

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

For the Year Ended June 30, 2018



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





State of Minnesota

Supplement to the
Comprehensive Annual
Financial Report

Legal Level of Budgetary
Control – All Budgeted
Funds

Prepared by Minnesota
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For the Year Ended June 30, 2018



State of Minnesota

Supplement to the 2018 Comprehensive Annual Financial Report

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**2018 Comparison of Budget and Actual Revenues, Expenditures, and
Changes in Fund Balances**

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2018 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 detail at the level for legal budgetary reporting.

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

The detail in the schedules provided is at the legal level of budgetary control, which is the level beyond which agency heads have no authority to further modify the budget. In many cases, agencies have authority to modify budgets by spending dedicated receipts, moving amounts between fiscal years, or moving budgeted amounts from one program to another. Some budgets are further restricted to the program level while others are restricted to budget activity and cannot transfer beyond that level.

Scope

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

General Fund

Special Revenue Funds:

State Government

Health Care Access

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

Workforce Development

Renewable Development

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

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

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

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

Basis

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances are recognized as expenditures of the year appropriated.

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

This report closely follows other budget reports¹ prepared by MMB. However, because of its different purpose, timing, and level of detail, some differences between the schedules in this report and other MMB budgetary reports are necessary. These differences are explained in the notes to the schedules.

Audit

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

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

General Fund - Fund Balance Analysis, dated June 29, 2018.

Consolidated Fund Statement, Budgetary Basis, dated August 21, 2017.

Consolidated Fund Statement, Budgetary Basis, dated July 31, 2018.



Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Mark Dayton, Governor

Mr. Myron Frans, Commissioner, Minnesota Management and Budget

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

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2018, and have issued our independent auditor's report thereon dated December 14, 2018, 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 34 to 63, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Chris Buse, CPA
Deputy Legislative Auditor

Scott Tjomsland, CPA
Audit Director

December 14, 2018





2018 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Summary of Reporting Policies

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

Budget

Revenues

Original Budget

The budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2017 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*¹.

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

Budget

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the *Consolidated Fund Statement, Budgetary Basis Report*². However, if dedicated receipts are significant to a fund, the final spending authority is adjusted to the revenue received.

Expenditures

Original Budget

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

¹ *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated August 21, 2017.

² *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated July 31, 2018.

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-out.

Actual

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

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

Variances

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

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

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes.....	\$ 11,714,436	\$ 11,451,400	\$ 11,783,500	\$ 332,100
Corporate Income Taxes.....	1,277,760	1,301,100	1,314,525	13,425
Sales Taxes.....	5,439,594	5,463,540	5,427,986	(35,554)
Property Taxes.....	830,906	804,976	811,376	6,400
Cigarette & Tobacco Taxes.....	621,650	583,990	563,311	(20,679)
Liquor, Wine & Beer Taxes.....	90,180	90,750	91,748	998
Insurance Gross Earnings Taxes.....	382,489	394,263	396,472	2,209
Deed & Mortgage Taxes.....	229,306	249,022	250,158	1,136
Medical Assistance Surcharges.....	275,627	287,233	287,376	143
Inheritance, Estate & Gift Taxes.....	142,350	199,700	213,416	13,716
Lawful Gambling Taxes.....	65,100	71,200	75,575	4,375
Other Taxes.....	22,328	30,328	32,945	2,617
Tobacco Settlements.....	154,296	157,260	166,931	9,671
Departmental Services/Licenses & Fees.....	220,578	223,789	234,451	10,662
Investment Income.....	19,042	32,042	55,691	23,649
Lottery Revenue.....	64,544	64,562	66,400	1,838
DHS RTC Collections.....	58,812	69,500	79,577	10,077
Other Revenues.....	160,675	185,511	185,906	395
Total Net Revenues	\$ 21,769,673	\$ 21,660,166	\$ 22,037,344	\$ 377,178
Transfer from Other Funds				
Agency Fund.....	\$ 8,010	\$ 8,010	\$ 11,656	\$ 3,646
Federal Fund.....	25,183	26,122	25,655	(467)
Health Care Access Fund.....	122,000	122,000	122,000	-
Miscellaneous Special Revenue Fund.....	18,911	18,336	19,351	1,015
Permanent School Fund.....	1,320	1,320	1,640	320
Plant Management.....	3,973	3,973	4,019	46
State Government Fund.....	93	93	93	-
Other Transfers.....	-	-	2,194	2,194
Total Transfer from Other Funds	\$ 179,490	\$ 179,854	\$ 186,608	\$ 6,754
Total Net Revenues and Transfers-In	\$ 21,949,163	\$ 21,840,020	\$ 22,223,952	\$ 383,932
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations.....	\$ 645	\$ 645	\$ 595	\$ 50
Administration				
2020 Census.....	\$ 190	\$ 190	\$ 140	\$ 50
Accommodation Reimbursement Account.....	200	200	200	-
Community Services Operating Adjustments.....	96	93	75	18
Continuous Improvement (Lean).....	417	416	361	55
Crosswinds Sale Costs.....	12	12	12	-
Developmental Disabilities Council.....	74	74	74	-
Enterprise Real Property Program.....	711	711	623	88
Executive Leadership/Partnerships.....	702	701	650	51
Financial Management and Reporting.....	871	867	761	106
Human Resources-Administration.....	454	453	371	82
Information Policy Analysis.....	525	525	480	45

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Legislative In Lieu of Rent.....	9,374	9,374	9,374	-
Materials Management.....	2,408	1,926	1,794	132
MPR Emergency/Amber Alert.....	400	400	400	-
MPR Equipment Grants.....	310	310	310	-
Office of Diversity and Inclusion.....	477	477	471	6
Office of Grants Management.....	130	130	127	3
Olmstead Plan.....	148	148	148	-
Plant Management.....	438	438	438	-
Public Education Radio Community Service Grant.....	392	392	392	-
Public Education Radio Equipment Grants.....	117	117	117	-
Public TV Equipment Grants.....	250	250	250	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
Real Estate and Construction Agent.....	2,763	2,758	2,621	137
School Trust Lands.....	185	185	185	-
Small Agency Resource Team.....	466	465	373	92
State Archaeologist.....	215	215	215	-
State Demographer.....	547	547	523	24
State Historic Preservation.....	408	408	249	159
Workers' Compensation Reinsurance Association/Insurance.....	775	775	775	-
Total Administration	\$ 25,605	\$ 25,107	\$ 24,059	\$ 1,048
Administrative Hearings				
Data Disclosure.....	\$ 20	\$ 20	\$ 5	\$ 15
Elections Campaign Fund.....	115	115	101	14
Municipal Boundary Adjustments.....	262	262	226	36
Total Administrative Hearings	\$ 397	\$ 397	\$ 332	\$ 65
Agriculture				
Administration and Financial Assistance.....	\$ 4,194	\$ 4,194	\$ 3,971	\$ 223
Agriculture Growth Research and Innovation Original.....	362	362	362	-
Agriculture Growth Research and Innovation.....	13,256	13,256	12,669	587
Agriculture Research Education Extension and Technology.....	9,300	9,300	9,300	-
Agriculture Societies and Associations.....	474	474	474	-
Animal Claims.....	175	175	175	-
Center for Rural Policy and Development.....	150	150	150	-
Cottage Food License Materials.....	25	25	24	1
Crop Claims.....	155	155	155	-
Dairy Development Program.....	634	634	565	69
Farm Advocates.....	220	220	197	23
Horticulture Society Grant.....	17	17	17	-
Industrial Hemp.....	200	200	200	-
Invasive Weed Program.....	125	125	125	-
Mental Health Assistance.....	113	113	113	-
Minnesota Agriculture Education Leadership Council.....	235	235	235	-
Minnesota Grown Matching Program.....	186	186	186	-
Minnesota Livestock Breeders Association Grant.....	18	18	18	-
Minnesota Poultry Association Grant.....	1	1	1	-
MnSCU GROW-IT Center.....	400	400	400	-
Northeast Meat Processing Facility Coordinator.....	75	75	47	28
Northern Crops Institute.....	47	47	47	-
Noxious Weed and Invasives Grants.....	300	300	300	-
Plant Pathogens and Pests Prior Period.....	125	125	124	1
Plant Pathogens and Pests.....	125	125	92	33

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Pollinator Habitat Research.....	250	250	250	-
Promotion and Marketing.....	2,936	2,936	2,637	299
Protection Service.....	16,314	16,314	14,881	1,433
Second Harvest Milk Grant.....	550	550	550	-
Southern Minnesota Initiative Foundation Grant.....	25	25	25	-
Surplus Food Grant.....	1,100	1,100	1,100	-
Tractor Rollover Bar Grants.....	150	150	147	3
Turf Grass Research Grant.....	108	108	108	-
University of Minnesota Animal Disease Software.....	600	600	600	-
University of Minnesota Forever Green.....	905	905	905	-
Wolf Livestock Grants.....	120	120	120	-
Total Agriculture	\$ 53,970	\$ 53,970	\$ 51,270	\$ 2,700
Agriculture Utilization Research				
Departmental Appropriations.....	\$ 3,793	\$ 3,793	\$ 3,793	\$ -
Amateur Sports Commission				
Departmental Appropriations.....	\$ 303	\$ 303	\$ 300	\$ 3
Animal Health Board				
Departmental Appropriations.....	\$ 5,421	\$ 5,419	\$ 4,736	\$ 683
Avian Influenza Supplemental.....	1,257	1,257	443	814
Indemnity.....	3	3	3	-
Total Animal Health Board	\$ 6,681	\$ 6,679	\$ 5,182	\$ 1,497
Architecture, Engineering Board				
Departmental Appropriations.....	\$ 799	\$ 799	\$ 725	\$ 74
Arts Board				
Grants Programs.....	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
Operations and Services.....	595	595	525	70
Regional Arts Councils.....	2,139	2,139	2,139	-
Total Arts Board	\$ 7,534	\$ 7,534	\$ 7,464	\$ 70
Asian-Pacific Council				
Departmental Appropriations.....	\$ 457	\$ 457	\$ 412	\$ 45
Attorney General				
Departmental Appropriations.....	\$ 4,270	\$ 4,252	\$ 4,016	\$ 236
Civil Law.....	3,254	3,240	3,042	198
Civil Litigation.....	1,617	1,610	1,543	67
Government Legal Services.....	3,948	3,931	3,769	162
Regulatory Law and Professions.....	2,403	2,393	2,194	199
State Government Services.....	6,633	6,605	6,286	319
Total Attorney General	\$ 22,125	\$ 22,031	\$ 20,850	\$ 1,181
Barber Examiners Board				
Departmental Appropriations.....	\$ 341	\$ 341	\$ 265	\$ 76
Black Minnesotans Council				
Departmental Appropriations.....	\$ 403	\$ 403	\$ 247	\$ 156

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Board of Teaching				
Departmental Appropriations.....	\$ 3,481	\$ 3,467	\$ 3,333	\$ 134
Campaign Finance Board				
Departmental Appropriations.....	\$ 1,036	\$ 1,036	\$ 894	\$ 142
Special Election Subsidy.....	27	27	27	-
Tax Checkoff.....	85	85	85	-
Total Campaign Finance Board	<u>\$ 1,148</u>	<u>\$ 1,148</u>	<u>\$ 1,006</u>	<u>\$ 142</u>
Capitol Area Architect				
Departmental Appropriations.....	\$ 347	\$ 347	\$ 301	\$ 46
Chicano/Latino Affairs Council				
Departmental Appropriations.....	\$ 477	\$ 477	\$ 397	\$ 80
Commerce				
Departmental Appropriations.....	\$ 6,869	\$ 6,862	\$ 6,078	\$ 784
Actuarial Reserve Review.....	412	412	412	-
Broadband Development.....	100	100	100	-
Energy Regulation and Plan Unit Staff.....	832	832	491	341
Energy Resources.....	3,265	3,258	3,237	21
Enforcement.....	4,995	4,990	4,649	341
Financial Institutions.....	420	420	399	21
Financial Services Inclusion.....	400	400	400	-
Financial Stability.....	100	100	50	50
Health Care Enforcement.....	279	279	252	27
Health Insurance Rate Review.....	642	642	619	23
Healthy Air.....	150	150	89	61
Insurance Innovation Waiver.....	155	155	9	146
Insurance.....	3,362	3,358	3,219	139
National Council Insurance Legislators Dues.....	20	20	10	10
Rulemaking and Administration.....	33	33	-	33
Senior and Vulnerable Adult Protection.....	200	200	191	9
Telecommunications.....	1,009	1,008	845	163
Unclaimed Property Compliance.....	384	384	340	44
Total Commerce	<u>\$ 23,627</u>	<u>\$ 23,603</u>	<u>\$ 21,390</u>	<u>\$ 2,213</u>
Corrections				
Alternatives to Incarceration.....	\$ 160	\$ 160	\$ 160	\$ -
Claims.....	31	31	31	-
Community Services.....	129,231	129,231	127,519	1,712
Correctional Institutions.....	423,284	423,025	412,912	10,113
Critical Technology	2,969	2,969	2,969	-
Critical Technology Needs.....	345	345	345	-
Operations Support.....	26,253	26,201	25,241	960
Prison Rape Elimination Act Compliance.....	500	500	408	92
Technology Needs.....	1,638	1,638	1,638	-
Total Corrections	<u>\$ 584,411</u>	<u>\$ 584,100</u>	<u>\$ 571,223</u>	<u>\$ 12,877</u>
Cosmetologist Examiners Board				
Departmental Appropriations.....	\$ 2,775	\$ 2,761	\$ 2,252	\$ 509

