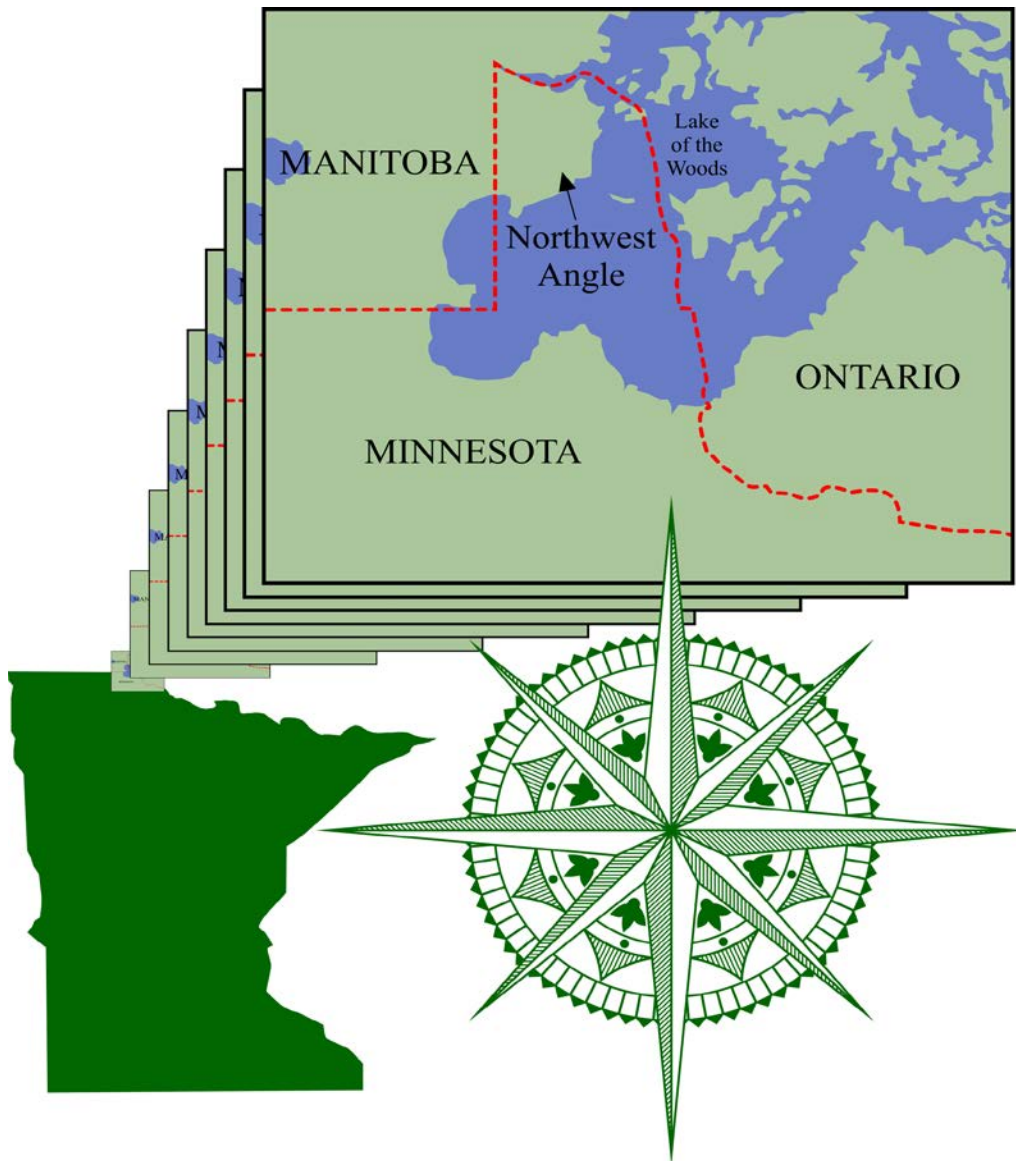


State of Minnesota

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



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

For the Year Ended June 30, 2017



A fortunate mistake

A mistake made in 1783 has given Minnesota the distinction of being the most northern state in the contiguous 48. At the conclusion of the American Revolutionary War, the Treaty of Paris between the United States and Great Britain delineated

the boundary between the U.S. territory and Canada as running "...through the Lake of the Woods to the northwestern-most point thereof, and from thence on a due west course to the river Mississippi..." The mistake was made when they relied on a map that showed the Mississippi extending far to the north. In a subsequent agreement, the Anglo-American Convention of 1818, the error was corrected by having the western boundary run directly from the northwest point of the lake to the 49th parallel and then westward along it. When a survey team finally located the northwestern-most point of the lake, they determined that a portion of the U.S. territory was "cut off," jutting about 30 miles north of the 49th parallel. This portion of land, now known as the Northwest Angle (or "the Angle" by locals), remains a region of the state of Minnesota and, with the exception of Alaska, is the only part of the U.S. that is north of the 49th parallel.

The Northwest Angle, including several small islands, can only be accessed by air, water, or ice cover across the Lake of the Woods or by land through Canada. The border crossing is unstaffed. Travelers wishing to enter by land are expected to use a dedicated telephone at one of three locations to contact Canadian or U.S. Customs and make their declarations.

The Angle, a portion (70%) of which is held in trust by the Red Lake Indian Reservation, has a population of 119 (2010 census), 34 who live on surrounding islands. It is a popular destination for fishermen year-round and for snowmobilers in the winter.

The Northwest Angle is a treasured part of Minnesota, its history and its uniqueness, proving that not all mistakes are bad.



State of Minnesota

Supplement to the
Comprehensive Annual
Financial Report

Legal Level of Budgetary
Control – All Budgeted
Funds

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

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

For the Year Ended June 30, 2017



State of Minnesota

Supplement to the 2017 Comprehensive Annual Financial Report

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

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

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

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



2017 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

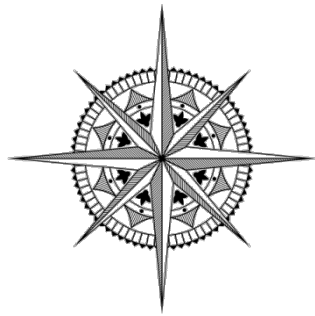
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2017 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Introduction

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

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

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

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

Scope

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

General Fund

Special Revenue Funds:

State Government

Trunk Highway

Highway User Tax Distribution

State Airports

Petroleum Tank Cleanup

Natural Resources

Game and Fish

Environmental

Remediation

Outdoor Heritage

Arts and Cultural Heritage

Clean Water

Parks and Trails

Special Compensation

Health Care Access

Workforce Development

The State Government fund is not reported as a separate fund in the CAFR, but is included in the General Fund.

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

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

Basis

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

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

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

Audit

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

¹ Other budget reports prepared by Minnesota Management and Budget include:
General Fund - Fund Balance Analysis, dated July 11, 2017.
Consolidated Fund Statement, Budgetary Basis, dated July 8, 2016.
Consolidated Fund Statement, Budgetary Basis, dated August 21, 2017.



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, 2017, and have issued our independent auditor's report thereon dated December 15, 2017, 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.

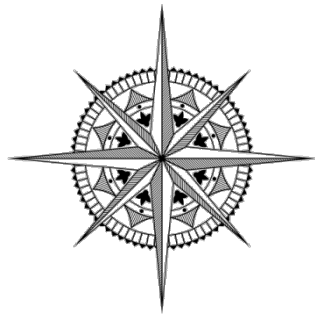
Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling 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 29 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.

James Nobles
Legislative Auditor

Scott Tjomsland, CPA, CISA
Audit Director

December 15, 2017





2017 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 2016 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 July 8, 2016.

² *Consolidated Fund Statement, Budgetary Basis Report*, prepared by Minnesota Management and Budget, dated August 21, 2017.

Budget

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

Adjustments to Budgets

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

Actual

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

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

Variances

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

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

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes.....	\$ 11,122,600	\$ 11,187,700	\$ 10,931,183	\$ (256,517)
Corporate Income Taxes.....	1,226,559	1,142,224	1,205,378	63,154
Sales Taxes.....	5,461,389	5,324,255	5,381,235	56,980
Property Taxes.....	847,399	838,331	858,390	20,059
Cigarette & Tobacco Taxes.....	635,660	623,590	647,930	24,340
Motor Vehicle Taxes.....	650	-	-	-
Liquor, Wine & Beer Taxes.....	87,790	88,430	88,257	(173)
Insurance Gross Earnings Taxes.....	374,309	372,552	376,933	4,381
Deed & Mortgage Taxes.....	228,253	241,317	245,015	3,698
Medical Assistance Surcharges.....	274,307	276,116	279,203	3,087
Inheritance, Estate & Gift Taxes.....	161,400	139,100	128,834	(10,266)
Lawful Gambling Taxes.....	57,650	62,514	63,889	1,375
Other Taxes.....	19,704	20,254	26,340	6,086
Tobacco Settlements.....	160,252	158,453	168,226	9,773
Departmental Services/Licenses & Fees.....	224,533	217,698	240,695	22,997
Investment Income.....	13,051	26,042	37,144	11,102
Lottery Revenue.....	65,453	65,111	65,355	244
DHS RTC Collections.....	49,283	56,425	86,421	29,996
Other Revenues.....	180,070	189,557	199,950	10,393
Total Net Revenues	\$ 21,190,312	\$ 21,029,669	\$ 21,030,378	\$ 709
Transfer from Other Funds				
Agency Fund.....	\$ 8,033	\$ 8,018	\$ 7,686	\$ (332)
Federal Fund.....	23,602	24,076	21,578	(2,498)
Health Care Access Fund.....	166,481	166,113	166,113	-
Miscellaneous Special Revenue Fund.....	21,829	22,444	24,079	1,635
Permanent School Fund.....	2,302	1,320	1,446	126
Plant Management.....	4,803	3,758	3,758	-
State Government Special Revenue Fund.....	77	77	77	-
Other Transfers.....	2,636	638	1,993	1,355
Total Transfer from Other Funds	\$ 229,763	\$ 226,444	\$ 226,730	\$ 286
Total Net Revenues and Transfers-In	\$ 21,420,075	\$ 21,256,113	\$ 21,257,108	\$ 995
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations.....	\$ 712	\$ 712	\$ 589	\$ 123
Administration				
Accommodation Reimbursement Account.....	\$ 200	\$ 200	\$ 200	\$ -
Developmental Disability Council.....	74	74	74	-
Government and Citizen Services.....	8,846	8,980	8,980	-
Legislative in Lieu of Rent.....	8,317	8,383	8,383	-
MPR Equipment Grants.....	310	310	310	-
Olmstead Plan.....	148	148	148	-
Public Education Radio Community Service Grant.....	392	392	392	-
Public Education Radio Equipment Grants.....	117	117	117	-
Public TV Equipment Grants.....	250	250	250	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
Rent Loss and Relocation.....	2,044	2,050	2,024	26
Strategic Management Services.....	2,132	2,133	2,133	-
Targeted Group Disparity Study.....	773	773	773	-
Veterans' Voices.....	50	50	50	-
Workers' Compensation Reinsurance Association/Insurance...	699	699	699	-
Total Administration	\$ 25,902	\$ 26,109	\$ 26,083	\$ 26

