Clean Water ROI Pilot.....	\$ 132	\$ 132	\$ -
County Geologic Atlases.....	125	125	-
Stormwater Best Management Practices Performance Eval.....	750	750	-
<b>Total University of Minnesota</b>	<b>\$ 1,007</b>	<b>\$ 1,007</b>	<b>\$ -</b>
<b>Water &amp; Soil Resources Board</b>			
Clean Water Legacy Accelerated Implementation FY17.....	\$ 3,613	\$ 3,613	\$ -
Clean Water Legacy Administration Easements.....	896	896	-
Clean Water Legacy Administration Programs.....	4	4	-
Clean Water Legacy Administration.....	2,059	2,018	41
Clean Water Legacy Assistance FY13.....	4	4	-
Clean Water Legacy Buffer Cost Share.....	313	313	-
Clean Water Legacy Buffer Easements FY13.....	2,492	2,492	-
Clean Water Legacy Buffer Easements FY15.....	527	527	-
Clean Water Legacy Buffer Restore, Preserve, Protect FY17.....	165	165	-
Clean Water Legacy CREP Easements.....	110	110	-
Clean Water Legacy CREP.....	4,055	4,055	-
Clean Water Legacy Critical Shorelands.....	572	572	-
Clean Water Legacy Drainage FY13.....	50	50	-
Clean Water Legacy Drainage FY17.....	610	610	-
Clean Water Legacy Erosion Transects FY17.....	70	70	-
Clean Water Legacy MDH Well Sealing Interagency Agreement.....	266	266	-
Clean Water Legacy One Watershed One Plan FY15.....	1,064	1,064	-
Clean Water Legacy One Watershed One Plan FY17.....	1,892	1,892	-
Clean Water Legacy Oversight FY15.....	350	350	-
Clean Water Legacy Oversight FY17.....	965	965	-
Clean Water Legacy Performance Base Watershed.....	6,402	6,402	-
Clean Water Legacy Projects and Practices.....	11,615	11,615	-
Clean Water Legacy Riparian Buffer Compliance FY15.....	562	562	-
Clean Water Legacy Riparian Buffer Compliance FY17.....	2,433	2,433	-
Clean Water Legacy Selected Sub Watersheds.....	575	575	-
Clean Water Legacy Soil & Water Conserv Dist FY17.....	10,595	10,595	-
Clean Water Legacy Wellhead Protection FY15.....	288	288	-
Clean Water Legacy Wellhead Protection FY17.....	18	18	-
<b>Total Water &amp; Soil Resources Board</b>	<b>\$ 52,565</b>	<b>\$ 52,524</b>	<b>\$ 41</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 121,572</b>	<b>\$ 121,489</b>	<b>\$ 83</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (10,747)	\$ (6,864)	\$ 3,883
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 97,455</b>	<b>\$ 97,455</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	6,149	6,149
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 97,455</b>	<b>\$ 103,604</b>	<b>\$ 6,149</b>

**STATE OF MINNESOTA****CLEAN WATER FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Fund Balance, Ending.....</b>	\$ 86,708	\$ 96,740	\$ 10,032
Less: Appropriation Carryover.....	-	64,183	(64,183)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 86,708</b>	<b>\$ 32,557</b>	<b>\$ (54,151)</b>