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Court of Appeals				
Departmental Appropriations.....	\$ 12,311	\$ 12,311	\$ 11,825	\$ 486
Disability Council				
Departmental Appropriations.....	\$ 893	\$ 893	\$ 820	\$ 73
Education				
Abatement Aid Prior Year.....	\$ 262	\$ 262	\$ 262	\$ -
Abatement Aid.....	2,112	2,112	2,112	-
Academy of Science.....	41	41	41	-
Achievement and Integration Aid Prior Year.....	6,725	6,725	6,182	543
Achievement and Integration Aid.....	64,245	64,380	64,380	-
Achievement and Integration Oversight and Accountability.....	279	279	273	6
ACT Test Reimbursement.....	1,511	1,511	1,511	-
Adult Basic Education Aid Prior Year.....	4,881	4,881	4,777	104
Adult Basic Education Aid.....	45,129	45,129	43,827	1,302
Adult Basic Education Grants.....	12	67	40	27
Adults with Disabilities Prior Year.....	71	71	67	4
Adults with Disabilities Program.....	639	639	639	-
Advance Placement.....	3,000	3,000	3,000	-
Advanced Placement/Int'l Baccalaureate Summer Wrksp.....	500	500	500	-
African America Registry.....	100	100	100	-
Agricultural Educator Grants Prior Year.....	17	29	27	2
Agricultural Educator Grants.....	250	250	247	3
Agriculture Market Value.....	8,709	8,709	8,709	-
Alternative Compensation Prior Year.....	8,917	8,917	8,786	131
Alternative Compensation.....	80,946	81,138	81,138	-
American Indian Education Aid Prior Year.....	886	886	646	240
American Indian Education Aid.....	8,358	8,358	8,358	-
American Indian Teacher Preparation.....	460	460	460	-
Board of School Administrators.....	231	231	229	2
Career and Technical Aid Prior Year.....	476	476	420	56
Career and Technical Aid.....	4,085	4,085	4,085	-
Certificate Incentive Program.....	1,000	1,000	139	861
Charter School Building Lease Prior Year.....	6,850	6,850	6,850	-
Charter School Building Lease.....	66,491	66,486	66,486	-
Children with Disability Aid.....	1,597	1,118	1,118	-
Civic Education Grant Program.....	125	125	109	16
College Urban Educator - Augsburg.....	195	195	195	-
College Urban Educator - Concordia.....	195	195	195	-
College Urban Educator - Hamline.....	195	195	195	-
College Urban Educator - St. Thomas.....	195	195	195	-
College Urban Educator- Competitive Grants.....	220	220	220	-
Community Education Aid Prior Year.....	53	53	53	-
Community Education Aid.....	430	430	424	6
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Consolidation Aid.....	185	-	-	-
Court-Placed Special Education Revenue.....	46	-	-	-
Debt Service Aid Prior Year.....	2,324	2,324	2,324	-
Debt Service Aid.....	22,584	22,583	22,583	-
Disparity Reduction Aid.....	7,947	7,947	7,947	-
Disparity Reduction Credit.....	2,546	2,546	2,546	-
Duluth Children's Museum.....	50	50	50	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Dyslexia Specialist.....	123	123	39	84
Early Child Family Education Prior Year.....	2,904	2,904	2,904	-
Early Child Family Education.....	27,501	27,501	26,856	645
Early Childhood Education Scholarship.....	69,259	69,259	69,258	1
Early Childhood Literacy.....	6,950	6,950	6,950	-
Early Childhood Tribal School.....	68	68	68	-
Early Learning Scholarship Administration.....	950	950	607	343
Early Repayment Aid Incentive.....	2,350	2,350	2,350	-
Educate Parents Partnership.....	49	49	48	1
Education Innovation Partners Cooperative Center.....	410	410	410	-
Education Leadership and Support.....	19,566	19,514	18,294	1,220
Education Stability Foster Care Administration.....	50	50	26	24
Education Stability Foster Care.....	950	950	-	950
Electronic Library for Minnesota.....	900	900	900	-
Enhance Financial Data Analysis.....	250	250	244	6
Equity Telecommunication Access.....	3,750	3,750	3,750	-
Expanded Concurrent Enrollment Administration.....	19	19	18	1
Expanded Concurrent Enrollment.....	356	356	356	-
Foundation for Student Organizations.....	40	40	40	-
GED Tests.....	125	125	125	-
General Education Aid Prior Year.....	686,828	686,828	686,828	-
General Education Aid.....	6,382,911	6,382,911	6,382,911	-
Girls in Action Grant.....	240	240	240	-
Grow Your Own Administration.....	45	45	42	3
Grow Your Own Paraprof Pathway to Teacher Licensure.....	1,455	1,455	1,452	3
Head Start.....	25,100	25,100	25,100	-
Headwaters Science Center.....	50	50	50	-
Health and Developmental Screening Prior Year.....	358	358	358	-
Health and Developmental Screening.....	3,248	3,248	3,248	-
Hearing Impaired Adults.....	70	70	70	-
Home Visiting Aid.....	527	527	519	8
Homestead and Disaster Credit.....	59	59	59	-
Homestead Market Value Credit.....	7	7	7	-
Increase STEM Courses.....	250	250	250	-
Innovative Pilot Grants.....	25	25	25	-
Interdistrict Desegregation Transport.....	13,337	14,328	14,328	-
International Baccalaureate.....	1,000	1,000	1,000	-
Jones Family Foundation - Tier 2.....	160	160	160	-
Kindergarten Entrance Assessment.....	281	281	243	38
Kindergarten Milk.....	758	690	690	-
Legal Costs of Litigation.....	2,000	2,000	724	1,276
Literacy Incentive Aid Prior Year.....	4,597	4,597	4,581	16
Literacy Incentive Aid.....	42,667	41,686	41,686	-
Local Option Abatement Credit.....	3	3	3	-
Local Option Disaster.....	4	4	4	-
Long-Term Facilities Maintenance Equalized Aid Prior Year.....	5,815	5,815	5,815	-
Long-Term Facilities Maintenance Equalized Aid.....	74,364	74,423	74,423	-
Mainframe Update.....	2,750	2,750	137	2,613
Maximum Effort Loan Aid.....	3,253	3,253	3,253	-
Minnesota Center for Book Programming.....	50	50	50	-
Minnesota Children's Museum - Rochester.....	50	50	50	-
Minnesota Children's Museum.....	269	269	269	-
Minnesota Math Corps Program.....	500	500	500	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Principal's Academy.....	200	200	200	-
MN Lrng for English Academic Proficiency & Success Act.....	720	720	628	92
Multicounty Multitype Library Prior Year.....	130	130	130	-
Multicounty Multitype Library.....	1,170	1,170	1,170	-
Nonpublic Pupil Aid Prior Year.....	1,687	1,687	1,304	383
Nonpublic Pupil Aid.....	16,510	16,092	16,092	-
Nonpublic Pupil Transport Prior Year.....	1,835	1,835	1,835	-
Nonpublic Pupil Transport.....	16,537	15,714	15,714	-
Northfield Healthy Community - Tier 2.....	160	160	160	-
Northside Achievement Zone.....	1,300	1,300	1,300	-
Northwest Regional Partnership.....	2,779	2,779	2,779	-
One Room Schoolhouse.....	65	65	65	-
Out of State Tuition.....	250	250	-	250
Parent-Child Home Program Prior Year.....	1,300	1,320	-	1,320
Parent-Child Home Program.....	900	900	900	-
Public Library Basic Grant.....	12,213	12,213	12,213	-
Public Library Basic Prior Year.....	1,357	1,357	1,357	-
Race 2 Reduce - H2O for Life.....	143	143	132	11
Race 2 Reduce - ISD 624 White Bear Lake.....	98	98	98	-
Race 2 Reduce - ISD 832 Mahtomedi.....	66	66	66	-
Recovery Program Grants.....	750	750	674	76
Regional Centers of Excellence.....	1,000	1,000	930	70
Regional Library Telecom.....	2,070	2,070	2,070	-
Rural Career and Technical Education Consortium.....	1,500	1,500	1,500	-
Sanneh Foundation Grant.....	1,000	1,000	1,000	-
School Age Care Aid.....	1	1	-	1
School Breakfast.....	10,601	10,206	10,206	-
School Lunch.....	16,721	15,716	15,716	-
School Readiness Program Prior Year.....	3,368	3,368	3,368	-
School Readiness Program.....	30,315	30,315	30,315	-
School Safety Technical Assistance Center.....	500	500	475	25
Singing Based Pilot Program.....	500	500	500	-
Southwest MN State Univ Special Ed Teacher Educ Prog.....	253	253	253	-
Special Education Prior Year.....	156,403	156,403	156,403	-
Special Education.....	1,185,894	1,185,894	1,185,894	-
St. Paul Promise Neighborhood.....	1,300	1,300	1,300	-
Staff Development Aid for Cooperative Units.....	2,605	2,595	1,935	660
Starbase MN.....	1,350	1,350	1,350	-
Statewide Concurrent Enrollment Teacher Training.....	375	375	375	-
Statewide Testing.....	10,892	10,892	10,892	-
Student Organization Agriculture Occupations.....	193	193	193	-
Student Organization Business Occupations.....	95	95	95	-
Student Organization Family and Consumer.....	142	142	142	-
Student Organization Health Occupations.....	46	46	46	-
Student Organization Marketing.....	109	109	109	-
Student Organization Trade and Industry.....	100	100	100	-
Summer Food Service Replacement.....	150	150	150	-
Support Our Students - Administration.....	41	41	15	26
Support Our Students.....	2,374	2,374	2,374	-
Transport Enrollment Options.....	29	20	20	-
Travel Home Base Prior Year.....	48	48	17	31
Travel Home Base.....	460	364	364	-
Tribal Contract Schools Prior Year.....	323	323	323	-

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GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Tribal Contract Schools.....	3,300	2,631	2,631	-
United Way of Central Minnesota - Tier 2.....	160	160	154	6
Vision Therapy Pilot Program.....	200	200	-	200
Western Minnesota Mobile Manufacturing Lab.....	521	521	521	-
Youth Works.....	900	900	900	-
Total Education	\$ 9,245,680	\$ 9,241,902	\$ 9,228,216	\$ 13,686
Emergency Medical Services Board				
Departmental Appropriations.....	\$ 1,771	\$ 1,771	\$ 1,103	\$ 668
Ambulance Training Grant.....	439	439	439	-
Longevity Awards.....	861	1,064	1,064	-
Longevity Operations.....	89	89	62	27
State EMS Regional Grants.....	585	585	585	-
Total Emergency Medical Services Board	\$ 3,745	\$ 3,948	\$ 3,253	\$ 695
Employment & Economic Development				
AccessAbility Incorporated.....	\$ 350	\$ 350	\$ 346	\$ 4
American Indian Opportunities and Industrialization Ctr.....	250	250	250	-
Assistive Technology of Minnesota.....	872	872	830	42
Border-to-Border Broadband.....	20,000	20,000	20,000	-
Broadband Development Office.....	250	250	227	23
Business and Community Development.....	3,902	3,902	3,520	382
Business Development Competitive Grant	1,425	1,425	1,425	-
Capacity Building Grant.....	500	500	495	5
Center Rural Policy Development.....	139	139	139	-
Central Minnesota Opportunity Grants.....	500	500	500	-
Child Care Business - Manual.....	1	1	1	-
Community and Econ Develop Assoc - Southeast Study.....	275	275	275	-
Construction Careers Foundation.....	1,000	1,000	1,000	-
Contaminated Grants.....	2,189	2,189	2,189	-
Destination Medical Center Administration.....	25	25	24	1
Destination Medical Center General State Infrastructure Aid.....	2,687	2,687	2,687	-
DigiKey Business Development Public Infrastructure.....	1,600	1,600	1,600	-
East Phillips Neighborhood Institute.....	319	319	319	-
East Side Enterprise Center.....	15	15	15	-
Enterprise Minnesota - Small Business Growth.....	875	875	875	-
Extended Employment - Prior Year.....	656	1,070	267	803
Extended Employment Increase - Prior Year.....	1	1	-	1
Extended Employment Increase.....	896	896	896	-
Extended Employment.....	5,422	5,422	5,422	-
General Support Services.....	1,761	1,748	1,018	730
Getting to Work Grant Program.....	100	100	100	-
Greater Minnesota Business Development Public Infr.....	65	65	65	-
Host Community Economic Development.....	875	875	875	-
Independent Living Services	3,011	3,011	3,010	1
Invest Minnesota Marketing Initiative.....	180	180	109	71
Job Skills Partnership Program.....	5,312	5,312	5,312	-
Labor Market Information	250	250	248	2
Mental Illness-Support Employment - Prior Year.....	838	918	916	2
Mental Illness-Support Employment.....	1,866	1,866	1,866	-
Metro Economic Development Association.....	1,175	1,175	1,175	-
Mille Lacs County - City of Isle.....	150	150	150	-
Minnesota Emerging Entrepreneur Program.....	876	876	876	-

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GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Film and TV Board Production Jobs - MIF.....	500	500	500	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs	500	500	500	-
Minnesota Investment Fund - DigiKey.....	4,000	4,000	4,000	-
Minnesota Investment Fund.....	7,718	7,718	7,718	-
Minnesota Job Creation.....	8,383	8,383	8,383	-
Minnesota Trade Office Foreign Markets.....	270	270	156	114
Minnesota Trade Office.....	1,517	1,517	1,316	201
MN State Univ Mankato Small Business Development Ctr.....	250	250	250	-
Neighborhood Development Center - Small Business Dev.....	750	750	750	-
Olmstead Implementation Office.....	1,269	1,269	1,269	-
Pathways to Prosperity Competitive Grant.....	1,539	1,539	1,533	6
Pillsbury United North Market.....	2,000	2,000	2,000	-
Quality Child Care Grants	519	519	519	-
Quality Child Care Grants - Prior Year.....	110	110	110	-
Ramsey/Washington Recycling and Energy Board.....	600	600	600	-
Redevelopment Grant Program.....	97	97	97	-
Rehabilitation Services State.....	14,300	14,300	14,300	-
Rural Career Counseling Coordinator.....	500	500	500	-
Services for Blind - Senior Services.....	250	250	250	-
Services for Blind - Senior Training.....	250	250	250	-
Services for the Blind.....	6,051	6,051	6,051	-
Southeast Asian Competitive Grant.....	500	500	500	-
State Trade Export Promotion.....	300	300	289	11
Support Services Competitive Grant.....	750	750	750	-
Trade Policy Advisory Group.....	50	50	41	9
Twin City R!SE Collaboration.....	20	20	20	-
University of Minnesota Design Center.....	250	250	250	-
Upper Minnesota Film Office.....	12	12	12	-
White Earth Nation - Integrated Business Dev System.....	125	125	125	-
Women and High-Wage, High-Demand Nontrad Jobs Grant	500	500	498	2
Workforce Housing Pilot	22	22	22	-
Workforce Housing Grant	640	640	640	-
WSA Career Advising.....	250	250	250	-
Youth at Work Competitive Grant.....	500	500	495	5
Total Employment & Economic Development	\$ 116,225	\$ 116,706	\$ 114,291	\$ 2,415
Explore Minnesota Tourism				
Departmental Appropriations.....	\$ 13,684	\$ 13,669	\$ 13,364	\$ 305
Major Events Fund.....	870	870	870	-
Marketing Incentive.....	500	500	500	-
Northern Lights Music Festival.....	100	100	100	-
Technology and Web Upgrades.....	500	500	-	500
Total Explore Minnesota Tourism	\$ 15,654	\$ 15,639	\$ 14,834	\$ 805
Governors Office				
Departmental Appropriations.....	\$ 3,616	\$ 3,601	\$ 3,287	\$ 314
Health				
Advanced Care Grants.....	\$ 241	\$ 241	\$ 241	\$ -
Advanced Care Program.....	8	8	8	-
Health Improvement.....	67,275	66,202	63,873	2,329
Health Operations.....	9,536	9,430	9,333	97

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Health Policy - Home & Comm Based Services Scholarships.....	1,450	1,450	1,450	-
Health Professionals Grants.....	499	499	499	-
Health Protection.....	15,034	15,881	14,059	1,822
Home Visiting Expand Grants.....	5,580	5,580	5,580	-
Home Visiting Expand Program.....	383	383	3	380
Opioid Abuse Prevention Grants.....	1,000	1,000	1,000	-
Opioid Abuse Prevention Program.....	25	25	25	-
Palliative Care Council.....	40	40	27	13
Public Health Response.....	5,000	5,000	5,000	-
Safe Harbor Grants.....	2,650	2,650	2,630	20
Safe Harbor Program.....	267	248	212	36
Safe Harbor Technical Assistance and Evaluation.....	446	446	419	27
Sex Trafficking Report.....	67	67	67	-
Total Health	\$ 109,501	\$ 109,150	\$ 104,426	\$ 4,724
Historical Society				
Departmental Appropriations.....	\$ 22,214	\$ 22,214	\$ 22,214	\$ -
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Digital Preservation and Access.....	750	750	750	-
Farmamerica.....	115	115	115	-
Historic Preservation.....	5,909	5,909	5,909	-
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota International Center.....	39	39	39	-
Minnesota Military Museum.....	50	50	50	-
Total Historical Society	\$ 29,194	\$ 29,194	\$ 29,194	\$ -
House of Representatives				
Departmental Appropriations.....	\$ 8,534	\$ 32,821	\$ 32,443	\$ 378
Housing Finance Agency				
Bridges.....	\$ 4,088	\$ 4,088	\$ 4,088	\$ -
Build Wealth Minnesota Grant.....	500	500	500	-
Capacity Building Grant.....	520	520	520	-
Economic Development and Housing Challenge.....	12,925	12,925	12,925	-
Family Homeless Prevention Special Grants.....	250	250	250	-
Family Homeless Prevention.....	8,519	8,519	8,519	-
Highly Mobile Students.....	1,750	1,750	1,750	-
HMIS Capacity Building Grant.....	125	125	125	-
Homeownership Assistance Fund.....	885	885	885	-
Homeownership Education Counseling.....	857	857	857	-
Housing Trust Fund.....	11,646	11,646	11,646	-
Preservation of Federally Assisted Housing.....	4,218	4,218	4,218	-
Rehabilitation Multi-Family.....	3,743	3,743	3,743	-
Rehabilitation Single-Family.....	2,772	2,772	2,772	-
Workforce Housing.....	2,000	2,000	2,000	-
Total Housing Finance Agency	\$ 54,798	\$ 54,798	\$ 54,798	\$ -
Human Rights				
Departmental Appropriations.....	\$ 4,393	\$ 4,392	\$ 4,102	\$ 290

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Human Services				
Adopt/RCA	\$ 1,670	\$ 1,670	\$ 386	\$ 1,284
Adult Mental Health Grants.....	81,477	81,477	81,453	24
Advanced In-Home Activity-Monitoring Systems.....	40	40	40	-
Aging & Adult Services Grants.....	30,746	30,746	30,684	62
Alternative Care.....	14,555	14,555	14,555	-
Anoka County Family Foster Care.....	75	75	75	-
Basic Sliding Fee Child Care Assist - Maximum Rate.....	12	12	12	-
Basic Sliding Fee Child Care Assistance Grants.....	44,678	44,678	44,031	647
Central Office; Community Supports - Self-Directed WF.....	702	702	58	644
Chemical Dependency Treatment Fund.....	117,226	117,226	117,226	-
Chemical Dependency Treatment Support Grants.....	1,886	1,886	1,814	72
Child & Community Development Grants (MDE).....	1,225	1,225	1,225	-
Child & Community Service Grants.....	58,201	58,201	58,201	-
Child & Economic Support Grants.....	25,675	25,675	25,466	209
Child Care Development Grants.....	1,737	1,737	1,736	1
Child Mental Health Grants.....	20,675	20,675	20,000	675
Child Support Enforcement Grants.....	50	50	50	-
Children & Families.....	11,692	11,692	11,215	477
Children's Services Grants.....	37,728	37,728	37,256	472
Chronic Pain Rehabilitation Therapy Demonstration Project.....	100	100	100	-
Community Living Infrastructure.....	1,485	1,485	1,485	-
Community Supports.....	29,572	29,572	27,067	2,505
Continuing Care of Older Adults.....	14,554	14,554	12,928	1,626
Co-Parenting Education.....	150	150	150	-
Dakota County Child Data Tracking.....	200	200	200	-
Direct Care and Treatment Mental Health & Substance Abuse.....	112,681	112,681	106,694	5,987
Deaf & Hard of Hearing Grants.....	1,875	1,875	1,829	46
Deaf and Hard-of-Hearing Expanded Services Grants.....	800	800	793	7
Direct Care and Treatment - Community Based Services.....	15,707	15,707	15,355	352
Direct Care and Treatment - Operations.....	45,223	45,223	38,711	6,512
Direct Care and Treatment - Sex Offender Program.....	87,181	87,181	86,125	1,056
Direct Care and Treatment Operating Adjustment (CARE).....	447	447	447	-
Direct Care and Treatment SOS Min Security Hospital.....	108,791	108,791	107,713	1,078
Disabilities Grants.....	49,539	49,539	45,088	4,451
Disability Waiver Rate System Transition Grants.....	405	405	361	44
Family Assets for Independence.....	250	250	250	-
Fetal Alcohol Syndrome.....	500	500	500	-
First Episode Psychosis.....	736	736	736	-
Food Shelf.....	375	375	375	-
Forecasted Programs; Medical Assist - Self-Directed WF.....	2,297	2,297	-	2,297
Gambling Proceeds Grants.....	513	513	513	-
General Assistance.....	55,536	55,536	48,883	6,653
Group Residential Housing.....	169,312	169,312	159,027	10,285
Health Care Grants.....	4,119	4,119	3,701	418
Health Care.....	21,273	21,273	20,889	384
Home and Community-Based Incentive Pool.....	1,000	1,000	981	19
Housing Benefit Web Site.....	130	130	80	50
Housing Web Site Grant.....	150	150	150	-
Intermediate School District Mental Health Innovation Gr.....	2,450	2,450	2,450	-
Life Skills Trng for Indiv with Autism Spectrum Disorder.....	125	125	125	-
Medical Assistance.....	5,173,250	5,173,250	4,976,770	196,480
Minnesota Food Assistance Program Grant.....	1,465	1,465	793	672

