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

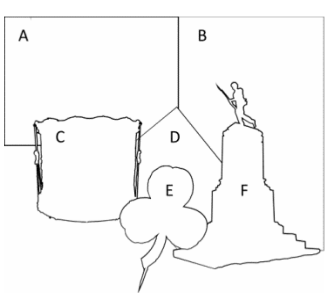
For the Year Ended June 30, 2013

2013 marks the 150th commemoration of the Battle of Gettysburg, Pennsylvania. Here on July 2, 1863, the heroic action of a small regiment of Minnesota volunteers, the 1st Minnesota, has been considered by some historians as a turning point for the battle, and by extension, the entire Civil War.

The story of the 1st Minnesota began in April 1861. When war between the Northern states of the Union and the Southern states of the Confederacy was threatened, Minnesota was the first state to offer volunteers to President Abraham Lincoln and the 1st Minnesota was formed. In the course of the war, the organization sustained high degrees of casualties at the Battles of First Bull Run (20%) and Antietam (28%) before the path took them to Gettysburg.

At Gettysburg, the two armies of Generals George Meade and Robert E. Lee converged and a three day battle ensued. On the second day of the battle, the 1st Minnesota, numbering less than 300, found themselves at the middle of a broken Union line. Seeing the break, field General Winfield Scott Hancock yelled to the regiment's commander, "My God, is this all there are of you?", then immediately ordered them to charge forward to stop the 1700 Confederates rushing to crash through the blue line. The 1st moved forward in the face of certain death to hold the line just long enough for Hancock to bring up reinforcements, pushing the Confederate forces back and ultimately ending Lee’s plan of Northern invasion. All but 43 of the brave Minnesotans were killed or wounded, making their casualty count of 83%, the greatest proportionately in the battle, and one of the greatest losses of any regiment in the war.

Speaking about the 1st Minnesota after the war, U.S. President Calvin Coolidge praised their gallantry for the famed attack, noting “…those eight companies of the 1st Minnesota are entitled to rank as the saviors of their country."



A. Officers of the 1st Minnesota. Their fate is tantamount to the whole of the regiment: two were killed and one wounded at Gettysburg, two died of wounds sustained in other battles and only one survived the Civil War unscathed.
B. *Attack of the 1st Minnesota at Gettysburg* painting by Don Troiani. Courtesy of the National Guard.
C. Drum used by the 1st Minnesota.
D. Typical discharge paper issued to the Union soldiers at the end of the war (1865).
E. United States Army infantry corps badge worn during the Civil War by members of the 1st Minnesota Volunteer Infantry Regiment, Company C.
F. Monument to the 1st Minnesota on the battlefield at Gettysburg.

STATE OF MINNESOTA

Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2013

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

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

Supplement to the 2013 Comprehensive Annual Financial Report

STATE OF MINNESOTA

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 web site:

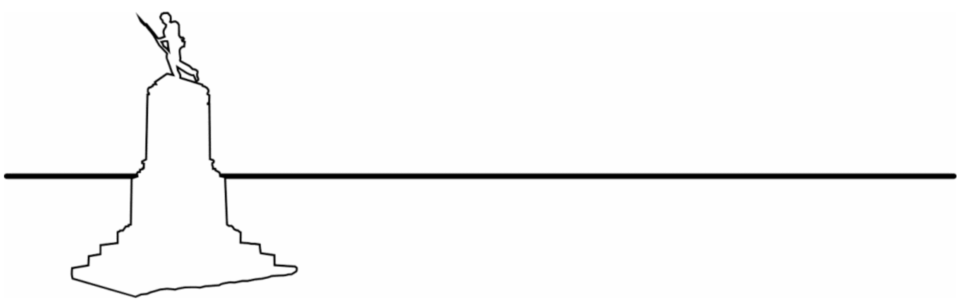
http://www.mmb.state.mn.us/

2013 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Table of Contents

Introduction

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



2013 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
- Transit Assistance
- Trunk Highway
- Highway User Tax Distribution
- State Airports
- Petroleum Tank Cleanup
- Natural Resources
- Game and Fish
- Environmental
- Remediation
- Outdoor Heritage
- Arts and Cultural Heritage
- Clean Water
- Parks and Trails
- Special Compensation
- Health Care Access
- Workforce Development

The State Government and Transit Assistance funds are not reported as separate funds in the CAFR, but are included in the General Fund.

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

The Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds are 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 August 28, 2012.
Consolidated Fund Statement, Budgetary Basis, dated June 12, 2012.
Consolidated Fund Statement, Budgetary Basis, dated July 22, 2013.

OLA 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

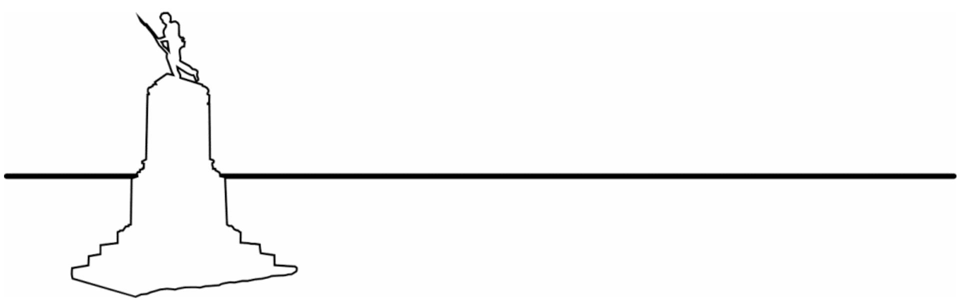
We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2013, and have issued our independent auditor's report thereon dated December 18, 2013, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose 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 52, 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 18, 2013



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 2012 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 June 12, 2012.
[2] *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated July 22 2013.

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 2013. 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 2013.

Actual expenditures include disbursements and encumbrances for fiscal year 2013. Actual transfers-out are transfers to other funds for fiscal year 2013, including transfers made after year-end, through the close of the books in August, if related to fiscal year 2013. 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 2013.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes	$ 8,384,995	$ 8,648,500	$ 9,012,499	$ 363,999
Corporate Income Taxes	852,500	1,165,100	1,280,743	115,643
Sales Taxes	4,737,715	4,790,839	4,742,811	(48,028)
Property Taxes	801,156	816,701	811,388	(5,313)
Cigarette & Tobacco Taxes	197,400	183,160	194,458	11,298
Motor Vehicle Taxes	675	675	624	(51)
Liquor, Wine & Beer Taxes	82,028	83,180	81,166	(2,014)
Insurance Gross Earnings Taxes	310,800	301,700	330,981	29,281
Deed & Mortgage Taxes	135,600	204,900	215,515	10,615
Medical Assistance Surcharges	246,340	245,850	248,634	2,784
Inheritance, Estate & Gift Taxes	146,000	149,100	158,938	9,838
Lawful Gambling Taxes	72,100	38,775	36,989	(1,786)
Other Taxes	13,901	27,918	32,286	4,368
Tobacco Settlements	160,487	165,144	170,060	4,916
Departmental Services/Licenses & Fees	219,959	222,541	234,699	12,158
Investment Income	2,840	3,648	3,755	107
Lottery Revenue	62,227	61,854	66,197	4,343
DHS RTC Collections	50,000	47,900	51,306	3,406
Other Revenues	181,792	276,851	254,710	(22,141)
Total Net Revenues	$ 16,658,515	$ 17,434,336	$ 17,927,759	$ 493,423
Transfer from Other Funds				
Agency Fund	$ 2,529	$ 9,073	$ 10,234	$ 1,161
Federal Fund	21,675	22,231	19,037	(3,194)
Health Care Access Fund	298,077	336,407	336,537	130
Health Impact Fund	199,500	200,911	192,281	(8,630)
Highway User Tax Distribution Fund	716	720	720	-
Miscellaneous Special Revenue Fund	37,597	35,990	42,593	6,603
Permanent School Fund	3,748	2,221	2,771	550
Other Transfers	8,959	7,713	15,895	8,182
Total Transfer from Other Funds	$ 572,801	$ 615,266	$ 620,068	$ 4,802
Total Net Revenues and Transfers-In	$ 17,231,316	$ 18,049,602	$ 18,547,827	$ 498,225
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations	$ 613	$ 613	$ 432	$ 181
Administration				
Backoffice Benchmark Study	$ 450	$ 450	$ 450	$ -
Developmental Disability Council	74	74	74	-
Government & Citizen Services	7,748	7,824	7,653	171
Land Sale Revolving Fund	211	111	-	111
Legislative in Lieu of Rent	8,158	8,158	8,158	-
MPR Equipment Grants	190	190	190	-
Public Education Radio Community Service Grants	264	264	264	-
Public Education Radio Equipment Grants	92	92	92	-
Public TV Equipment Grants	190	190	190	-
Public TV Matching Grants	1,057	1,057	1,057	-
Strategic Management Services	1,856	1,868	1,777	91
Workers Compensation Reinsurance Association/Insurance	2,020	2,018	2,018	-
Total Administration	$ 22,309	$ 22,296	$ 21,923	$ 373
Administrative Hearings				
Departmental Appropriations	$ 283	$ 283	$ 247	$ 36

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Elections Campaign Fund	86	86	86	-
Total Administrative Hearings	$ 369	$ 369	$ 333	$ 36
Agriculture				
Administration & Financial Assistance	$ 4,470	$ 4,508	$ 4,368	$ 140
Agricultural Growth, Research & Innovations	2,930	2,930	2,353	577
Agricultural Societies & Associations	474	474	474	-
Agriculture in the Classroom	149	149	145	4
Center for Rural Policy & Development	100	100	100	-
Clean Water Legacy Research	51	51	51	-
Dairy Development Program	703	703	686	17
Disaster Relief	204	778	752	26
Horticulture Society Grant	17	17	17	-
Livestock Siting	113	113	94	19
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	-
NextGen Energy Board	292	397	274	123
Northern Crops Institute	47	47	47	-
Organic Cost Share	11	11	10	1
Promotion & Marketing	3,140	3,165	3,022	143
Protection Service	12,605	12,684	12,668	16
Second Harvest Milk Grant	500	500	500	-
State Agency Rulemaking	22	22	22	-
Turf Grass Research Grant	108	108	108	-
Total Agriculture	$ 26,470	$ 27,291	$ 26,225	$ 1,066
Agriculture Utilization Research				
Departmental Appropriations	$ 2,643	$ 2,643	$ 2,643	$ -
Amateur Sports Commission				
Departmental Appropriations	$ 270	$ 270	$ 238	$ 32
Animal Health Board				
Departmental Appropriations	$ 4,926	$ 4,926	$ 4,910	$ 16
Architecture, Engineering Board				
Departmental Appropriations	$ 995	$ 995	$ 700	$ 295
Arts Board				
Grant Programs	$ 4,803	$ 4,803	$ 4,443	$ 360
Operations & Services	614	619	596	23
Regional Arts Councils	2,139	2,139	2,139	-
Total Arts Board	$ 7,556	$ 7,561	$ 7,178	$ 383
Asian-Pacific Council				
Departmental Appropriations	$ 274	$ 274	$ 251	$ 23
Attorney General				
Departmental Appropriations	$ 24,709	$ 24,710	$ 19,785	$ 4,925
Barber Examiners Board				
Departmental Appropriations	$ 317	$ 318	$ 274	$ 44
Black Minnesotans Council				
Departmental Appropriations	$ 310	$ 313	$ 311	$ 2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Campaign Finance Board				
Departmental Appropriations	$ 756	$ 758	$ 756	$ 2
2013 Legal Fees Settlement	100	100	100	-
Public Subsidy	1,020	1,020	1,020	-
Special Election Subsidy	16	16	16	-
Tax Checkoff	1,915	1,915	1,915	-
Total Campaign Finance Board	$ 3,807	$ 3,809	$ 3,807	$ 2
Capitol Area Architect				
Departmental Appropriations	$ 367	$ 367	$ 328	$ 39
Chicano/Latino Affairs Council				
Departmental Appropriations	$ 287	$ 298	$ 294	$ 4
Commerce				
Additional Financial Examiners	$ 589	$ 589	$ 416	$ 173
Administrative Services - Commerce	4,726	4,734	4,369	365
Energy Resources	3,670	3,676	3,467	209
Enforcement	6,860	6,886	6,742	144
Financial Institutions	7,505	7,510	7,167	343
Mortgage Original Individual License	247	247	163	84
Telecommunications	1,155	1,157	1,064	93
Total Commerce	$ 24,752	$ 24,799	$ 23,388	$ 1,411
Corrections				
Claims	$ 24	$ 24	$ 24	$ -
Community Services	113,961	114,162	113,151	1,011
Correctional Institutions	332,792	333,798	333,765	33
Operations Support	22,003	22,008	22,006	2
Total Corrections	$ 468,780	$ 469,992	$ 468,946	$ 1,046
Cosmetologist Examiners Board				
Departmental Appropriations	$ 1,135	$ 1,136	$ 1,135	$ 1
Court of Appeals				
Departmental Appropriations	$ 11,277	$ 11,336	$ 11,334	$ 2
Disability Council				
Departmental Appropriations	$ 554	$ 559	$ 558	$ 1
Education				
Abatement Aid Prior Year	$ 631	$ 588	$ 588	$ -
Abatement Aid	1,161	1,915	1,915	-
Academy of Science	41	41	41	-
Adult Basic Education Aid Prior Year	18,119	16,190	16,146	44
Adult Basic Education Aid	29,024	39,923	39,923	-
Adults with Disabilities Prior Year	284	253	253	-
Adults with Disabilities Program	454	614	614	-
Advance Placement	3,000	3,005	3,004	1
Advanced Placement/Int'l Baccalaureate Workshops	503	510	500	10
Agency Operations	19,784	20,074	19,989	85
Agriculture Market Value	6,470	6,470	6,470	-
Alternative Facilities Bonding Prior Year	7,714	6,885	6,885	-
Alternative Facilities Bonding	12,325	16,664	16,664	-
Board of School Administrators	214	215	68	147
Board of Teaching - Teaching License	97	97	97	-
Board of Teaching	547	548	543	5