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Administrative Hearings				
Departmental Appropriations.....	\$ 293	\$ 293	\$ 264	\$ 29
2017 Deficiency.....	34	34	34	-
Data Disclosure.....	7	7	7	-
Elections Campaign Fund.....	195	195	193	2
Total Administrative Hearings	\$ 529	\$ 529	\$ 498	\$ 31
Agriculture				
Administration and Financial Assistance.....	\$ 4,139	\$ 4,157	\$ 4,102	\$ 55
Agriculture Emergency.....	1,000	1,000	1,000	-
Agriculture Growth Research and Innovation Original.....	79	79	79	-
Agriculture Growth Research and Innovation.....	11,282	11,588	11,472	116
Agriculture Research Education, Extension and Technology...	8,500	8,500	8,500	-
Agriculture Societies and Associations.....	474	474	474	-
Animal Claims.....	175	176	176	-
Avian Influenza 2.....	253	254	210	44
Center for Rural Policy and Development.....	150	150	150	-
Commercial Canneries.....	83	83	82	1
Cottage Food License Materials.....	39	39	39	-
Crop Claims.....	125	189	189	-
Cuba Export Opportunities.....	62	63	55	8
Dairy Development Program.....	755	763	755	8
Dairy General Fund.....	2,459	2,461	2,461	-
Delegated Food Inspection Oversight.....	134	134	130	4
Food General Fund.....	3,728	3,748	3,748	-
Food Handler Plan Review.....	340	340	340	-
Good Food Access	250	250	250	-
Horticulture Society Grant.....	17	17	17	-
Industrial Hemp.....	250	250	237	13
Laboratory Services.....	5,407	5,413	5,412	1
Livestock Industry Study.....	5	5	2	3
Mental Health Assistance.....	113	113	113	-
Minnesota Agriculture Education Leadership Council.....	235	235	235	-
Minnesota Grown Matching Program.....	186	186	186	-
Minnesota Livestock Breeders Association Grant.....	18	18	18	-
Minnesota Poultry Association Grant.....	1	1	1	-
Northeast Meat Processing Facility Coordinator.....	75	75	75	-
Northern Crops Institute.....	47	47	47	-
Petroleum Dispenser Grants.....	259	259	259	-
Promotion and Marketing.....	3,536	3,540	3,537	3
Protection Service.....	2,707	2,707	2,707	-
Retail Food Program Streamlining.....	2,404	2,404	2,404	-
Second Harvest Milk Grant.....	550	550	550	-
Southern Minnesota Initiative Foundation Grant.....	25	25	25	-
State Meat Inspection.....	1,404	1,404	1,404	-
Surplus Food Grant.....	82	82	82	-
Tractor Rollover Bar Grants.....	250	250	250	-
Turf Grass Research Grant.....	108	108	108	-
University of Minnesota Animal Disease Software.....	600	600	600	-
University of Minnesota Animal Disease Testing.....	283	283	283	-
University of Minnesota Forever Green Agriculture Initiative....	1,000	1,000	1,000	-
University of Minnesota Potato Breeding.....	350	350	350	-
University of Minnesota Wild Rice Breeding.....	450	450	450	-
Total Agriculture	\$ 54,389	\$ 54,820	\$ 54,564	\$ 256
Agriculture Utilization Research				
Departmental Appropriations.....	\$ 3,643	\$ 3,643	\$ 3,643	\$ -

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Amateur Sports Commission				
Departmental Appropriations.....	\$ 327	\$ 327	\$ 324	\$ 3
Childhood Obesity.....	25	25	25	-
Mighty Ducks - Metzen.....	10,000	10,000	2,834	7,166
Total Amateur Sports Commission	\$ 10,352	\$ 10,352	\$ 3,183	\$ 7,169
Animal Health Board				
Departmental Appropriations.....	\$ 6,061	\$ 6,061	\$ 5,466	\$ 595
Avian Influenza Supplemental.....	182	182	182	-
Indemnity.....	2	2	2	-
Total Animal Health Board	\$ 6,245	\$ 6,245	\$ 5,650	\$ 595
Architecture, Engineering Board				
Departmental Appropriations.....	\$ 820	\$ 820	\$ 764	\$ 56
Arts Board				
Grants Programs.....	\$ 4,803	\$ 4,803	\$ 4,803	\$ -
Operations and Services.....	608	633	633	-
Regional Arts Councils.....	2,139	2,139	2,139	-
Total Arts Board	\$ 7,550	\$ 7,575	\$ 7,575	\$ -
Asian-Pacific Council				
Departmental Appropriations.....	\$ 420	\$ 425	\$ 385	\$ 40
Attorney General				
Departmental Appropriations.....	\$ 23,496	\$ 23,496	\$ 23,414	\$ 82
Barber Examiners Board				
Departmental Appropriations.....	\$ 389	\$ 389	\$ 349	\$ 40
Black Minnesotans Council				
Departmental Appropriations.....	\$ 434	\$ 449	\$ 437	\$ 12
Board of Teaching				
Departmental Appropriations.....	\$ 949	\$ 949	\$ 851	\$ 98
Job Board.....	80	80	80	-
Total Board of Teaching	\$ 1,029	\$ 1,029	\$ 931	\$ 98
Campaign Finance Board				
Departmental Appropriations.....	\$ 1,114	\$ 1,114	\$ 1,028	\$ 86
Public Subsidy.....	1,020	1,020	1,020	-
Special Election Subsidy.....	8	8	8	-
Tax Checkoff.....	1,646	1,646	1,646	-
Total Campaign Finance Board	\$ 3,788	\$ 3,788	\$ 3,702	\$ 86
Capitol Area Architect				
Departmental Appropriations.....	\$ 398	\$ 399	\$ 323	\$ 76
Chicano/Latino Affairs Council				
Departmental Appropriations.....	\$ 405	\$ 406	\$ 405	\$ 1
Commerce				
Departmental Appropriations.....	\$ 7,344	\$ 7,383	\$ 7,382	\$ 1
Broadband Development.....	100	100	100	-
Competitive Rates Energy-Intensive Trade Exposed.....	833	833	71	762
Energy Resources.....	3,468	4,302	3,783	519

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Enforcement.....	4,855	4,858	4,840	18
Financial Institutions.....	5,029	5,032	5,030	2
Health Care Enforcement.....	375	375	220	155
Health Insurance Rate Review.....	992	992	496	496
Insurance.....	3,583	4,103	3,671	432
Telecommunications.....	1,110	1,112	883	229
Unclaimed Property Compliance.....	433	433	314	119
Weatherization Equipment.....	150	150	114	36
Total Commerce	\$ 28,272	\$ 29,673	\$ 26,904	\$ 2,769
Corrections				
Challenge Incarceration Expansion Increase Capacity.....	\$ 406	\$ 406	\$ 265	\$ 141
Challenge Incarceration Expansion.....	147	147	126	21
Claims.....	14	14	10	4
Community Services.....	123,983	124,913	123,673	1,240
Correctional Institutions.....	400,890	405,017	403,739	1,278
Medical Release Planners.....	136	136	136	-
Offender Health Care Contract.....	-	9,200	9,200	-
Operations Support.....	27,615	28,163	28,137	26
Sex Offender and Chemical Dependency Treatment Beds.....	1,570	1,570	1,398	172
Total Corrections	\$ 554,761	\$ 569,566	\$ 566,684	\$ 2,882
Cosmetologist Examiners Board				
Departmental Appropriations.....	\$ 3,798	\$ 3,827	\$ 3,653	\$ 174
Court of Appeals				
Departmental Appropriations.....	\$ 12,545	\$ 12,546	\$ 12,546	\$ -
Disability Council				
Departmental Appropriations.....	\$ 643	\$ 650	\$ 630	\$ 20
Education				
Abatement Aid Prior Year.....	\$ 273	\$ 308	\$ 308	\$ -
Abatement Aid.....	2,659	2,358	2,358	-
Academy of Science.....	41	41	41	-
Achievement and Integration Aid Prior Year.....	6,573	6,561	5,861	700
Achievement and Integration Aid.....	62,249	60,249	60,249	-
Achievement and Integration Oversight and Accountability.....	281	286	263	23
ACT Test Reimbursement.....	6,022	6,022	6,022	-
Adult Basic Education Aid Prior Year.....	4,926	4,827	4,795	32
Adult Basic Education Aid.....	44,856	43,935	43,935	-
Adult Basic Education.....	400	400	400	-
Adults with Disabilities FY15.....	71	71	69	2
Adults with Disabilities FY16.....	388	388	388	-
Adults with Disabilities Program.....	639	639	639	-
Advance Placement.....	3,000	3,099	3,000	99
Advanced Placement/Int'l Baccalaureate Summer Wrksp.....	500	500	500	-
Agricultural Educator Grants.....	233	233	233	-
Agriculture Market Value.....	9,057	9,057	9,057	-
Alternative Compensation Prior Year.....	7,840	7,876	7,876	-
Alternative Compensation.....	79,307	80,261	80,261	-
Alternative Facilities Bonding Prior Year.....	1,928	1,928	1,928	-
American Indian Education Aid Prior Year.....	874	860	824	36
American Indian Education Aid.....	8,001	7,978	7,978	-
American Indian Teacher Preparation.....	460	460	460	-
Board of School Administrators.....	252	254	236	18
Broadband Innovation Grants.....	500	500	500	-
Career and Technical Aid Prior Year.....	538	517	517	-
Career and Technical Aid.....	3,867	4,289	4,289	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Certificate Incentive Program.....	1,000	1,000	1,000	-
Charter School Building Lease Prior Year.....	6,750	6,389	6,389	-
Charter School Building Lease.....	63,743	61,657	61,657	-
Children with Disability Aid.....	1,629	1,390	1,390	-
Civic Education Grant Program.....	126	126	125	1
College Urban Educator - Concordia.....	195	273	273	-
College Urban Educator - Hamline.....	195	273	273	-
College Urban Educator - St. Thomas.....	195	273	272	1
College Urban Educator-Augsburg.....	195	273	273	-
Community Education Aid Prior.....	75	75	75	-
Community Education Aid.....	479	480	480	-
Compliance Revenue ISD 11.....	4,730	4,730	4,730	-
Compliance Revenue ISD 241.....	470	470	470	-
Compliance Revenue ISD 279.....	660	660	660	-
Compliance Revenue ISD 281.....	500	500	500	-
Compliance Revenue ISD 286.....	240	240	240	-
Compliance Revenue ISD 535.....	520	520	520	-
Compliance Revenue ISD 833.....	205	205	205	-
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Court-Placed Special Education Revenue.....	57	45	45	-
Debt Service Aid Prior Year.....	2,005	2,005	2,005	-
Debt Service Aid.....	20,166	20,921	20,921	-
Deferred Maintenance Prior Year.....	345	345	345	-
Disparity Reduction Aid.....	7,929	7,929	7,929	-
Disparity Reduction Credit.....	2,625	2,625	2,625	-
Duluth Children's Museum.....	50	50	50	-
Early Child Family Education.....	27,081	26,141	26,141	-
Early Childhood Education Scholarship.....	58,939	59,263	59,263	-
Early Childhood Family Education Prior Year.....	2,858	2,803	2,803	-
Early Childhood Tribal School.....	68	68	68	-
Early Learning Scholarship Administration.....	1,184	1,264	1,023	241
Early Repayment Aid Incentive.....	2,200	2,350	2,350	-
Educate Parents Partnership.....	49	49	48	1
Education Innovation Partners Cooperative Center.....	500	500	90	410
Education Leadership and Support.....	19,183	20,101	20,016	85
Education Partnership - Northfield.....	167	177	177	-
Education Partnership - Red Wing.....	167	177	177	-
Education Partnership - St. Cloud.....	167	177	177	-
Electronic Library for Minnesota.....	900	900	900	-
Enhance Financial Data Analysis.....	250	250	250	-
Equity Telecommunication Access.....	3,774	3,750	3,750	-
Foundation for Student Organizations.....	40	40	40	-
Full-Service Community School - Administration.....	81	81	21	60
Full-Service Community Schools.....	1,200	1,200	1,200	-
GED Tests.....	245	245	245	-
General Education Aid Prior Year.....	641,412	653,857	653,857	-
General Education Aid.....	6,173,962	6,207,109	6,207,109	-
Girls in Action Grant.....	1,500	1,500	1,500	-
Grow Your Own Paraprof Pathway to Teacher Licensure.....	1,500	1,500	1,500	-
Head Start.....	25,100	25,100	25,100	-
Headwaters Science Center.....	50	50	50	-
Health and Developmental Screening Prior Year.....	336	348	348	-
Health and Developmental Screening.....	3,033	3,225	3,225	-
Health and Safety Aid Prior Year.....	48	57	57	-
Hearing Impaired Adults.....	70	70	70	-
Homestead Market Value Credit.....	15	15	15	-
Information Technology Certification Partnership.....	350	350	349	1
Information Technology Certification Program Administration..	6	6	4	2
Information Technology Enhancement and Security.....	1,000	1,000	1,000	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Innovative Pilot Grants.....	28	28	25	3
Innovative Technology Cooperative.....	150	150	150	-
Interdistrict Desegregation Transport.....	15,193	13,496	13,496	-
International Baccalaureate.....	1,000	1,000	1,000	-
Kindergarten Entrance Assessment.....	281	292	253	39
Kindergarten Milk.....	942	758	758	-
Literacy Incentive Aid Prior Year.....	4,429	4,428	4,398	30
Literacy Incentive Aid.....	41,079	41,375	41,375	-
Local Option Abatement Credit.....	24	24	24	-
Long-term Maintenance Equalization Aid.....	52,943	50,670	50,670	-
Minnesota Children's Museum.....	260	260	260	-
Minnesota Council on Economic Education.....	250	250	250	-
Minnesota Math Corps Program.....	250	250	250	-
Minnesota Principal's Academy.....	150	150	150	-
Minnesota Reading Corps.....	7,125	7,125	7,125	-
MN Lrng for English Academic Proficiency & Success Act.....	852	891	868	23
Multicounty Multitype Library Prior Year.....	130	130	130	-
Multicounty Multitype Library.....	1,170	1,170	1,170	-
Nonpublic Pupil Aid Prior Year.....	1,700	1,687	1,409	278
Nonpublic Pupil Aid.....	15,760	15,192	15,192	-
Nonpublic Pupil Transport Prior Year.....	1,759	1,761	1,761	-
Nonpublic Pupil Transport.....	16,033	16,517	16,517	-
Northside Achievement Zone.....	1,200	1,210	1,210	-
Northwest Online College.....	55	55	50	5
Northwest Regional Partnership.....	3,000	3,000	3,000	-
One Room Schoolhouse.....	65	65	65	-
Out Of State Tuition.....	250	250	250	-
Parent-Child Home Program.....	1,030	1,030	1,030	-
Positive Behavioral Interventions and Support.....	2,750	2,750	2,703	47
Prior Year Real Property Cr.....	4	4	4	-
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 Live.....	102	102	102	-
Race 2 Reduce - ISD 624 White Bear Lake.....	70	70	70	-
Race 2 Reduce - ISD 832 Mahtomedi.....	47	47	47	-
Regional Centers of Excellence.....	1,264	1,264	1,165	99
Regional Library Telecom Prior Year.....	230	230	179	51
Regional Library Telecom.....	2,070	2,070	2,070	-
Sanneh Foundation Grant.....	1,500	1,500	1,500	-
School Age Care Aid.....	1	1	1	-
School Breakfast.....	10,361	9,869	9,869	-
School Choice.....	511	511	439	72
School Lunch.....	15,818	16,234	16,234	-
School Readiness Program Prior Year.....	30,315	30,315	30,315	-
School Readiness Program Prior Year.....	2,355	2,355	2,355	-
School Safety Technical Assistance Center.....	505	533	505	28
Singing Based Pilot Program.....	100	100	100	-
Special Education Prior Year.....	147,202	147,202	146,971	231
Special Education.....	1,099,905	1,111,048	1,111,048	-
St. Cloud Early Learning Pilot.....	430	430	430	-
St. Paul Promise Neighborhood.....	1,200	1,210	1,210	-
Staff Development Aid for Cooperative Units.....	1,895	1,895	1,895	-
Statewide Testing.....	11,841	12,314	12,314	-
Student Organization Agriculture Occupations.....	193	193	193	-
Student Organization Business Occupation.....	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	-