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Supplemental Assistance.....	40,484	40,484	39,066	1,418
MN Family Investment Plan Child Care Assistance.....	101,293	101,293	96,051	5,242
MN Family Investment Plan Diversion Work Program.....	88,930	88,930	82,428	6,502
MSOCS Start-up Expenses for new Residential Homes.....	1,000	1,000	661	339
Northstar.....	80,542	80,542	65,798	14,744
Operations.....	146,463	145,907	140,533	5,374
Other Long Term Grants.....	1,500	1,500	1,499	1
Outreach to Persons in Institutional Settings.....	105	105	105	-
Peer-Run Respite Services in Wadena County.....	100	100	100	-
Safe Harbor Youth Outreach.....	250	250	250	-
Safe Harbor.....	2,800	2,800	2,800	-
Services for Persons with Intellectual & Dev Disabilities.....	143	143	143	-
Substance Use Disorder and Provider Capacity Grant Prgm.....	400	400	101	299
Support Services Grants.....	8,715	8,715	8,697	18
White Earth Ojibwe Child Welfare Services.....	500	500	500	-
Zumbro Valley Behavioral Health Center.....	140	140	140	-
Total Human Services	\$ 6,825,606	\$ 6,825,050	\$ 6,545,624	\$ 279,426
Humanities Commission				
Departmental Appropriations.....	\$ 375	\$ 375	\$ 375	\$ -
Minnesota Humanities Center Healthy Eating.....	325	325	325	-
Veterans' Defense Project.....	250	250	230	20
Total Humanities Commission	\$ 950	\$ 950	\$ 930	\$ 20
Indian Affairs Council				
Departmental Appropriations.....	\$ 580	\$ 580	\$ 385	\$ 195
Investment Board				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
Iron Range Resources & Rehab Agency				
Occupation Tax School Fund.....	\$ 1,927	\$ 1,927	\$ 1,927	\$ -
Supplemental Occupation Tax Environment.....	482	482	482	-
Taconite State Aid.....	2,957	2,957	2,957	-
Total Iron Range Resources & Rehab Agency	\$ 5,366	\$ 5,366	\$ 5,366	\$ -
Judicial Standards Board				
Departmental Appropriations.....	\$ 361	\$ 361	\$ 343	\$ 18
Special Investigation and Hearings.....	75	75	75	-
Total Judicial Standards Board	\$ 436	\$ 436	\$ 418	\$ 18
Labor & Industry				
Competency Standards.....	\$ 200	\$ 200	\$ 200	\$ -
Labor Standards and Apprenticeship.....	1,276	1,276	1,031	245
Wage Theft.....	500	500	288	212
Total Labor & Industry	\$ 1,976	\$ 1,976	\$ 1,519	\$ 457
Legislative Coordinating Commission				
Departmental Appropriations.....	\$ 3,966	\$ 3,966	\$ 3,706	\$ 260
Legislative Reference Library.....	1,622	1,622	1,508	114

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Legislators' Forum.....	10	10	10	-
Office of the Revisor of Statutes.....	6,430	6,430	5,559	871
Total Legislative Coordinating Commission	\$ 12,028	\$ 12,028	\$ 10,783	\$ 1,245
Legislative Auditor				
Departmental Appropriations.....	\$ 6,769	\$ 6,769	\$ 6,459	\$ 310
Department of Human Services Audits.....	153	153	102	51
Managed Care Organization Audits.....	600	600	290	310
Premium Subsidy Program Audit.....	132	132	78	54
Total Legislative Auditor	\$ 7,654	\$ 7,654	\$ 6,929	\$ 725
Mediation Services				
Departmental Appropriations.....	\$ 1,859	\$ 1,830	\$ 1,596	\$ 234
Cooperative Labor Management Grants.....	68	68	68	-
Office Collaboration and Dispute Grants.....	160	160	160	-
Office Collaboration and Dispute Resolution.....	234	234	234	-
Public Employment Relations Board.....	125	125	53	72
Total Mediation Services	\$ 2,446	\$ 2,417	\$ 2,111	\$ 306
Metropolitan Council Transport				
Departmental Appropriations.....	\$ 121,031	\$ 121,031	\$ 121,031	\$ -
Parks.....	2,540	2,540	2,540	-
Total Metropolitan Council Transport	\$ 123,571	\$ 123,571	\$ 123,571	\$ -
Military Affairs				
Emergency Services.....	\$ 1,766	\$ 1,766	\$ 1,766	\$ -
Enlistment Incentives.....	12,138	12,138	12,138	-
General Support.....	3,090	3,067	2,569	498
Maintenance of Military Facility Transfer.....	1,283	1,283	1,283	-
Maintenance Training Facilities.....	9,677	9,677	8,601	1,076
Reintegration Program.....	127	127	127	-
Total Military Affairs	\$ 28,081	\$ 28,058	\$ 26,484	\$ 1,574
Minnesota Conservation Corps				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
Minnesota Management & Budget (MMB)				
Accounting Services.....	\$ 5,060	\$ 5,060	\$ 5,060	\$ -
Agency Administration.....	10,256	10,236	10,150	86
Budget Services.....	3,443	3,443	3,232	211
Debt Management.....	508	508	489	19
Economic Analysis.....	564	564	547	17
Health Insurance Premium Subsidy - Administration.....	245	245	179	66
Health Insurance Premium Subsidy.....	256,471	256,471	81,825	174,646
Health Insurance Premium-Transition of Care Services.....	14,728	14,728	679	14,049
Human Resource Management.....	3,469	3,469	3,462	7
Labor Relations.....	1,123	1,123	818	305
Local Impact Notes.....	207	207	207	-
MRP Debt Service Account.....	8,971	8,971	8,970	1
Statewide Information Technology Systems.....	2,000	2,000	2,000	-
Total Minnesota Management & Budget (MMB)	\$ 307,045	\$ 307,025	\$ 117,618	\$ 189,407

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota State Academies				
Departmental Appropriations.....	\$ 14,026	\$ 13,993	\$ 13,796	\$ 197
Minnesota State Retirement System				
Departmental Appropriations.....	\$ 8,961	\$ 8,961	\$ 8,961	\$ -
Judges Plan Appropriation.....	6,000	6,000	6,000	-
Total Minnesota State Retirement System	\$ 14,961	\$ 14,961	\$ 14,961	\$ -
MMB Debt Service				
Bond Defeasance.....	\$ 48	\$ 48	\$ 48	\$ -
Bond Sale.....	563,123	563,123	563,123	-
GFSA Refunding Bonds 11/12.....	56,271	56,271	56,271	-
HFA Housing Infra Bonds Addtl Auth 2a.....	5,397	5,397	5,397	-
HFA Housing Infra Bonds Addtl Auth 2b.....	447	447	447	-
HFA Housing Infrastructure Bonds.....	2,024	2,024	2,024	-
HFA Nonprofit Housing Bonds.....	2,399	2,399	2,399	-
Lewis and Clark.....	1,024	1,024	1,024	-
Minnesota Sport Facility Stadium.....	29,923	29,923	29,923	-
University of Minnesota Bioscience Building 2010 2011.....	13,925	13,925	13,925	-
University of Minnesota Stadium Debt Service 2007.....	10,250	10,250	10,250	-
Total MMB Debt Service	\$ 684,831	\$ 684,831	\$ 684,831	\$ -
MMB Non-Operating				
Clean Water Fund	\$ 22,000	\$ 22,000	\$ 22,000	\$ -
CMIA Interest Liability.....	59	59	59	-
Community Justice Reinvestment.....	461	461	461	-
Court Judgements.....	821	821	821	-
Disaster Assistance Contingency.....	10,000	10,000	10,000	-
General Purposes Contingent.....	500	500	-	500
Health Care Access-Premium Security Plan.....	71,000	71,961	71,000	961
Local Government Aid Administrative.....	500	500	496	4
Mayo Clinic.....	1,351	1,351	1,351	-
Minnesota Sports Facilities Authority.....	1,855	1,855	1,855	-
Miscellaneous Transfers.....	1,023	1,023	1,023	-
Police State Aid DNR Public Safety.....	7,472	7,472	5,329	2,143
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
Teachers Aid.....	55,658	55,658	55,658	-
Tort Claims.....	161	161	-	161
Total MMB Non-Operating	\$ 175,561	\$ 176,522	\$ 172,753	\$ 3,769
MN.IT				
Administration eProcurement.....	\$ 806	\$ 806	\$ 786	\$ 20
DPS/BCA Criminal History System.....	63	63	63	-
DPS/BCA Criminal Reporting System.....	521	521	521	-
Enterprise IT Security.....	435	435	418	17
MDVA IT Upgrade Project.....	740	740	740	-
Minnesota Geospatial Information Office.....	871	871	774	97
State Chief Information Officer	1,336	1,336	1,178	158
Total MN.IT	\$ 4,772	\$ 4,772	\$ 4,480	\$ 292

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MN State Colleges & Universities				
Departmental Appropriations.....	\$ 731,019	\$ 731,019	\$ 731,019	\$ -
Natural Resources				
Departmental Appropriations.....	\$ 9,546	\$ 9,546	\$ 9,546	\$ -
Eco & Water Resources - Harmful Invasive Species.....	3,206	3,206	3,011	195
Eco & Water Resources - Lake Koronis AIS Grant.....	163	163	163	-
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Water Resource Activities.....	6,000	6,000	5,603	397
Ecological and Water Resources.....	7,871	7,871	7,431	440
Enforcement Conservation Officers.....	1,000	1,000	511	489
Enforcement Invasive Species.....	1,718	1,718	1,690	28
Enforcement Natural Resources Laws & Rules.....	4,073	4,073	3,434	639
Forest Management - Emergency Fire Fighting.....	7,357	7,357	6,970	387
Forest Management - Emergency Fire Open.....	17,689	17,689	17,689	-
Forest Management - Minnesota Forest Resource Council.....	804	804	735	69
Forest Management - Next Gen Core Forestry Data System.....	668	668	668	-
Forest Management - Private Forest Management Assist.....	500	500	477	23
Forest Management - Private Forest management.....	500	500	500	-
Forest Management - Sustainable Forest Incentive Admin.....	215	215	141	74
Forest Management - Sustainable Timber Harvest Analysis.....	500	500	349	151
Forest Management.....	21,034	21,034	19,543	1,491
Land & Mineral - Conservation Easement Stewardship.....	125	125	99	26
Land & Mineral - Mineral Coop Environmental Research.....	119	119	81	38
Land & Mineral - Silica Sand Rules.....	1	1	1	-
Lands and Minerals - Resource Management	2,341	2,341	1,861	480
Operations Support Legal Costs.....	108	108	108	-
Parks & Trails - Local Park Matching Grants.....	250	250	250	-
Parks & Trails - Local Trails Connections.....	250	250	250	-
Parks & Trails - Management.....	25,169	25,169	23,100	2,069
Parks & Trails - Snowmobile Grants in Aid Program.....	130	130	130	-
Parks & Trails - Willard Munger Trail.....	34	34	34	-
Polymet Legal Costs.....	614	614	614	-
Water Management Legal Support.....	298	298	293	5
Wolf Ridge Environmental Learning Center.....	750	750	750	-
Total Natural Resources	\$ 113,421	\$ 113,421	\$ 106,420	\$ 7,001
Office of Higher Education				
Departmental Appropriations.....	\$ 202,270	\$ 202,270	\$ 200,846	\$ 1,424
Addiction Medicine Fellowship.....	210	210	-	210
Agriculture Loan Forgiveness.....	50	50	50	-
Alternative Teacher Preparation Grant.....	9	9	9	-
American Indian Scholarship.....	2,895	2,895	2,886	9
Aviation Loan Forgiveness.....	25	25	25	-
Campus Sexual Assault Report.....	25	25	9	16
Campus Sexual Violence Prev & Response Coord (Admin).....	50	50	8	42
Campus Sexual Violence Prev & Response Coordinator	100	100	50	50
Child Care Grants.....	6,694	6,694	5,361	1,333
College Possible.....	250	250	250	-
Concurrent Enrollment Existing.....	115	115	-	115
Concurrent Enrollment New Courses.....	225	225	17	208
Dual Training Competency Grant.....	2,000	2,000	2,000	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Emergency Assistance.....	175	175	-	175
Equity Grants Administrative.....	11	11	11	-
Equity in Postsecondary Education.....	21	21	21	-
Get Ready.....	834	834	729	105
Grants to Teacher Candidates.....	2,729	3,229	3,212	17
Hennepin County Medical Center Program.....	645	645	645	-
Interstate Reciprocity.....	11,018	11,018	8,622	2,396
Intervention for College Attendance.....	671	671	561	110
Large Animal Veterinarian Loan Forgiveness.....	375	375	375	-
Loan Repayment Assistance	25	25	25	-
Midwest Compact.....	115	115	115	-
Minnesota Education Equity Partnership.....	45	45	45	-
Minnesota GI Bill Administration.....	100	100	94	6
Minnesota GI Bill Grants.....	1,600	1,600	1,571	29
Minnesota Life College.....	1,000	1,000	653	347
Mnlink Gateway and Minitex.....	5,905	5,905	5,905	-
MNSCU Two-Year (Administrative).....	156	156	154	2
MNSCU Two-Year (Grants).....	2,731	2,731	2,657	74
MNSCU Two-Year (Mentoring).....	545	545	545	-
Safety Officer Survivors.....	100	100	100	-
Spinal Cord and Traumatic Brain.....	3,000	3,000	3,000	-
State Work Study.....	14,502	14,502	14,273	229
Statewide Longitudinal Data.....	882	882	864	18
Student and Employer Connection Information System.....	405	405	405	-
Student-Parent Information.....	122	122	70	52
Students with Intellectual and Developmental Disabilities.....	200	200	-	200
Summer Academic Enrichment Program.....	125	125	125	-
Teacher Candidates (Administrative).....	71	71	19	52
Teacher Shortage Loan Forgiveness.....	700	700	700	-
Tribal College Grants.....	150	150	134	16
United Family Practice.....	501	501	501	-
Total Office of Higher Education	\$ 264,377	\$ 264,877	\$ 257,642	\$ 7,235
Ombudsman for MH & DD				
Departmental Appropriations.....	\$ 2,307	\$ 2,307	\$ 2,167	\$ 140
Department of Psychiatry Monitoring - U of M.....	100	100	96	4
Total Ombudsman for MH & DD	\$ 2,407	\$ 2,407	\$ 2,263	\$ 144
Ombudsperson for Families				
Departmental Appropriations.....	\$ 460	\$ 460	\$ 454	\$ 6
Peace Officers Board				
Peace Officer Training Assistance.....	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Perpich Center For Arts Education				
Departmental Appropriations.....	\$ 6,603	\$ 6,587	\$ 6,183	\$ 404
Arts Integration and Turnaround Arts	370	370	370	-
Crosswinds School Severance Payouts.....	1,200	1,200	395	805
Total Perpich Center For Arts Education	\$ 8,173	\$ 8,157	\$ 6,948	\$ 1,209

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Pollution Control Agency				
County Feedlot Grant Program.....	\$ 1,959	\$ 1,959	\$ 1,959	\$ -
Environmental and Analysis Outcomes.....	56	56	56	-
Environmental Quality Board - Silica Sand Rules.....	20	20	20	-
Environmental Quality Board.....	1,072	1,072	1,051	21
Municipal Liaison & Economist - Environ Analysis Outcomes.....	88	88	86	2
Municipal Liaison & Economist - Municipal.....	162	162	139	23
NorthMet Mining Project.....	51	51	51	-
Operating Increase.....	2,290	2,290	2,290	-
Recycling Composting Program.....	700	700	-	700
St Louis River Remedial Action.....	216	216	215	1
Technical Assist & Review - Municipal Water Infra Projects.....	437	437	191	246
Working Lands Program.....	112	112	112	-
Total Pollution Control Agency	\$ 7,163	\$ 7,163	\$ 6,170	\$ 993
Private Detectives Board				
Departmental Appropriations.....	\$ 191	\$ 191	\$ 167	\$ 24
Public Defense Board				
Departmental Appropriations.....	\$ 85,849	\$ 85,849	\$ 79,346	\$ 6,503
Public Defender Reimbursement.....	334	334	334	-
Training.....	100	100	100	-
Total Public Defense Board	\$ 86,283	\$ 86,283	\$ 79,780	\$ 6,503
Public Facilities Authority				
Clear Lake-Clearwater Sewer Authority.....	\$ 900	\$ 900	\$ 900	\$ -
Public Safety				
Departmental Appropriations.....	\$ 1,392	\$ 1,392	\$ 749	\$ 643
BCA Investment Initiative.....	1,331	1,331	775	556
Body Armor Reimbursement.....	600	600	600	-
Capitol Complex Security.....	8,402	8,402	8,333	69
Combating Terrorism Recruitment.....	250	250	250	-
County Attorney Association Training.....	100	100	99	1
Crash Records System Maintenance.....	470	470	223	247
Crime Victim Child Advocacy Centers.....	400	400	400	-
Crime Victim Support.....	150	150	150	-
Criminal Apprehension.....	52,966	52,966	49,321	3,645
Disaster Relief 1982 Public Assistance Match.....	95	95	95	-
Disaster Relief 4009 Public Assistance Match.....	990	990	990	-
Disaster Relief 4069 Public Assistance Match.....	17	17	17	-
Disaster Relief 4131 Public Assistance Match.....	602	602	602	-
Fire Remediation - Madelia and Watonwan Counties.....	1,696	1,696	1,696	-
Gambling and Alcohol Enforcement.....	1,917	1,917	1,620	297
Homeland Security & Emergency Management.....	2,577	2,554	2,397	157
Office of Communications.....	127	127	122	5
Office of Justice Program Sex Trafficking Investigations.....	180	180	180	-
Office of Justice Programs.....	34,145	34,145	33,900	245
Out-of-Home Placement.....	150	150	150	-
Patrolling Highways.....	5,787	5,787	5,677	110
Peace Officer Reimbursements.....	1,367	1,367	1,367	-
Peace Officer Survivor Benefits Account.....	640	640	321	319
Predatory Registration System.....	2,100	2,100	566	1,534