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Border City Disparity	1,675	1,675	1,675	-
Bovine Tuberculosis Credit	35	35	35	-
Charter School Lease Prior Year	19,910	16,746	16,746	-
Charter School Lease	34,321	43,321	43,321	-
Children With Disability Aid	1,745	1,570	1,570	-
College Urban Education Concordia	200	233	233	-
College Urban Education Hamline	164	216	216	-
College Urban Education St. Thomas	164	164	164	-
Community Education Aid Prior Year	196	170	170	-
Community Education Aid	508	756	756	-
Comp Pilot Project Formula Aid	9,566	13,403	13,403	-
Compliance Revenue - ISD 11	1,500	1,500	1,500	-
Compliance Revenue - ISD 241	150	150	150	-
Compliance Revenue - ISD 279	210	210	210	-
Compliance Revenue - ISD 281	160	160	160	-
Compliance Revenue - ISD 286	75	75	75	-
Compliance Revenue - ISD 535	165	165	165	-
Compliance Revenue - ISD 833	65	65	65	-
Concurrent Enrollment Program	2,000	2,000	2,000	-
Consolidation Aid	192	260	260	-
Court - Placed Special Education Revenue	82	82	82	-
Debt Service Aid Prior Year	5,611	5,008	4,910	98
Debt Service Aid	14,560	15,229	15,229	-
Deferred Maintenance Aid	1,987	2,899	2,899	-
Deferred Maintenance Prior Year	1,038	918	918	-
Digital Learning Administratio	104	104	77	27
Disaster Relief Facilities Grn	88	88	88	-
Disparity Reduction	9,858	9,858	9,858	-
Duluth Children's Museum	50	50	50	-
Early Child Family Education Prior Year	9,099	8,082	8,081	1
Early Child Family Education	14,740	19,115	19,115	-
Early Child Literacy - Minnesota Reading Corps	6,282	6,282	6,282	-
Early Childhood Ed Scholarship	2,000	2,000	2,000	-
Early Childhood Tribal School	68	68	68	-
Educate Parents Partnership	49	49	24	25
Education Planning & Assessment System	829	900	900	-
Electronic Library for Minnesota	900	900	900	-
Equity Telecommunication Access	3,750	3,750	3,750	-
GED Tests	125	125	125	-
General Education Prior Year	2,297,721	2,038,351	2,038,351	-
General Education	3,789,517	5,115,133	5,115,133	-
Head Start	20,100	20,100	20,100	-
Health & Developmental Screening Program	1,429	1,273	1,273	-
Health & Developmental Screening	2,331	3,014	3,014	-
Health & Safety Aid Prior Year	48	32	30	2
Health & Safety Aid	73	168	168	-
Hearing Impaired Adults	70	70	70	-
Homested & Disaster Credit	124	124	124	-
Indian Teacher Preparedness Grants	190	190	189	1
Integration Aid Prior Year	26,884	23,268	22,662	606
Integration Aid	43,780	56,061	56,061	-
Inter - District Desegregation Transort	16,612	13,260	13,260	-
International Baccalaureate	1,000	1,000	1,000	-
Joint Innovative Delivery Pilot	25	25	25	-
Kindergarten Entrance Assessment	281	281	277	4
Kindergarten Milk	1,105	1,019	1,019	-
Literacy Incentive Aid	31,046	41,978	41,978	-
Local Option Abatement Credit	113	113	113	-
Local Option Disaster	35	35	35	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Children's Museum	260	260	260	-
Multicounty Multi-Type Library Prior Year	520	464	464	-
Multicounty Multi-Type Library	831	1,124	1,124	-
Non - Public Pupil Aid Prior Year	6,346	5,629	4,995	634
Non - Public Pupil Aid	10,427	13,340	13,340	-
Non - Public Pupil Transport Prior Year	7,521	6,694	6,694	-
Non - public Pupil Transport	12,201	16,954	16,954	-
One Room Schoolhouse	65	65	65	-
Out of State Tuition	250	250	250	-
Parent-Child Home Program	250	250	250	-
Public Library Basic Grant	8,671	11,725	11,725	-
Public Library Basic Prior Year	5,428	4,844	4,844	-
Regional Library Telecommunications Prior Year	920	821	821	-
Regional Library Telecommunications	1,470	1,988	1,988	-
Residential Market Value	22,028	22,028	22,028	-
School Age Care Aid	1	1	1	-
School Breakfast	4,875	5,417	5,417	-
School Lunch Aid	12,878	12,266	12,266	-
School Readiness Program Prior Year	4,038	3,603	3,556	47
School Readiness Program	6,451	8,723	8,723	-
Spec Prov For Select Districts	61	61	61	-
Special Education Aid Prior Year	331,467	295,645	295,472	173
Special Education Aid	751,124	751,124	751,124	-
Special Education Excess Cost Prior Year	63,273	59,607	59,429	178
Special Education Excess Cost	55,615	74,514	74,514	-
Statewide Testing	15,230	15,247	15,245	2
Student Organization - Business Occupation	101	101	101	-
Student Organization - Marketing	115	115	115	-
Student Organization - Agriculture Occupation	158	158	158	-
Student Organization - Family & Consumer	150	150	150	-
Student Organization - Health Occupations	49	49	49	-
Student Organization - Service Occupation	46	46	46	-
Student Orginazation - Trade & Industry	106	106	106	-
Success for the Future Prior Year	854	762	737	25
Success for the Future	1,366	1,847	1,847	-
Summer Food Service Replacement	150	150	150	-
Transport Enrollment Options	32	40	40	-
Travel Home Base Prior Year	142	114	114	-
Travel Home Base	229	293	293	-
Tribal Contract Schools Prior Year	855	660	660	-
Tribal Contract Schools	1,495	1,693	1,693	-
Youth Works	900	900	900	-
Total Education	$ 7,806,022	$ 8,907,696	$ 8,905,581	$ 2,115
Emergency Medical Services Board				
Ambulance Training Grant	$ 361	$ 361	$ 361	$ -
Departmental Appropriations	1,374	1,379	1,374	5
Longevity Awards	611	637	637	-
State EMS Regional Grants	585	585	585	-
Total Emergency Medical Services Board	$ 2,931	$ 2,962	$ 2,957	$ 5
Employment & Economic Development				
Adult Workforce Development Competitive Grant Pilot	$ 830	$ 830	$ 821	$ 9
Bus Dev Comp Grant Prog	757	757	730	27
Business & Community Development	15,698	15,700	15,405	295
Contaminated Grants	1,468	1,468	1,468	-
Enterprise Minnesota	250	250	250	-
Extended Employment Wage Incentive	125	125	125	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Extended Employment	5,830	5,830	5,830	-
General Support Services	1,248	1,248	1,240	8
Independent Living Services St Paul	2,261	2,261	2,260	1
Mental Illness Employment Support Services	1,549	1,549	1,549	-
Minnesota Investment Fund - Flood 10	1,527	2,961	2,828	133
Minnesota Investment Fund	1,818	1,818	1,818	-
Minnesota Trade Office	1,526	1,527	1,527	-
MN Investment Fund-Flood 12	-	4,413	4,413	-
Redevelopment Grant Program	1,088	1,088	1,088	-
Rehabilitant Services State	10,800	10,800	10,800	-
Services for the Blind State	5,925	5,925	5,925	-
Small Business Office	1,090	1,190	1,132	58
Total Employment & Economic Development	$ 53,790	$ 59,740	$ 59,209	$ 531
Explore Minnesota Tourism				
Departmental Appropriations	$ 8,628	$ 8,628	$ 8,628	$ -
Marketing Incentive	500	500	500	-
Minnesota Film Board	325	325	325	-
Upper Minnesota Film Office	12	12	12	-
Total Explore Minnesota Tourism	$ 9,465	$ 9,465	$ 9,465	$ -
Governors Office				
Departmental Appropriations	$ 3,384	$ 3,385	$ 3,367	$ 18
Health				
Departmental Appropriations	$ 340	$ 1,235	$ 1,217	$ 18
Administrative Support Service	8,097	8,097	8,097	-
Health Improvement	47,076	47,092	46,530	562
Health Protection	9,934	9,949	9,932	17
Policy Quality & Compliance	10,490	10,559	10,487	72
Total Health	$ 75,937	$ 76,932	$ 76,263	$ 669
Historical Society				
Departmental Appropriations	$ 20,411	$ 20,411	$ 20,411	$ -
City Eveleth - Hockey Hall Of Fame	68	68	68	-
FarmAmerica	115	115	115	-
Historic Preservation	2,307	2,307	2,307	-
Minnesota International Center	39	39	39	-
Total Historical Society	$ 22,940	$ 22,940	$ 22,940	$ -
House of Representatives				
Departmental Appropriations	$ 30,026	$ 30,027	$ 28,719	$ 1,308
Housing Finance Agency				
2012 Flood CBG	$ -	$ 250	$ 250	$ -
2012 Flood EDHC	-	12,220	12,220	-
2012 Flood FHPAP	-	250	250	-
Departmental Appropriations	38,048	38,048	38,048	-
Total Housing Finance Agency	$ 38,048	$ 50,768	$ 50,768	$ -
Human Rights				
Departmental Appropriations	$ 3,508	$ 3,506	$ 3,375	$ 131
Human Services				
Adopt/RCA	$ 38,162	$ 38,162	$ 38,162	$ -
Adult Mental Health Grants	72,478	72,478	72,334	144
Aging & Adult Services Grants	11,456	11,456	11,360	96