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GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Student Success Grants.....	500	500	500	-
Summer Food Service Replacement.....	150	150	150	-
Support Our Students - Administration.....	59	59	59	-
Support Our Students.....	2,076	2,076	2,076	-
SW MN State University Special Ed Teacher Educ Prog.....	-	385	132	253
Teacher Governed Schools Grants.....	500	500	500	-
Transport Enrollment Options.....	42	26	26	-
Travel Home Base Prior Year.....	36	42	42	-
Travel Home Base.....	335	440	440	-
Tribal Contract Schools Prior Year.....	459	370	-	370
Tribal Contract Schools.....	3,345	2,908	2,908	-
Western Minnesota Mobile Manufacturing Lab.....	900	900	900	-
Youth Works.....	900	900	900	-
Total Education	\$ 8,853,395	\$ 8,903,853	\$ 8,900,612	\$ 3,241
Emergency Medical Services Board				
Departmental Appropriations.....	\$ 1,559	\$ 1,559	\$ 1,554	\$ 5
Ambulance Training Grant.....	283	283	283	-
Emergency Medical Services Board.....	31	31	29	2
Longevity Awards.....	611	858	858	-
Longevity Operations.....	102	102	74	28
State EMS Regional Grants.....	585	585	585	-
Total Emergency Medical Services Board	\$ 3,171	\$ 3,418	\$ 3,383	\$ 35
Employment & Economic Development				
Adult Workforce Competitive Grant.....	\$ 1,039	\$ 1,039	\$ 1,035	\$ 4
Border-to-Border Broadband.....	4,246	6,466	6,466	-
Broadband Development Office.....	276	282	282	-
Broadband Development Program.....	35,000	35,000	35,000	-
Business and Community Development.....	4,122	4,202	4,197	5
Business Development Competitive Grant	1,425	1,425	1,410	15
Capacity Building Grant.....	320	320	320	-
Center Rural Policy Development.....	139	139	139	-
Child Care Business - Manual.....	4	4	4	-
City of Madelia.....	100	100	100	-
Construction Careers Foundation.....	2,000	2,000	2,000	-
Contaminated Grants.....	1,192	1,192	1,192	-
Cost of Living Study.....	150	150	150	-
Destination Medical Center Administration.....	30	30	30	-
Duluth North Shore Sanitary District.....	1,220	1,220	1,220	-
Econ Development Redevelopment and Job Creation Prog.....	600	600	600	-
EMERGE Community Development.....	4,250	4,250	4,250	-
Emerging Entrepreneur	234	234	234	-
Enterprise Minnesota - Small Business Growth.....	875	875	875	-
Enterprise Minnesota Inc.....	875	875	875	-
Extended Employment Increase.....	499	499	499	-
Extended Employment.....	5,938	5,938	5,938	-
General Support Services.....	1,321	1,325	1,266	59
Greater Minnesota Business Development Public Infr.....	1,344	1,344	1,344	-
Hennepin County Career Connections Pilot.....	300	300	300	-
Hennepin County Career Connections.....	2,200	2,200	2,200	-
Host Community Economic Development.....	875	875	875	-
Imitative Foundation.....	357	357	357	-
Independent Living Increase.....	1,000	1,000	1,000	-
Independent Living Services	2,261	2,261	2,261	-
Innovative Voucher Pilot	36	61	54	7
Invest Minnesota Marketing Initiative.....	281	281	277	4
Job Skills Partnership Program.....	4,193	4,193	4,193	-

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GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Labor Market Information	300	302	266	36
Lake Superior-Poplar River Water District.....	450	450	450	-
Latino Communities United in Service.....	1,500	1,500	1,500	-
Mental Illness-Support Employment.....	2,836	2,836	2,836	-
Metro Economic Development Assoc - Revolving Loan Fund..	1,600	1,600	1,600	-
Metro Economic Development Association.....	900	900	900	-
Mille Lacs Area Economic Relief.....	3,651	3,651	3,651	-
Minneapolis Foundation.....	1,000	1,000	1,000	-
Minnesota 21 Century Fund.....	10,000	10,000	10,000	-
Minnesota Emerging Entrepreneur Program.....	256	256	247	9
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs.....	6,000	6,000	6,000	-
Minnesota Investment Fund.....	5,900	5,900	5,900	-
Minnesota Job Creation.....	10,231	10,231	10,231	-
Minnesota Trade Office Foreign Markets.....	270	275	269	6
Minnesota Trade Office.....	1,614	1,615	1,593	22
Neighborhood Dev Ctr - Sm Bus Incubator - Capital Improve..	420	420	420	-
Neighborhood Dev Ctr - Sm Bus Incubator - New.....	270	270	270	-
Neighborhood Dev Ctr for Small Business Dev - Outreach.....	190	190	190	-
Neighborhood Dev Ctr for Small Business Dev - Services.....	620	620	620	-
Northland Foundation.....	357	357	357	-
Northwest Initiative Foundation.....	357	357	357	-
Olmstead Implementation Office.....	1,300	1,300	969	331
Opportunities and Industrialization Center American Indian....	880	880	880	-
Pathways to Prosperity Competitive Grant.....	1,000	1,000	1,000	-
Quality Child Care Grants.....	500	500	500	-
Redevelopment Grant Program.....	2,249	2,249	2,249	-
Rehabilitation Services State.....	10,800	10,800	7,328	3,472
Rural Career Counseling Coordinator.....	517	517	517	-
Services for Blind - Senior Services.....	500	500	500	-
Services for Blind - Senior Training.....	500	500	500	-
Services for the Blind.....	6,051	6,052	6,052	-
Somali - Youthprise.....	1,000	1,000	1,000	-
Somali Youth Competitive Grant.....	1,000	1,000	1,000	-
Southeast Asian Competitive Grant.....	2,000	2,000	1,918	82
Southern Initiative Foundation.....	357	357	357	-
Southwest Initiative Foundation.....	357	357	357	-
State Trade Export Promotion.....	300	300	292	8
Support Services Competitive Grant Program.....	2,000	2,000	1,998	2
Trade Policy Advisory Group.....	56	56	27	29
Twin City R!SE	793	793	771	22
Twin City R!SE Collaboration.....	387	387	387	-
Ujamaa Place.....	600	600	600	-
Upper Minnesota Film Office.....	12	12	12	-
West Central Initiative Foundation.....	357	357	357	-
WFC Career Advising.....	250	250	250	-
White Earth Nation - Integrated Business Dev System.....	500	500	500	-
Women and High-Wage, High-Demand Nontrad Jobs Grant ..	1,500	1,500	1,491	9
Workforce Housing Pilot	714	714	714	-
Workforce Housing Grant	1,750	1,750	1,750	-
Youth at Work Competitive Grant.....	1,000	1,000	996	4
YWCA Minneapolis.....	750	750	750	-
YWCA St Paul	1,000	1,000	1,000	-
Total Employment & Economic Development	\$ 168,729	\$ 171,073	\$ 166,947	\$ 4,126
Explore Minnesota Tourism				
Departmental Appropriations.....	\$ 14,008	\$ 14,130	\$ 14,130	\$ -
Major Events Fund.....	673	673	673	-