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Public Safety Support.....	1,225	1,225	1,139	86
Roseau County Disaster Reimbursement.....	1,250	1,250	1,250	-
Sex Traffic Investigations.....	820	820	820	-
Supp Nonprofit Security Grants.....	150	150	-	150
Technology and Support Service.....	1,353	1,353	1,298	55
Youth Intervention Program.....	3,289	3,289	3,288	1
Total Public Safety	\$ 126,538	\$ 126,515	\$ 118,395	\$ 8,120
Public Utilities Commission				
Departmental Appropriations.....	\$ 7,444	\$ 7,443	\$ 6,972	\$ 471
Rail Road Rights-of-Way.....	21	21	1	20
Total Public Utilities Commission	\$ 7,465	\$ 7,464	\$ 6,973	\$ 491
Revenue				
Administration of State Taxes.....	\$ 54,083	\$ 53,983	\$ 52,443	\$ 1,540
Appeals, Legal and Tax Research.....	8,951	8,951	8,685	266
Debt Collection Management.....	29,616	29,575	28,816	759
First-Time Homebuyers Credit.....	160	160	-	160
Income Tax Reciprocity Benchmark Study.....	300	300	-	300
Operations Support.....	14,134	14,099	12,957	1,142
Operations Support-Prior Year.....	2,500	2,500	2,500	-
Payment and Return Processing.....	15,892	15,892	15,370	522
Property Tax Administration and State Aid.....	4,450	4,450	4,294	156
Property Tax Benchmarks and Critical Indicators.....	25	25	25	-
Revenue Recording Fee.....	447	447	447	-
Seized Property.....	177	177	177	-
Taxpayer Assistance.....	400	400	400	-
Technology Development, Implementation, and Support.....	21,584	21,584	17,280	4,304
Total Revenue	\$ 152,719	\$ 152,543	\$ 143,394	\$ 9,149
Revenue Intergovernmental Payments				
Agriculture Market Value Credits.....	\$ 29,395	\$ 29,395	\$ 29,395	\$ -
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Species Prevention Aid.....	10,000	10,000	10,000	-
Bloomington Fiscal Disparities.....	4,858	4,858	4,858	-
Border City Reimbursement.....	103	103	103	-
County Program Aid.....	208,457	208,457	208,457	-
Disparity Reduction Aid.....	10,089	10,089	10,089	-
Disaster Credit.....	212	212	212	-
Disparity Reduction Credit.....	9,091	9,091	9,091	-
DNR - PILT Payments.....	32,130	32,130	32,130	-
Fire State Aid.....	28,757	28,757	28,757	-
Firefighter Relief Association.....	629	629	629	-
Forest Land Tax Credit.....	10,799	10,799	10,799	-
Homestead Credit State Refund.....	447,754	447,754	447,754	-
Indian Casino Aid.....	1,543	1,543	1,543	-
Insurance Surcharge.....	3,936	3,936	3,936	-
Iron Ore Production Replacement Aid.....	4,263	4,263	4,263	-
Local Government Aids.....	519,537	519,537	519,468	69
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
Metropolitan Ag Preserves Ad Valorem Property Taxes.....	607	607	607	-
Minneapolis Debt Service Aid.....	4,120	4,120	4,120	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
PERA Rate Increase Aid.....	14,065	14,065	14,065	-
Performance Measurement Reimbursement Aid.....	457	457	457	-
Police State Aid.....	72,559	72,559	72,559	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,498	2
Political Contribution Refund.....	3,695	3,695	3,695	-
Prior Year Credit (Real and Manufacturing).....	40	40	40	-
Prior Year Market Value Credits.....	20	20	20	-
Production Property Transition.....	105	105	105	-
Property Tax Targeting Refund.....	3,629	3,629	3,629	-
Renters Property Tax Refund.....	222,588	222,588	222,588	-
Riparian Protection Aid.....	8,000	8,000	8,000	-
Supplemental TAC Homestead Credit.....	5,304	5,304	5,304	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	10,637	10,637	10,637	-
Township Aid.....	10,000	10,000	10,000	-
Volunteer Retention Stipend Aid.....	1,558	1,558	1,558	-
Wadena County Grant.....	600	600	600	-
Total Revenue Intergovernmental Payments	\$ 1,701,621	\$ 1,701,621	\$ 1,701,550	\$ 71
Science Museum				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
Secretary of State				
Administration.....	\$ 642	\$ 640	\$ 592	\$ 48
Business Services.....	1,750	1,750	1,618	132
Election Equipment Grants.....	7,000	7,000	7,000	-
Elections.....	3,580	3,580	3,509	71
Safe at Home.....	659	659	619	40
Total Secretary of State	\$ 13,631	\$ 13,629	\$ 13,338	\$ 291
Senate				
Departmental Appropriations.....	\$ 12,788	\$ 37,016	\$ 31,535	\$ 5,481
Sentencing Guidelines Commission				
Departmental Appropriations.....	\$ 655	\$ 655	\$ 646	\$ 9
State Auditor				
Departmental Appropriations.....	\$ 9,748	\$ 9,746	\$ 8,294	\$ 1,452
Local Government Performance Measures.....	2	2	2	-
Total State Auditor	\$ 9,750	\$ 9,748	\$ 8,296	\$ 1,452
State Guardian Ad Litem Board				
Departmental Appropriations.....	\$ 15,757	\$ 15,757	\$ 15,641	\$ 116
Compliance and Mandates.....	400	400	399	1
Total State Guardian Ad Litem Board	\$ 16,157	\$ 16,157	\$ 16,040	\$ 117
Supreme Court				
Civil Legal Services.....	\$ 12,772	\$ 12,772	\$ 12,757	\$ 15
Courthouse Security.....	861	861	861	-
Family Law Legal Services.....	948	948	948	-
Information Security Management.....	984	984	968	16

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Supreme Court Contingency.....	5	5	4	1
Supreme Court Operations.....	36,327	36,327	34,615	1,712
Total Supreme Court	\$ 51,897	\$ 51,897	\$ 50,153	\$ 1,744
Tax Court				
Departmental Appropriations.....	\$ 1,423	\$ 1,423	\$ 1,176	\$ 247
Case Management System.....	256	256	256	-
Total Tax Court	\$ 1,679	\$ 1,679	\$ 1,432	\$ 247
Transportation				
Building Services.....	\$ 54	\$ 54	\$ 54	\$ -
Freight.....	2,056	2,056	888	1,168
Grants to Small Cities.....	8,000	8,000	8,000	-
Hwy 494 Transportation Management Organization.....	150	150	150	-
Metro Area Counties.....	5,000	5,000	5,000	-
Passenger Rail.....	500	500	496	4
Port Development Assistance.....	1,100	1,100	-	1,100
Railroad Grade Crossing Safety.....	619	619	619	-
Statewide Radio Communications.....	3	3	3	-
Town Roads - County State-Aid Roads.....	2,000	2,000	2,000	-
Transit.....	920	920	730	190
Total Transportation	\$ 20,402	\$ 20,402	\$ 17,940	\$ 2,462
Trial Courts				
Departmental Appropriations.....	\$ 290,103	\$ 290,103	\$ 278,029	\$ 12,074
New Judge Units.....	884	884	502	382
Total Trial Courts	\$ 290,987	\$ 290,987	\$ 278,531	\$ 12,456
Uniform Laws Commission				
Departmental Appropriations.....	\$ 93	\$ 93	\$ 91	\$ 2
University of Minnesota				
Academic Prog for Students - Intell & Devel Disabilities.....	\$ 50	\$ 50	\$ 50	\$ -
Agriculture and Extension Service.....	42,922	42,922	42,922	-
Alzheimer's Research.....	500	500	500	-
Biomedicine and Bioethics Innovation.....	2,500	2,500	2,500	-
Health Sciences.....	8,858	8,858	8,858	-
Health Training Restoration.....	7,800	7,800	7,800	-
Institute of Technology.....	1,140	1,140	1,140	-
Maintenance and Operations.....	545,498	545,498	545,498	-
Medical School.....	15,000	15,000	15,000	-
Minnesota Discovery, Research and InnoVation Economy.....	4,000	4,000	4,000	-
Morris Scholarship Assistance.....	500	500	500	-
Natural Resources Research Institute.....	2,000	2,000	2,000	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
St Cloud Hospital Residency.....	346	346	346	-
System Special.....	5,181	5,181	5,181	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
Total University of Minnesota	\$ 661,186	\$ 661,186	\$ 661,186	\$ -

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Veterans Affairs				
County Veteran Service Office Grants.....	\$ 1,100	\$ 1,100	\$ 1,019	\$ 81
GI Bill On-the-Job Training & Apprentice Aid.....	100	100	99	1
GI Bill On-the-Job Training & Apprentices.....	1,207	1,207	1,207	-
Gold Star Program.....	100	100	67	33
Minnesota Assistance Council for Vets.....	750	750	750	-
Veterans Health Care.....	57,695	57,635	57,635	-
Veterans Programs and Services.....	14,322	14,282	13,242	1,040
Veterans Service Organizations.....	353	353	349	4
Veterans Services Honor Guard.....	200	200	155	45
Total Veterans Affairs	\$ 75,827	\$ 75,727	\$ 74,523	\$ 1,204
Water & Soil Resources Board				
Departmental Appropriations.....	\$ 7,251	\$ 7,251	\$ 7,203	\$ 48
2015 Session Flood Relief CS.....	65	63	63	-
Cost Share Work Feedlot.....	34	34	34	-
Cost Share Work Prior Year.....	15	15	15	-
Cost Share Work Weed Management.....	200	200	200	-
Cost Share Work.....	2,400	2,400	2,400	-
Drainage Assess-Advisory Team.....	166	166	166	-
Easement Stewardship.....	125	125	31	94
Flood Plain Management.....	140	140	140	-
Natural Resources Block Grant FY15.....	16	16	16	-
Natural Resources Block Grant.....	6,846	6,846	6,846	-
Red River Basin Board.....	100	100	100	-
Section 404 Clean Water Act Admin Feasibility Study.....	300	300	151	149
Soil and Water Conservation District Service Grant.....	4,881	4,881	4,881	-
Water Conservation Act Oversight.....	761	761	760	1
Working Lands Feasibility Study.....	274	290	282	8
Total Water & Soil Resources Board	\$ 23,574	\$ 23,588	\$ 23,288	\$ 300
Zoological Board				
Departmental Appropriations.....	\$ 9,067	\$ 9,067	\$ 9,067	\$ -
Total Expenditures and Transfers-Out.....	\$ 22,951,856	\$ 22,996,432	\$ 22,405,258	\$ 591,174
Less: Indirect Cost Reimbursement.....	58,056	58,056	58,056	-
Total Net Expenditures and Transfers-Out.....	\$ 22,893,800	\$ 22,938,376	\$ 22,347,202	\$ 591,174
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (944,637)	\$ (1,098,356)	\$ (123,250)	\$ 975,106
Fund Balance, Beginning, as Reported.....	\$ 3,355,412	\$ 3,355,412	\$ 3,355,412	\$ -
Prior Period Adjustments.....	-	-	80,479	80,479
Fund Balance, Beginning, as Restated.....	\$ 3,355,412	\$ 3,355,412	\$ 3,435,891	\$ 80,479
Fund Balance, Ending.....	\$ 2,410,775	\$ 2,257,056	\$ 3,312,641	\$ 1,055,585
Less: Appropriation Carryover.....	-	-	211,578	(211,578)
Less: Reserved for Long-Term Receivables.....	-	-	29,660	(29,660)
Less: Budgetary Reserve.....	-	-	2,092,418	(2,092,418)
Unassigned Fund Balance, Ending.....	\$ 2,410,775	\$ 2,257,056	\$ 978,985	\$ (1,278,071)

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
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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 other funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.
 - a. In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a \$93 transfer from the State Government Fund and a \$122,000 transfer from the Health Care Access Fund to the General Fund were eliminated. This is a result of the combining activity discussed above.
 - b. A reconciliation of the actual unassigned fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 978,985
State Government Fund	30,308
Health Care Access Fund	681,845
General Fund in CAFR	<u>\$ 1,691,138</u>

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees.....	\$ 78,110	\$ 79,011	\$ 80,645	\$ 1,634
Other Revenues.....	2,326	2,326	2,574	248
Total Net Revenues and Transfers-In	\$ 80,436	\$ 81,337	\$ 83,219	\$ 1,882
Expenditures and Transfers-Out				
Attorney General				
Regulatory Law and Professions.....	\$ 2,384	\$ 2,384	\$ 2,282	\$ 102
State Government Services.....	21	21	21	-
Total Attorney General	\$ 2,405	\$ 2,405	\$ 2,303	\$ 102
Behavioral Health & Therapy Board				
Departmental Appropriations.....	\$ 777	\$ 777	\$ 453	\$ 324
Retirement Costs.....	7	7	7	-
Total Behavioral Health & Therapy Board	\$ 784	\$ 784	\$ 460	\$ 324
Chiropractic Examiners Board				
Departmental Appropriations.....	\$ 595	\$ 595	\$ 526	\$ 69
Dentistry Board				
Departmental Appropriations.....	\$ 1,424	\$ 1,424	\$ 1,176	\$ 248
Retirement Costs.....	18	18	18	-
Total Dentistry Board	\$ 1,442	\$ 1,442	\$ 1,194	\$ 248
Dietetics & Nutrition Practice				
Departmental Appropriations.....	\$ 141	\$ 141	\$ 126	\$ 15
Health				
Health Improvement.....	\$ 6,361	\$ 6,361	\$ 6,261	\$ 100
Health Protection.....	47,523	47,523	47,368	155
Total Health	\$ 53,884	\$ 53,884	\$ 53,629	\$ 255
Human Services				
Continuing Care of Older Adults.....	\$ 125	\$ 125	\$ 122	\$ 3
Operations.....	4,149	4,149	3,777	372
Technical Activities.....	18	18	18	-
Total Human Services	\$ 4,292	\$ 4,292	\$ 3,917	\$ 375
Marriage & Family Therapy Board				
Departmental Appropriations.....	\$ 363	\$ 363	\$ 303	\$ 60
Medical Practice Board				
Departmental Appropriations.....	\$ 4,318	\$ 4,318	\$ 3,095	\$ 1,223
Health Professional Services Program.....	955	955	763	192
Total Medical Practice Board	\$ 5,273	\$ 5,273	\$ 3,858	\$ 1,415

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MMB Non-Operating				
State Government Special Revenue Contingent.....	\$ 400	\$ 400	\$ -	\$ 400
Nursing Board				
Departmental Appropriations.....	\$ 6,454	\$ 6,454	\$ 3,446	\$ 3,008
Nursing Home Administrative Board				
Departmental Appropriations.....	\$ 243	\$ 243	\$ 180	\$ 63
Administrative Services Unit - Operations.....	2,260	2,260	1,696	564
Legal Proceedings.....	180	180	-	180
Retirement Costs.....	315	315	15	300
Volunteer Health Care Provider Program.....	152	151	32	119
Total Nursing Home Administrative Board	<u>\$ 3,150</u>	<u>\$ 3,149</u>	<u>\$ 1,923</u>	<u>\$ 1,226</u>
Occupational Therapy Practice Board				
Departmental Appropriations.....	\$ 374	\$ 374	\$ 228	\$ 146
Optometry Board				
Departmental Appropriations.....	\$ 174	\$ 174	\$ 134	\$ 40
Pharmacy Board				
Departmental Appropriations.....	\$ 3,164	\$ 3,164	\$ 3,047	\$ 117
Legal Costs.....	20	20	20	-
Retirement Costs.....	38	38	38	-
Total Pharmacy Board	<u>\$ 3,222</u>	<u>\$ 3,222</u>	<u>\$ 3,105</u>	<u>\$ 117</u>
Physical Therapy Board				
Departmental Appropriations.....	\$ 518	\$ 518	\$ 386	\$ 132
Podiatric Medicine Board				
Departmental Appropriations.....	\$ 199	\$ 199	\$ 103	\$ 96
Pollution Control Agency				
Administrative Support.....	\$ 2	\$ 2	\$ 2	\$ -
Resource Mangement and Assistance.....	75	75	75	-
Total Pollution Control Agency	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ -</u>
Psychology Board				
Departmental Appropriations.....	\$ 1,244	\$ 1,244	\$ 805	\$ 439
Public Safety				
Office of Justice Programs.....	\$ 96	\$ 96	\$ 96	\$ -
Vulnerable Adults Report.....	7	7	7	-
Total Public Safety	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ -</u>
Social Work Board				
Departmental Appropriations.....	\$ 1,278	\$ 1,278	\$ 1,130	\$ 148
Veterinary Medicine Board				
Departmental Appropriations.....	\$ 316	\$ 316	\$ 253	\$ 63
Total Expenditures and Transfers-Out.....	<u>\$ 86,688</u>	<u>\$ 86,687</u>	<u>\$ 78,009</u>	<u>\$ 8,678</u>