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Alternative Care	67,226	67,226	24,365	42,861
Basic Sliding Fee Child Care Assistance Grants	38,678	38,678	38,678	-
Chemical & Mental Health	4,053	4,134	4,099	35
Chemical Dependency Treatment Fund	93,298	85,892	85,892	-
Chemical Dependency Treatment Support Grants	1,336	1,336	1,145	191
Child & Community Service Grants	53,301	53,301	53,301	-
Child & Economic Support Grants	15,742	15,742	15,438	304
Child Care Development Grants	774	774	717	57
Child Mental Health Grants	17,479	17,479	17,407	72
Child Support Enforcement Grants	50	50	50	-
Children & Families	7,152	7,209	7,190	19
Children's Services Grants	10,728	10,728	10,111	617
Continuing Care	17,797	18,287	18,211	76
Deaf & Hard of Hearing Grants	1,767	1,767	1,703	64
Disabilities Grants	36,406	36,691	31,790	4,901
General Assistance	47,107	53,528	51,620	1,908
Group Residential Housing	131,201	132,285	128,593	3,692
Health Care	12,697	13,839	13,669	170
Intractable Epilepsy	65	65	65	-
Local Planning Grants	500	400	349	51
Medical Assistance	4,522,691	4,159,808	4,018,230	141,578
MFIP Child Care Assistance	30,923	43,749	43,749	-
MFIP/DWP	93,978	76,134	76,134	-
Minnesota Food Assistance Program Grant	481	481	479	2
Minnesota Supplemental Assistance	38,810	37,204	36,039	1,165
Operations	92,381	93,144	93,011	133
Region 10	100	100	100	-
Self-advcy Network	50	50	50	-
Sex Offender Program	74,185	75,199	75,135	64
State - Operated Services Mental Health	113,490	117,496	115,509	1,987
State - Operated Services Minnesota Security Hospital	70,805	71,589	70,673	916
Support Services Grants	8,715	8,715	8,698	17
Total Human Services	$ 5,726,062	$ 5,365,176	$ 5,164,056	$ 201,120
Humanities Commission				
Departmental Appropriations	$ 237	$ 237	$ 237	$ -
Indian Affairs Council				
Departmental Appropriations	$ 313	$ 324	$ 276	$ 48
Indian Burial Sites	175	180	154	26
Total Indian Affairs Council	$ 488	$ 504	$ 430	$ 74
Investment Board				
Departmental Appropriations	$ 139	$ 139	$ 139	$ -
Iron Range Resources & Rehab Agency				
Supplemental Occupation Tax Environment	$ 575	$ 575	$ 575	$ -
Taconite State Aid	2,889	2,889	2,889	-
Total Iron Range Resources & Rehab Agency	$ 3,464	$ 3,464	$ 3,464	$ -
Judicial Standards Board				
Departmental Appropriations	$ 369	$ 369	$ 365	$ 4
Judical Standard Investigation & Hearing	131	131	131	-
Total Judicial Standards Board	$ 500	$ 500	$ 496	$ 4
Labor & Industry				
Departmental Appropriations	$ 831	$ 848	$ 794	$ 54

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Legislative Coordinating Commission				
Departmental Appropriations	$ 10,572	$ 10,767	$ 8,909	$ 1,858
Legislative Auditor				
Departmental Appropriations	$ 5,735	$ 5,735	$ 5,735	$ -
Mediation Services				
Cooperation Labor Management Grants	$ 68	$ 68	$ 68	$ -
Departmental Appropriations	1,669	1,669	1,661	8
Total Mediation Services	$ 1,737	$ 1,737	$ 1,729	$ 8
Metropolitan Council Transport				
Metro Transit Assistance	$ 39,038	$ 39,038	$ 39,038	$ -
Parks	2,870	2,870	2,870	-
Total Metropolitan Council Transport	$ 41,908	$ 41,908	$ 41,908	$ -
Military Affairs				
Emergency Services	$ 355	$ 355	$ 355	$ -
Enlistment Incentives	5,895	5,895	5,895	-
General Support	2,500	2,500	2,326	174
Maintenance Training Facilities	7,785	7,873	7,613	260
Reintegration Program	177	177	177	-
Total Military Affairs	$ 16,712	$ 16,800	$ 16,366	$ 434
Minnesota Conservation Corps				
Departmental Appropriations	$ 256	$ 256	$ 256	$ -
Minnesota Management & Budget (MMB)				
DHS Regulatory Responsibilities	$ 100	$ 100	$ 100	$ -
Local Impact Notes	207	207	207	-
MRP Debt Service Account	2,377	8,969	8,967	2
Statewide Services	19,861	19,916	19,557	359
Total Minnesota Management & Budget (MMB)	$ 22,545	$ 29,192	$ 28,831	$ 361
Minnesota State Academies				
Departmental Appropriations	$ 12,026	$ 12,026	$ 12,026	$ -
Minnesota State Retirement System				
Departmental Appropriations	$ 3,898	$ 3,898	$ 3,898	$ -
MMB Debt Service				
Bond Sale	$ 223,000	$ 223,000	$ 223,000	$ -
Minnesota Housing Finance Agency	2,400	2,400	2,400	-
University of Minnesota Stadium Debt Services 2007	10,248	10,248	10,248	-
University of Minnesots Bioscience Debt Services 2010	7,771	11,490	11,490	-
Total MMB Debt Service	$ 243,419	$ 247,138	$ 247,138	$ -
MMB Non-Operating				
First Class Cities Teachers Aid	$ 18,627	$ 18,627	$ 18,627	$ -
Loan Forgiveness	28,750	28,750	28,750	-
Mayo Family Practice	686	686	686	-
Mayo Medical School	665	665	665	-
Minneapolis Employee Retirement	22,750	22,750	22,750	-
Police State Aid - DNR/Public Safety	5,432	5,432	4,082	1,350
Public Defender Costs	500	500	486	14
State v Claimant	12	12	12	-
Total MMB Non-Operating	$ 77,422	$ 77,422	$ 76,058	$ 1,364

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MN State Colleges & Universities				
Departmental Appropriations	$ 545,822	$ 545,822	$ 545,822	$ -
Natural Resources				
Departmental Appropriations	$ 7,789	$ 7,789	$ 7,789	$ -
Disaster 1941 Flood Response	875	2,880	2,584	296
Eco & Water Resources - Debris Removal	-	856	856	-
Eco & Water Resources - Flood Hazard Mitigation	-	6	6	-
Eco & Water Resources - Harmful Invasive Species	617	668	640	28
Eco & Water Resources - Mississippi Headwaters Grant	53	53	53	-
Eco & Water Resources - Red River Flood Damage Grant	264	264	264	-
Eco & Water Resources - Zumbro River Wtrshed Grant	50	50	50	-
Eco & Water Resources Lost Revenue & Salvage Timber Sa	-	871	871	-
Eco & Water Resources	8,576	8,588	8,500	88
Enforcement - Natural Resources Laws & Rules	2,230	2,230	2,230	-
Enforcement Invasive Species	1,118	1,118	1,064	54
Fish & Wildlife - Prairie Wetlands	199	199	199	-
Forest Management - Emergency Fire Fighting	7,167	7,227	7,227	-
Forest Management - Forist	261	329	326	3
Forest Management - Minnesota Forest Resource Council	629	663	657	6
Forest Management	35,624	36,069	36,069	-
Land & Mineral - Iron Ore Cooperative Research	56	56	56	-
Land & Mineral - Minerals Cooperative Research	105	105	105	-
Land & Mineral - Resource Management	3,116	3,116	3,054	62
Operations Support	55	59	56	3
OSD - Rulemaking 2012	61	61	61	-
Parks & Trails - Management	17,558	17,709	17,703	6
Total Natural Resources	$ 86,403	$ 90,966	$ 90,420	$ 546
Nursing Home Administrative Board				
Study Emerg Response Uncomp Ca	$ 10	$ 10	$ 10	$ -
Office of Enterprise Technology				
Departmental Appropriations	$ 6,318	$ 6,426	$ 6,394	$ 32
MN Geospatial Information Office	813	813	808	5
Total Office of Enterprise Technology	$ 7,131	$ 7,239	$ 7,202	$ 37
Office of Higher Education				
Departmental Appropriations	$ 201,333	$ 202,493	$ 202,493	$ -
MN GI Bill Administration	85	85	85	-
Total Office of Higher Education	$ 201,418	$ 202,578	$ 202,578	$ -
Ombudsman for MH & DD				
Departmental Appropriations	$ 1,786	$ 1,786	$ 1,786	$ -
Ombudsperson for Families				
Departmental Appropriations	$ 265	$ 265	$ 265	$ -
Perpich Center For Arts Education				
Departmental Appropriations	$ 7,013	$ 7,012	$ 7,012	$ -
Pollution Control Agency				
Administrative Support	$ 371	$ 371	$ 371	$ -
Clean Water Partnership Grants	400	400	400	-
County Feedlot Grant Program	1,974	1,974	1,974	-
Environmental Assistance Crossmedia	705	705	702	3
Environmental Quality Board Program Operations	176	176	176	-

