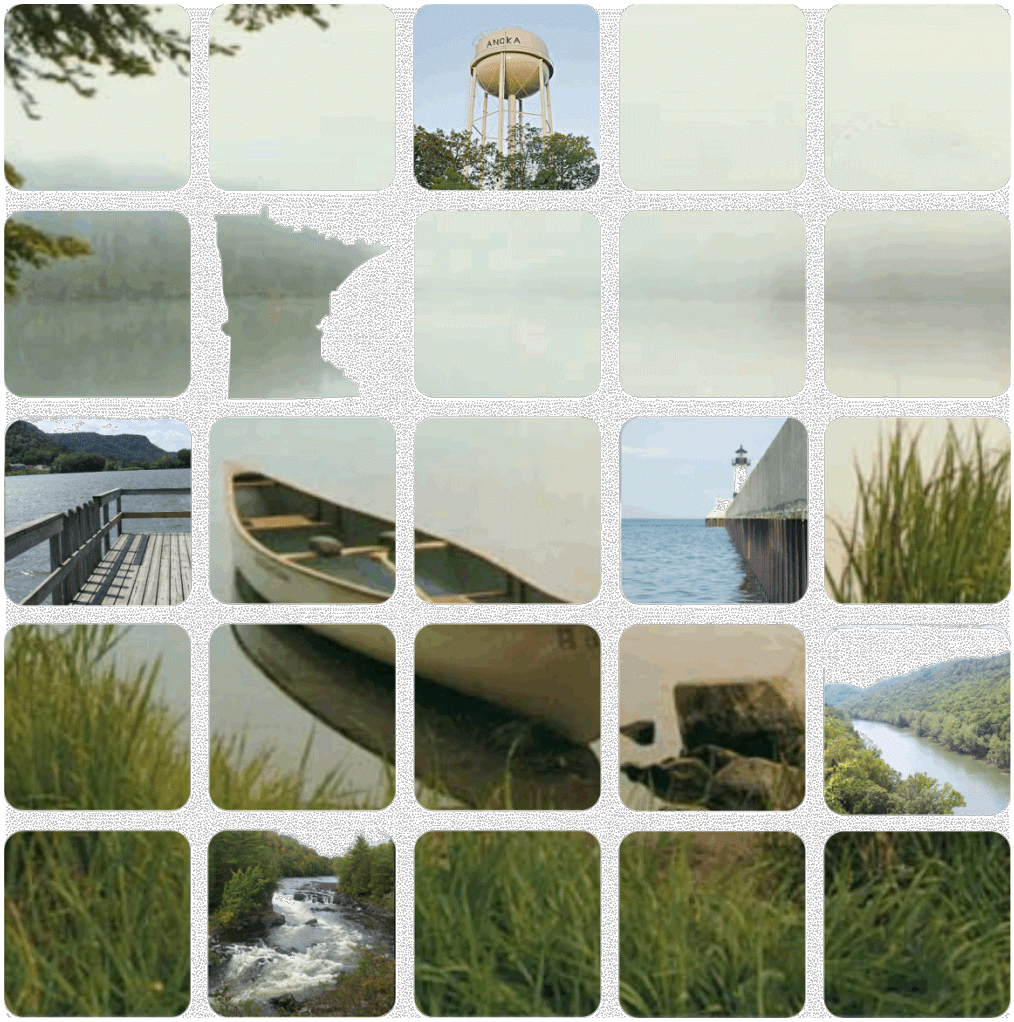
State of Minnesota

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



Legal Level of Budgetary Control All Budgeted Funds

Supplement to the Comprehensive Annual Financial Report

For the Year Ended June 30, 2014

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

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

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

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

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State of Minnesota

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

For the Year Ended June 30, 2014

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

State of Minnesota

Supplement to the 2014 Comprehensive Annual Financial Report

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

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

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

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

State of Minnesota

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

Table of Contents

Introduction

Page

Introduction 1

Auditor's Opinion 3

Summary of Reporting Policies 5

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

General Fund 7

State Government Fund 22

Trunk Highway Fund 24

Highway User Tax Distribution Fund 26

State Airports Fund 28

Petroleum Tank Cleanup Fund 29

Natural Resources Fund 30

Game and Fish Fund 32

Environmental Fund 33

Remediation Fund 35

Outdoor Heritage Fund 37

Arts and Cultural Heritage Fund 40

Clean Water Fund 42

Parks and Trails Fund 45

Special Compensation Fund 47

Health Care Access Fund 48

Workforce Development Fund 50

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

Introduction

This report is a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR), prepared by Minnesota Management and Budget (MMB). MMB is responsible for the accuracy and completeness of the CAFR, as well as this report.

Generally accepted accounting principles require budgetary reporting at the legal level of control. As a supplement to the CAFR, this report provides the required level of detail in budgetary reporting.