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (6,252)	\$ (5,350)	\$ 5,210	\$ 10,560
Fund Balance, Beginning, as Reported.....	\$ 38,181	\$ 38,181	\$ 38,181	\$ -
Prior Period Adjustments.....	-	-	1,758	1,758
Fund Balance, Beginning, as Restated.....	\$ 38,181	\$ 38,181	\$ 39,939	\$ 1,758
Fund Balance, Ending.....	\$ 31,929	\$ 32,831	\$ 45,149	\$ 12,318
Less: Appropriation Carryover.....	-	-	14,841	(14,841)
Unassigned Fund Balance, Ending.....	\$ 31,929	\$ 32,831	\$ 30,308	\$ (2,523)

Notes

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

STATE OF MINNESOTA

HEALTH CARE ACCESS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Insurance Gross Earnings Taxes.....	\$ 80,315	\$ 80,315	\$ 100,991	\$ 20,676
Other Taxes.....	636,717	636,717	644,876	8,159
Departmental Services/Licenses & Fees.....	39,410	48,669	36,416	(12,253)
Investment Income.....	7,350	7,350	15,591	8,241
Other Revenues.....	12,648	12,648	18,372	5,724
Total Net Revenues and Transfers-In	\$ 776,440	\$ 785,699	\$ 816,246	\$ 30,547
Expenditures and Transfers-Out				
Health				
Health Improvement.....	\$ 36,614	\$ 36,614	\$ 35,352	\$ 1,262
Health Policy Loan Forgiveness.....	135	135	135	-
Health Protection.....	67	67	67	-
Statewide Health Improvement Initiatives.....	153	153	153	-
Total Health	\$ 36,969	\$ 36,969	\$ 35,707	\$ 1,262
House of Representatives				
Departmental Appropriations.....	\$ 61	\$ 61	\$ 61	\$ -
Human Services				
Adult Mental Health Grants.....	\$ 750	\$ 750	\$ 409	\$ 341
Health Care Grants.....	3,465	3,465	1,216	2,249
Health Care.....	25,636	25,636	25,390	246
Medical Assistance.....	385,159	385,159	385,159	-
MinnesotaCare.....	48,753	48,753	45,379	3,374
Operations.....	19,080	19,080	18,962	118
Technical Activities.....	158	158	158	-
Total Human Services	\$ 483,001	\$ 483,001	\$ 476,673	\$ 6,328
MMB Non-Operating				
Departmental Appropriations.....	\$ 122,000	\$ 122,000	\$ 122,000	\$ -
Health Care Access-Premium Security Plan Account.....	200,750	200,750	200,750	-
Total MMB Non-Operating	\$ 322,750	\$ 322,750	\$ 322,750	\$ -
Revenue				
Administration of State Taxes.....	\$ 1,513	\$ 1,513	\$ 1,513	\$ -
Technology Development, Implementation, and Support.....	236	236	236	-
Total Revenue	\$ 1,749	\$ 1,749	\$ 1,749	\$ -
Revenue Intergovernmental Payments				
MNCare Interest on Refunds.....	\$ 165	\$ 165	\$ 165	\$ -
University of Minnesota				
Health Sciences.....	\$ 2,157	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out.....	\$ 846,852	\$ 846,852	\$ 839,262	\$ 7,590
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (70,412)	\$ (61,153)	\$ (23,016)	\$ 38,137

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, 2018

(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported.....	\$ 712,964	\$ 712,964	\$ 712,964	\$ -
Prior Period Adjustments.....	-	-	1,009	1,009
Fund Balance, Beginning, as Restated.....	<u>\$ 712,964</u>	<u>\$ 712,964</u>	<u>\$ 713,973</u>	<u>\$ 1,009</u>
Fund Balance, Ending.....	\$ 642,552	\$ 651,811	\$ 690,957	\$ 39,146
Less: Appropriation Carryover.....	-	-	9,112	(9,112)
Unassigned Fund Balance, Ending.....	<u>\$ 642,552</u>	<u>\$ 651,811</u>	<u>\$ 681,845</u>	<u>\$ 30,034</u>

STATE OF MINNESOTA

TRUNK HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 15,301	\$ 19,226	\$ 3,925
Federal Revenue.....	504,489	601,332	96,843
Investment Income.....	12,652	10,659	(1,993)
Other Revenues.....	27,770	35,566	7,796
Total Net Revenues	\$ 560,212	\$ 666,783	\$ 106,571
Transfer from Other Funds			
Federal Fund.....	\$ -	\$ 845	\$ 845
General Fund.....	3,658	3,959	301
Highway User Tax Distribution Fund.....	1,311,473	1,310,570	(903)
Plant Management.....	1,304	1,304	-
Total Transfer from Other Funds	\$ 1,316,435	\$ 1,316,678	\$ 243
Total Net Revenues and Transfers-In	\$ 1,876,647	\$ 1,983,461	\$ 106,814
Expenditures and Transfers-Out			
Public Safety			
Commercial Vehicle Enforcement.....	\$ 8,455	\$ 7,980	\$ 475
DWI Lab Analysis.....	2,374	1,934	440
Office of Communications.....	426	406	20
Patrolling Highways.....	89,810	88,137	1,673
Public Safety Support.....	3,781	3,425	356
Soft Body Armor Supplement.....	100	36	64
Technology and Support Service.....	2,405	2,389	16
Traffic Safety.....	471	441	30
Total Public Safety	\$ 107,822	\$ 104,748	\$ 3,074
Transportation			
Departmental Appropriations.....	\$ 87,734	\$ 57,880	\$ 29,854
Aeronautics.....	1,479	1,463	16
Agency Services.....	44,316	39,560	4,756
Building Services.....	28,531	20,112	8,419
Corridors of Commerce.....	5,998	5,998	-
Debt Service.....	211,412	211,412	-
Environmental Management.....	1,000	800	200
Federal Emergency Relief - Prior Period.....	9	9	-
Freight.....	5,075	4,258	817
Highway Construction Cost and Inflation Study.....	400	305	95
Highway 14 Settlement.....	74	74	-
Metropolitan Planning Organization Grants.....	266	266	-
Multimodal Systems.....	275	162	113
Operations and Maintenance.....	310,211	279,493	30,718
Program Planning and Delivery.....	260,419	231,077	29,342
Project Selection Report.....	140	76	64
Regional Development Commissions Grant.....	900	804	96
State Road Construction - Economic Development.....	9,654	9,654	-
State Road Construction.....	1,031,716	981,839	49,877
Statewide Radio Communications.....	6,001	5,844	157
Targeted Group Business Program.....	130	130	-

STATE OF MINNESOTA

TRUNK HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Tort Claims.....	600	42	558
Transit.....	846	725	121
Total Transportation	\$ 2,007,186	\$ 1,851,983	\$ 155,203
Total Expenditures and Transfers-Out.....	\$ 2,115,008	\$ 1,956,731	\$ 158,277
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (238,361)	\$ 26,730	\$ 265,091
Fund Balance, Beginning, as Reported.....	\$ 377,051	\$ 377,051	\$ -
Prior Period Adjustments.....	-	33,264	33,264
Fund Balance, Beginning, as Restated.....	\$ 377,051	\$ 410,315	\$ 33,264
Fund Balance, Ending.....	\$ 138,690	\$ 437,045	\$ 298,355
Less: Appropriation Carryover.....	-	182,481	(182,481)
Unassigned Fund Balance, Ending.....	\$ 138,690	\$ 254,564	\$ 115,874

Notes

1. Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.
2. The fund is supported by revenues from the Highway User Tax Distribution Fund and federal grants to plan, design, construct, and maintain the state trunk highway system. Transfers received from the Highway User Tax Distribution Fund are directly recorded as revenue in the Comprehensive Annual Financial Report (CAFR) for this fund.

STATE OF MINNESOTA

HIGHWAY USER TAX DISTRIBUTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 87,781	\$ 84,810	\$ (2,971)
Motor Vehicle Taxes.....	1,248,695	1,245,302	(3,393)
Fuel Taxes.....	922,100	925,737	3,637
Departmental Services/Licenses & Fees.....	2,455	2,279	(176)
Investment Income.....	2,048	2,192	144
Total Net Revenues and Transfers-In	\$ 2,263,079	\$ 2,260,320	\$ (2,759)
Expenditures and Transfers-Out			
Public Safety			
Driver and Vehicle Services.....	\$ 8,236	\$ 8,236	\$ -
Public Safety Support.....	1,366	329	1,037
State Patrol Support.....	92	91	1
Technology and Support Service.....	19	19	-
Vehicle Crimes Unit.....	761	751	10
Total Public Safety	\$ 10,474	\$ 9,426	\$ 1,048
Revenue			
Administration of State Taxes.....	\$ 1,889	\$ 1,889	\$ -
Technology Development, Implementation, and Support.....	295	295	-
Total Revenue	\$ 2,184	\$ 2,184	\$ -
Revenue Intergovernmental Payments			
All-Terrain Vehicle Unrefunded Gas Tax.....	\$ 1,991	\$ 1,991	\$ -
Forest Road Unrefunded Gas Tax.....	1,051	1,051	-
Highway Fuel Refund Interest.....	20	20	-
Motorboat Unrefunded Gas Tax.....	11,062	11,062	-
Off-Road Motorcycle.....	339	339	-
Off-Road Vehicle.....	1,209	1,209	-
Snowmobile Unrefunded Gas Tax.....	7,375	7,375	-
Total Revenue Intergovernmental Payments	\$ 23,047	\$ 23,047	\$ -
Transportation			
Departmental Appropriations.....	\$ 2,225,194	\$ 2,225,194	\$ -
Total Expenditures and Transfers-Out.....	\$ 2,260,899	\$ 2,259,851	\$ 1,048
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 2,180	\$ 469	\$ (1,711)
Fund Balance, Beginning, as Reported.....	\$ 11,405	\$ 11,405	\$ -
Prior Period Adjustments.....	-	178	178
Fund Balance, Beginning, as Restated.....	\$ 11,405	\$ 11,583	\$ 178
Fund Balance, Ending.....	\$ 13,585	\$ 12,052	\$ (1,533)
Less: Appropriation Carryover.....	-	1,048	(1,048)
Unassigned Fund Balance, Ending.....	\$ 13,585	\$ 11,004	\$ (2,581)

STATE OF MINNESOTA

HIGHWAY USER TAX DISTRIBUTION FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

Budget

Actual

Variance

Notes

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

STATE OF MINNESOTA

STATE AIRPORTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 5,000	\$ 6,153	\$ 1,153
Motor Vehicle Taxes.....	10,000	11,439	1,439
Fuel Taxes.....	6,574	5,987	(587)
Departmental Services/Licenses & Fees.....	715	930	215
Investment Income.....	511	341	(170)
Other Revenues.....	33	32	(1)
Total Net Revenues and Transfers-In	\$ 22,833	\$ 24,882	\$ 2,049
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations.....	\$ 45	\$ 45	\$ -
Aeronautics Operation.....	5,231	5,110	121
Aeronautics.....	19,737	19,737	-
Duluth Airport Authority.....	4,292	4,292	-
Rochester International Airport Improvements.....	2,334	2,334	-
St. Cloud Airport Study.....	250	250	-
Total Transportation	\$ 31,889	\$ 31,768	\$ 121
Total Expenditures and Transfers-Out.....	\$ 31,889	\$ 31,768	\$ 121
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (9,056)	\$ (6,886)	\$ 2,170
Fund Balance, Beginning, as Reported.....	\$ 20,963	\$ 20,963	\$ -
Prior Period Adjustments.....	-	458	458
Fund Balance, Beginning, as Restated.....	\$ 20,963	\$ 21,421	\$ 458
Fund Balance, Ending.....	\$ 11,907	\$ 14,535	\$ 2,628
Less: Appropriation Carryover.....	-	9,721	(9,721)
Less: Reserved for Long-Term Receivables.....	-	1,352	(1,352)
Unassigned Fund Balance, Ending.....	\$ 11,907	\$ 3,462	\$ (8,445)

STATE OF MINNESOTA

PETROLEUM TANK CLEANUP FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 27,006	\$ 25,963	\$ (1,043)
Investment Income.....	140	335	195
Other Revenues.....	100	63	(37)
Total Net Revenues	<u>\$ 27,246</u>	<u>\$ 26,361</u>	<u>\$ (885)</u>
Transfer from Other Funds			
Remediation Fund.....	\$ 787	\$ 787	\$ -
Total Transfer from Other Funds	<u>\$ 787</u>	<u>\$ 787</u>	<u>\$ -</u>
Total Net Revenues and Transfers-In	<u>\$ 28,033</u>	<u>\$ 27,148</u>	<u>\$ (885)</u>
Expenditures and Transfers-Out			
Commerce			
Petroleum Tank Cleanup.....	\$ 14,719	\$ 14,547	\$ 172
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 4,734	\$ 4,734	\$ -
Contaminated Grants Administration.....	215	215	-
Total Employment & Economic Development	<u>\$ 4,949</u>	<u>\$ 4,949</u>	<u>\$ -</u>
Total Expenditures and Transfers-Out.....	<u>\$ 19,668</u>	<u>\$ 19,496</u>	<u>\$ 172</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	<u>\$ 8,365</u>	<u>\$ 7,652</u>	<u>\$ (713)</u>
Fund Balance, Beginning, as Reported.....	<u>\$ 17,096</u>	<u>\$ 17,096</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	899	899
Fund Balance, Beginning, as Restated.....	<u>\$ 17,096</u>	<u>\$ 17,995</u>	<u>\$ 899</u>
Fund Balance, Ending.....	<u>\$ 25,461</u>	<u>\$ 25,647</u>	<u>\$ 186</u>
Less: Appropriation Carryover.....	-	6,058	(6,058)
Unassigned Fund Balance, Ending.....	<u><u>\$ 25,461</u></u>	<u><u>\$ 19,589</u></u>	<u><u>\$ (5,872)</u></u>

STATE OF MINNESOTA

NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,535	\$ 14,054	\$ 519
Departmental Services/Licenses & Fees.....	56,472	61,267	4,795
Federal Revenue.....	1,001	1,728	727
Investment Income.....	98	288	190
Other Revenues.....	1,464	1,838	374
Total Net Revenues	\$ 72,570	\$ 79,175	\$ 6,605
Transfer from Other Funds			
Agency Fund.....	\$ 60	\$ 61	\$ 1
Game & Fish Fund.....	1,402	1,421	19
General Fund.....	347	349	2
Highway User Tax Distribution Fund.....	22,028	21,976	(52)
Miscellaneous Special Revenue Fund.....	2,809	1,877	(932)
Permanent School Fund.....	7,817	7,817	-
Total Transfer from Other Funds	\$ 34,463	\$ 33,501	\$ (962)
Total Net Revenues and Transfers-In	\$ 107,033	\$ 112,676	\$ 5,643
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks Lottery.....	\$ 6,000	\$ 6,000	\$ -
Minnesota Conservation Corps			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 11,528	\$ 11,528	\$ -
Eco & Water Resources - Cold Spring Creek Water.....	57	57	-
Eco & Water Resources - Invasive Species.....	3,242	2,864	378
Eco & Water Resources - Nongame Wildlife Program.....	950	950	-
Eco & Water Resources - Water Management.....	4,835	4,655	180
Ecological and Water Resources.....	1,413	1,367	46
Enforcement Grants Water Recreation.....	1,082	1,082	-
Enforcement Natural Resources Laws & Rules.....	8,332	7,490	842
Enforcement Off Highway Vehicle Grants ATV.....	473	473	-
Enforcement Off Highway Vehicle Grants Mgmt ATV.....	25	25	-
Enforcement Off Highway Vehicle Grants OHM.....	11	11	-
Enforcement Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement Safety Grants ATV.....	225	166	59
Enforcement Safety Grants Management ATV.....	25	-	25
Enforcement Snowmobile Grants.....	315	315	-
Fish & Wildlife - Management.....	1,919	1,558	361
Forest Management - Forest Management Investment.....	12,056	11,176	880
Forest Management - Road Maint on State Forest Roads.....	500	370	130
Forest Management - State Forest Mgt - Reforestation.....	2,000	1,530	470
Land & Minerals Iron Ore Coop Research Minerals Mgmt.....	200	199	1
Land & Minerals Minerals Management	2,886	2,732	154
Lands and Minerals - Resource Management	702	700	2
Parks & Trails - Crane Lake Restroom Water Recreation.....	229	229	-