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Water	1,451	1,451	1,254	197
Total Pollution Control Agency	$ 5,077	$ 5,077	$ 4,877	$ 200
Private Detectives Board				
Departmental Appropriations	$ 130	$ 130	$ 123	$ 7
Public Defense Board				
Departmental Appropriations	$ 69,403	$ 69,420	$ 69,193	$ 227
Public Defender Reimbursement	390	390	390	-
Total Public Defense Board	$ 69,793	$ 69,810	$ 69,583	$ 227
Public Safety				
Administration & Related Services	$ 578	$ 578	$ 574	$ 4
Administration Theft Reimbursement	792	792	792	-
Body Armor Reimbursement	508	508	508	-
Criminal Apprehension	41,098	41,113	41,099	14
Disaster Relief 1717 State Match	101	246	246	-
Disaster Relief 1830 Public Assistance State Match	101	101	101	-
Disaster Relief 1900 Public Assistance Match	177	177	177	-
Disaster Relief 1921 Public Assistance State Match	1,858	2,077	507	1,570
Disaster Relief 1941 Public Assistance Match	2,184	2,521	419	2,102
Disaster Relief Long-Term Recovery	-	119	119	-
Disaster Relief Public Assistance Match	-	12,454	12,454	-
Financial Crimes Task Force	300	300	300	-
Gambling & Alcohol Enforcement	1,719	1,719	1,585	134
Homeland Security & Emergency Management	3,262	3,295	3,271	24
IT Security & Disaster Recovery	1,355	1,355	1,345	10
Minnesota County Attorney Association Training	130	65	65	-
Office of Justice Programs	33,083	33,107	33,095	12
Peace Officer Benefit Account	1,839	1,839	1,820	19
Soft Body Armor Supplement	91	91	91	-
State Patrol	3,309	3,310	3,229	81
Windstorms July 2012	-	3,395	3,395	-
Total Public Safety	$ 92,485	$ 109,162	$ 105,192	$ 3,970
Public Utilities Commission				
Departmental Appropriations	$ 7,184	$ 7,184	$ 6,389	$ 795
Revenue				
Debt Collection Management	$ 32,475	$ 32,567	$ 28,540	$ 4,027
Integrated Tax System	3,302	3,302	1,986	1,316
Outstate Collection Deliquent Tax	968	968	968	-
Revenue Recording Fee	1,097	1,097	1,097	-
Seized Property	6	6	6	-
Tax Bill 2011-1	465	467	467	-
Tax Bill 2011-10	30	30	26	4
Tax Compliance Initiative	8,468	9,840	8,332	1,508
Tax System Management	111,759	112,610	110,624	1,986
Total Revenue	$ 158,570	$ 160,887	$ 152,046	$ 8,841
Revenue Intergovernmental Payments				
2010 Flood Replacement Aid	$ 39	$ 39	$ 39	$ -
Agriculture Market Value Credits	18,103	18,103	18,103	-
Amortization State Aid	1,753	1,753	1,753	-
Border City Reimbursement	23	23	23	-
Clay County Flood Aid	779	779	779	-
County Program Aid	161,106	161,106	161,106	-
Disaster Credit	293	293	293	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Disparity Reduction Aid	10,300	10,300	10,300	-
Disparity Reduction Credit	5,485	5,485	5,485	-
DNR - PILT Payments	25,349	25,349	25,349	-
Fire State Aid	22,846	22,846	22,846	-
Firefighter Relief Association	608	608	608	-
Forest Land Tax Credit	3,372	3,372	3,372	-
Indian Casino Aid	852	852	852	-
Insurance Surcharge	3,399	3,399	3,399	-
Iron Ore Production Replacement Aid	4,668	4,668	4,668	-
Local Government Aids	425,164	425,164	425,164	-
Local Option Disaster Abatement	547	547	547	-
Mahnomen Property Tax Reimbursement	600	600	600	-
PERA Rate Increase Aid	14,316	14,316	14,316	-
Performance Measurement Reimbursement Aid	479	479	479	-
Police State Aid	54,451	54,451	54,451	-
Prior Year Credit (Real & Mfg)	33	33	33	-
Prior Year Market Value Credits	604	604	604	-
Property Tax Refunds	309,983	309,983	309,983	-
Property Tax Targeting Refund	3,931	3,931	3,931	-
Renters Property Tax Refund	184,337	184,337	184,337	-
Supplement Amortization State Aid	1,000	1,000	1,000	-
Supplemental TAC Homestead Credit	5,300	5,300	5,300	-
Taconite Aid Reimbursement	561	561	561	-
Tamarack City Relief Aid	12	12	12	-
Tax Refund Interest	14,329	14,329	14,329	-
Utility Value Transition Aid	979	979	979	-
Total Revenue Intergovernmental Payments	$ 1,275,601	$ 1,275,601	$ 1,275,601	$ -
Science & Technology Authority				
Departmental Appropriations	$ 109	$ 109	$ 47	$ 62
Science Museum				
Departmental Appropriations	$ 1,068	$ 1,068	$ 1,068	$ -
Secretary of State				
Departmental Appropriations	$ 6,297	$ 6,317	$ 6,315	$ 2
Senate				
Departmental Appropriations	$ 22,889	$ 22,914	$ 20,066	$ 2,848
Sentencing Guidelines Commission				
Departmental Appropriations	$ 691	$ 691	$ 686	$ 5
State Auditor				
Departmental Appropriations	$ 8,925	$ 8,926	$ 8,251	$ 675
Government Information	2	2	2	-
Total State Auditor	$ 8,927	$ 8,928	$ 8,253	$ 675
State Guardian Ad Litem Board				
Departmental Appropriations	$ 12,270	$ 12,459	$ 12,413	$ 46
Supreme Court				
Civil Legal Services	$ 10,281	$ 10,299	$ 10,299	$ -
Family Law Legal Services	877	877	877	-
Supreme Court Contingency	5	5	5	-
Supreme Court Operations	33,002	33,584	33,578	6
Total Supreme Court	$ 44,165	$ 44,765	$ 44,759	$ 5

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Tax Court				
Departmental Appropriations	$ 886	$ 886	$ 881	$ 5
Transportation				
Building Services	$ 54	$ 54	$ 54	$ -
Electronic Communications	3	3	3	-
Freight	345	345	344	1
Minnesota Council Transportation Access	161	161	145	16
Passenger Rail	860	885	840	45
Transit	14,996	14,999	14,980	19
Total Transportation	$ 16,419	$ 16,447	$ 16,366	$ 80
Trial Courts				
Departmental Appropriations	$ 248,337	$ 248,634	$ 248,280	$ 354
Uniform Laws Commission				
Departmental Appropriations	$ 49	$ 49	$ 25	$ 24
University of Minnesota				
CON-1% Performance Holdback	$ 4,839	$ 4,839	$ 4,839	$ -
Maintenance & Operations	515,268	515,268	515,268	-
St Cloud Hospital Residency	346	346	346	-
University of Minnesota Mayo Partnership	7,491	7,491	7,491	-
Total University of Minnesota	$ 527,944	$ 527,944	$ 527,944	$ -
Veterans Affairs				
Departmental Appropriations	$ 14,689	$ 15,169	$ 14,647	$ 522
Fergus Falls 21-bed addition	738	738	738	-
Higher Education Veterans Assistance	993	1,035	916	119
Mpls Adult Day Center	162	162	162	-
Veterans Health Care	43,911	43,911	43,911	-
Veterans Service Organizations	353	353	353	-
Veterans Services Honor Guard	131	131	130	1
Total Veterans Affairs	$ 60,977	$ 61,499	$ 60,857	$ 642
Water & Soil Resources Board				
2012 Spec Sess Flood Relief CS	$ -	$ 7,978	$ 7,978	$ -
Board Administration & Agency Operations	3,736	3,775	3,775	-
Cost Share Work	1,559	1,559	1,559	-
Drainage Assess - Advisory Team	226	226	226	-
Flood Disaster Relief Cost - Share	536	536	536	-
Flood Plain Management	120	120	120	-
Minnesota River Basin - Joint Power Board	42	42	42	-
Natural Resources Block Grant	3,423	3,423	3,423	-
Red River Basin Board	100	100	100	-
Soil & Water Conservation Districts Services Grant	3,116	3,116	3,116	-
Wetland Conservation Act - Oversight	386	386	386	-
Total Water & Soil Resources Board	$ 13,244	$ 21,261	$ 21,261	$ -
Zoological Board				
Departmental Appropriations	$ 5,425	$ 5,425	$ 5,425	$ -
Total Expenditures and Transfers-Out	$ 18,245,110	$ 19,052,968	$ 18,813,659	$ 239,309
Less: Indirect Cost Reimbursement	40,061	40,061	40,061	-
Total Net Expenditures and Transfers-Out	$ 18,205,049	$ 19,012,907	$ 18,773,598	$ 239,309
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (973,733)	$ (963,305)	$ (225,771)	$ 737,534

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 1,857,984	$ 1,857,984	$ 1,857,984	$ -
Prior Period Adjustments	-	-	85,997	85,997
Fund Balance, Beginning, as Restated	$ 1,857,984	$ 1,857,984	$ 1,943,981	$ 85,997
Fund Balance, Ending	$ 884,251	$ 894,679	$ 1,718,210	$ 823,531
Less: Appropriation Carryover	-	-	69,355	(69,355)
Less: Reserved for Long-Term Receivables	-	-	8,588	(8,588)
Less: Budgetary Reserve	-	-	1,006,571	(1,006,571)
Unassigned Fund Balance, Ending	$ 884,251	$ 894,679	$ 633,696	$ (260,983)

Notes

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

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

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

   c. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.

2. In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of two funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.

   a. In the “Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis” report (included in the CAFR) a $81 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 undesignated fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:	
General Fund	$ 633,696
State Government Fund	17,385
Transit Assistance Fund	5
General Fund in CAFR	$ 651,086

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees	$ 65,378	$ 65,378	$ 64,753	$ (625)
Other Revenues	2,682	2,266	2,322	56
Total Net Revenues and Transfers-In	$ 68,060	$ 67,644	$ 67,075	$ (569)
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations	$ 3,336	$ 3,336	$ 1,987	$ 1,349
Behavioral Health & Therapy Board				
Departmental Appropriations	$ 558	$ 562	$ 371	$ 191
Sunset	1	1	-	1
Total Behavioral Health & Therapy Board	$ 559	$ 563	$ 371	$ 192
Chiropractic Examiners Board				
Departmental Appropriations	$ 547	$ 548	$ 436	$ 112
Sunset	2	2	1	1
Total Chiropractic Examiners Board	$ 549	$ 550	$ 437	$ 113
Dentistry Board				
Dental Laboratory Reg	$ 15	$ 15	$ 15	$ -
Departmental Appropriations	1,247	1,249	1,247	2
Health Profession Service Program	759	758	733	25
Sunset	32	32	32	-
Total Dentistry Board	$ 2,053	$ 2,054	$ 2,027	$ 27
Dietetics & Nutrition Practice				
Departmental Appropriations	$ 161	$ 161	$ 137	$ 24
Sunset	10	10	10	-
Total Dietetics & Nutrition Practice	$ 171	$ 171	$ 147	$ 24
Health				
Departmental Appropriations	$ 116	$ 116	$ 116	$ -
Health Improvement	1,286	1,286	968	318
Health Protection	33,197	33,120	29,555	3,565
Medical Practice Act Study	112	112	55	57
Policy Quality & Compliance	16,614	16,591	13,692	2,899
Total Health	$ 51,325	$ 51,225	$ 44,386	$ 6,839
Human Services				
Continuing Care	$ 137	$ 137	$ 124	$ 13
Operations	3,614	3,623	3,330	293
Total Human Services	$ 3,751	$ 3,760	$ 3,454	$ 306
Marriage & Family Therapy Board				
Departmental Appropriations	$ 184	$ 184	$ 184	$ -
Sunset	10	10	10	-
Total Marriage & Family Therapy Board	$ 194	$ 194	$ 194	$ -

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Medical Practice Board				
Departmental Appropriations	$ 4,650	$ 4,650	$ 3,534	$ 1,116
Sunset	40	40	31	9
Total Medical Practice Board	$ 4,690	$ 4,690	$ 3,565	$ 1,125
Nursing Board				
Departmental Appropriations	$ 4,238	$ 4,239	$ 3,278	$ 961
Sunset	123	123	101	22
Total Nursing Board	$ 4,361	$ 4,362	$ 3,379	$ 983
Nursing Home Administrative Board				
Administrative Services Unit	$ 535	$ 535	$ 535	$ -
Departmental Appropriations	297	297	187	110
Sunset	99	99	47	52
Volunteer Health Care Provider Program	299	284	26	258
Total Nursing Home Administrative Board	$ 1,230	$ 1,215	$ 795	$ 420
Optometry Board				
Departmental Appropriations	$ 125	$ 125	$ 108	$ 17
Sunset	8	8	8	-
Total Optometry Board	$ 133	$ 133	$ 116	$ 17
Pharmacy Board				
Departmental Appropriations	$ 2,565	$ 2,566	$ 1,916	$ 650
Prescription Electronic Report	416	419	318	101
Sunset	1	1	-	1
Total Pharmacy Board	$ 2,982	$ 2,986	$ 2,234	$ 752
Physical Therapy Board				
Departmental Appropriations	$ 404	$ 448	$ 377	$ 71
Rulemaking Costs	44	44	3	41
Sunset	9	9	9	-
Total Physical Therapy Board	$ 457	$ 501	$ 389	$ 112
Podiatric Medicine Board				
Departmental Appropriations	$ 95	$ 95	$ 69	$ 26
Sunset	10	10	10	-
Total Podiatric Medicine Board	$ 105	$ 105	$ 79	$ 26
Pollution Control Agency				
Administrative Support	$ 3	$ 3	$ 3	$ -
Water	80	80	75	5
Total Pollution Control Agency	$ 83	$ 83	$ 78	$ 5
Psychology Board				
Departmental Appropriations	$ 936	$ 948	$ 897	$ 51
Sunset	28	28	14	14
Total Psychology Board	$ 964	$ 976	$ 911	$ 65
Public Safety				
Family Visitation Centers	$ 96	$ 96	$ 96	$ -
Vulnerable Adults Report	14	14	-	14
Total Public Safety	$ 110	$ 110	$ 96	$ 14

STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Social Work Board				
Departmental Appropriations	$ 1,262	$ 1,264	$ 975	$ 289
Sunset	1	1	-	1
Total Social Work Board	$ 1,263	$ 1,265	$ 975	$ 290
Veterinary Medicine Board				
Departmental Appropriations	$ 274	$ 274	$ 271	$ 3
Sunset	10	10	10	-
Total Veterinary Medicine Board	$ 284	$ 284	$ 281	$ 3
Total Expenditures and Transfers-Out	$ 78,600	$ 78,563	$ 65,901	$ 12,662
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (10,540)	$ (10,919)	$ 1,174	$ 12,093
Fund Balance, Beginning, as Reported	$ 16,979	$ 16,979	$ 16,979	$ -
Prior Period Adjustments	-	-	313	313
Fund Balance, Beginning, as Restated	$ 16,979	$ 16,979	$ 17,292	$ 313
Fund Balance, Ending	$ 6,439	$ 6,060	$ 18,466	$ 12,406
Less: Appropriation Carryover	-	-	1,081	(1,081)
Unassigned Fund Balance, Ending	$ 6,439	$ 6,060	$ 17,385	$ 11,325

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.