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Marketing Incentive.....	400	400	400	-
Mille Lacs Tourism Promotion.....	300	300	300	-
Northern Lights Music Festival.....	100	100	100	-
St Louis County Historical Society.....	100	100	100	-
Total Explore Minnesota Tourism	\$ 15,581	\$ 15,703	\$ 15,703	\$ -
Governors Office				
Departmental Appropriations.....	\$ 4,117	\$ 4,117	\$ 4,095	\$ 22
Health				
Administrative Support Service.....	\$ 9,817	\$ 9,816	\$ 9,816	\$ -
Comm & Family Health - Family Planning Spec Proj Grants....	1,000	1,000	1,000	-
Comm & Family Health - Local Public Health Tribal Grants.....	106	106	106	-
Comm & Family Health - Positive Alternatives.....	1,000	1,000	1,000	-
Comm & Family Health - Targeted Fam Home Visit Grants.....	2,000	2,000	1,123	877
Health Care Workforce Group.....	41	41	41	-
Health Improvement.....	58,504	58,665	58,461	204
Health Policy - Federally Qualified Health Centers Subsidy.....	1,000	1,000	1,000	-
Health Policy - Home & Comm Based Services Operations.....	48	48	48	-
Health Policy - Home & Comm Based Services Scholarships..	950	950	950	-
Health Policy - MERC Increase.....	1,000	1,000	1,000	-
Health Policy - Prevent Violence in Health Care.....	28	28	28	-
Health Policy - Primary Care Residency Grants.....	1,500	1,500	1,500	-
Health Protection.....	15,976	16,080	16,043	37
HPCD Early Dental Prevent.....	128	247	218	29
HPCD Minnesota Stroke System.....	571	571	526	45
HPCD Opiate Antagonist Operations.....	20	20	16	4
HPCD Poison Center Grants.....	750	750	750	-
HPCD Safe Harbor Training.....	423	445	444	1
HPCD Safe Harbor Youth Grants.....	375	408	408	-
IDEPC 2015 Avian Flu.....	61	61	61	-
Ofc of Performance Improve Local Public Health Grants.....	894	894	894	-
Silica Mining Technical Assistance.....	101	101	94	7
Somali Womens Pilot.....	100	100	100	-
Therapeutic Research.....	24	24	4	20
Violence Against Women Working Group.....	33	33	33	-
Total Health	\$ 96,450	\$ 96,888	\$ 95,664	\$ 1,224
Historical Society				
Departmental Appropriations.....	\$ 21,822	\$ 21,822	\$ 21,822	\$ -
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Farmamerica.....	40	115	115	-
Historic Preservation.....	2,885	2,885	2,885	-
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota International Center.....	39	39	39	-
Minnesota Military Museum - Archivist.....	50	50	50	-
Minnesota Military Museum.....	50	50	50	-
Total Historical Society	\$ 25,003	\$ 25,078	\$ 25,078	\$ -
House of Representatives				
Departmental Appropriations.....	\$ 31,552	\$ 31,552	\$ 31,552	\$ -
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	-
Exploited Families Rental Assistance.....	500	500	500	-

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	Original Budget	Budget	Actual	Variance
Family Homeless Prevention.....	8,519	8,519	8,519	-
HMIS Capacity Building Grant.....	125	125	125	-
Homeownership Assistance Fund.....	885	885	885	-
Homeownership Education Counseling.....	857	857	857	-
Housing Project Grant.....	500	500	500	-
Housing Trust Fund.....	11,646	11,646	11,646	-
Landlord Risk Mitigation Fund.....	250	250	250	-
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 Homeownership Development.....	750	750	750	-
Total Housing Finance Agency	\$ 52,798	\$ 52,798	\$ 52,798	\$ -
Human Rights				
Departmental Appropriations.....	\$ 4,374	\$ 4,395	\$ 4,297	\$ 98
Case Management/Legal/Fiscal.....	155	235	164	71
St Cloud Office.....	180	180	153	27
Total Human Rights	\$ 4,709	\$ 4,810	\$ 4,614	\$ 196
Human Services				
Adopt/RCA.....	\$ 513	\$ 513	\$ 513	\$ -
Adult Mental Health Grants.....	68,419	68,419	68,409	10
Aging & Adult Services Grants.....	27,412	27,412	25,684	1,728
Alternative Care.....	13,438	13,438	13,438	-
American Indian Child Welfare	800	800	800	-
Autism Resource Web Site.....	492	492	492	-
Autism Respite Services Development.....	1,550	2,451	2,451	-
Basic Sliding Fee Child Care Assistance Grants.....	51,559	51,559	51,559	-
Beltrami County Mental Health.....	1,000	1,000	1,000	-
Chemical & Mental Health.....	24,423	24,617	24,593	24
Chemical Dependency Peer Specialists	34	34	34	-
Chemical Dependency Treatment Fund.....	109,482	115,120	115,120	-
Chemical Dependency Treatment Support Grants.....	1,161	1,161	1,161	-
Child & Community Development Grants (MDE).....	3,610	3,749	3,749	-
Child & Community Service Grants.....	56,301	56,301	56,301	-
Child & Economic Support Grants.....	22,800	22,833	22,434	399
Child Care Development Grants.....	1,737	1,737	1,728	9
Child Mental Health Grants.....	24,136	24,169	24,164	5
Child Protection.....	23,350	23,350	23,350	-
Child Support Enforcement Grants.....	50	50	50	-
Child Welfare Disparities.....	1,650	1,650	1,138	512
Children & Families.....	9,835	10,428	10,414	14
Children's Services Grants.....	13,501	13,501	12,168	1,333
Community Behavioral Health Staffing	9,678	9,678	8,682	996
Competency Restoration.....	3,254	3,254	3,161	93
Continuing Care of Older Adults.....	13,817	14,018	13,978	40
Deaf & Deafblind.....	500	500	500	-
Deaf & Hard of Hearing Grants.....	1,875	1,875	1,874	1
Dementia Grants.....	750	750	750	-
Direct Care and Treatment Sex Offender Program.....	86,476	87,199	86,849	350
Direct Care and Treatment SOS Mental Health.....	150,840	151,817	144,225	7,592
Direct Care and Treatment SOS Mn Security Hospital.....	104,257	104,817	103,999	818
Disabilities Grants.....	45,124	45,124	43,297	1,827
Fetal Alcohol Syndrome.....	250	250	250	-
First Episode Psychosis.....	177	177	177	-
Gambling Proceeds Administration.....	43	43	43	-
Gambling Proceeds Grants.....	851	851	851	-
General Assistance.....	59,322	55,103	49,556	5,547

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	Original Budget	Budget	Actual	Variance
Group Residential Housing.....	159,431	158,898	157,370	1,528
Health Care Grants.....	1,206	1,206	975	231
Health Care.....	16,510	16,900	16,834	66
Medical Assistance.....	4,788,884	4,596,140	4,349,862	246,278
Minnesota Food Assistance Program Grant.....	1,555	1,555	823	732
Minnesota Supplemental Assistance.....	39,839	39,258	38,309	949
MN Family Investment Plan Child Care Assistance.....	100,761	94,248	94,248	-
MN Family Investment Plan Diversion Work Program.....	89,653	87,543	87,543	-
Mobile Food Shelf Grants.....	1,000	1,000	1,000	-
Northstar.....	51,846	54,460	51,008	3,452
Operations.....	128,270	128,744	128,705	39
Other Long Term Grants.....	1,344	1,344	1,344	-
Periodic Data Matching.....	1,276	1,276	1,276	-
Red Lake Human Services Initiative.....	500	500	500	-
Safe Harbor Youth Outreach.....	150	150	150	-
Safe Harbor.....	1,650	1,683	1,683	-
State Operated Services Enterprise Services.....	6,113	6,113	6,113	-
State Quality Council.....	600	600	600	-
Stearns County.....	85	85	85	-
Support Services Grants.....	8,715	8,715	8,700	15
Sustainability Grants.....	2,425	2,425	2,334	91
Transition Populations.....	1,725	1,725	1,721	4
White Earth Human Services Initiative.....	1,400	1,400	1,400	-
Zumbro Valley Behavioral Health Center.....	60	60	60	-
Total Human Services	\$ 6,339,465	\$ 6,146,268	\$ 5,871,585	\$ 274,683
Humanities Commission				
Departmental Appropriations.....	\$ 350	\$ 350	\$ 350	\$ -
Minnesota Humanities Center Healthy Eating.....	325	325	325	-
Veteran's Voices Program.....	95	95	95	-
Total Humanities Commission	\$ 770	\$ 770	\$ 770	\$ -
Indian Affairs Council				
Departmental Appropriations.....	\$ 630	\$ 640	\$ 637	\$ 3
Investment Board				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
Iron Range Resources & Rehab Agency				
Occupation Tax School Fund.....	\$ 2,011	\$ 2,011	\$ 2,011	\$ -
Supplemental Occupation Tax Environment.....	503	503	503	-
Taconite State Aid.....	3,303	3,303	3,303	-
Total Iron Range Resources & Rehab Agency	\$ 5,817	\$ 5,817	\$ 5,817	\$ -
Judicial Standards Board				
Departmental Appropriations.....	\$ 391	\$ 391	\$ 350	\$ 41
Labor & Industry				
American's with Disabilities Act Outreach and Education.....	\$ 100	\$ 100	\$ 100	\$ -
Competency Standards.....	234	234	217	17
Labor Standards Division.....	1,352	1,352	1,297	55
Total Labor & Industry	\$ 1,686	\$ 1,686	\$ 1,614	\$ 72
Legislative Coordinating Commission				
Departmental Appropriations.....	\$ 10,814	\$ 10,838	\$ 9,783	\$ 1,055
Legislative Coordinating Commission.....	246	246	246	-
Legislative Health Care Workforce Commission.....	3	3	3	-
Minnesota Legislators' Forum.....	10	10	10	-