STATE OF MINNESOTA

NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Parks & Trails - Enhance Access Facility Water Recreation.....	1,075	191	884
Parks & Trails - Expand Off Highway Vehicle Facilities.....	2	2	-
Parks & Trails - Iron Range Off Highway Vehicle Rec Area.....	3	3	-
Parks & Trails - Iron Range OH Vehicle Rec Area.....	18	18	-
Parks & Trails - IRR OHVRA Virginia ATV.....	1	1	-
Parks & Trails - IRR OHVRA Virginia Off Highway Motorcycle.....	7	7	-
Parks & Trails - Local Trail Grants.....	1,005	757	248
Parks & Trails - Management ORV.....	583	519	64
Parks & Trails - Management.....	33,729	30,071	3,658
Parks & Trails - Off Highway Vehicle - GIA OHM.....	150	144	6
Parks & Trails - Off Highway Vehicle GIA ATV.....	1,360	1,348	12
Parks & Trails - Off Highway Vehicle GIA ORV.....	325	100	225
Parks & Trails - Snowmobile GIA.....	8,424	7,447	977
Parks & Trails - Staff Development ORV.....	75	70	5
Parks & Trails - State Land and Water Conservation.....	256	238	18
Parks & Trails - State Parks Operations Lottery.....	5,972	5,152	820
Parks & Trails - State Trail Grooming SKI.....	78	66	12
Parks & Trails - Trail Grants ATV.....	50	50	-
Parks & Trails - Voyagers ATV Trail System.....	150	150	-
Zoo Grants.....	320	320	-
Total Natural Resources	\$ 106,589	\$ 96,132	\$ 10,457
Zoological Board			
Departmental Appropriations.....	\$ 160	\$ 160	\$ -
Total Expenditures and Transfers-Out.....	\$ 113,239	\$ 102,782	\$ 10,457
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (6,206)	\$ 9,894	\$ 16,100
Fund Balance, Beginning, as Reported.....	\$ 41,663	\$ 41,663	\$ -
Prior Period Adjustments.....	-	4,884	4,884
Fund Balance, Beginning, as Restated.....	\$ 41,663	\$ 46,547	\$ 4,884
Fund Balance, Ending.....	\$ 35,457	\$ 56,441	\$ 20,984
Less: Appropriation Carryover.....	-	21,911	(21,911)
Unassigned Fund Balance, Ending.....	\$ 35,457	\$ 34,530	\$ (927)

Notes

1. 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, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,535	\$ 14,054	\$ 519
Departmental Services/Licenses & Fees.....	69,234	67,339	(1,895)
Federal Revenue.....	29,750	37,652	7,902
Investment Income.....	168	506	338
Other Revenues.....	133	129	(4)
Total Net Revenues	\$ 112,820	\$ 119,680	\$ 6,860
Transfer from Other Funds			
General Fund.....	\$ 1,026	\$ 1,026	\$ -
Total Transfer from Other Funds	\$ 1,026	\$ 1,026	\$ -
Total Net Revenues and Transfers-In	\$ 113,846	\$ 120,706	\$ 6,860
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations.....	\$ 12,239	\$ 12,239	\$ -
Eco & Water Resources - Heritage Enhance.....	2,109	1,903	206
Eco & Water Resources - MN Aqua Inv Species Resrch Ctr.....	410	410	-
Ecological and Water Resources.....	2,533	2,460	73
Enforcement Heritage Enhancement.....	1,580	1,497	83
Enforcement Natural Resources Laws & Rules.....	22,896	22,225	671
Fish & Wildlife - Disease Planning and Emerg Response	500	500	-
Fish & Wildlife - Heritage Enhancement.....	8,283	7,587	696
Fish & Wildlife - Lead Shot Study.....	30	12	18
Fish & Wildlife - Management.....	59,376	55,476	3,900
Fish & Wildlife - Shooting Range and Club House.....	30	28	2
Fish & Wildlife - Shooting Range.....	962	962	-
Fish & Wildlife - Trap Shooting Facility Grant.....	12	12	-
Forest Management - ECS Forest and Invasive Species.....	1,325	1,048	277
Lands and Minerals - Resource Management	344	343	1
Parks & Trails - Management.....	2,273	1,025	1,248
Total Natural Resources	\$ 114,902	\$ 107,727	\$ 7,175
Total Expenditures and Transfers-Out.....	\$ 114,902	\$ 107,727	\$ 7,175
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (1,056)	\$ 12,979	\$ 14,035
Fund Balance, Beginning, as Reported.....	\$ 40,548	\$ 40,548	\$ -
Prior Period Adjustments.....	-	798	798
Fund Balance, Beginning, as Restated.....	\$ 40,548	\$ 41,346	\$ 798
Fund Balance, Ending.....	\$ 39,492	\$ 54,325	\$ 14,833
Less: Appropriation Carryover.....	-	15,605	(15,605)
Unassigned Fund Balance, Ending.....	\$ 39,492	\$ 38,720	\$ (772)

STATE OF MINNESOTA

ENVIRONMENTAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 59,588	\$ 61,532	\$ 1,944
Departmental Services/Licenses & Fees.....	39,311	42,734	3,423
Investment Income.....	56	264	208
Other Revenues.....	96	204	108
Total Net Revenues and Transfers-In	\$ 99,051	\$ 104,734	\$ 5,683
Expenditures and Transfers-Out			
Administrative Hearings			
Sanitary Districts.....	\$ 50	\$ 30	\$ 20
Attorney General			
Departmental Appropriations.....	\$ 145	\$ -	\$ 145
Health			
Biomonitoring and Health Risks.....	\$ 684	\$ 588	\$ 96
Harmful Chemicals in Children's Products.....	57	57	-
Total Health	\$ 741	\$ 645	\$ 96
Pollution Control Agency			
Departmental Appropriations.....	\$ 22,000	\$ 22,000	\$ -
Administrative Support.....	4,330	4,205	125
Air Monitoring.....	204	203	1
Ambient Air Monitoring.....	346	343	3
Business Friendly Data Service.....	400	110	290
Children's Toxic Chemicals.....	33	33	-
Environmental and Analysis Outcomes.....	10,678	10,653	25
Environmental Loans and Grants.....	119	-	119
Environmental Quality Board.....	192	184	8
Environmental Risks.....	236	232	4
Feedlot Permits.....	207	206	1
Impaired Waters Listing.....	100	95	5
Improve Minnesota Air Quality.....	693	466	227
Industrial.....	13,621	13,287	334
Municipal.....	5,774	5,586	188
Recycling Composting Program.....	300	-	300
Remediation.....	558	538	20
Resource Management Assistance.....	17,039	16,313	726
SCORE Grants.....	17,250	17,250	-
SSTS Activities - Municipal Continued Increased Activity.....	725	724	1
SSTS Activities - Municipal.....	648	645	3
SSTS Activities - Resource Mgt & Assist Cont Inc Activity.....	151	151	-
SSTS Activities - Resource Mgt & Assistance.....	94	92	2
St Louis River Remedial Action.....	216	214	2
Technical Assist & Review of Municipal Water Infra Proj.....	486	113	373
Waste to Biofuel Development.....	300	-	300
Wastewater Lab Registration.....	109	105	4
Watershed.....	6,872	6,782	90
Total Pollution Control Agency	\$ 103,681	\$ 100,530	\$ 3,151

STATE OF MINNESOTA

ENVIRONMENTAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Public Safety			
Homeland Security & Emergency Management.....	\$ 73	\$ 72	\$ 1
Revenue			
Administration of State Taxes.....	\$ 303	\$ 303	\$ -
Total Expenditures and Transfers-Out.....	\$ 104,993	\$ 101,580	\$ 3,413
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (5,942)	\$ 3,154	\$ 9,096
Fund Balance, Beginning, as Reported.....	\$ 13,914	\$ 13,914	\$ -
Prior Period Adjustments.....	-	138	138
Fund Balance, Beginning, as Restated.....	\$ 13,914	\$ 14,052	\$ 138
Fund Balance, Ending.....	\$ 7,972	\$ 17,206	\$ 9,234
Less: Appropriation Carryover.....	-	7,383	(7,383)
Less: Reserved for Long-Term Receivables.....	-	481	(481)
Unassigned Fund Balance, Ending.....	\$ 7,972	\$ 9,342	\$ 1,370

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	\$ 9,342
Remediation Fund	16,569
Environmental & Remediation Fund in CAFR	\$ 25,911

2. In the "Nonmajor Appropriated Special Revenue Funds - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the CAFR) a \$22,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

REMEDIATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 897	\$ 1,000	\$ 103
Departmental Services/Licenses & Fees.....	827	649	(178)
Investment Income.....	2,886	4,428	1,542
Other Revenues.....	853,619	852,115	(1,504)
Total Net Revenues	\$ 858,229	\$ 858,192	\$ (37)
Transfer from Other Funds			
Environmental Fund.....	\$ 22,000	\$ 22,000	\$ -
General Fund.....	3	4	1
Petroleum Tank Cleanup Fund.....	11,336	8,770	(2,566)
Total Transfer from Other Funds	\$ 33,339	\$ 30,774	\$ (2,565)
Total Net Revenues and Transfers-In	\$ 891,568	\$ 888,966	\$ (2,602)
Expenditures and Transfers-Out			
Agriculture			
MERLA Admin.....	\$ 382	\$ 382	\$ -
Protection Service.....	1,126	1,126	-
Total Agriculture	\$ 1,508	\$ 1,508	\$ -
Attorney General			
Departmental Appropriations.....	\$ 250	\$ -	\$ 250
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 700	\$ 700	\$ -
Health			
Contaminated Sites.....	\$ 255	\$ 240	\$ 15
Natural Resources			
Departmental Appropriations.....	\$ 195	\$ 195	\$ -
Enforcement Natural Resources Laws & Rules.....	102	83	19
Total Natural Resources	\$ 297	\$ 278	\$ 19
Pollution Control Agency			
3M East Metro Drinking Water.....	\$ 23	\$ 23	\$ -
3M East Metro Remedy.....	486	486	-
3M Water Quality Sustainability.....	125,000	125,000	-
Administrative Support.....	716	708	8
Closed Landfill Administration.....	2,249	2,039	210
Dry Cleaners Projects.....	1,314	1,314	-
Environmental and Analysis Outcomes.....	193	181	12
Metropolitan Landfill Contingency.....	474	474	-
Petroleum Remediation Cleanup - Prior Year.....	787	787	-
Petroleum Remediation Cleanup.....	3,396	3,396	-
Remediation.....	15,616	15,614	2
Superfund Administration.....	3,648	3,547	101
Underground Storage Tank Program - Industrial.....	987	860	127
Underground Storage Tank Program - Operations.....	176	169	7

STATE OF MINNESOTA

REMEDATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Underground Storage Tank Program - Remediation.....	3,903	3,723	180
Underground Storage Tank Program - Watershed	120	120	-
Watershed.....	107	106	1
Total Pollution Control Agency	\$ 159,195	\$ 158,547	\$ 648
Total Expenditures and Transfers-Out.....	\$ 162,205	\$ 161,273	\$ 932
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 729,363	\$ 727,693	\$ (1,670)
Fund Balance, Beginning, as Reported.....	\$ 16,109	\$ 16,109	\$ -
Prior Period Adjustments.....	-	1,313	1,313
Fund Balance, Beginning, as Restated.....	\$ 16,109	\$ 17,422	\$ 1,313
Fund Balance, Ending.....	\$ 745,472	\$ 745,115	\$ (357)
Less: Appropriation Carryover.....	-	728,546	(728,546)
Unassigned Fund Balance, Ending.....	\$ 745,472	\$ 16,569	\$ (728,903)

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.
2. Other Revenues includes a recent settlement between the state of Minnesota and 3M company. This settlement will be administered through the Remediation Fund. Revenue deposited under the terms of the settlement include earnings on the investment of money in the account. Under terms of the agreement, an \$850 million grant from 3M will be used to fund clean drinking water and natural resource projects.

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 105,952	\$ 104,734	\$ (1,218)
Investment Income.....	1,304	3,372	2,068
Other Revenues.....	2	42	40
Total Net Revenues	\$ 107,258	\$ 108,148	\$ 890
Transfer from Other Funds			
General Fund.....	\$ 510	\$ 338	\$ (172)
Total Transfer from Other Funds	\$ 510	\$ 338	\$ (172)
Total Net Revenues and Transfers-In	\$ 107,768	\$ 108,486	\$ 718
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Lessard Sams Carry Forward.....	\$ 36	\$ 36	\$ -
Lessard Sams Outdoor Heritage.....	571	462	109
Outdoor Heritage Website.....	8	8	-
Total Legislative Coordinating Commission	\$ 615	\$ 506	\$ 109
Natural Resources			
Departmental Appropriations.....	\$ 284	\$ 284	\$ -
Accel Wildlife Management Area Acquisition Phase VIII.....	39	39	-
Accelerating WMA IX.....	5,583	5,583	-
Accelerating WMA VIII.....	16	16	-
Accelerating Waterfowl Production Area Acqu VIII.....	2	2	-
Accelerating Waterfowl Production Area Acquisition IX.....	5,496	5,496	-
Accelerating Wildlife Management Area Acquisition VI.....	21	21	-
Anoka Sandplain Habitat Restor & Enhance V - ACD.....	41	41	-
Anoka Sandplain Habitat Restor & Enhance V - GRG.....	345	345	-
Anoka Sandplain Habitat Restor & Enhance V - Isanti	231	231	-
Anoka Sandplain Habitat Restor & Enhance V - MLT.....	350	350	-
Anoka Sandplain Habitat Restor & Enhance V - Stearns	163	163	-
Bushman Lake.....	4,600	4,600	-
Cannon River Headquarters Complex Phase IV.....	1	1	-
Cannon River Headquarters Complex Phase V.....	738	738	-
Cannon River Headquarters Complex Phase VII.....	1,422	1,422	-
Carnelian Creek Conservation Corridor.....	2,458	2,458	-
Contract Management FY15.....	49	44	5
Contract Management FY16.....	106	106	-
Critical Shore Protection Program Phase IV.....	1,697	1,697	-
Dakota County Habitat Phase IV.....	9	-	9
Eco & Water Resources - Accel Native Prairie Bank Prot IV.....	1,650	1,650	-
Eco & Water Resources - Accel Native Prairie Bank Prot VI.....	20	20	-
Eco & Water Resources - Accel Native Prairie Protect.....	17	17	-
Eco & Water Resources - Accel Prair Rest Enhanc DNR	165	165	-
Eco & Water Resources - Accel Prair Rest Enhanc DNR IX.....	57	57	-
Eco & Water Resources - Accel Prair Rest Enhanc DNR VI	129	129	-
Eco & Water Resources - Accel Prair Rest Enhanc DNR VIII.....	169	169	-
Eco & Water Resources - Accel Prair Restor Enhanc DNR V.....	46	28	18
Eco & Water Resources - Accel Prot with RIM & NPB Ease.....	113	11	102