TRANSIT ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Sales Taxes	$ 5,570	$ 11,330	$ 14,438	$ 3,108
Motor Vehicle Taxes	236,412	239,284	239,114	(170)
Total Net Revenues and Transfers-In	$ 241,982	$ 250,614	$ 253,552	$ 2,938
Expenditures and Transfers-Out				
Metropolitan Council Transport				
Metro Transit Account	$ 215,202	$ 215,202	$ 210,929	$ 4,273
Transportation				
Greater Mn Transit-Admin	$ 400	$ 400	$ 400	$ -
Transit	23,241	23,241	23,241	-
Total Transportation	$ 23,641	$ 23,641	$ 23,641	$ -
Total Expenditures and Transfers-Out	$ 238,843	$ 238,843	$ 234,570	$ 4,273
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 3,139	$ 11,771	$ 18,982	$ 7,211
Fund Balance, Beginning, as Reported	$ 15,623	$ 15,623	$ 15,623	$ -
Prior Period Adjustments	-	-	212	212
Fund Balance, Beginning, as Restated	$ 15,623	$ 15,623	$ 15,835	$ 212
Fund Balance, Ending	$ 18,762	$ 27,394	$ 34,817	$ 7,423
Less: Appropriation Carryover	-	-	34,812	(34,812)
Unassigned Fund Balance, Ending	$ 18,762	$ 27,394	$ 5	$ (27,389)

STATE OF MINNESOTA

TRUNK HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 **UNAUDITED**
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees	$ 21,749	$ 20,876	$ (873)
Federal Revenue	500,607	550,712	50,105
Investment Income	3,678	3,565	(113)
Other Revenues	25,970	32,351	6,381
Total Net Revenues	$ 552,004	$ 607,504	$ 55,500
Transfer from Other Funds			
Agency Fund	$ -	$ 40	$ 40
General Fund	5,011	3,779	(1,232)
Highway User Tax Distribution Fund	1,053,180	1,065,022	11,842
Miscellaneous Special Revenue Fund	-	629	629
Plant Management	1,304	1,304	-
Total Transfer from Other Funds	$ 1,059,495	$ 1,070,774	$ 11,279
Total Net Revenues and Transfers-In	$ 1,611,499	$ 1,678,278	$ 66,779
Expenditures and Transfers-Out			
MMB Non-Operating			
Tort Claims	$ 1,172	$ 15	$ 1,157
Public Safety			
Administration & Related Services	$ 6,406	$ 6,390	$ 16
Criminal Apprehension	1,997	1,990	7
Office of Pupil Transportation Safety	667	550	117
State Patrol	81,224	80,886	338
Traffic Safety	526	360	166
Total Public Safety	$ 90,820	$ 90,176	$ 644
Transportation			
Departmental Appropriations	$ 64,696	$ 41,726	$ 22,970
Aeronautics	1,181	1,167	14
Agency Services	47,785	45,942	1,843
Building Services	17,239	17,014	225
Debt Service	126,386	126,386	-
Dsgn Fees-Crkstn_EdPr_ Mndta	1,100	862	238
Electronic Communications	6,140	6,112	28
Freight	5,559	4,798	761
Infrastructure Operations & Maintenance	2,693	2,693	-
Job Training Grants	382	382	-
Metropolitan Planning Organization Grants	279	279	-
Operations & Maintenance	286,772	282,305	4,467
Plymouth Truck Station	5,600	116	5,484
Program Planning & Delivery	212,402	208,354	4,048
Regional Development Commission Grants	600	596	4
Research Contingent Acct	75	72	3
State Road Construction - Better Roads	42,332	42,287	45
State Road Construction	908,681	891,325	17,356
State Road Construction-Economic Development	4,589	4,589	-

TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Targeted Group Business Program	130	130	-
Transit	858	760	98
Willmar District Headquarters	7,500	445	7,055
Total Transportation	$ 1,742,979	$ 1,678,340	$ 64,639
Total Expenditures and Transfers-Out	$ 1,834,971	$ 1,768,531	$ 66,440
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (223,472)	$ (90,253)	$ 133,219
Fund Balance, Beginning, as Reported	$ 401,109	$ 401,109	$ -
Prior Period Adjustments	-	26,474	26,474
Fund Balance, Beginning, as Restated	$ 401,109	$ 427,583	$ 26,474
Fund Balance, Ending	$ 177,637	$ 337,330	$ 159,693
Less: Appropriation Carryover	-	45,756	(45,756)
Unassigned Fund Balance, Ending	$ 177,637	$ 291,574	$ 113,937

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, 2013 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Motor Vehicle Taxes	$ 981,257	$ 981,257	$ -
Fuel Taxes	860,007	860,007	-
Departmental Services/Licenses & Fees	2,867	1,776	(1,091)
Investment Income	485	504	19
Total Net Revenues and Transfers-In	$ 1,844,616	$ 1,843,544	$ (1,072)
Expenditures and Transfers-Out			
Public Safety			
Administration & Related Services	$ 87	$ 86	$ 1
Driver & Vehicle Services	8,377	8,377	-
General Fund Reimbursement	716	716	-
State Patrol	104	33	71
Trunk Highway Reimbursement	610	610	-
Vehicle Crimes Unit	695	695	-
Total Public Safety	$ 10,589	$ 10,517	$ 72
Revenue			
Tax System Management	$ 2,714	$ 1,852	$ 862
Revenue Intergovernmental Payments			
All Terrain Vehicle Unrefunded Gas Tax	$ 1,886	$ 1,886	$ -
Forest Road Unrefunded Gas Tax	972	972	-
Highway Fuel Refund Interst	8	8	-
Motorboat Unrefunded Gas Tax	10,476	10,476	-
Off-Road Motorcycle	321	321	-
Off-Road Vehicle	1,145	1,145	-
Snowmobile Unrefunded Gas Tax	6,984	6,984	-
Total Revenue Intergovernmental Payments	$ 21,792	$ 21,792	$ -
Transportation			
Departmental Appropriations	$ 1,807,311	$ 1,807,311	$ -
Total Expenditures and Transfers-Out	$ 1,842,406	$ 1,841,472	$ 934
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 2,210	$ 2,072	$ (138)
Fund Balance, Beginning, as Reported	$ 2,026	$ 2,026	$ -
Prior Period Adjustments	-	4,594	4,594
Fund Balance, Beginning, as Restated	$ 2,026	$ 6,620	$ 4,594
Fund Balance, Ending	$ 4,236	$ 8,692	$ 4,456
Unassigned Fund Balance, Ending	$ 4,236	$ 8,692	$ 4,456

HIGHWAY USER TAX DISTRIBUTION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance

Notes

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

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

STATE AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Motor Vehicle Taxes	$ 18,833	$ 20,720	$ 1,887
Fuel Taxes	3,469	2,522	(947)
Departmental Services/Licenses & Fees	710	718	8
Investment Income	55	46	(9)
Other Revenues	53	32	(21)
Total Net Revenues and Transfers-In	$ 23,120	$ 24,038	$ 918
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations	$ 41	$ 41	$ -
Aeronautics	5,594	4,376	1,218
Agency Services	25	25	-
Air Service Marketing Program	250	250	-
Airport Development and Assistance	17,120	17,120	-
Civil Air Patrol	78	75	3
Total Transportation	$ 23,108	$ 21,887	$ 1,221
Total Expenditures and Transfers-Out	$ 23,108	$ 21,887	$ 1,221
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 12	$ 2,151	$ 2,139
Fund Balance, Beginning, as Reported	$ 4,033	$ 4,033	$ -
Prior Period Adjustments	-	1,255	1,255
Fund Balance, Beginning, as Restated	$ 4,033	$ 5,288	$ 1,255
Fund Balance, Ending	$ 4,045	$ 7,439	$ 3,394
Less: Appropriation Carryover	-	2,279	(2,279)
Less: Reserved for Long-Term Receivables	-	3,357	(3,357)
Unassigned Fund Balance, Ending	$ 4,045	$ 1,803	$ (2,242)

PETROLEUM TANK CLEANUP FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees	$ 27,745	$ 27,078	$ (667)
Investment Income	140	133	(7)
Other Revenues	20	52	32
Total Net Revenues	$ 27,905	$ 27,263	$ (642)
Transfer from Other Funds			
Remediation Fund	$ 1,043	$ 1,043	$ -
Total Transfer from Other Funds	$ 1,043	$ 1,043	$ -
Total Net Revenues and Transfers-In	$ 28,948	$ 28,306	$ (642)
Expenditures and Transfers-Out			
Commerce			
Departmental Appropriations	$ 3,616	$ 3,616	$ -
Petroleum Tank Cleanup	14,937	14,217	720
Total Commerce	$ 18,553	$ 17,833	$ 720
Employment & Economic Development			
Contaminated Cleanup Grants	$ 12,198	$ 12,198	$ -
Contaminated Grants Administration	187	187	-
Total Employment & Economic Development	$ 12,385	$ 12,385	$ -
Total Expenditures and Transfers-Out	$ 30,938	$ 30,218	$ 720
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (1,990)	$ (1,912)	$ 78
Fund Balance, Beginning, as Reported	$ 8,941	$ 8,941	$ -
Prior Period Adjustments	-	5,787	5,787
Fund Balance, Beginning, as Restated	$ 8,941	$ 14,728	$ 5,787
Fund Balance, Ending	$ 6,951	$ 12,816	$ 5,865
Less: Appropriation Carryover	-	3,464	(3,464)
Unassigned Fund Balance, Ending	$ 6,951	$ 9,352	$ 2,401

STATE OF MINNESOTA

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 12,708	$ 13,304	$ 596
Departmental Services/Licenses & Fees	54,151	54,392	241
Federal Revenue	700	696	(4)
Investment Income	90	88	(2)
Other Revenues	1,233	1,345	112
Total Net Revenues	$ 68,882	$ 69,825	$ 943
Transfer from Other Funds			
Agency Fund	$ 38	$ 38	$ -
Game & Fish Fund	1,636	1,474	(162)
General Fund	302	247	(55)
Highway User Tax Distribution Fund	21,083	20,812	(271)
Miscellaneous Special Revenue Fund	2,112	2,099	(13)
Permanent School Fund	4,893	4,893	-
Other Transfers	172	922	750
Total Transfer from Other Funds	$ 30,236	$ 30,485	$ 249
Total Net Revenues and Transfers-In	$ 99,118	$ 100,310	$ 1,192
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks	$ 5,670	$ 5,670	$ -
Minnesota Conservation Corps			
Departmental Appropriations	$ 490	$ 490	$ -
Natural Resources			
Departmental Appropriations	$ 12,244	$ 11,494	$ 750
Eco & Water Resources - Invasive Species Aqua Inspection	3,969	3,560	409
Eco & Water Resources - Nongame Wildlife Program	1,251	1,245	6
Eco & Water Resources - Underground Gas Storage	46	46	-
Eco & Water Resources - Water Management Account	5,817	5,584	233
Eco & Water Resources	1,495	1,150	345
Enforcement - All-Terrain Vehicle Safety Grants	358	137	221
Enforcement - Natural Resources Laws & Rules	7,578	7,242	336
Enforcement - Off-Highway Vehicle Grants - ATV	656	496	160
Enforcement - Off-Highway Vehicle Grants - OHM	14	11	3
Enforcement - Off-Highway Vehicle Grants - ORV	1	1	-
Enforcement - Snow Safety Training	53	53	-
Enforcement - Snowmobile Grants	422	312	110
Enforcement - Water Recreation Account Grants	1,086	1,082	4
Fish & Wildlife - Electronic Licensing - All - Terrain Veh ITC	216	216	-
Fish & Wildlife - Electronic Licensing - Off - Road Veh ITC	2	2	-
Fish & Wildlife - Electronic Licensing - Off-Hwy Motor ITC	5	5	-
Fish & Wildlife - Electronic Licensing - Ski ITC	18	18	-
Fish & Wildlife - Electronic Licensing - Snowmobile ITC	178	178	-
Fish & Wildlife - Electronic Licensing - Water Rec Acct ITC	396	396	-
Fish & Wildlife - Electronic Licensing Statutory Misc ITC	1	1	-