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GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Revisor of Statutes Technology Services.....	461	461	254	207
Revisors's Administrative Rules System.....	380	380	165	215
Total Legislative Coordinating Commission	\$ 11,914	\$ 11,938	\$ 10,461	\$ 1,477
Legislative Auditor				
Departmental Appropriations.....	\$ 6,489	\$ 6,489	\$ 6,489	\$ -
Premium Subsidy Program Audit.....	25	25	25	-
Total Legislative Auditor	\$ 6,514	\$ 6,514	\$ 6,514	\$ -
Mediation Services				
Departmental Appropriations.....	\$ 1,951	\$ 1,956	\$ 1,853	\$ 103
Cooperative Labor Management Grants.....	76	76	76	-
Office Collaboration & Dispute Grants.....	160	160	160	-
Office Collaboration & Dispute Resolution.....	247	247	246	1
Public Employment Relations Board.....	211	211	29	182
Total Mediation Services	\$ 2,645	\$ 2,650	\$ 2,364	\$ 286
Metropolitan Council Transport				
Departmental Appropriations.....	\$ 101,126	\$ 101,126	\$ 101,126	\$ -
Parks	2,870	2,870	2,870	-
Water Supply Advisory Committee.....	200	200	200	-
Total Metropolitan Council Transport	\$ 104,196	\$ 104,196	\$ 104,196	\$ -
Military Affairs				
Emergency Services.....	\$ 25	\$ 25	\$ 25	\$ -
Enlistment Incentives.....	13,778	13,778	13,778	-
General Support.....	3,156	3,404	3,343	61
Maintenance of Military Facility Transfer.....	1,143	1,143	1,143	-
Maintenance Training Facilities.....	11,084	11,179	11,031	148
Reintegration Program.....	99	99	99	-
Total Military Affairs	\$ 29,285	\$ 29,628	\$ 29,419	\$ 209
Minnesota Conservation Corps				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
Minnesota Management & Budget (MMB)				
Cost Analysis-Water Quality Standards.....	\$ 500	\$ 500	\$ 500	\$ -
Health Insurance Premium Subsidy.....	-	56,391	56,391	-
Health Insurance Premium Subsidy-Administration.....	28	28	28	-
Local Impact Notes.....	207	207	206	1
MRP Debt Service Account.....	8,968	8,968	8,968	-
Return of Taxpayer Investment.....	147	147	146	1
Statewide Services.....	23,957	24,057	24,011	46
Upgrade Statewide Systems.....	2,645	2,645	2,601	44
Total Minnesota Management & Budget (MMB)	\$ 36,452	\$ 92,943	\$ 92,851	\$ 92
Minnesota State Academies				
Departmental Appropriations.....	\$ 12,644	\$ 12,645	\$ 12,645	\$ -
Technology.....	721	733	733	-
Total Minnesota State Academies	\$ 13,365	\$ 13,378	\$ 13,378	\$ -
Minnesota State Retirement System				
Departmental Appropriations.....	\$ 8,936	\$ 8,936	\$ 8,936	\$ -
Judges Plan Appropriation.....	3,000	3,000	3,000	-
Total Minnesota State Retirement System	\$ 11,936	\$ 11,936	\$ 11,936	\$ -

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
MMB Debt Service				
Bond Sale.....	\$ 529,215	\$ 529,215	\$ 529,215	\$ -
Lewis and Clark.....	1,324	1,324	1,324	-
Minnesota Housing Finance.....	9,066	9,066	9,066	-
Minnesota Sport Facility Stadium.....	30,158	30,158	30,158	-
Tobacco Bond Debt Service.....	57,097	57,097	57,097	-
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	\$ 651,035	\$ 651,035	\$ 651,035	\$ -
MMB Non-Operating				
Capital Improvement - AURI.....	\$ -	\$ 270	\$ 270	\$ -
Capital Improvement - Eagle's Healing Nest.....	-	500	500	-
Capital Improvement - Granite Falls Pioneer Public TV.....	-	1,950	1,950	-
Capital Improvement - Hennepin county Center for the Arts.....	-	3,000	3,000	-
Capital Improvement - Lilydale Hwy 13 Storm Water Convey..	-	275	275	-
Capital Improvement - Minneapolis American Indian Center....	-	155	155	-
Capital Improvement - Minneapolis People's Center.....	-	2,200	2,200	-
Capital Improvement - Myles Reif Center.....	-	500	500	-
Capital Improvement - Oronoco Wastewater Coll & Treat Fac.	-	500	500	-
Capital Improvement - Perspectives Family Center.....	-	600	600	-
Capital Improvement - The Family Partnership.....	-	1,600	1,600	-
CMA Interest Liability.....	14	14	14	-
Community Justice Reinvestment.....	488	488	488	-
Exoneration Awards.....	1,787	1,787	1,787	-
General Purposes Contingent.....	298	298	-	298
Local Government Aid Administrative.....	500	500	499	1
Mayo Clinic.....	1,351	1,351	1,351	-
Minneapolis Employee Retirement.....	6,000	6,000	6,000	-
Minnesota Sports Facilities Authority.....	1,860	1,860	1,860	-
Miscellaneous Transfers.....	-	30	30	-
Police State Aid DNR Public Safety.....	6,710	6,710	4,925	1,785
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
Teachers Aid.....	39,658	39,658	39,658	-
Tort Claims.....	272	272	-	272
Total MMB Non-Operating	\$ 61,638	\$ 73,218	\$ 70,862	\$ 2,356
MN.IT				
Administration eProcurement.....	\$ 44	\$ 44	\$ 44	\$ -
BMS Case and Document Management System.....	155	155	155	-
DPS/BCA Criminal History System.....	88	88	88	-
MDVA IT Upgrade Project.....	735	735	735	-
MN.IT Services.....	4,314	2,986	2,962	24
OHE SW Long Education Data System.....	567	567	566	1
Tax Court Case Management System.....	916	916	916	-
Total MN.IT	\$ 6,819	\$ 5,491	\$ 5,466	\$ 25
MN State Colleges & Universities				
Departmental Appropriations.....	\$ 673,516	\$ 673,516	\$ 673,516	\$ -
Natural Resources				
Departmental Appropriations.....	\$ 8,736	\$ 8,736	\$ 8,736	\$ -
Eco & Water Resources - Harmful Invasive Species.....	3,366	3,367	3,325	42
Eco & Water Resources - Lake Koronis AIS Grant	200	200	37	163
Eco & Water Resources - Middle-Snake Tamarac Rivers.....	187	187	187	-
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Permit Feasibility Study	74	74	1	73
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Water Resource Activities.....	6,927	6,970	6,963	7

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Ecological and Water Resources.....	8,192	8,229	8,226	3
Enforcement Invasive Species	1,722	1,722	1,722	-
Enforcement Natural Resources Laws & Rules	2,430	2,435	2,435	-
Fish & Wildlife - Avian Flu	59	64	47	17
Forest Management - Emergency Fire Fighting.....	7,347	7,530	7,528	2
Forest Management - Emergency Fire Open.....	17,494	17,494	17,494	-
Forest Management - Forest Road Maintenance.....	215	217	217	-
Forest Management - Forist.....	293	319	319	-
Forest Management - Minnesota Forest Resource Council.....	862	919	918	1
Forest Management - Private Forest Management Assist.....	2,500	2,500	2,500	-
Forest Management.....	19,453	19,583	19,580	3
Land & Mineral - Iron Ore Coop Research	51	51	51	-
Land & Mineral - Mineral Coop Environmental Research.....	68	68	68	-
Land & Mineral - School Lands Valuation	200	200	34	166
Land & Mineral - Silica Sand Rules	1	1	1	-
Lands & Minerals - Resource Management.....	2,724	2,724	2,724	-
Operations Support.....	247	247	239	8
Parks & Trails - Blackduck Bridge	25	25	25	-
Parks & Trails - Bluffland Trail	37	37	14	23
Parks & Trails - Management.....	28,390	28,567	28,557	10
Parks & Trails - Willard Munger Trail.....	28	28	28	-
Parks & Trails - Woodenfrog Campgrnd Kabetogama Sewer .	100	100	70	30
Polymet Legal Costs	192	192	192	-
Water Management Legal Support	452	452	452	-
Total Natural Resources	\$ 112,960	\$ 113,626	\$ 113,078	\$ 548
Office of Higher Education				
Departmental Appropriations.....	\$ 233,236	\$ 233,322	\$ 233,151	\$ 171
Addiction Medicine Fellowship.....	210	210	210	-
Campus Sexual Assault Report.....	25	25	25	-
College Possible.....	250	250	250	-
Concurrent Enrollment Existing.....	49	58	49	9
Concurrent Enrollment New Courses.....	159	173	162	11
Dual Training Competency Grant.....	2,934	2,934	2,934	-
Equity in Postsecondary Education.....	475	475	475	-
Minnesota GI Bill Administration.....	94	94	94	-
Mnlink Gateway & Minitex.....	5,905	5,905	5,905	-
MNSCU Two-Year (Grants).....	3,993	3,993	3,993	-
MNSCU Two-Year(Administrative).....	125	125	125	-
MNSCU Two-Year(Mentoring).....	782	782	775	7
Spinal Cord & Traumatic Brain.....	500	702	701	1
Student Employer Information System.....	500	500	500	-
Student Loan Debt Counsel.....	162	162	156	6
Summer Academic Enrichment Program.....	100	100	100	-
Teacher Shortage Loan Forgiveness.....	2,200	2,200	2,200	-
Total Office of Higher Education	\$ 251,699	\$ 252,010	\$ 251,805	\$ 205
Ombudsman for MH & DD				
Departmental Appropriations.....	\$ 2,107	\$ 2,458	\$ 2,097	\$ 361
Ombudsperson for Families				
Departmental Appropriations.....	\$ 465	\$ 465	\$ 465	\$ -
Perpich Center For Arts Education				
Departmental Appropriations.....	\$ 7,315	\$ 7,268	\$ 7,268	\$ -
Pollution Control Agency				
County Feedlot Grant Program.....	\$ 1,959	\$ 1,959	\$ 1,959	\$ -