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Eco & Water Resources - Aquatic Habitat V.....	1,276	1,276	-
Eco & Water Resources - Aquatic Habitat VI.....	96	96	-
Eco & Water Resources - Aquatic Habitat VII.....	1,348	1,348	-
Eco & Water Resources - DNR Stream Habitat.....	553	553	-
Eco & Water Resources - Enhanc MN River Aquatic Ecosys.....	1	1	-
Eco & Water Resources - Invasive Carp	373	373	-
Eco & Water Resources - St Louis River Restor Init II.....	127	127	-
Eco & Water Resources - St Louis River Restor Init III.....	12	12	-
Eco & Water Resources - Technical Evaluation Panel FY15.....	97	97	-
Eco & Water Resources - Technical Evaluation Panel FY16.....	60	60	-
Eco & Water Resources - Technical Evaluation Panel FY17.....	10	10	-
Eco & Water Resources - WMA & SNA Phase IX.....	2	2	-
Eco & Water Resources - WMA & SNA Phase VII.....	328	328	-
Fish & Wildlife - Accel Prairie Restor & Enhance DNR IX.....	1,330	1,330	-
Fish & Wildlife - Accel Prairie Restor & Enhance DNR VIII.....	794	794	-
Fish & Wildlife - Accel Prairie Restor & Enhance V.....	210	210	-
Fish & Wildlife - Accel Prairie Restor & Enhance VI.....	786	786	-
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance VI.....	200	200	-
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance VII.....	402	402	-
Fish & Wildlife - Aquatic Habitat Protection V.....	425	425	-
Fish & Wildlife - Aquatic Habitat Protection VI.....	715	715	-
Fish & Wildlife - Aquatic Habitat Protection VII.....	1,451	1,451	-
Fish & Wildlife - Aquatic Habitat Protection VIII	590	590	-
Fish & Wildlife - Conserv Grant Program Admin VI.....	218	160	58
Fish & Wildlife - Conserv Grant Program VI.....	545	137	408
Fish & Wildlife - Conserv Partner 7 County Metro VII.....	23	23	-
Fish & Wildlife - Conserv Partner 7 County Metro VII.....	2,290	2,290	-
Fish & Wildlife - Conserv Partner Statewide & Metro VII.....	4	4	-
Fish & Wildlife - Conserv Partner Statewide & Metro VII.....	5,879	5,879	-
Fish & Wildlife - Conserv Partner Statewide & Metro VIII.....	18	18	-
Fish & Wildlife - DNR Stream Habitat II.....	205	205	-
Fish & Wildlife - Enhanced Public Grassland.....	84	84	-
Fish & Wildlife - Invasive Carp	1,732	1,732	-
Fish & Wildlife - Legacy Metro Grant Administration.....	210	-	210
Fish & Wildlife - Legacy Metro Grant Program.....	1	1	-
Fish & Wildlife - Lower Mississippi Habitat 3.....	156	106	50
Fish & Wildlife - Mississippi Headwaters Habitat Partner.....	27	27	-
Fish & Wildlife - Roseau Lake Rehabilitation.....	297	297	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement IX.....	258	258	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement VIII.....	511	511	-
Fish & Wildlife - Shallow Lake Protection Wild Rice.....	6	6	-
Fish & Wildlife - Shallow Lk Wetlands Phase V.....	641	635	6
Fish & Wildlife - Southeast Forest Habitat.....	204	204	-
Fish & Wildlife - St Louis River Habitat Restoration II.....	129	129	-
Fish & Wildlife - St Louis River Habitat Restoration III.....	23	23	-
Fish & Wildlife - St Louis River Habitat Restoration IV.....	15	15	-
Fish & Wildlife - Wild Rice Shoreland Protection.....	124	124	-
Fish & Wildlife - Wildlife Mgmt Area Acquisition.....	8	8	-
Fish & Wildlife - WMA SNA Area Acquisition Phase VI.....	128	128	-
Fish & Wildlife - WMA SNA Phase IX.....	43	43	-
Fish & Wildlife - WMA SNA Phase V.....	55	55	-
Fish & Wildlife - WMA SNA Phase VII.....	1,588	1,588	-
Fish & Wildlife - WMA SNA Phase VIII.....	239	239	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fisheries Habitat Protection North MN Land Trust.....	1,603	1,603	-
Fisheries Habitat Protection Phase III Leech Lake.....	113	113	-
Forest Management - Forest Habitat Protection Revolv.....	1	1	-
Forest Management - Minnesota Forests for the Future IV.....	1,058	1,058	-
Forest Management - Minnesota Forests for the Future V.....	1	1	-
Forest Management - Prot Pinelands Sands Aquifer Forest II.....	8	8	-
Forest Management - State Forest Acquisitions Phase III.....	81	81	-
Goose Prairie.....	600	600	-
Lake Wakanda Enhancement.....	921	921	-
Laurentian Forest - St Louis County Habitat MDHA.....	2,290	2,290	-
Laurentian Forest - St. Louis County Habitat Conserv.....	108	108	-
Leech Lake Area Watershed Foundation.....	18	16	2
Living Shallow Lakes and Wetlands Initiative Phase V.....	4,716	4,716	-
Martin County/Fox Lake WMA.....	3	3	-
Metro Big Rivers Habitat IV.....	8	8	-
Metro Big Rivers Habitat Trust for Public Land.....	2	2	-
Minnesota Prairie Recovery Phase VI.....	2	2	-
Mississippi Headwaters Board.....	60	60	-
Mississippi Headwaters Habitat II.....	13	13	-
Mississippi Headwaters Trust for Public Land FY15.....	5	5	-
Mississippi Headwaters Trust for Public Land FY17.....	1,540	1,540	-
MN Prairie Recovery Phase IV.....	21	21	-
MN Prairie Recovery Phase VII.....	1,901	1,901	-
MN Trout Unltd Coldwater Fish Hab Enhance & Restor IX.....	2,403	2,403	-
Northeastern Minnesota Sharp-Tailed Grouse.....	60	60	-
Northern Tallgrass Prairie Ntl Wildlife Refuge Land Acq.....	2,683	2,683	-
OMBS Prevent Forest Fragment.....	3	-	3
Prairie Chicken Habitat Partner South Red River Valley II.....	11	11	-
Prairie Chicken Habitat Partner South Red River Valley III.....	1,888	1,888	-
Prairie Chicken Habitat Partnership South Red River Valley.....	5	5	-
Shallow Lake and Wetland Protection Phase IV.....	4	4	-
Shallow Lake and Wetland Protection Phase VI.....	5,611	5,611	-
Shallow Lake and Wetland Protection V.....	163	163	-
Shell Rock River Watershed Habitat Restoration VI.....	1,779	1,779	-
Southeast Metro Phase V MN Land Trust.....	700	700	-
Southeast Metro Phase V Nature Conservancy.....	986	986	-
Southeast Metro Phase V Trust for Public Land.....	666	666	-
Southeast Minnesota Protection and Restoration II.....	6	6	-
Southeast Minnesota Protection and Restoration III.....	1	1	-
Southeast MN Protect & Restor IV Nature Conservancy.....	8	8	-
Southeast MN Protect & Restor IV Trust for Public Land.....	18	18	-
St Louis River Restoration IV.....	226	226	-
Wolverton Creek Habitat Restoration.....	1,877	1,877	-
Total Natural Resources	\$ 87,035	\$ 86,164	\$ 871
Water & Soil Resources Board			
ACUB Easements Phase III.....	\$ 3	\$ 3	\$ -
ACUB Easements Phase IV.....	45	45	-
ACUB Easements Phase V.....	421	421	-
ACUB Easements Phase VI.....	983	983	-
Reinvest in Minnesota Buffer Easements Phase VI.....	93	93	-
Reinvest in Minnesota Easements 09.....	28	28	-
Reinvest in Minnesota Easements 12.....	176	176	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Reinvest in Minnesota Easements Pheasants Forever.....	43	43	-
Reinvest in Minnesota Easements Wetland Acq & Restor.....	69	69	-
Reinvest in Minnesota Easements.....	3	3	-
Reinvest in Minnesota Mississippi Headwaters Easement III.....	2	2	-
Reinvest in Minnesota Mississippi Headwaters Easement.....	742	742	-
Reinvest in Minnesota Wetlands Partnership VIII.....	148	148	-
Reinvest in Minnesota Wetlands Reserve Partnership V.....	260	60	200
Reinvest in Minnesota Wetlands Reserve Partnership VI.....	169	169	-
Reinvest in Minnesota Wetlands Reserve Prog.....	2,204	2,204	-
Reinvest in Minnesota Wetlands.....	6,573	6,573	-
Wild Rice Shoreland Phase III.....	92	92	-
Wild Rice Shoreland Phase IV.....	966	966	-
Wildlife Easements Phase II.....	72	72	-
Wildlife Easements Phase IV.....	41	41	-
Wildlife Easements Phase V.....	1,296	1,296	-
Wild-Rice Shoreland Protection V.....	455	455	-
Total Water & Soil Resources Board	\$ 14,884	\$ 14,684	\$ 199
Total Expenditures and Transfers-Out.....	\$ 102,534	\$ 101,354	\$ 1,179
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 5,234	\$ 7,132	\$ 1,898
Fund Balance, Beginning, as Reported.....	\$ 88,875	\$ 88,875	\$ -
Prior Period Adjustments.....	-	8,653	8,653
Fund Balance, Beginning, as Restated.....	\$ 88,875	\$ 97,528	\$ 8,653
Fund Balance, Ending.....	\$ 94,109	\$ 104,660	\$ 10,551
Less: Appropriation Carryover.....	-	87,481	(87,481)
Unassigned Fund Balance, Ending.....	\$ 94,109	\$ 17,179	\$ (76,929)

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	\$ 17,179
Arts and Cultural Heritage Fund	6,354
Clean Water Fund	36,419
Parks and Trails Fund	3,437
Heritage Fund in CAFR	\$ 63,389

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, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 62,979	\$ 62,682	\$ (297)
Investment Income.....	85	184	99
Other Revenues.....	-	19	19
Total Net Revenues	\$ 63,064	\$ 62,885	\$ (179)
Transfer from Other Funds			
General Fund.....	\$ 305	\$ 202	\$ (103)
Total Transfer from Other Funds	\$ 305	\$ 202	\$ (103)
Total Net Revenues and Transfers-In	\$ 63,369	\$ 63,087	\$ (282)
Expenditures and Transfers-Out			
Administration			
Association Minnesota Public Education Radio - Prior Year.....	\$ 144	\$ 113	\$ 31
Association Minnesota Public Education Radio	1,470	1,397	73
Big Marine Lake Veterans Rest Camp.....	272	272	-
Camp Legionville	218	218	-
Como Zoo - Prior Year.....	30	29	1
Como Zoo	1,323	1,323	-
Grants Admin/Arts-Culture - Prior year.....	47	21	26
Grants Admin/Arts-Culture.....	212	184	28
Green Giant Museum	294	294	-
Lake Superior Zoo - Prior Year.....	2	2	-
Lake Superior Zoo	74	74	-
Medal of Honor Commemorative Memorial.....	250	-	250
Midwest Outdoors Unlimited	25	25	-
Minnesota Public Radio - Prior Year.....	48	48	-
Minnesota Public Radio	1,470	1,470	-
Minnesota Square Park Pavilion	196	196	-
Minnesota State Band	49	49	-
Office of State Archaeologist Reburial Project	107	90	17
Public TV Production/Acquisition Grants - Prior Year.....	111	111	-
Public TV Production/Acquisition Grants	3,430	3,430	-
Rice County Veterans Memorial	29	29	-
Science Museum of Minnesota - Prior Year.....	18	18	-
Science Museum of Minnesota.....	588	588	-
TCPT Vietnam Project	637	637	-
Waseca County Memorial.....	49	49	-
Wilderness Inquiry - Prior Year.....	6	6	-
Wilderness Inquiry	245	245	-
Total Administration	\$ 11,344	\$ 10,918	\$ 426
Agriculture			
County Fairs Arts and Culture.....	\$ 150	\$ 138	\$ 12
Arts Board			
Arts and Arts Access - Prior Year.....	\$ 537	\$ 533	\$ 4
Arts and Arts Access.....	13,838	13,448	390
Arts and Arts Access Regional Arts Center - Prior Year.....	218	218	-
Arts and Arts Access Regional Arts Center.....	5,931	5,931	-

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, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Arts and Cultural Heritage - Prior Year.....	30	30	-
Arts and Cultural Heritage	956	956	-
Arts and Cultural Heritage Regional Arts Center - Prior Year.....	13	13	-
Arts and Cultural Heritage Regional Arts Center	410	410	-
Arts Education - Prior Year.....	135	119	16
Arts Education	2,751	2,724	27
Arts Education-Regional Arts Center - Prior Year.....	38	38	-
Arts Education-Regional Arts Center	1,179	1,179	-
City of Savage.....	75	75	-
Grants Program Administration - Prior Year.....	346	346	-
Grants Program Administration	1,181	975	206
Statewide Arts Software App.....	50	-	50
Total Arts Board	\$ 27,688	\$ 26,995	\$ 693
Education			
Minnesota Regional Library System Grants.....	\$ 2,566	\$ 2,469	\$ 97
Historical Society			
Carver County Historical Society Grant.....	\$ 80	\$ -	\$ 80
Cultural Heritage Exhibit.....	91	91	-
Digital Library FY15.....	9	9	-
Digital Library FY17.....	300	300	-
Fairmont Opera House Grant.....	250	-	250
Fort Snelling Chapel Grant.....	100	-	100
Historic and Cultural Grants FY15.....	4,551	4,551	-
Historic and Cultural Grants FY17.....	4,500	4,500	-
Historic and Cultural Programs.....	952	952	-
Historic Recognition Grants.....	175	162	13
History Partnerships FY15.....	840	840	-
History Partnerships FY17.....	2,000	2,000	-
Litchfield Opera House Grant.....	50	-	50
Statewide History Programs.....	4,055	4,055	-
Statewide Site Survey FY15.....	282	273	9
Statewide Site Survey FY17.....	400	-	400
Woodbury Barn Heritage Grant.....	80	-	80
Total Historical Society	\$ 18,715	\$ 17,733	\$ 982
Humanities Commission			
Civics Program Grant.....	\$ 200	\$ 3	\$ 197
Civics Program-Minnesota Civic Education Coalition.....	150	150	-
Council on Disability Grant.....	13	13	-
Cultural Athletic Courts.....	75	75	-
Duluth Children's Museum FY15.....	5	5	-
Duluth Children's Museum FY17.....	150	150	-
Governor's Council on Developmental Disabilities.....	55	55	-
Grand Rapids Children's Museum FY15.....	5	5	-
Grand Rapids Children's Museum FY17.....	150	150	-
Hutchinson Children's Museum.....	80	80	-
Ka Joog Fanka Program.....	4	4	-
Minnesota Children's Museum FY15.....	15	15	-
Minnesota Children's Museum FY17.....	500	500	-
Minnesota Humanities Center Programs FY15.....	700	700	-
Minnesota Humanities Center Programs FY17.....	845	102	743

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, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Rondo Commemorative Plaza.....	47	47	-
Somali Community and Museum Grants.....	200	135	65
Southern Minnesota Children's Museum FY15.....	5	5	-
Southern Minnesota Children's Museum FY17.....	150	150	-
Veterans' Voices.....	100	30	70
Why Treaties Matter Exhibit.....	125	40	85
Total Humanities Commission	\$ 3,574	\$ 2,414	\$ 1,160
Indian Affairs Council			
Dakota Ojibwe Grants - Prior Year.....	\$ 51	\$ 51	\$ -
Dakota Ojibwe Grants	845	845	-
Dakota Ojibwe Work Group - Prior Year.....	10	10	-
Graves Protection.....	13	13	-
NAGPRA/Osteology - Prior Year.....	75	75	-
Niiganne Ojibwe Immersion.....	125	125	-
Wicoie Immersion	250	250	-
Total Indian Affairs Council	\$ 1,369	\$ 1,369	\$ -
Legislative Coordinating Commission			
Arts and Cultural Website.....	\$ 8	\$ 8	\$ -
Zoological Board			
Legacy FY18.....	\$ 1,550	\$ 1,278	\$ 272
Legacy Grant FY15.....	69	69	-
Total Zoological Board	\$ 1,619	\$ 1,347	\$ 272
Total Expenditures and Transfers-Out.....	\$ 67,033	\$ 63,391	\$ 3,642
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (3,664)	\$ (304)	\$ 3,360
Fund Balance, Beginning, as Reported.....	\$ 2,040	\$ 2,040	\$ -
Prior Period Adjustments.....	-	7,240	7,240
Fund Balance, Beginning, as Restated.....	\$ 2,040	\$ 9,280	\$ 7,240
Fund Balance, Ending.....	\$ (1,624)	\$ 8,976	\$ 10,600
Less: Appropriation Carryover.....	-	2,622	(2,622)
Unassigned Fund Balance, Ending.....	\$ (1,624)	\$ 6,354	\$ 7,978

Notes

1. In the Comprehensive Annual Financial Report (CAFR), the Heritage funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.
2. During fiscal year 2018, the Historical Society cancelled encumbrances that were originally established in fiscal year 2017. These encumbrance cancellations are reported as a prior period adjustment in Actuals. The appropriation has authority to carry forward and spend the unspent money from the prior year, therefore the budget was increased and the funds were spent in fiscal year 2018. These additional expenditures in fiscal year 2018 are presented as a budgeted deficit; however this amount is offset by the prior period adjustment.

STATE OF MINNESOTA

CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 105,574	\$ 104,734	\$ (840)
Investment Income.....	932	1,820	888
Other Revenues.....	3	12	9
Total Net Revenues	\$ 106,509	\$ 106,566	\$ 57
Transfer from Other Funds			
General Fund.....	\$ 22,510	\$ 22,338	\$ (172)
Total Transfer from Other Funds	\$ 22,510	\$ 22,338	\$ (172)
Total Net Revenues and Transfers-In	\$ 129,019	\$ 128,904	\$ (115)
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Prgm.....	\$ 75	\$ 49	\$ 26
Clean Water Agriculture Water Quality Cert Prgm FY15.....	168	168	-
Clean Water Agriculture Water Quality Cert Prgm FY16.....	3,119	3,119	-
Clean Water Crop Markets.....	75	75	-
Clean Water Groundwater.....	3,264	3,264	-
Clean Water Irrigation Water Quality.....	178	68	110
Clean Water Perennial & Winter Annual Crop.....	1,082	1,082	-
Clean Water Pesticide Monitoring.....	391	384	7
Clean Water Research Database.....	81	81	-
Clean Water Research.....	1,573	1,573	-
Clean Water Technical Assistance.....	1,518	1,518	-
Clean Water Well Testing.....	960	960	-
Total Agriculture	\$ 12,484	\$ 12,341	\$ 143
Health			
Clean Water EH_Contaminants of Emerging Concern FY15.....	\$ 583	\$ 574	\$ 9
Clean Water IDEPC Virus Monitoring FY15.....	84	84	-
Contaminants of Concern.....	703	703	-
Drinking Water and Lead Study.....	23	23	-
Drinking Water Protection.....	183	69	114
Groundwater Management.....	57	57	-
Groundwater.....	100	100	-
Private Well Protection.....	291	291	-
Source Water Protection.....	2,386	2,386	-
Virus Monitoring.....	43	-	43
Virus Study.....	12	12	-
Water Reuse Study.....	57	18	39
Well Protection.....	95	95	-
Well Sealing FY15.....	8	8	-
Well Sealing FY17.....	231	231	-
Total Health	\$ 4,856	\$ 4,651	\$ 205
Legislative Coordinating Commission			
Clean Water Website.....	\$ 13	\$ 13	\$ -