**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, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 46,895	\$ 47,812	\$ 917
Investment Income.....	456	882	426
Other Revenues.....	-	32	32
<b>Total Net Revenues</b>	<b>\$ 47,351</b>	<b>\$ 48,726</b>	<b>\$ 1,375</b>
<b>Transfer from Other Funds</b>			
General Fund.....	\$ 176	\$ 159	\$ (17)
<b>Total Transfer from Other Funds</b>	<b>\$ 176</b>	<b>\$ 159</b>	<b>\$ (17)</b>
<b>Total Net Revenues and Transfers-In</b>	<b>\$ 47,527</b>	<b>\$ 48,885</b>	<b>\$ 1,358</b>
<b>Expenditures and Transfers-Out</b>			
<b>Legislative Coordinating Commission</b>			
Parks and Trails Website.....	\$ 1	\$ 1	\$ -
<b>Metropolitan Council Transport</b>			
Parks.....	\$ 18,891	\$ 18,891	\$ -
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 66	\$ 66	\$ -
Parks & Trails - 17 Acquisition & Development.....	944	944	-
Parks & Trails - 17 Connect to Outdoors.....	326	325	1
Parks & Trails - 17 Conservation Corps Minnesota.....	29	29	-
Parks & Trails - 17 Coordination Projects.....	337	314	23
Parks & Trails - 17 Existing Holdings .....	2,934	2,934	-
Parks & Trails - 17 Great Metro Grants.....	10	10	-
Parks & Trails - 17 Resource Management.....	333	333	-
Parks & Trails - 17 State Parks & Trails.....	365	365	-
Parks & Trails - 18 Acquisition and Development.....	405	405	-
Parks & Trails - 18 Connect to Outdoors.....	319	319	-
Parks & Trails - 18 Conservation Corps Minnesota.....	276	276	-
Parks & Trails - 18 Coordination Projects.....	1	1	-
Parks & Trails - 18 Existing Holdings.....	1,335	1,335	-
Parks & Trails - 18 Grant Administration.....	76	76	-
Parks & Trails - 18 Resource Management.....	433	433	-
Parks & Trails - 18 State Parks & Trails.....	438	438	-
Parks & Trails - 19 Acquisition and Development.....	227	227	-
Parks & Trails - 19 Connect to Outdoors.....	1,062	1,062	-
Parks & Trails - 19 Conservation Corps Minnesota.....	766	766	-
Parks & Trails - 19 Existing Holdings.....	1,115	1,115	-
Parks & Trails - 19 Great Metro Grants.....	399	399	-
Parks & Trails - 19 Greater MN Regional Parks & Trails Comm.....	8,810	8,810	-
Parks & Trails - 19 Resource Management.....	373	373	-
Parks & Trails - 19 State Parks & Trails.....	1,014	1,014	-
<b>Total Natural Resources</b>	<b>\$ 22,393</b>	<b>\$ 22,369</b>	<b>\$ 24</b>
<b>Total Expenditures and Transfers-Out</b>	<b>\$ 41,285</b>	<b>\$ 41,261</b>	<b>\$ 24</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 6,242	\$ 7,624	\$ 1,382

**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, 2019

**UNAUDITED**

(IN THOUSANDS)

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 17,685	\$ 17,685	\$ -
Prior Period Adjustments.....	-	1,354	1,354
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 17,685</b>	<b>\$ 19,039</b>	<b>\$ 1,354</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 23,927</b>	<b>\$ 26,663</b>	<b>\$ 2,736</b>
Less: Appropriation Carryover.....	-	22,077	(22,077)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 23,927</b>	<b>\$ 4,586</b>	<b>\$ (19,341)</b>

**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, 2019**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 72,918	\$ 69,210	\$ (3,708)
Departmental Services/Licenses & Fees.....	5,685	5,216	(469)
Investment Income.....	<u>1,301</u>	<u>1,802</u>	<u>501</u>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 79,904</b>	<b>\$ 76,228</b>	<b>\$ (3,676)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Administrative Hearings</b>			
Workers Compensation Judges.....	\$ 8,583	\$ 7,150	\$ 1,433
<b>Commerce</b>			
Enforcement.....	\$ 199	\$ 199	\$ -
Insurance.....	<u>566</u>	<u>566</u>	<u>-</u>
<b>Total Commerce</b>	<b>\$ 765</b>	<b>\$ 765</b>	<b>\$ -</b>
<b>Labor &amp; Industry</b>			
Assigned Risk Safety.....	\$ 3,129	\$ 3,129	\$ -
Copy File Review.....	298	298	-
General Support Division.....	6,040	6,040	-
Loggers Expense and Reimbursement.....	779	779	-
Workers Compensation Benefits.....	64,397	64,397	-
Workers Compensation Division.....	12,789	12,789	-
Workers Compensation Fund-Indirect Costs .....	114	114	-
Workers Compensation System Upgrade.....	3,598	3,598	-
Workplace Safety.....	<u>4,359</u>	<u>4,359</u>	<u>-</u>
<b>Total Labor &amp; Industry</b>	<b>\$ 95,503</b>	<b>\$ 95,503</b>	<b>\$ -</b>
<b>Workers Comp Court of Appeals</b>			
Departmental Appropriations.....	\$ 2,065	\$ 1,938	\$ 127
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 106,916</b>	<b>\$ 105,356</b>	<b>\$ 1,560</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	<u>\$ (27,012)</u>	<u>\$ (29,128)</u>	<u>\$ (2,116)</u>
<b>Fund Balance, Beginning, as Reported.....</b>			
Prior Period Adjustments.....	-	1,399	1,399
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 70,240</b>	<b>\$ 71,639</b>	<b>\$ 1,399</b>
<b>Fund Balance, Ending.....</b>			
Less: Appropriation Carryover.....	-	20,204	(20,204)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 43,228</b>	<b>\$ 22,307</b>	<b>\$ (20,921)</b>