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 **UNAUDITED**
(IN THOUSANDS)

	Budget	Actual	Variance
Fish & Wildlife - Grey Wolf Research Non-Game Wildlife	125	-	125
Fish & Wildlife - Land Acquisition Fisheries	43	43	-
Fish & Wildlife - Land Acquisition Wildlife	53	53	-
Fish & Wildlife - Management	2,468	1,884	584
Forest Management - Burn Permit	45	45	-
Forest Management - Investment Act	15,068	10,864	4,204
Forest Management - Land Acquisition	11	11	-
Forest Management - Resource Assessment Prod & Serv	1,877	1,877	-
Land & Mineral - Iron Ore Coop Research Min Mgmt Acct	271	271	-
Land & Mineral - Land Management Account	569	569	-
Land & Mineral - Management Account	2,890	2,770	120
Land & Mineral - Resource Management	1,121	902	219
Operations Support	4	4	-
Parks & Trails - Canoe Routes Marking 06	14	14	-
Parks & Trails - Canoe Routes Marking 07	11	11	-
Parks & Trails - Cross Country Ski Trails	171	171	-
Parks & Trails - Enhance Access Facilities Water Rec Acct	1,185	1,041	144
Parks & Trails - Horse Trails	122	122	-
Parks & Trails - Iron Range ATV	3	3	-
Parks & Trails - Land Acquisition	37	37	-
Parks & Trails - Land and Water Conservation Acct State 11	230	228	2
Parks & Trails - Local Trail Grants	899	899	-
Parks & Trails - Management	30,561	27,364	3,197
Parks & Trails - Off-Hiway Vehicle GIA ATV	1,438	1,384	54
Parks & Trails - Off-Hiway Vehicle GIA OHM	237	207	30
Parks & Trails - Off-Hiway Vehicle GIA ORV	190	188	2
Parks & Trails - Off-Hwy Vehicle GIA Supplement ATV	100	76	24
Parks & Trails - Snowmobile Grant-In-Aid	8,667	7,646	1,021
Parks & Trails - State Park Operations Lottery	5,774	5,764	10
Parks & Trails - Trail Creation & Development ATV	336	181	155
Parks & Trails - Trail Maps on Internet ATV	200	68	132
Parks & Trails - Water Recreation Marina	72	72	-
Zoo Grants	320	320	-
Total Natural Resources	$ 110,918	$ 98,318	$ 12,600
Zoological Board			
Departmental Appropriations	$ 160	$ 160	$ -
Total Expenditures and Transfers-Out	$ 117,238	$ 104,638	$ 12,600
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (18,120)	$ (4,328)	$ 13,792
Fund Balance, Beginning, as Reported	$ 31,779	$ 31,779	$ -
Prior Period Adjustments	-	1,547	1,547
Fund Balance, Beginning, as Restated	$ 31,779	$ 33,326	$ 1,547
Fund Balance, Ending	$ 13,659	$ 28,998	$ 15,339
Less: Appropriation Carryover	-	9,031	(9,031)
Unassigned Fund Balance, Ending	$ 13,659	$ 19,967	$ 6,308

NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance

Notes

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

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

STATE OF MINNESOTA

GAME AND FISH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 12,708	$ 13,304	$ 596
Departmental Services/Licenses & Fees	62,069	60,073	(1,996)
Federal Revenue	22,875	27,522	4,647
Investment Income	154	151	(3)
Other Revenues	151	153	2
Total Net Revenues	$ 97,957	$ 101,203	$ 3,246
Transfer from Other Funds			
General Fund	$ 904	$ 847	$ (57)
Total Transfer from Other Funds	$ 904	$ 847	$ (57)
Total Net Revenues and Transfers-In	$ 98,861	$ 102,050	$ 3,189
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations	$ 5,933	$ 5,688	$ 245
Eco & Water Resources - Heritage Enhancement	1,829	1,579	250
Eco & Water Resources - Invasive Species	1,769	1,657	112
Eco & Water Resources	2,396	2,242	154
Enforcement - Heritage Enhancement	1,325	1,235	90
Enforcement - Adult Hunter Education	14	14	-
Enforcement - Conservation Officer Acad Heritage Enhance	176	160	16
Enforcement - Firearm Safety Training	162	162	-
Enforcement - Natural Resources Laws & Rules	19,084	19,028	56
Fish & Wildlife - Deer Feed & Cervidae Health	151	151	-
Fish & Wildlife - Electronic Licensing ITC	3,396	3,396	-
Fish & Wildlife - Grey Wolf Management	120	120	-
Fish & Wildlife - Heritage Enhancement	8,862	8,084	778
Fish & Wildlife - Lamprey Pass Land Acquisition	591	591	-
Fish & Wildlife - License Surcharge Walk-in Program	111	111	-
Fish & Wildlife - Management	59,869	51,965	7,904
Fish & Wildlife - Venison Program License Surcharge	85	85	-
Fish & Wildlife - Wild Rice Management	40	40	-
Fish & Wildlife - Wildlife Land Acquistion Surcharge	52	52	-
Forest Management - Expand Eco Classification System	1,051	1,051	-
Forest Management	297	296	1
Land & Mineral - Resource Management	2,027	1,576	451
Operations Support	73	72	1
Parks & Trails - Management	3,501	3,463	38
Total Natural Resources	$ 112,914	$ 102,820	$ 10,094
Total Expenditures and Transfers-Out	$ 112,914	$ 102,819	$ 10,095
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (14,053)	$ (769)	$ 13,284

GAME AND FISH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 31,139	$ 31,139	$ -
Prior Period Adjustments	-	1,148	1,148
Fund Balance, Beginning, as Restated	$ 31,139	$ 32,287	$ 1,148
Fund Balance, Ending	$ 17,086	$ 31,518	$ 14,432
Less: Appropriation Carryover	-	8,319	(8,319)
Unassigned Fund Balance, Ending	$ 17,086	$ 23,199	$ 6,113

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes	$ 50,869	$ 51,789	$ 920
Departmental Services/Licenses & Fees	36,463	36,614	151
Investment Income	143	176	33
Total Net Revenues and Transfers-In	$ 87,475	$ 88,579	$ 1,104
Expenditures and Transfers-Out			
Health			
Health Protection	$ 59	$ 53	$ 6
Pollution Control Agency			
Departmental Appropriations	$ 27,000	$ 9,500	$ 17,500
Administrative Support	276	276	-
Air Monitoring - Metro	125	103	22
Air Monitoring	205	200	5
Air	13,626	13,424	202
Children's Toxic Chemicals	32	32	-
Community Technical Assistance	349	281	68
Electronic Waste	444	351	93
Environmental Assistance Crossmedia	11,711	11,545	166
Environmental Loans & Grants	238	238	-
Feedlot Revised Permit Effort	486	355	131
Land	7,754	7,639	115
Metro Landfill Administration	310	310	-
Metro Landfill Grants	2,152	2,152	-
Metro Landfill IDC	11	11	-
SCORE Grants	14,250	14,250	-
Subsurface Sewage Treatment Systems Program	856	581	275
Subsurface Sewage Treatment Systems Water Admin	384	383	1
Water Resource Management Study	62	44	18
Water	20,959	20,550	409
Total Pollution Control Agency	$ 101,230	$ 82,225	$ 19,005
Public Safety			
Emergency Management - Environment	$ 72	$ 70	$ 2
Revenue			
Tax System Management	$ 362	$ 301	$ 61
Total Expenditures and Transfers-Out	$ 101,723	$ 82,649	$ 19,074
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (14,248)	$ 5,930	$ 20,178
Fund Balance, Beginning, as Reported	$ 28,668	$ 28,668	$ -
Prior Period Adjustments	-	62	62
Fund Balance, Beginning, as Restated	$ 28,668	$ 28,730	$ 62

STATE OF MINNESOTA

ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 — UNAUDITED
(IN THOUSANDS)

	Budget	Actual	Variance
Fund Balance, Ending	$ 14,420	$ 34,660	$ 20,240
Less: Appropriation Carryover	-	3,140	(3,140)
Less: Reserved for Long-Term Receivables	-	624	(624)
Unassigned Fund Balance, Ending	$ 14,420	$ 30,896	$ 16,476

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	$ 30,896
Remediation Fund	-
Environmental & Remediation Fund in CAFR	$ 30,896

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 $27,000 Budget and $9,500 Actual transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes	$ 781	$ 782	$ 1
Departmental Services/Licenses & Fees	892	975	83
Investment Income	84	40	(44)
Other Revenues	1,391	2,088	697
Total Net Revenues	$ 3,148	$ 3,885	$ 737
Transfer from Other Funds			
Environmental Fund	$ 27,000	$ 9,500	$ (17,500)
General Fund	7	4	(3)
Petroleum Tank Cleanup Fund	10,816	10,023	(793)
Total Transfer from Other Funds	$ 37,823	$ 19,527	$ (18,296)
Total Net Revenues and Transfers-In	$ 40,971	$ 23,412	$ (17,559)
Expenditures and Transfers-Out			
Agriculture			
MERLA Administration	$ 461	$ 420	$ 41
Protection Service	1,502	1,502	-
Total Agriculture	$ 1,963	$ 1,922	$ 41
Attorney General			
Departmental Appropriations	$ 478	$ 3	$ 475
Employment & Economic Development			
Contaminated Cleanup Grants	$ 1,704	$ 1,704	$ -
Health			
Health Protection	$ 323	$ 230	$ 93
Natural Resources			
Departmental Appropriations	$ 71	$ 71	$ -
Enforcement - Natural Resources Laws & Rules	124	108	16
Total Natural Resources	$ 195	$ 179	$ 16
Pollution Control Agency			
Administrative Support	$ 118	$ 118	$ -
Dry Cleaners Projects	655	655	-
Land	20,307	20,073	234
Petroleum Remediation Administration	4,492	4,489	3
Petroleum Remediation Cleanup	7,169	7,169	-
Total Pollution Control Agency	$ 32,741	$ 32,504	$ 237
Total Expenditures and Transfers-Out	$ 37,404	$ 36,542	$ 862
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 3,567	$ (13,130)	$ (16,697)

STATE OF MINNESOTA

REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 — UNAUDITED
(IN THOUSANDS)

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 11,781	$ 11,781	$ -
Prior Period Adjustments	-	3,661	3,661
Fund Balance, Beginning, as Restated	$ 11,781	$ 15,442	$ 3,661
Fund Balance, Ending	$ 15,348	$ 2,312	$ (13,036)
Less: Appropriation Carryover	-	2,312	(2,312)
Unassigned Fund Balance, Ending	$ 15,348	$ -	$ (15,348)