STATE OF MINNESOTA

CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Metropolitan Council Transport			
Master Water Supply.....	\$ 950	\$ 950	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 260	\$ 260	\$ -
Eco & Water Resources 17 Nonpoint Source Restore/Prot.....	672	666	6
Eco & Water Resources 17 Riparian Buffer.....	10	10	-
Eco & Water Resources 17 Stormflow Monitor.....	419	402	17
Eco & Water Resources 17 Water Supply Plan.....	411	411	-
Eco & Water Resources 17 Watershed Hydrologic Modeling.....	4	2	2
Eco & Water Resources 17 Watershed Strategy.....	713	713	-
Eco & Water Resources 18 Buffer Map Technical Guidance.....	76	76	-
Eco & Water Resources 18 County Geologic Atlas.....	122	122	-
Eco & Water Resources 18 Lake IBI Assessments.....	246	246	-
Eco & Water Resources 18 Nonpoint Source Restore/Prot.....	347	347	-
Eco & Water Resources 18 Stream Flow Monitoring.....	1,695	1,695	-
Eco & Water Resources 18 Water Supply Plan.....	1,147	1,147	-
Eco & Water Resources 18 Watershed Hydrologic Modeling.....	399	399	-
Eco & Water Resources 18 Watershed Strategy.....	1,082	1,082	-
Eco & Water Resources County Geologic Atlases.....	18	18	-
Eco & Water Resources Lake IBI Assessments.....	43	43	-
Eco & Water Resources MET Groundwater Monitor.....	258	258	-
Forest & Wildlife 17 IBI Assessments.....	872	872	-
Forest & Wildlife 17 Mercury in Fish.....	1	1	-
Forest & Wildlife 17 Watershed Strategy.....	4	4	-
Forest & Wildlife 18 IBI Assessments.....	240	240	-
Forest & Wildlife 18 Mercury in Fish.....	134	134	-
Forest & Wildlife 18 Watershed Strategy.....	22	22	-
Forest Mgmt Nonpoint Source Restore & Protect - Prior Year.....	81	50	31
Forest Mgmt Watershed Hydrologic Modeling - Prior Year.....	160	160	-
Forest Mgmt Watershed Hydrologic Modeling	11	11	-
Total Natural Resources	\$ 9,447	\$ 9,391	\$ 56
Pollution Control Agency			
Accelerated Implementation.....	\$ 225	\$ 166	\$ 59
Clean Water Council.....	50	50	-
Drinking Water Protection.....	1,181	1,111	70
Drinking/Ground Water-Subsurface Sewage Treatment Sys.....	3,500	3,497	3
Enhanced Data Base.....	500	394	106
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL.....	900	787	113
St Croix River Phosphorous.....	200	200	-
St Louis Harbor Restoration.....	750	537	213
Statewide Indirect Cost.....	40	40	-
TMDL Development.....	9,409	7,844	1,565
Voyagers National Park.....	800	50	750
Water Quality Assessment.....	8,275	7,804	471
Total Pollution Control Agency	\$ 25,830	\$ 22,480	\$ 3,350
Public Facilities Authority			
Clean Water Legacy Point Source FY13.....	\$ 5,243	\$ 5,243	\$ -
Clean Water Legacy Point Source FY15.....	7,004	7,004	-
Clean Water Legacy Point Source FY17.....	1,967	1,967	-
Clean Water Legacy Small Community Waste Water FY09.....	50	50	-

STATE OF MINNESOTA

CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Clean Water Legacy Small Community Waste Water FY13.....	225	225	-
Clean Water Legacy Small Community Waste Water FY15.....	45	45	-
Clean Water Legacy TMDL FY09.....	105	105	-
Total Public Facilities Authority	\$ 14,639	\$ 14,639	\$ -
University of Minnesota			
Clean Water ROI Pilot.....	\$ 133	\$ 133	\$ -
County Geologic Atlases.....	125	125	-
Stormwater Best Management Practices Performance Eval.....	750	750	-
Total University of Minnesota	\$ 1,008	\$ 1,008	\$ -
Water & Soil Resources Board			
Clean Water Legacy Accelerated Implementation FY13.....	\$ 96	\$ 55	\$ 41
Clean Water Legacy Accelerated Implementation FY15.....	270	270	-
Clean Water Legacy Accelerated Implementation FY17.....	2,113	2,113	-
Clean Water Legacy Administration Easements.....	1,171	1,171	-
Clean Water Legacy Administration Programs.....	1,250	1,250	-
Clean Water Legacy Administration.....	2,131	2,131	-
Clean Water Legacy Assistance FY13.....	164	59	105
Clean Water Legacy Assistance FY15.....	127	127	-
Clean Water Legacy Buffer Cost Share.....	4,540	4,540	-
Clean Water Legacy Buffer Easements FY13.....	3,663	578	3,085
Clean Water Legacy Buffer Easements FY15.....	1,814	1,814	-
Clean Water Legacy Conservation Partners FY13.....	13	-	13
Clean Water Legacy Conservation Partners FY15.....	86	86	-
Clean Water Legacy CREP.....	760	760	-
Clean Water Legacy Critical Shorelands.....	44	44	-
Clean Water Legacy Drainage FY13.....	195	24	171
Clean Water Legacy Drainage FY15.....	17	17	-
Clean Water Legacy Drainage FY17.....	614	614	-
Clean Water Legacy Erosion Transects FY15.....	22	22	-
Clean Water Legacy Erosion Transects FY17.....	2	2	-
Clean Water Legacy One Watershed One Plan FY15.....	866	866	-
Clean Water Legacy One Watershed One Plan FY17.....	75	75	-
Clean Water Legacy Oversight FY13.....	1,019	973	46
Clean Water Legacy Oversight FY15.....	378	378	-
Clean Water Legacy Oversight FY17.....	932	932	-
Clean Water Legacy Performance Base Watershed.....	2,468	2,468	-
Clean Water Legacy Projects and Practices.....	6,405	6,405	-
Clean Water Legacy Restoration Tech Eval Panel FY13.....	49	49	-
Clean Water Legacy Restoration Tech Eval Panel FY15.....	136	136	-
Clean Water Legacy Restoration Tech Eval Panel FY17.....	84	84	-
Clean Water Legacy Riparian Buffer Compliance FY15.....	100	100	-
Clean Water Legacy Riparian Buffer Compliance FY17.....	2,053	2,053	-
Clean Water Legacy Soil & Water Conserv Dist FY15.....	497	497	-
Clean Water Legacy Soil & Water Conserv Dist FY17.....	10,448	10,448	-
Clean Water Legacy Wellhead Protection FY15.....	439	439	-
Clean Water Legacy Wellhead Protection FY17.....	10	10	-
MDH Clean Water Fund Water Reuse Study & Recommend.....	11	11	-
Total Water & Soil Resources Board	\$ 45,062	\$ 41,601	\$ 3,461
Total Expenditures and Transfers-Out.....	\$ 114,289	\$ 107,074	\$ 7,215

STATE OF MINNESOTA

CLEAN WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 14,730	\$ 21,830	\$ 7,100
Fund Balance, Beginning, as Reported.....	\$ 59,870	\$ 59,870	\$ -
Prior Period Adjustments.....	-	15,755	15,755
Fund Balance, Beginning, as Restated.....	\$ 59,870	\$ 75,625	\$ 15,755
Fund Balance, Ending.....	\$ 74,600	\$ 97,455	\$ 22,855
Less: Appropriation Carryover.....	-	61,036	(61,036)
Unassigned Fund Balance, Ending.....	<u>\$ 74,600</u>	<u>\$ 36,419</u>	<u>\$ (38,181)</u>

Notes

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

STATE OF MINNESOTA

PARKS AND TRAILS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 45,502	\$ 45,226	\$ (276)
Investment Income.....	195	456	261
Other Revenues.....	3	3	-
Total Net Revenues	<u>\$ 45,700</u>	<u>\$ 45,685</u>	<u>\$ (15)</u>
Transfer from Other Funds			
General Fund.....	\$ 220	\$ 146	\$ (74)
Total Transfer from Other Funds	<u>\$ 220</u>	<u>\$ 146</u>	<u>\$ (74)</u>
Total Net Revenues and Transfers-In	<u>\$ 45,920</u>	<u>\$ 45,831</u>	<u>\$ (89)</u>
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Parks & Trails Website.....	\$ 6	\$ 6	\$ -
Metropolitan Council Transport			
Parks.....	\$ 16,584	\$ 16,584	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 110	\$ 110	\$ -
Parks & Trails - 16 Acquisition & Development.....	765	765	-
Parks & Trails - 16 Connect to Outdoors.....	157	157	-
Parks & Trails - 16 Conservation Corps Minnesota.....	9	9	-
Parks & Trails - 16 Coordination Projects.....	180	180	-
Parks & Trails - 16 Existing Holdings.....	1,446	1,446	-
Parks & Trails - 16 Great Metro Grants	22	-	22
Parks & Trails - 16 Resource Management.....	324	324	-
Parks & Trails - 16 State Parks & Trails.....	19	19	-
Parks & Trails - 17 Acquisition & Development.....	2,217	2,217	-
Parks & Trails - 17 Connect to Outdoors.....	433	433	-
Parks & Trails - 17 Conservation Corps Minnesota.....	318	318	-
Parks & Trails - 17 Coordination Projects.....	97	97	-
Parks & Trails - 17 Existing Holdings	841	841	-
Parks & Trails - 17 Grant Administration.....	159	159	-
Parks & Trails - 17 Resource Management.....	267	267	-
Parks & Trails - 17 State Parks & Trails.....	351	351	-
Parks & Trails - 18 Acquisition & Development.....	967	967	-
Parks & Trails - 18 Connect to Outdoors.....	1,223	1,223	-
Parks & Trails - 18 Conservation Corps Minnesota.....	724	724	-
Parks & Trails - 18 Coordination Projects.....	88	88	-
Parks & Trails - 18 Existing Holdings.....	2,354	2,354	-
Parks & Trails - 18 Grant Administration.....	64	64	-
Parks & Trails - 18 Greater Minnesota Grants.....	7,662	7,662	-
Parks & Trails - 18 Greater MN Reg Parks & Trails Comm.....	424	424	-
Parks & Trails - 18 Resource Management.....	695	695	-
Parks & Trails - 18 State Parks & Trails.....	1,743	1,743	-
Total Natural Resources	<u>\$ 23,659</u>	<u>\$ 23,637</u>	<u>\$ 22</u>
Total Expenditures and Transfers-Out.....	<u>\$ 40,249</u>	<u>\$ 40,227</u>	<u>\$ 22</u>

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, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 5,671	\$ 5,604	\$ (67)
Fund Balance, Beginning, as Reported.....	\$ 10,188	\$ 10,188	\$ -
Prior Period Adjustments.....	-	1,893	1,893
Fund Balance, Beginning, as Restated.....	\$ 10,188	\$ 12,081	\$ 1,893
Fund Balance, Ending.....	\$ 15,859	\$ 17,685	\$ 1,826
Less: Appropriation Carryover.....	-	14,248	(14,248)
Unassigned Fund Balance, Ending.....	\$ 15,859	\$ 3,437	\$ (12,422)

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, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 76,826	\$ 78,829	\$ 2,003
Departmental Services/Licenses & Fees.....	7,074	4,913	(2,161)
Investment Income.....	-	1,288	1,288
Total Net Revenues and Transfers-In	\$ 83,900	\$ 85,030	\$ 1,130
Expenditures and Transfers-Out			
Administrative Hearings			
Workers Compensation-OAH.....	\$ 7,787	\$ 7,221	\$ 566
Commerce			
Enforcement.....	\$ 198	\$ 198	\$ -
Insurance.....	553	543	10
Total Commerce	\$ 751	\$ 741	\$ 10
Labor & Industry			
Assigned Risk Safety.....	\$ 2,454	\$ 2,454	\$ -
Copy File Review.....	295	295	-
General Support Division.....	6,039	6,039	-
Loggers Expense & Reimbursement.....	787	787	-
Workers Compensation Benefits.....	37,982	37,982	-
Workers Compensation Fund-Indirect Costs	133	133	-
Workers Compensation System Upgrade.....	219	219	-
Workers Compensation Division.....	11,782	10,878	904
Workplace Safety.....	4,154	3,956	198
Total Labor & Industry	\$ 63,845	\$ 62,743	\$ 1,102
MMB Non-Operating			
Workers Compensation Contingent.....	\$ 100	\$ -	\$ 100
Workers Comp Court of Appeals			
Departmental Appropriations.....	\$ 1,913	\$ 1,815	\$ 98
Total Expenditures and Transfers-Out.....	\$ 74,396	\$ 72,520	\$ 1,876
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 9,504	\$ 12,510	\$ 3,006
Fund Balance, Beginning, as Reported.....	\$ 56,267	\$ 56,267	\$ -
Prior Period Adjustments.....	-	1,463	1,463
Fund Balance, Beginning, as Restated.....	\$ 56,267	\$ 57,730	\$ 1,463
Fund Balance, Ending.....	\$ 65,771	\$ 70,240	\$ 4,469
Less: Appropriation Carryover.....	-	21,983	(21,983)
Unassigned Fund Balance, Ending.....	\$ 65,771	\$ 48,257	\$ (17,514)

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2018

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 56,855	\$ 58,183	\$ 1,328
Investment Income.....	513	768	255
Total Net Revenues and Transfers-In	\$ 57,368	\$ 58,951	\$ 1,583
Expenditures and Transfers-Out			
Employment & Economic Development			
Anoka County.....	\$ 150	\$ 150	\$ -
Big Brothers Big Sisters.....	215	215	-
Bois Forte Tribal.....	230	230	-
Boys and Girls Club.....	750	750	-
Bridges to Healthcare.....	250	250	-
Cook County Higher Education Board.....	40	40	-
Deaf / Hard of Hearing.....	1,000	951	49
Dislocated Worker Program.....	29,121	29,121	-
Displaced Homemaker.....	150	150	-
EMERGE Community Development.....	1,000	1,000	-
Enterprise MN.....	300	300	-
Extended Employment - Prior Year.....	1,379	554	825
Extended Employment	6,231	6,231	-
Fighting Chance.....	50	50	-
General Support Services.....	18	-	18
Goodwill-Easter Seals.....	500	500	-
Job Training Grants.....	1,350	1,345	5
Latino Communities United in Service.....	750	750	-
Minneapolis Foundation.....	1,000	1,000	-
Minnesota Diversified Industries.....	450	445	5
Minnesota Youth Program.....	4,053	4,052	1
Nonprofits Assistance Fund.....	500	500	-
Opportunities Industrialization Center.....	500	500	-
Pathways to Prosperity Competitive Grant.....	4,604	4,534	70
Resource Inc.....	500	500	-
Rural Career.....	500	500	-
Rural Policy Development Center.....	161	161	-
STEM Minnesota High Tech Association.....	1,350	1,350	-
Summit Academy OIC.....	750	750	-
Twin City RISE.....	1,297	1,297	-
Ujamaa Place.....	600	600	-
Youth Workforce Development Competitive Grant.....	3,348	3,305	43
Youthbuild.....	1,001	1,000	1
YWCA Minneapolis.....	525	525	-
YWCA St Paul.....	250	250	-
Total Employment & Economic Development	\$ 64,873	\$ 63,856	\$ 1,017
Labor & Industry			
Apprenticeship.....	\$ 1,119	\$ 1,007	\$ 112
Helmets to Hardhats.....	200	200	-
Leap Grants.....	100	100	-
LEAP Women Economic Security Act.....	10	10	-

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2018
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
PIPELINE Program.....	300	96	204
Prevailing Wage Enforcement.....	150	137	13
Youth Skills.....	200	106	94
Total Labor & Industry	\$ 2,079	\$ 1,656	\$ 423
Total Expenditures and Transfers-Out.....	\$ 66,952	\$ 65,512	\$ 1,440
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (9,584)	\$ (6,561)	\$ 3,023
Fund Balance, Beginning, as Reported.....	\$ 22,123	\$ 22,123	\$ -
Prior Period Adjustments.....	-	5,852	5,852
Fund Balance, Beginning, as Restated.....	\$ 22,123	\$ 27,975	\$ 5,852
Fund Balance, Ending.....	\$ 12,539	\$ 21,414	\$ 8,875
Less: Appropriation Carryover.....	-	1,899	(1,899)
Unassigned Fund Balance, Ending.....	\$ 12,539	\$ 19,515	\$ 6,976

STATE OF MINNESOTA

RENEWABLE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2018 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Investment Income.....	\$ 271	\$ 819	\$ 548
Other Revenues.....	8,818	8,818	-
Total Net Revenues	\$ 9,089	\$ 9,637	\$ 548
Transfer from Other Funds			
Miscellaneous Special Revenue Fund.....	\$ 56,431	\$ 56,416	\$ (15)
Total Transfer from Other Funds	\$ 56,431	\$ 56,416	\$ (15)
Total Net Revenues and Transfers-In	\$ 65,520	\$ 66,053	\$ 533
Expenditures and Transfers-Out			
Commerce			
Made in Minnesota Administration.....	\$ 100	\$ 100	\$ -
Made in Minnesota Incentive Payments.....	2,909	2,909	-
Total Commerce	\$ 3,009	\$ 3,009	\$ -
Employment & Economic Development			
Biomass Facility Closure Economic Impact Study.....	\$ 150	\$ 16	\$ 134
Duluth Steam Plant.....	15,000	15,000	-
Total Employment & Economic Development	\$ 15,150	\$ 15,016	\$ 134
Total Expenditures and Transfers-Out.....	\$ 18,159	\$ 18,025	\$ 134
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 47,361	\$ 48,028	\$ 667
Fund Balance, Beginning.....	\$ -	\$ -	\$ -
Fund Balance, Ending.....	\$ 47,361	\$ 48,028	\$ 667
Less: Appropriation Carryover.....	-	134	(134)
Unassigned Fund Balance, Ending.....	\$ 47,361	\$ 47,894	\$ 533

Notes:

1. The 2017 Minnesota session laws created this new special revenue account in the state. Prior to this, the renewable development program was administered outside the state by Xcel Energy. This account is included in the Miscellaneous Special Revenue Fund in the CAFR.