The purpose of this report is to demonstrate that spending by state agencies was within the authorized limits and in compliance with appropriation laws. These schedules provide a more detailed version of the budget and actual statements included in the state's CAFR.

The detail in the schedules provided is at the legal level of budgetary control, which is the level beyond which agency heads have no authority to further modify the budget. In many cases, agencies have authority to modify budgets by spending dedicated receipts, moving amounts between fiscal years, or moving budgeted amounts from one program to another. The legal level of control for programs an agency has the authority to transfer budgeted amounts between programs is defined as the aggregate of the budgets for those programs.

Scope

The scope of this report covers only those funds for which annual spending limits are established in law. The following funds are included:

General Fund

Special Revenue Funds:

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

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

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

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

Basis

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances are recognized as expenditures of the year appropriated. However, encumbrances associated with ongoing appropriations are not recognized as expenditures.

The summary of reporting policies preceding the schedules explains the basis for the budget amounts, budget adjustments, and actual amounts in the schedules. Other information common to all funds and necessary to an understanding of the reported schedules is also presented in the summary. The notes presented with each fund provide additional information unique to the fund.

This report closely follows other budget reports[1] prepared by MMB. However, because of its different purpose, timing, and level of detail, some differences between the schedules in this report and other MMB budgetary reports are necessary. These differences are explained in the notes to the schedules.

Audit

This report is prepared as a supplement to the state's CAFR. All funds rolling into the CAFR General Fund are included in the scope of the audit conducted by Office of the Legislative Auditor. Their opinion follows.

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

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

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

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

OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MINNESOTA • James Nobles, Legislative Auditor

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Mark Dayton, Governor

Mr. James Schowalter, Commissioner, Minnesota Management and Budget

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

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2014, and have issued our independent auditor's report thereon dated December 12, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole.

The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and Summary of Reporting Policy), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The remaining information on pages 24 to 50, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

James R. Nobles
Legislative Auditor

Cecile M. Ferkul, CPA, CISA
Deputy Legislative Auditor

December 12, 2014

Room 140 Centennial Building, 658 Cedar Street, St. Paul, Minnesota 55155-1603 • Phone: 651-296-4708 • Fax: 651-296-4712
E-mail: legislative.auditor@state.mn.us • Web Site: www.auditor.leg.state.mn.us • Minnesota Relay: 1-800-627-3529 or 7-1-1

Summary of Reporting Policies

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

Budget

Revenues

Original Budget

The budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2014 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*[1].

Revenue categories in this report closely follow the Consolidated Fund Statement, Budgetary Basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates of federal revenues even though such revenues are received. The special revenue funds include revenue budgets for federal revenues, as amounts are significant to those funds.

Budget

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the *Consolidated Fund Statement, Budgetary Basis Report*[2].

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

Expenditures

Original Budget

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

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[1] *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated July 22, 2013.
[2] *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated June 27, 2014.

Budget

The budget, except for open appropriations, are comprised of the amount specified in appropriation laws, including subsequent appropriations for the same purpose, and any other legally authorized legislative or executive changes made during the fiscal year. For open appropriations, actual amounts spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

Adjustments to Budgets

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustments include, but are not limited to, transfers between programs as authorized, and actual dedicated receipts available to fund expenditures, encumbrances, and transfers.

Actual

Actual revenues and transfers-in included are those attributable to fiscal year 2014. These primarily represent the amounts received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year-end, through the close of the books in August, may be included, if related to fiscal year 2014.

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

Variances

Revenues and transfers-in variances represent the differences between the forecasted revenues to be received and the amount actually received.

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of the amount allowed in law and are explained in fund notes, if significant. Spending did not exceed authorized limits in fiscal year 2014.