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Dry Cleaner Transfer.....	743	743	743	-
Environmental Assistance Crossmedia.....	231	231	231	-
Environmental Quality Board Process Review.....	309	309	282	27
Environmental Quality Board Program Operations.....	323	330	321	9
Municipal Liaison and Economic Analysis.....	290	290	221	69
NorthMet Mining Project.....	1,167	1,167	1,167	-
Recycling Composting Program.....	1,000	1,000	1,000	-
Recycling Containers in Capital Complex.....	50	50	50	-
SCORE Grants.....	500	500	500	-
Silica Sand Technical Assistance.....	550	550	383	167
St Louis River Remedial Action.....	216	216	170	46
Waste Disposal Engineering Landfill Site Assessment.....	650	650	415	235
Water.....	1,418	1,418	1,418	-
Working Lands Program.....	3	3	3	-
Total Pollution Control Agency	\$ 9,409	\$ 9,416	\$ 8,863	\$ 553
Private Detectives Board				
Departmental Appropriations.....	\$ 226	\$ 226	\$ 215	\$ 11
Public Defense Board				
Departmental Appropriations.....	\$ 88,118	\$ 88,118	\$ 88,053	\$ 65
Public Defender Reimbursement.....	375	375	375	-
Training.....	113	113	112	1
Total Public Defense Board	\$ 88,606	\$ 88,606	\$ 88,540	\$ 66
Public Safety				
BCA Investment Initiative Laboratory.....	\$ 2,454	\$ 2,464	\$ 2,464	\$ -
BCA Investment Initiative Predator Crimes.....	4,924	4,925	4,918	7
BCA MNJIS Livescan Replacement.....	332	332	332	-
Body Armor Reimbursement.....	611	611	611	-
Capitol Complex Security.....	9,190	9,248	8,092	1,156
County Attorney Association Training.....	100	100	100	-
Crime Victim Advocates for Family Peace.....	100	100	100	-
Crime Victim Child Advocacy Centers.....	400	400	400	-
Crime Victim Support.....	150	150	150	-
Criminal Apprehension.....	52,097	52,197	52,178	19
Detention Facilities Assessment.....	88	88	88	-
Disaster Relief 1830 Public Assistance State Match.....	84	84	84	-
Disaster Relief 1900 Public Assistance Match.....	58	58	58	-
Disaster Relief 4113 Public Assistance Match.....	344	344	344	-
Disaster Relief 4131 Public Assistance Match.....	12	12	12	-
DNA Laboratory.....	630	630	630	-
Emergency Response Teams.....	450	450	449	1
Forensic Scientists, Equipment and Supplies.....	285	285	285	-
Gambling & Alcohol Enforcement.....	1,745	1,745	1,645	100
Homeland Security & Emergency Management.....	3,005	3,028	2,783	245
Laboratory Equipment.....	40	40	40	-
Office of Communications.....	116	116	116	-
Office of Justice Program Juvenile Detention Alternatives.....	300	300	300	-
Office of Justice Program Lifesaver Grants.....	40	40	40	-
Office of Justice Program Sex Trafficking Investigations.....	250	250	250	-
Office of Justice Programs.....	34,043	34,107	33,941	166
Out-of-Home Placement.....	150	150	150	-
Patrolling Highways.....	37	37	32	5
Peace Officer Survivor Benefit Account.....	1,367	1,367	1,367	-
Public Safety Support.....	2,038	2,042	1,875	167
Sex Traffic Investigations.....	820	820	820	-
Technology and Support Service.....	1,444	1,444	1,444	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Youth Intervention Program.....	3,289	3,289	3,288	1
Total Public Safety	\$ 120,993	\$ 121,253	\$ 119,386	\$ 1,867
Public Utilities Commission				
Departmental Appropriations.....	\$ 7,780	\$ 8,463	\$ 7,176	\$ 1,287
Racing Commission				
Departmental Appropriations.....	\$ 171	\$ 211	\$ 211	\$ -
Revenue				
Debt Collection Management.....	\$ 30,393	\$ 30,408	\$ 30,408	\$ -
Property Tax System Benchmarks and Critical Indicators.....	30	30	30	-
Revenue Recording Fee.....	518	518	518	-
Tax Refund Fraud - Staff.....	833	833	833	-
Tax Refund Fraud - Technology.....	500	500	500	-
Tax System Management.....	119,575	119,996	119,996	-
Taxpayer Assistance.....	401	401	401	-
Total Revenue	\$ 152,250	\$ 152,686	\$ 152,686	\$ -
Revenue Intergovernmental Payments				
Agriculture Market Value Credits.....	\$ 29,441	\$ 29,441	\$ 29,441	\$ -
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Species Prevention Aid.....	10,000	10,000	10,000	-
Bloomington Fiscal Disparities.....	4,522	4,522	4,522	-
Border City Reimbursement.....	18	18	18	-
County Program Aid.....	208,563	208,563	208,563	-
Disparity Reduction Aid.....	10,134	10,134	10,134	-
Disparity Reduction Credit.....	9,147	9,147	9,147	-
DNR - PILT Payments.....	31,838	31,838	31,838	-
Fire State Aid.....	28,547	28,547	28,547	-
Firefighter Relief Association.....	584	584	584	-
Forest Land Tax Credit.....	5,533	5,533	5,533	-
Homestead Credit State Refund.....	419,426	419,426	419,426	-
Indian Casino Aid.....	1,576	1,576	1,576	-
Insurance Surcharge.....	4,002	4,002	4,002	-
Iron Ore Production Replacement Aid.....	4,514	4,514	4,514	-
Local Government Aids.....	519,398	519,398	519,391	7
Local Option Disaster Abatement.....	82	82	82	-
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
Metropolitan Ag Preserves Ad Valorem Property Taxes.....	392	392	392	-
Minneapolis Debt Service Aid.....	3,720	3,720	3,720	-
PERA Rate Increase Aid.....	14,068	14,068	14,068	-
Performance Measurement Reimbursement Aid.....	387	387	387	-
Police State Aid.....	69,655	69,655	69,655	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,473	27
Political Contribution Refund.....	13	13	13	-
Prior Year Credit (Real and Manufacturing).....	80	80	80	-
Prior Year Market Value Credits.....	61	61	61	-
Production Property Transition.....	127	127	127	-
Property Tax Targeting Refund.....	7,641	7,641	7,641	-
Renters Property Tax Refund.....	218,692	218,692	218,692	-
Supplemental TAC Homestead Credit.....	5,293	5,293	5,293	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	10,610	10,610	10,610	-
Township Aid.....	10,000	10,000	10,000	-
Volunteer Retention Stipend Aid.....	1,553	1,553	1,553	-
Total Revenue Intergovernmental Payments	\$ 1,651,701	\$ 1,651,701	\$ 1,651,667	\$ 34

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Science Museum				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
Secretary of State				
Departmental Appropriations.....	\$ 6,947	\$ 6,977	\$ 6,973	\$ 4
Senate				
Departmental Appropriations.....	\$ 31,700	\$ 31,453	\$ 31,453	\$ -
Sentencing Guidelines Commission				
Departmental Appropriations.....	\$ 669	\$ 670	\$ 644	\$ 26
State Auditor				
Departmental Appropriations.....	\$ 2,335	\$ 2,341	\$ 2,014	\$ 327
State Guardian Ad Litem Board				
Departmental Appropriations.....	\$ 14,490	\$ 14,569	\$ 14,569	\$ -
Guardian Ad Litem Additional Guardians.....	878	878	877	1
Total State Guardian Ad Litem Board	<u>\$ 15,368</u>	<u>\$ 15,447</u>	<u>\$ 15,446</u>	<u>\$ 1</u>
Supreme Court				
Civil Legal Services.....	\$ 12,197	\$ 12,225	\$ 12,225	\$ -
Family Law Legal Services.....	948	948	948	-
Supreme Court Contingency.....	8	8	8	-
Supreme Court Operations.....	36,225	36,426	36,426	-
Total Supreme Court	<u>\$ 49,378</u>	<u>\$ 49,607</u>	<u>\$ 49,607</u>	<u>\$ -</u>
Tax Court				
Departmental Appropriations.....	\$ 1,961	\$ 1,968	\$ 1,858	\$ 110
Transportation				
Building Services.....	\$ 54	\$ 54	\$ 54	\$ -
Freight.....	313	313	313	-
Passenger Rail.....	585	585	578	7
Port Development Assistance.....	1,675	1,675	639	1,036
Rail Grade Cross Safety Improvements.....	82	1,653	1,652	1
Railroad Grade Crossing Safety.....	608	608	608	-
Roosevelt Tower.....	3	3	3	-
Safe Routes to School Salary & Non-Infrastructure.....	761	761	761	-
Transit.....	19,929	19,932	19,932	-
Total Transportation	<u>\$ 24,010</u>	<u>\$ 25,584</u>	<u>\$ 24,540</u>	<u>\$ 1,044</u>
Trial Courts				
Departmental Appropriations.....	\$ 290,969	\$ 291,364	\$ 291,364	\$ -
Uniform Laws Commission				
Departmental Appropriations.....	\$ 104	\$ 104	\$ 84	\$ 20
University of Minnesota				
Alzheimer's Research.....	\$ 500	\$ 500	\$ 500	\$ -
Health Training Restoration.....	800	800	800	-
Maintenance and Operations.....	545,756	545,756	545,756	-
Medical School.....	15,000	15,000	15,000	-
Mining Research DEED Transfer.....	2,600	2,600	2,600	-
Performance Holdback 5%.....	27,956	27,956	27,956	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
Rochester Collegiate Recovery.....	100	100	100	-
St Cloud Hospital Residency.....	346	346	346	-

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Tuition Relief.....	11,100	11,100	11,100	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
Total University of Minnesota	\$ 629,049	\$ 629,049	\$ 629,049	\$ -
Veterans Affairs				
County Veteran Service Office Grants.....	\$ 1,202	\$ 1,238	\$ 1,047	\$ 191
GI Bill On-the-Job Training & Apprentice Aid.....	100	100	100	-
GI Bill On-the-Job Training & Apprentices.....	964	964	964	-
Gold Star Program.....	114	114	113	1
Higher Education Veterans Assistance.....	1,129	1,131	1,130	1
Interim Housing Study.....	250	250	67	183
Mental Health Study.....	150	150	124	26
Minnesota Assistance Council for Vets.....	750	751	750	1
Preston Cemetery.....	460	466	466	-
State Soldiers Assistance Grant.....	200	200	200	-
Veterans Health Care.....	57,218	57,218	57,218	-
Veterans Programs and Services.....	13,354	13,356	13,328	28
Veterans Service Organizations.....	353	353	353	-
Veterans Services Honor Guard.....	200	249	163	86
Total Veterans Affairs	\$ 76,444	\$ 76,540	\$ 76,023	\$ 517
Water & Soil Resources Board				
Departmental Appropriations.....	\$ 3,932	\$ 5,609	\$ 5,609	\$ -
2015 Session Flood Relief CS.....	134	134	134	-
Cost Share Work Feedlot.....	522	522	522	-
Cost Share Work Weed Management.....	2	2	2	-
Cost Share Work.....	1,412	1,412	1,412	-
Drainage Assess-Advisory Team.....	171	171	171	-
Flood Plain Management.....	140	140	140	-
Natural Resources Block Grant.....	3,495	3,495	3,495	-
Red River Basin Board.....	200	200	200	-
Sec 404 Clean Water Act Admin Feasibility Study.....	262	262	258	4
Soil & Water Conservation District Services Grant.....	3,133	3,133	3,133	-
Wetlands Conservation Act Oversight.....	863	863	861	2
Working Lands Feasibility Study.....	205	205	205	-
Total Water & Soil Resources Board	\$ 14,471	\$ 16,148	\$ 16,142	\$ 6
Zoological Board				
Departmental Appropriations.....	\$ 8,250	\$ 8,250	\$ 8,250	\$ -
Total Expenditures and Transfers-Out.....	\$ 21,513,109	\$ 21,464,317	\$ 21,154,706	\$ 309,611
Less: Indirect Cost Reimbursement.....	51,927	51,927	51,927	-
Total Net Expenditures and Transfers-Out.....	\$ 21,461,182	\$ 21,412,390	\$ 21,102,779	\$ 309,611
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (41,107)	\$ (156,277)	\$ 154,329	\$ 310,606
Fund Balance, Beginning, as Reported.....	\$ 3,115,370	\$ 3,115,370	\$ 3,115,370	\$ -
Prior Period Adjustments.....	-	-	85,713	85,713
Fund Balance, Beginning, as Restated.....	\$ 3,115,370	\$ 3,115,370	\$ 3,201,083	\$ 85,713
Fund Balance, Ending.....	\$ 3,074,263	\$ 2,959,093	\$ 3,355,412	\$ 396,319
Less: Appropriation Carryover.....	-	-	357,983	(357,983)
Less: Reserved for Long-Term Receivables.....	-	-	22,151	(22,151)
Less: Budgetary Reserve.....	-	-	1,980,264	(1,980,264)
Unassigned Fund Balance, Ending.....	\$ 3,074,263	\$ 2,959,093	\$ 995,014	\$ (1,964,079)