Notes

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

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 **UNAUDITED**
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 90,398	$ 90,481	$ 83
Investment Income	486	729	243
Other Revenues	50	10	(40)
Total Net Revenues and Transfers-In	$ 90,934	$ 91,220	$ 286
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Departmental Appropriations	$ 40	$ 40	$ -
Lessard Sams Outdoor Heritage	273	273	-
Outdoor Heritage Website	9	9	-
Total Legislative Coordinating Commission	$ 322	$ 322	$ -
Natural Resources			
Departmental Appropriations	$ 81	$ 81	$ -
Accelerating Waterfowl Production Area Prog Phase IV	5,388	5,388	-
Accelerating Waterfowl Production Area Program Phase III	2	2	-
Accelerating Wildlife Management Area Phase IV	3,287	3,287	-
Accelerating Wildlife Management Area Program Phase III	489	489	-
Anoka Sand Plain	323	323	-
Anoka Sand Plain Phase II	1,050	1,050	-
Cannon River Headquarters Phase II	1,660	1,660	-
Cannon River Headwaters Habitat Phase I	40	40	-
Coldwater Fish Habitat Phase IV	2,120	2,120	-
Columbus Lake Conservation Area	940	940	-
Conservation Partners Administration 10	15	15	-
Conservation Partners Program	266	159	107
Contract Management	7	7	-
Dakota Riparian and Lakeshore Protect & Mgt Phase III	480	480	-
Eco & Water Resources - Accel Acq Mgmt Area Hab-Wtr III	2	2	-
Eco & Water Resources - Accel Prairie Rest & Enhanc	48	48	-
Eco & Water Resources - Aquatic Habitat 4	6	6	-
Eco & Water Resources - Asian Carp	1,910	1,910	-
Eco & Water Resources - Forest Wildlife Habitat	38	38	-
Eco & Water Resources - Praire Grassland	171	171	-
Eco & Water Resources - Prairie Grassland Phase III	168	168	-
Eco & Water Resources - Technical Evaluation Panel 11	28	28	-
Eco & Water Resources - Wildlife, Science & Natr, & Prairie	19	19	-
Enhanced Public Grasslands	1,320	1,320	-
Fish & Wildlife - Accel Acq Mgmt Area Hab-Fish III	2,671	2,671	-
Fish & Wildlife - Accel Acq Mgmt Area Hab-Fish	353	353	-
Fish & Wildlife - Accel Prairie Restor Phase IV	728	728	-
Fish & Wildlife - Accel Shallow Lk Wtland Enhnce Phase IV	474	474	-
Fish & Wildlife - Aquatic Habitat Phase IV	113	113	-
Fish & Wildlife - Conservation Administration Phase III	139	139	-
Fish & Wildlife - Conservation Partners Admin Phase IV	2	2	-
Fish & Wildlife - Conservation Partners Grant	83	83	-
Fish & Wildlife - Conservation Partners Grant Phase III	1,399	1,399	-

OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 — UNAUDITED
(IN THOUSANDS)

	Budget	Actual	Variance
Fish & Wildlife - Conservation Partners Grant Phase IV	3,562	3,562	-
Fish & Wildlife - Forest Wildlife Habitat Phase II	231	231	-
Fish & Wildlife - Forest Wildlife Habitat	139	139	-
Fish & Wildlife - Lower Mississippi Habitat	7	7	-
Fish & Wildlife - Lower St Louis Riv	78	78	-
Fish & Wildlife - Management	153	153	-
Fish & Wildlife - Praire Grassland Wildlife Phase III	473	473	-
Fish & Wildlife - Praire Grassland Wildlife	2,160	2,160	-
Fish & Wildlife - Shallow Lake Easement	323	323	-
Fish & Wildlife - Shallow Lakes & Wetlands Wildlife Phase III	229	229	-
Fish & Wildlife - Shallow Lakes & Wetlands Wildlife	392	392	-
Fish & Wildlife - Wildlife Management Area Acquisition	604	604	-
Fish & Wildlife - Wildlife, Science & Nature, & Prairie	705	705	-
Forest Management - Forests for Future Phase III	5,252	5,252	-
Forest Management - Lower Mississippi R Habitat Partners	74	74	-
Forest Management - State Forest Acquisition	191	191	-
Grand Marais Creek	2,320	2,320	-
Green Corridor Legacy Program Phase III	8	8	-
Green Corridor Legacy Program Phase IV	1,720	1,720	-
Knife River Habitat	380	380	-
LaSalle Lake - Mississippi Headwaters Habitat Protection	1,014	1,014	-
Live Shallow Lakes and Wetlands Inititative Phase II	4,490	4,490	-
Metro Big Rivers Habitat Phase III	3,689	3,689	-
Mississippi Northwoods Habitat Complex Protection	11,040	11,040	-
Moose Habitat Collaborative	960	960	-
North Tallgrass Prairie Natl Wildlife Ref Land Acq Phase IV	1,580	1,580	-
Northeast MN Sharptail Grouse Habitat Partner Phase III	1,335	1,335	-
OMBS Contract Mgmt	350	350	-
Prairie Heritage Fund 10	5	5	-
Prairie Recovery Project Phase III	4,610	4,610	-
Protect Key Forest Land Cass Phase III	480	480	-
Shallow Lake & Wetland - Ducks Unlimited	9	9	-
Sharp-Tail Grouse Habitat Partnership Phase II	3	3	-
Total Natural Resources	$ 74,386	$ 74,279	$ 107
Water & Soil Resources Board			
DNR Little Nokasippi Wildlife Management Area	$ 47	$ 47	$ -
Protecting Mississippi River Corridor Habitat	412	412	-
Reinvest in Minnesota Easements 09	5,228	3,876	1,352
Reinvest in Minnesota Easements 11	2,459	2,459	-
Reinvest in Minnesota Easements 12	305	305	-
Reinvest in Minnesota Easements Wetland Acq & Restor	2,056	2,056	-
Total Water & Soil Resources Board	$ 10,507	$ 9,155	$ 1,352
Total Expenditures and Transfers-Out	$ 85,215	$ 83,756	$ 1,458
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 5,719	$ 7,464	$ 1,745
Fund Balance, Beginning, as Reported	$ 62,303	$ 62,303	$ -
Prior Period Adjustments	-	4,730	4,730
Fund Balance, Beginning, as Restated	$ 62,303	$ 67,033	$ 4,730

OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget		Actual		Variance	
Fund Balance, Ending	$	68,022	$	74,497	$	6,474
Less: Appropriation Carryover		-		65,659		(65,659)
Unassigned Fund Balance, Ending	$	68,022	$	8,838	$	(59,185)

Notes

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

Legal Level of Budgetary Control Report:		
Outdoor Heritage Fund	$	8,838
Arts and Cultural Heritage Fund		2,655
Clean Water Fund		7,666
Parks and Trails Fund		4,359
Heritage Fund in CAFR	$	23,518

STATE OF MINNESOTA

ARTS AND CULTURAL HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 **UNAUDITED**
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 54,102	$ 53,695	$ (407)
Investment Income	72	84	12
Other Revenues	2	18	16
Total Net Revenues and Transfers-In	$ 54,176	$ 53,797	$ (379)
Expenditures and Transfers-Out			
Administration			
Film Production Incentive Program	$ 594	$ 594	$ -
Grants Administration/Arts - Cultural	95	95	-
Minnesota Children's Museum Grants	495	495	-
Minnesota Film & Television Board	876	876	-
Minnesota Zoos Program Development Grants	396	396	-
Public Radio Program Grant	2,961	2,961	-
Public Television Production/Aquisition Grants	3,703	3,703	-
Science Museum Of Minnesota Grants	495	495	-
Sesquicentennial Programming	80	71	9
Total Administration	$ 9,695	$ 9,686	$ 9
Agriculture			
County Fairs Arts & Cultural Grants	$ 758	$ 758	$ -
County Fairs Enhance, Preserve & Promote Arts & Culture	729	669	60
Total Agriculture	$ 1,487	$ 1,427	$ 60
Arts Board			
Arts & Arts Access - Regional Arts Council	$ 5,445	$ 5,445	$ -
Arts & Arts Access	12,566	12,566	-
Arts & Cultural Heritage - Regional Arts Council	322	322	-
Arts & Cultural Heritage	748	748	-
Arts Education - Regional Arts Council	983	983	-
Arts Education	2,287	2,287	-
Grant Programs Administration	885	885	-
Total Arts Board	$ 23,236	$ 23,236	$ -
Education			
Minnesota Regional Library System Grants	$ 3,000	$ 3,000	$ -
Historical Society			
Commemoration Activities-CW	$ 100	$ 15	$ 85
Cultural Heritage Exhibit	1,300	1,300	-
Digital Library	250	250	-
Historic & Cultural Grants	4,500	4,500	-
Historic & Cultural Programs	4,600	4,600	-
History Partnerships	1,085	1,085	-
Statewide Site Survey	200	200	-
Total Historical Society	$ 12,035	$ 11,950	$ 85

ARTS AND CULTURAL HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Humanities Commission			
Childrens Muesum Grants	$ 500	$ 500	$ -
Civics Education Grants	250	250	-
Councils of Color Grants	500	500	-
Departmental Appropriations	325	325	-
Total Humanities Commission	$ 1,575	$ 1,575	$ -
Indian Affairs Council			
Dakota Ojibwe Grants	$ 551	$ 550	$ 1
Dakota Ojibwe Niigaane Immersion	125	125	-
Dakota Ojibwe Wicoie Immersion	125	125	-
Dakota Ojibwe Work Group	109	70	39
Total Indian Affairs Council	$ 910	$ 870	$ 40
Legislative Coordinating Commission			
Arts & Cultural Website	$ 6	$ 6	$ -
Historical Rulemaking Web Site	35	35	-
Total Legislative Coordinating Commission	$ 41	$ 41	$ -
Perpich Center For Arts Education			
Arts Integration	$ 963	$ 963	$ -
Zoological Board			
Departmental Appropriations	$ 1,197	$ 1,197	$ -
Total Expenditures and Transfers-Out	$ 54,139	$ 53,945	$ 194
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 37	$ (148)	$ (185)
Fund Balance, Beginning, as Reported	$ 10,258	$ 10,258	$ -
Prior Period Adjustments	-	192	192
Fund Balance, Beginning, as Restated	$ 10,258	$ 10,450	$ 192
Fund Balance, Ending	$ 10,295	$ 10,302	$ 7
Less: Appropriation Carryover	-	7,647	(7,647)
Unassigned Fund Balance, Ending	$ 10,295	$ 2,655	$ (7,640)

Notes

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

STATE OF MINNESOTA

CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 90,398	$ 90,481	$ 83
Investment Income	438	575	137
Other Revenues	50	3	(47)
Total Net Revenues and Transfers-In	$ 90,886	$ 91,059	$ 173
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Prog	$ 4,995	$ 4,995	$ -
Clean Water Groundwater	826	826	-
Clean Water Pesticide Monitoring	323	323	-
Clean Water Research Database	233	233	-
Clean Water Research	1,972	1,972	-
Clean Water Root River Watershed	131	131	-
Clean Water Technical Assistance	795	795	-
Total Agriculture	$ 9,275	$ 9,275	$ -
Health			
Health Protection	$ 2,272	$ 2,272	$ -
Legislative Coordinating Commission			
Clean Water Website	$ 9	$ 9	$ -
Metropolitan Council Transport			
Parks	$ 500	$ 500	$ -
Natural Resources			
Departmental Appropriations	$ 49	$ 49	$ -
Eco & Water Resources - County Geologic Atlases	107	107	-
Eco & Water Resources - High Res Digital Elevation Data 11.	728	728	-
Eco & Water Resources - Lake IBI Assessment	34	34	-
Eco & Water Resources - Mercury in Fish	114	114	-
Eco & Water Resources - MET Grndwtr Monitor L10 CW	395	395	-
Eco & Water Resources - Metro Groundwater Monitoring	287	287	-
Eco & Water Resources - Stream Flow Monitoring	1,646	1,646	-
Eco & Water Resources - TMDL Develop & Implement	1,182	1,182	-
Eco & Water Resources - TMDL Shoreland Stewardship	701	701	-
Eco & Water Resources - Water Supply Planning	1,106	1,106	-
Eco & Water Resources - Watershed Boundary	124	124	-
Eco & Water Resources - Web Electronic Permitting System.	252	252	-
Fish & Wildlife - Biomonitoring Database	49	49	-
Fish & Wildlife - Lake Index of Bio Integrity Assessment	897	897	-
Fish & Wildlife - TMDL Development & Implementation	83	83	-
Forest Management - TMDL Shoreland Stewardship	488	488	-
Total Natural Resources	$ 8,242	$ 8,242	$ -
Pollution Control Agency			
Administrative Support	$ 59	$ 59	$ -

CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Clean Water Legacy - TMDL Development	11,780	11,702	78
Clean Water Legacy - Water Quality Assessment	9,607	8,967	640
Clean Water Partnership Grants	1,000	1,000	-
Coal Tar Best Mgmt Practices	202	202	-
Drinking Water Protection	1,705	1,412	293
Enhanced Data Base	1,600	1,521	79
Environmental Quality Board I - 94 Groundwater Study	225	225	-
Lower St. Louis River & Duluth Harbor Improvements	1,337	1,332	5
Nt'l Pollutant Discharge Elim Waste/Stormwater TMDL	1,179	1,160	19
Stormwater Research and Tool Development	467	392	75
Subsurface Sewage Treatment Systems Water Protection	777	777	-
Wild Rice Sulfate Toxicity	1,209	1,175	34
Total Pollution Control Agency	$ 31,147	$ 29,924	$ 1,223
Public Facilities Authority			
Clean Water Legacy Phosphorus Reduction	$ 4	$ 4	$ -
Clean Water Legacy Small Community Wastewater	28	28	-
Clean Water Legacy Total Management Daily Load	4,954	4,954	-
Total Public Facilities Authority	$ 4,986	$ 4,986	$ -
University of Minnesota			
Aquatic Invasive Species Resea	$ 1,800	$ 1,800	$ -
Water & Soil Resources Board			
Clean Water Accelerated Implementation	$ 3,518	$ 3,518	$ -
Clean Water Administration	1,626	1,626	-
Clean Water Assistance	14,843	14,843	-
Clean Water Buffer Easements	6,781	6,781	-
Clean Water Conservation Partners	1,400	1,400	-
Clean Water Drainage	1,642	1,642	-
Clean Water Oversight	523	523	-
Clean Water Restoration Technical Evaluation Panel	163	163	-
Clean Water Wellhead Protection	333	333	-
Total Water & Soil Resources Board	$ 30,829	$ 30,829	$ -
Total Expenditures and Transfers-Out	$ 89,060	$ 87,837	$ 1,223
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 1,826	$ 3,222	$ 1,396
Fund Balance, Beginning, as Reported	$ 63,941	$ 63,941	$ -
Prior Period Adjustments	-	1,751	1,751
Fund Balance, Beginning, as Restated	$ 63,941	$ 65,692	$ 1,751
Fund Balance, Ending	$ 65,767	$ 68,914	$ 3,147
Less: Appropriation Carryover	-	61,248	(61,248)
Unassigned Fund Balance, Ending	$ 65,767	$ 7,666	$ (58,101)

CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance

Notes

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

STATE OF MINNESOTA

PARKS AND TRAILS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes	$ 39,036	$ 39,528	$ 492
Investment Income	101	125	24
Other Revenues	-	12	12
Total Net Revenues and Transfers-In	$ 39,137	$ 39,665	$ 528
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Parks & Trails Website	$ 5	$ 5	$ -
Metropolitan Council Transport			
Parks	$ 16,141	$ 16,141	$ -
Natural Resources			
Departmental Appropriations	$ 40	$ 40	$ -
Parks & Trails - 12 Acquisition & Development	1,472	1,472	-
Parks & Trails - 12 Connect to Outdoors	909	909	-
Parks & Trails - 12 Existing Holdings	1,525	1,525	-
Parks & Trails - 12 Grant Administration	105	105	-
Parks & Trails - 12 LaSalle Lake Rec Area Acquisition	136	136	-
Parks & Trails - 12 Legacy Grants	1,310	1,310	-
Parks & Trails - 12 Partners Coordination	71	71	-
Parks & Trails - 12 State Parks & Trails	62	62	-
Parks & Trails - 12 Technical Evaluation Panel	24	24	-
Parks & Trails - Acq Dev Restor and Maint Grants	94	94	-
Parks & Trails -13 Acquisition & Development	1,353	1,353	-
Parks & Trails -13 Connect to Outdoors	1,659	1,659	-
Parks & Trails -13 Coordinate Partners for Long Range Plan	16	16	-
Parks & Trails -13 Existing Holdings	4,445	4,445	-
Parks & Trails -13 Grant Administration	1	1	-
Parks & Trails -13 Legacy Grants	7,494	7,494	-
Parks & Trails -13 Resource Management	783	783	-
Parks & Trails -13 State Parks & Trails	729	729	-
Total Natural Resources	$ 22,228	$ 22,228	$ -
Total Expenditures and Transfers-Out	$ 38,374	$ 38,374	$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 763	$ 1,291	$ 528
Fund Balance, Beginning, as Reported	$ 9,663	$ 9,663	$ -
Prior Period Adjustments	-	832	832
Fund Balance, Beginning, as Restated	$ 9,663	$ 10,495	$ 832
Fund Balance, Ending	$ 10,426	$ 11,786	$ 1,360
Less: Appropriation Carryover	-	7,427	(7,427)
Unassigned Fund Balance, Ending	$ 10,426	$ 4,359	$ (6,067)

PARKS AND TRAILS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance

Notes

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

STATE OF MINNESOTA

SPECIAL COMPENSATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 — UNAUDITED
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes	$ 93,001	$ 101,216	$ 8,215
Departmental Services/Licenses & Fees	5,983	4,514	(1,469)
Investment Income	551	278	(273)
Total Net Revenues and Transfers-In	$ 99,535	$ 106,008	$ 6,473
Expenditures and Transfers-Out			
Administrative Hearings			
Workers Compensation Case Management System	$ 288	$ 288	$ -
Workers Compensation	8,213	6,892	1,321
Total Administrative Hearings	$ 8,501	$ 7,180	$ 1,321
Commerce			
Enforcement	$ 989	$ 642	$ 347
Labor & Industry			
Assigned Risk Safety	$ 2,118	$ 2,118	$ -
Copy File Review	194	194	-
General Support Division	7,069	6,027	1,042
Loggers Expense & Reimbursement	738	738	-
Vinland Grants	200	111	88
Workers Compensation Benefits	57,471	57,471	-
Workers Compensation Division	16,000	15,010	990
Workers Compensation Fund-Indirect Costs	98	98	-
Total Labor & Industry	$ 83,888	$ 81,767	$ 2,121
Workers Comp Court of Appeals			
Departmental Appropriations	$ 1,968	$ 1,582	$ 386
Total Expenditures and Transfers-Out	$ 95,346	$ 91,171	$ 4,175
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ 4,189	$ 14,837	$ 10,648
Fund Balance, Beginning, as Reported	$ 75,738	$ 75,738	$ -
Prior Period Adjustments	-	2,803	2,803
Fund Balance, Beginning, as Restated	$ 75,738	$ 78,541	$ 2,803
Fund Balance, Ending	$ 79,927	$ 93,378	$ 13,451
Less: Appropriation Carryover	-	4,507	(4,507)
Unassigned Fund Balance, Ending	$ 79,927	$ 88,871	$ 8,944

STATE OF MINNESOTA

HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013 — UNAUDITED
(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Insurance Gross Earnings Taxes	$ 70,476	$ 70,163	$ (313)
Other Taxes	502,769	513,763	10,994
Investment Income	597	1,126	529
Other Revenues	20,835	19,117	(1,718)
Total Net Revenues	$ 594,677	$ 604,169	$ 9,492
Transfer from Other Funds			
Miscellaneous Special Revenue Fund	$ 1,200	$ 1,200	$ -
Total Transfer from Other Funds	$ 1,200	$ 1,200	$ -
Total Net Revenues and Transfers-In	$ 595,877	$ 605,369	$ 9,492
Expenditures and Transfers-Out			
Health			
Departmental Appropriations	$ 18	$ 18	$ -
Health Improvement	2,101	1,951	150
Policy Quality & Compliance	11,813	10,151	1,662
Statewide Health Improvement Initiatives	1,189	1,189	-
Total Health	$ 15,121	$ 13,309	$ 1,812
Human Services			
Adult Mental Health Grants	$ 750	$ 750	$ -
Health Care	23,336	21,799	1,537
MinnesotaCare	298,197	282,251	15,946
Operations	14,688	14,581	107
Total Human Services	$ 336,971	$ 319,381	$ 17,590
Legislative Coordinating Commission			
Departmental Appropriations	$ 128	$ 128	$ -
MMB Non-Operating			
Departmental Appropriations	$ 334,152	$ 334,152	$ -
Revenue			
Tax System Management	$ 2,173	$ 1,492	$ 681
Revenue Intergovernmental Payments			
MNcare Interest On Refunds	$ 457	$ 457	$ -
University of Minnesota			
Health Science Special	$ 2,157	$ 2,157	$ -
Total Expenditures and Transfers-Out	$ 691,159	$ 671,076	$ 20,083
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (95,282)	$ (65,707)	$ 29,575

HEALTH CARE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported	$ 111,957	$ 111,957	$ -
Prior Period Adjustments	-	4,120	4,120
Fund Balance, Beginning, as Restated	$ 111,957	$ 116,077	$ 4,120
Fund Balance, Ending	$ 16,675	$ 50,370	$ 33,695
Less: Appropriation Carryover	-	3,969	(3,969)
Unassigned Fund Balance, Ending	$ 16,675	$ 46,401	$ 29,726

WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes	$ 42,302	$ 45,595	$ 3,293
Investment Income	100	159	59
Other Revenues	-	4	4
Total Net Revenues and Transfers-In	$ 42,402	$ 45,758	$ 3,356
Expenditures and Transfers-Out			
Employment & Economic Development			
Departmental Appropriations	$ 28,012	$ 28,012	$ -
Adult Workforce Development Competitive Grant Pilot	1,905	1,904	1
Business Development Competitive Grant Program	339	332	7
Extended Employment	8,084	8,084	-
Minnesota Youth Program	3,500	3,500	-
Youth Workforce Development Competitive Grant	2,848	2,848	-
Youthbuild Program	1,000	1,000	-
Total Employment & Economic Development	$ 45,688	$ 45,680	$ 8
Labor & Industry			
Departmental Appropriations	$ 1,012	$ 1,004	$ 8
Leap Grants	100	91	9
Prevailing Wage Enforcement	164	162	2
Total Labor & Industry	$ 1,276	$ 1,257	$ 19
Total Expenditures and Transfers-Out	$ 46,964	$ 46,937	$ 27
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	$ (4,562)	$ (1,179)	$ 3,383
Fund Balance, Beginning, as Reported	$ 23,545	$ 23,545	$ -
Prior Period Adjustments	-	2,660	2,660
Fund Balance, Beginning, as Restated	$ 23,545	$ 26,205	$ 2,660
Fund Balance, Ending	$ 18,983	$ 25,026	$ 6,043
Unassigned Fund Balance, Ending	$ 18,983	$ 25,026	$ 6,043