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

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

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

	Original Budget	Budget	Actual	Variance
Administrative Hearings				
Departmental Appropriations	$ 256	$ 256	$ 238	$ 18
Data Disclosure	36	36	34	2
Elections Campaign Fund	190	190	168	22
Total Administrative Hearings	$ 482	$ 482	$ 440	$ 42
Agriculture				
Administration and Financial Assist	$ 4,165	$ 4,165	$ 4,041	$ 124
Agriculture Growth Research & Innov	10,770	10,770	9,058	1,712
Agriculture In The Classroom	100	100	97	3
Agriculture Societies And Associations	474	474	474	-
Dairy Development Program	634	634	497	137
Disaster Relief	25	25	20	5
Horticulture Society Grant	17	17	17	-
Livestock Siting	100	100	99	1
Mental Health Grants	94	94	94	-
Minnesota Agricultural Education & Leadership Council	235	235	235	-
Minnesota Grown Matching Program	186	186	186	-
Minnesota Livestock Breeders Association Grant	18	18	18	-
Minnesota Poultry Association Grant	1	1	1	-
Northern Crops Institute	47	47	47	-
Promotion and Marketing	2,676	2,676	2,478	198
Protection Service	11,980	12,035	11,565	470
Second Harvest Milk Grant	500	500	500	-
Turf Grass Research Grant	108	108	108	-
Total Agriculture	$ 32,130	$ 32,185	$ 29,535	$ 2,650
Agriculture Utilization Research				
Departmental Appropriations	$ 2,643	$ 2,643	$ 2,643	$ -
Amateur Sports Commission				
Departmental Appropriations	$ 266	$ 266	$ 256	$ 10
Animal Health Board				
Departmental Appropriations	$ 4,838	$ 4,838	$ 4,615	$ 223
Architecture, Engineering Board				
Departmental Appropriations	$ 774	$ 774	$ 651	$ 123
Arts Board				
Grants Programs	$ 4,800	$ 4,800	$ 4,800	$ -
Operations & Services	575	575	516	59
Regional Arts Councils	2,139	2,139	2,139	-
Total Arts Board	$ 7,514	$ 7,514	$ 7,455	$ 59
Asian-Pacific Council				
Departmental Appropriations	$ 354	$ 354	$ 279	$ 75
Attorney General				
Departmental Appropriations	$ 22,060	$ 22,060	$ 17,415	$ 4,645
Barber Examiners Board				
Departmental Appropriations	$ 317	$ 317	$ 238	$ 79
Black Minnesotans Council				
Departmental Appropriations	$ 392	$ 392	$ 336	$ 56

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes

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. In the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.

   b. Estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.

   c. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. In 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 another fund, which is included as separate fund in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.

   a. In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a $77 transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above.

   b. A reconciliation of the actual unassigned fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:	
General Fund	$ 658,939
State Government Fund	13,752
General Fund in CAFR	$ 672,691

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

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

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

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

Notes

1. The total budgeted revenues and expenditures on this report differ from those reported in the Consolidated Fund Statement (CFS). On the CFS, the State Government Special Revenue fund is reported and budgeted combining multiple accounts, which includes the State Government Special Revenue, Health Related Boards, Oil Overcharge, 911 Emergency, and Construction Code accounts. This report only includes directly appropriated accounts, the State Government Special Revenue and Health Related boards accounts.

TRUNK HIGHWAY FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

TRUNK HIGHWAY FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

Notes

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

2. The fund is supported by revenues from the Highway User Tax Distribution Fund and federal grants to plan, design, construct, and maintain the state trunk highway system. Transfers received from the Highway User Tax Distribution Fund are directly recorded as revenue in the Comprehensive Annual Financial Report (CAFR) for this fund.

HIGHWAY USER TAX DISTRIBUTION FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

HIGHWAY USER TAX DISTRIBUTION FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

	Budget	Actual	Variance

Notes

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

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

STATE AIRPORTS FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

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

UNAUDITED

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

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

UNAUDITED

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

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

UNAUDITED

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

Notes

1. The fund receives taxes from fuel used in recreational vehicles, transfers from Lottery, fees, and donations that are used to fund management of the related natural resources programs.

2. Transfers received from the Highway User Tax Distribution Fund and Miscellaneous Special Revenue Fund are recorded directly as revenue in the Comprehensive Annual Financial Report (CAFR) for this fund in compliance with Generally Accepted Accounting Principles (GAAP).

GAME AND FISH FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

ENVIRONMENTAL FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

ENVIRONMENTAL FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

Notes

1. In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

Legal Level of Budgetary Control Report:	
Environmental Fund	$ 12,247
Remediation Fund	4,582
Environmental & Remediation Fund in CAFR	$ 16,829

2. In the "Nonmajor Appropriated Special Revenue Funds - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a $38,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

REMEDIATION FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

REMEDIATION FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

Notes

1. In the Comprehensive Annual Financial Report (CAFR), the Environmental and Remediation funds are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.

OUTDOOR HERITAGE FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

OUTDOOR HERITAGE FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

OUTDOOR HERITAGE FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

Notes

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

Legal Level of Budgetary Control Report:	
Outdoor Heritage Fund	$ 16,116
Arts & Cultural Fund	1,712
Clean Water Fund	19,632
Parks & Trails Fund	3,249
Heritage Fund in CAFR	$ 40,709

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

UNAUDITED

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

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

UNAUDITED

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

Notes

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

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

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

UNAUDITED

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

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

Notes

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.

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

UNAUDITED

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

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

UNAUDITED

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

Notes

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.

SPECIAL COMPENSATION FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

HEALTH CARE ACCESS FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

HEALTH CARE ACCESS FUND

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

YEAR ENDED JUNE 30, 2014 **UNAUDITED**

(IN THOUSANDS)

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

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

UNAUDITED

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