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (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 another fund, which is included as separate fund in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity. In addition, the CAFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.
 - a. A reconciliation of the actual unassigned fund balances is as follows (In Thousands):

Legal Level of Budgetary Control Report:

General Fund	\$ 995,014
State Government Fund	34,507
General Fund in CAFR	\$ 1,029,521

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees.....	\$ 74,695	\$ 76,190	\$ 77,998	\$ 1,808
Other Revenues.....	583	2,326	2,359	33
Total Net Revenues and Transfers-In	\$ 75,278	\$ 78,516	\$ 80,357	\$ 1,841
Expenditures and Transfers-Out				
Attorney General				
Departmental Appropriations.....	\$ 2,387	\$ 2,387	\$ 2,378	\$ 9
Behavioral Health & Therapy Board				
Departmental Appropriations.....	\$ 517	\$ 517	\$ 507	\$ 10
Chiropractic Examiners Board				
Departmental Appropriations.....	\$ 588	\$ 588	\$ 522	\$ 66
Chiropractic Examiners Retirement Costs.....	37	37	37	-
Total Chiropractic Examiners Board	\$ 625	\$ 625	\$ 559	\$ 66
Dentistry Board				
Departmental Appropriations.....	\$ 2,445	\$ 1,618	\$ 1,202	\$ 416
Dietetics & Nutrition Practice				
Departmental Appropriations.....	\$ 137	\$ 137	\$ 129	\$ 8
Health				
Departmental Appropriations.....	\$ 729	\$ 730	\$ 709	\$ 21
Health Improvement.....	6,563	6,585	4,733	1,852
Health Protection.....	49,626	51,052	43,945	7,107
Total Health	\$ 56,918	\$ 58,367	\$ 49,387	\$ 8,980
Human Services				
Continuing Care of Older Adults.....	\$ 147	\$ 147	\$ 129	\$ 18
Operations.....	4,192	4,206	4,205	1
Technical Activities.....	59	59	59	-
Total Human Services	\$ 4,398	\$ 4,412	\$ 4,393	\$ 19
Marriage & Family Therapy Board				
Departmental Appropriations.....	\$ 274	\$ 324	\$ 265	\$ 59
Medical Practice Board				
Departmental Appropriations.....	\$ 4,731	\$ 4,747	\$ 3,828	\$ 919
Medical Practice Retirement Costs.....	53	53	53	-
Total Medical Practice Board	\$ 4,784	\$ 4,800	\$ 3,881	\$ 919
MMB Non-Operating				
State Government Special Revenue Contingent FY15.....	\$ 400	\$ 400	\$ -	\$ 400
State Government Special Revenue Contingent.....	400	400	-	400
Total MMB Non-Operating	\$ 800	\$ 800	\$ -	\$ 800
Nursing Board				
Departmental Appropriations.....	\$ 5,328	\$ 5,336	\$ 4,953	\$ 383
Nursing Retirement Costs.....	16	16	16	-
Total Nursing Board	\$ 5,344	\$ 5,352	\$ 4,969	\$ 383

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Nursing Home Administrative Board				
Departmental Appropriations.....	\$ 2,388	\$ 2,440	\$ 1,409	\$ 1,031
Optometry Board				
Departmental Appropriations.....	\$ 164	\$ 164	\$ 124	\$ 40
Pharmacy Board				
Departmental Appropriations.....	\$ 3,135	\$ 3,280	\$ 3,067	\$ 213
Legal Costs.....	17	17	6	11
Pharmacy Retirement Costs.....	88	88	88	-
Total Pharmacy Board	<u>\$ 3,240</u>	<u>\$ 3,385</u>	<u>\$ 3,161</u>	<u>\$ 224</u>
Physical Therapy Board				
Departmental Appropriations.....	\$ 473	\$ 533	\$ 402	\$ 131
Health Professional Services Retirement.....	8	8	8	-
Health Professional Services.....	903	903	852	51
Total Physical Therapy Board	<u>\$ 1,384</u>	<u>\$ 1,444</u>	<u>\$ 1,262</u>	<u>\$ 182</u>
Podiatric Medicine Board				
Departmental Appropriations.....	\$ 90	\$ 90	\$ 60	\$ 30
Orthotist, Prosthetist, and Pedorthist Licensing.....	75	75	32	43
Total Podiatric Medicine Board	<u>\$ 165</u>	<u>\$ 165</u>	<u>\$ 92</u>	<u>\$ 73</u>
Pollution Control Agency				
Administrative Support.....	\$ 4	\$ 4	\$ 4	\$ -
Water.....	76	76	76	-
Total Pollution Control Agency	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ -</u>
Psychology Board				
Departmental Appropriations.....	\$ 1,011	\$ 1,011	\$ 856	\$ 155
Public Safety				
Criminal Apprehension.....	\$ 7	\$ 7	\$ 7	\$ -
Office of Justice Programs.....	96	96	96	-
Total Public Safety	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ -</u>
Social Work Board				
Departmental Appropriations.....	\$ 1,244	\$ 1,244	\$ 1,096	\$ 148
Legal Costs.....	23	23	23	-
Social Work Retirement Costs.....	16	16	16	-
Total Social Work Board	<u>\$ 1,283</u>	<u>\$ 1,283</u>	<u>\$ 1,135</u>	<u>\$ 148</u>
Veterinary Medicine Board				
Departmental Appropriations.....	\$ 300	\$ 300	\$ 287	\$ 13
Total Expenditures and Transfers-Out.....	<u>\$ 88,747</u>	<u>\$ 89,714</u>	<u>\$ 76,179</u>	<u>\$ 13,535</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (13,469)	\$ (11,198)	\$ 4,178	\$ 15,376
Fund Balance, Beginning, as Reported.....	<u>\$ 32,315</u>	<u>\$ 32,315</u>	<u>\$ 32,315</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	-	1,688	1,688
Fund Balance, Beginning, as Restated.....	<u>\$ 32,315</u>	<u>\$ 32,315</u>	<u>\$ 34,003</u>	<u>\$ 1,688</u>
Fund Balance, Ending.....	<u>\$ 18,846</u>	<u>\$ 21,117</u>	<u>\$ 38,181</u>	<u>\$ 17,064</u>
Less: Appropriation Carryover.....	-	-	3,674	(3,674)
Unassigned Fund Balance, Ending.....	<u><u>\$ 18,846</u></u>	<u><u>\$ 21,117</u></u>	<u><u>\$ 34,507</u></u>	<u><u>\$ 13,390</u></u>

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
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Notes

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

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 15,301	\$ 18,800	\$ 3,499
Federal Revenue.....	457,275	587,537	130,262
Investment Income.....	7,464	7,259	(205)
Other Revenues.....	27,770	30,493	2,723
Total Net Revenues	\$ 507,810	\$ 644,089	\$ 136,279
Transfer from Other Funds			
General Fund.....	\$ 3,658	\$ 3,658	\$ -
Highway User Tax Distribution Fund.....	1,238,361	1,232,758	(5,603)
Miscellaneous Special Revenue Fund.....	-	56	56
Plant Management.....	1,304	1,304	-
Total Transfer from Other Funds	\$ 1,243,323	\$ 1,237,776	\$ (5,547)
Total Net Revenues and Transfers-In	\$ 1,751,133	\$ 1,881,865	\$ 130,732
Expenditures and Transfers-Out			
Public Safety			
Departmental Appropriations.....	\$ 166	\$ 166	\$ -
Airplane Purchase.....	127	127	-
Commercial Vehicle Enforcement.....	8,349	8,338	11
DWI Lab Analysis.....	2,469	2,469	-
Office of Communications.....	430	430	-
Patrolling Highways.....	92,602	92,602	-
Public Safety Support.....	3,841	3,739	102
Soft Body Armor Supplement.....	101	95	6
Technology and Support Service.....	2,499	2,499	-
Traffic Safety	483	430	53
Total Public Safety	\$ 111,067	\$ 110,895	\$ 172
Transportation			
Departmental Appropriations.....	\$ 16,124	\$ 16,124	\$ -
Agency Services	48,380	46,442	1,938
Air Transportation.....	1,486	1,226	260
Building Services.....	20,281	20,001	280
Corridors of Commerce.....	5,902	5,902	-
Debt Service.....	245,424	195,704	49,720
Disaster Area Reconstruction and Repair.....	1,773	1,318	455
Environmental Management.....	1,431	959	472
Federal Emergency Relief - Prior Period.....	25	25	-
Freight.....	5,830	5,087	743
Hwy 14 Settlement.....	7,275	7,275	-
Metropolitan Planning Organization Grants.....	266	266	-
Operations and Maintenance.....	319,797	318,528	1,269
Program Planning & Delivery.....	249,843	246,957	2,886
Regional Development Commissions Grant.....	952	881	71
State Road Construction - Economic Development.....	10,987	10,987	-
State Road Construction.....	937,697	932,338	5,359
Statewide Radio Communications.....	6,823	6,823	-

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Targeted Group Business Program.....	141	140	1
Tort Claims.....	1,181	77	1,104
Transit.....	844	844	-
Total Transportation	\$ 1,882,462	\$ 1,817,904	\$ 64,558
Total Expenditures and Transfers-Out.....	\$ 1,993,529	\$ 1,928,799	\$ 64,730
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (242,396)	\$ (46,934)	\$ 195,462
Fund Balance, Beginning, as Reported.....	\$ 382,741	\$ 382,741	\$ -
Prior Period Adjustments.....	-	41,244	41,244
Fund Balance, Beginning, as Restated.....	\$ 382,741	\$ 423,985	\$ 41,244
Fund Balance, Ending.....	\$ 140,345	\$ 377,051	\$ 236,706
Less: Appropriation Carryover.....	-	45,545	(45,545)
Unassigned Fund Balance, Ending.....	\$ 140,345	\$ 331,506	\$ 191,161

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Motor Vehicle Taxes.....	\$ 1,215,035	\$ 1,205,309	\$ (9,726)
Fuel Taxes.....	910,600	910,640	40
Departmental Services/Licenses & Fees.....	2,942	2,278	(664)
Investment Income.....	1,123	1,295	172
Total Net Revenues and Transfers-In	\$ 2,129,700	\$ 2,119,522	\$ (10,178)
Expenditures and Transfers-Out			
Public Safety			
Public Safety Support.....	\$ 2,697	\$ 31	\$ 2,666
State Patrol Support.....	152	148	4
Technology and Support Service.....	19	19	-
Vehicle Crimes Unit.....	739	738	1
Total Public Safety	\$ 3,607	\$ 936	\$ 2,671
Revenue			
Tax System Management.....	\$ 2,327	\$ 2,296	\$ 31
Revenue Intergovernmental Payments			
All Terrain Vehicle Unrefunded Gas Tax.....	\$ 1,975	\$ 1,975	\$ -
Forest Road Unrefunded Gas Tax.....	1,037	1,037	-
Highway Fuel Refund Interest.....	16	16	-
Motorboat Unrefunded Gas Tax.....	10,970	10,970	-
Off-Road Motorcycle.....	336	336	-
Off-Road Vehicle.....	1,169	1,169	-
Snowmobile Unrefunded Gas Tax.....	7,313	7,313	-
Total Revenue Intergovernmental Payments	\$ 22,816	\$ 22,816	\$ -
Transportation			
Departmental Appropriations.....	\$ 2,093,085	\$ 2,093,085	\$ -
Total Expenditures and Transfers-Out.....	\$ 2,121,835	\$ 2,119,133	\$ 2,702
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 7,865	\$ 389	\$ (7,476)
Fund Balance, Beginning, as Reported.....	\$ 11,044	\$ 11,044	\$ -
Prior Period Adjustments.....	-	(28)	(28)
Fund Balance, Beginning, as Restated.....	\$ 11,044	\$ 11,016	\$ (28)
Unassigned Fund Balance, Ending.....	\$ 18,909	\$ 11,405	\$ (7,504)