**STATE OF MINNESOTA**

**WORKFORCE DEVELOPMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**UNAUDITED**

**(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 57,544	\$ 60,167	\$ 2,623
Investment Income.....	240	1,384	1,144
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 57,784</b>	<b>\$ 61,551</b>	<b>\$ 3,767</b>
<b>Expenditures and Transfers-Out</b>			
<b>Employment &amp; Economic Development</b>			
Big Brothers Big Sisters.....	\$ 215	\$ 215	\$ -
Boys and Girls Club.....	750	750	-
Bridges to Healthcare.....	250	250	-
Deaf / Hard of Hearing.....	1,000	941	59
Dislocated Worker Program.....	22,825	22,825	-
Displaced Homemaker.....	150	150	-
EMERGE Community Development.....	1,000	1,000	-
Enterprise MN.....	300	300	-
Extended Employment - Prior Year.....	825	825	-
Extended Employment .....	7,530	7,530	-
Goodwill-Easter Seals.....	500	500	-
Job Training Grants.....	1,350	344	1,006
Latino Communities United in Service.....	750	750	-
Minneapolis Foundation.....	1,000	1,000	-
Minnesota Diversified Industries.....	450	450	-
Minnesota Youth Program.....	4,055	4,031	24
Nonprofits Assistance Fund.....	500	500	-
Opportunities Industrialization Center.....	500	499	1
Pathways to Prosperity Competitive Grant.....	4,604	4,592	12
Resource Inc.....	500	500	-
Rural Career.....	500	500	-
Rural Policy Development Center.....	161	161	-
STEM Minnesota High Tech Association.....	1,350	1,350	-
Summit Academy OIC.....	750	750	-
Twin City RISE.....	800	800	-
Ujamaa Place.....	600	600	-
Youth Workforce Development Competitive Grant.....	3,348	3,346	2
Youthbuild.....	1,001	1,000	1
YWCA Minneapolis.....	525	525	-
YWCA St Paul.....	250	250	-
<b>Total Employment &amp; Economic Development</b>	<b>\$ 58,339</b>	<b>\$ 57,234</b>	<b>\$ 1,105</b>
<b>Labor &amp; Industry</b>			
Apprenticeship.....	\$ 1,242	\$ 1,242	\$ -
Helmets to Hardhats.....	200	200	-
Leap Grants.....	100	100	-
PIPELINE.....	505	505	-
Prevailing Wage Enforcement.....	164	164	-
Youth Skills Grants.....	500	500	-
Youth Skills.....	94	94	-
<b>Total Labor &amp; Industry</b>	<b>\$ 2,805</b>	<b>\$ 2,805</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 61,144</b>	<b>\$ 60,039</b>	<b>\$ 1,105</b>

**STATE OF MINNESOTA****WORKFORCE DEVELOPMENT FUND****SCHEDULE OF REVENUES, EXPENDITURES****AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****BUDGETARY BASIS**

YEAR ENDED JUNE 30, 2019

**UNAUDITED**

(IN THOUSANDS)

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (3,360)	\$ 1,512	\$ 4,872
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 21,414	\$ 21,414	\$ -
Prior Period Adjustments.....	-	4,226	4,226
<b>Fund Balance, Beginning, as Restated.....</b>	\$ 21,414	\$ 25,640	\$ 4,226
<b>Fund Balance, Ending.....</b>	\$ 18,054	\$ 27,152	\$ 9,098
Less: Appropriation Carryover.....	-	460	(460)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 18,054</b>	<b>\$ 26,692</b>	<b>\$ 8,638</b>

**STATE OF MINNESOTA**

**RENEWABLE DEVELOPMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2019**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Investment Income.....	\$ 1,014	\$ 1,677	\$ 663
Other Revenues.....	12,567	12,567	-
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 13,581</b>	<b>\$ 14,244</b>	<b>\$ 663</b>
<b>Expenditures and Transfers-Out</b>			
<b>Commerce</b>			
Made in Minnesota Administration.....	\$ 100	\$ 92	\$ 8
Made in Minnesota Incentive Payments.....	3,507	3,507	-
<b>Total Commerce</b>	<b>\$ 3,607</b>	<b>\$ 3,599</b>	<b>\$ 8</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 3,607</b>	<b>\$ 3,599</b>	<b>\$ 8</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	\$ 9,974	\$ 10,645	\$ 671
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 48,028</b>	<b>\$ 48,028</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	107	107
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 48,028</b>	<b>\$ 48,135</b>	<b>\$ 107</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 58,002</b>	<b>\$ 58,780</b>	<b>\$ 778</b>
Less: Appropriation Carryover.....	-	150	(150)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 58,002</b>	<b>\$ 58,630</b>	<b>\$ 628</b>

**Notes**

1. The Renewable Development Fund is included in the Miscellaneous Special Revenue Fund in the CAFR.