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, 2017 (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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 6,000	\$ 6,501	\$ 501
Motor Vehicle Taxes.....	11,000	11,208	208
Fuel Taxes.....	6,400	5,843	(557)
Departmental Services/Licenses & Fees.....	715	644	(71)
Investment Income.....	301	275	(26)
Other Revenues.....	33	31	(2)
Total Net Revenues and Transfers-In	\$ 24,449	\$ 24,502	\$ 53
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations.....	\$ 37	\$ 37	\$ -
Aeronautics Operation.....	5,177	5,057	120
Aeronautics.....	589	589	-
Airport Develop and Assistance.....	18,144	18,144	-
Civil Air Patrol.....	80	80	-
Total Transportation	\$ 24,027	\$ 23,907	\$ 120
Total Expenditures and Transfers-Out.....	\$ 24,027	\$ 23,907	\$ 120
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 422	\$ 595	\$ 173
Fund Balance, Beginning, as Reported.....	\$ 19,775	\$ 19,775	\$ -
Prior Period Adjustments.....	-	593	593
Fund Balance, Beginning, as Restated.....	\$ 19,775	\$ 20,368	\$ 593
Fund Balance, Ending.....	\$ 20,197	\$ 20,963	\$ 766
Less: Appropriation Carryover.....	-	3,951	(3,951)
Less: Reserved for Long-Term Receivables.....	-	1,692	(1,692)
Unassigned Fund Balance, Ending.....	\$ 20,197	\$ 15,320	\$ (4,877)

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 27,006	\$ 24,283	\$ (2,723)
Investment Income.....	140	193	53
Other Revenues.....	100	55	(45)
Total Net Revenues	\$ 27,246	\$ 24,531	\$ (2,715)
Transfer from Other Funds			
Remediation Fund.....	\$ 947	\$ 947	\$ -
Total Transfer from Other Funds	\$ 947	\$ 947	\$ -
Total Net Revenues and Transfers-In	\$ 28,193	\$ 25,478	\$ (2,715)
Expenditures and Transfers-Out			
Commerce			
Petroleum Tank Cleanup Fund.....	\$ 15,112	\$ 14,729	\$ 383
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 8,955	\$ 8,955	\$ -
Contaminated Grants Admin.....	216	216	-
Total Employment & Economic Development	\$ 9,171	\$ 9,171	\$ -
Total Expenditures and Transfers-Out.....	\$ 24,283	\$ 23,900	\$ 383
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 3,910	\$ 1,578	\$ (2,332)
Fund Balance, Beginning, as Reported.....	\$ 14,410	\$ 14,410	\$ -
Prior Period Adjustments.....	-	1,108	1,108
Fund Balance, Beginning, as Restated.....	\$ 14,410	\$ 15,518	\$ 1,108
Fund Balance, Ending.....	\$ 18,320	\$ 17,096	\$ (1,224)
Less: Appropriation Carryover.....	-	3,651	(3,651)
Unassigned Fund Balance, Ending.....	\$ 18,320	\$ 13,445	\$ (4,875)

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,535	\$ 13,211	\$ (324)
Departmental Services/Licenses & Fees.....	49,730	53,185	3,455
Federal Revenue.....	1,402	1,675	273
Investment Income.....	98	153	55
Other Revenues.....	1,286	1,486	200
Total Net Revenues	\$ 66,051	\$ 69,710	\$ 3,659
Transfer from Other Funds			
Agency Fund.....	\$ 51	\$ 54	\$ 3
Game & Fish Fund.....	1,449	1,474	25
General Fund.....	312	314	2
Highway User Tax Distribution Fund.....	21,806	21,764	(42)
Miscellaneous Special Revenue Fund.....	2,883	3,016	133
Permanent School Fund.....	6,584	6,979	395
Total Transfer from Other Funds	\$ 33,085	\$ 33,601	\$ 516
Total Net Revenues and Transfers-In	\$ 99,136	\$ 103,311	\$ 4,175
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks Lottery.....	\$ 5,670	\$ 5,670	\$ -
Minnesota Conservation Corps			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 11,147	\$ 11,147	\$ -
Eco & Water Resources - Cold Spring Creek Water.....	97	97	-
Eco & Water Resources - Invasive Species.....	3,680	2,942	738
Eco & Water Resources - Nongame Wildlife Program.....	1,900	1,900	-
Eco & Water Resources - Water Management.....	5,361	5,012	349
Ecological and Water Resources.....	1,646	1,425	221
Enforcement Grants Water Recreation.....	1,091	1,083	8
Enforcement Natural Resources Laws & Rules	8,229	8,228	1
Enforcement Off Highway Vehicle Grants ATV.....	571	481	90
Enforcement Off Highway Vehicle Grants OHM.....	11	11	-
Enforcement Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement Safety Grants ATV.....	360	159	201
Enforcement Snowmobile Grants.....	366	294	72
Fish & Wildlife - Management.....	2,196	1,841	355
Forest Management - Forest Management Investment	12,841	11,959	882
Forest Management - State Forest Mgt - Reforestation.....	1,000	567	433
Land & Mineral - Iron Ore Coop Research Minerals Mgmt	200	200	-
Land & Mineral - Minerals Management.....	3,074	3,074	-
Lands & Minerals - Resource Management.....	377	377	-
Lands & Minerals.....	1	1	-
Parks & Trails - Crane Lake Restroom Water Recreation.....	40	40	-
Parks & Trails - David Dill Trail ATV.....	10	7	3

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Parks & Trails - David Dill Trail SNOW.....	10	10	-
Parks & Trails - Enhance Access Facil Water Recreation.....	1,789	1,670	119
Parks & Trails - Iron Range OH Rec Area Virginia SNOW.....	14	14	-
Parks & Trails - Iron Range OH Vehicle Rec Area	50	50	-
Parks & Trails - Local Trail Grants.....	1,178	753	425
Parks & Trails - Management ORV.....	707	476	231
Parks & Trails - Management.....	31,530	27,904	3,626
Parks & Trails - Off Hiway Vehicle GIA ATV.....	1,359	1,067	292
Parks & Trails - Off Hiway Vehicle GIA OHM.....	221	79	142
Parks & Trails - Off Hiway Vehicle GIA ORV.....	325	20	305
Parks & Trails - Prospectors Trail ATV.....	900	900	-
Parks & Trails - Prospectors Trail OHM.....	50	50	-
Parks & Trails - Prospectors Trail ORV.....	50	50	-
Parks & Trails - Snowmobile GIA.....	9,737	7,435	2,302
Parks & Trails - Staff Development ORV.....	150	110	40
Parks & Trails - State Land and Water Conservation.....	308	231	77
Parks & Trails - State Park Operations Lottery.....	6,318	5,647	671
Parks & Trails - State Trail Grooming SKI.....	101	83	18
Parks & Trails - Strategic Park Acquisition.....	1,150	1,147	3
Zoo Grants.....	320	320	-
Total Natural Resources	\$ 110,466	\$ 98,862	\$ 11,604
Zoological Board			
Departmental Appropriations.....	\$ 160	\$ 160	\$ -
Total Expenditures and Transfers-Out.....	\$ 116,786	\$ 105,182	\$ 11,604
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (17,650)	\$ (1,871)	\$ 15,779
Fund Balance, Beginning, as Reported.....	\$ 42,216	\$ 42,216	\$ -
Prior Period Adjustments.....	-	1,318	1,318
Fund Balance, Beginning, as Restated.....	\$ 42,216	\$ 43,534	\$ 1,318
Fund Balance, Ending.....	\$ 24,566	\$ 41,663	\$ 17,097
Less: Appropriation Carryover.....	-	9,565	(9,565)
Unassigned Fund Balance, Ending.....	\$ 24,566	\$ 32,098	\$ 7,532

Notes

1. The fund receives taxes from fuel used in recreational vehicles, transfers from Lottery, fees, and donations that are used to fund management of the related natural resources programs.
2. Transfers received from the Highway User Tax Distribution Fund and Miscellaneous Special Revenue Fund are recorded directly as revenue in the Comprehensive Annual Financial Report (CAFR) for this fund in compliance with Generally Accepted Accounting Principles (GAAP).

STATE OF MINNESOTA

GAME AND FISH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 13,535	\$ 13,211	\$ (324)
Departmental Services/Licenses & Fees.....	64,106	64,288	182
Federal Revenue.....	31,400	33,520	2,120
Investment Income.....	168	298	130
Other Revenues.....	134	138	4
Total Net Revenues	\$ 109,343	\$ 111,455	\$ 2,112
Transfer from Other Funds			
General Fund.....	\$ 951	\$ 951	\$ -
Total Transfer from Other Funds	\$ 951	\$ 951	\$ -
Total Net Revenues and Transfers-In	\$ 110,294	\$ 112,406	\$ 2,112
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations.....	\$ 12,773	\$ 12,773	\$ -
Eco & Water Resources - Heritage Enhancement.....	2,356	2,355	1
Ecological and Water Resources.....	2,606	2,435	171
Enforcement Heritage Enhancement.....	1,581	1,581	-
Enforcement Natural Resources Laws & Rules	22,293	22,292	1
Fish & Wildlife - Asian Outdoor.....	24	24	-
Fish & Wildlife - Fish Virus Surveillance	50	50	-
Fish & Wildlife - Heritage Enhancement.....	8,394	8,109	285
Fish & Wildlife - Let's Go Fishing.....	9	6	3
Fish & Wildlife - Management.....	64,042	59,715	4,327
Fish & Wildlife - Prairie Wetlands Heritage.....	546	400	146
Fish & Wildlife - SE Asian Community Outdoor Outreach.....	60	60	-
Fish & Wildlife - Shooting Facility Grants.....	551	31	520
Fish & Wildlife - Shooting Range.....	626	626	-
Fish & Wildlife - Trap Shooting Facility Grant.....	153	153	-
Forest Management - ECS Forest and Invasive Species.....	1,465	1,238	227
Lands & Minerals - Resource Management.....	355	355	-
Parks & Trails - Management.....	2,722	2,410	312
Total Natural Resources	\$ 120,606	\$ 114,613	\$ 5,993
Total Expenditures and Transfers-Out.....	\$ 120,606	\$ 114,613	\$ 5,993
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (10,312)	\$ (2,207)	\$ 8,105
Fund Balance, Beginning, as Reported.....	\$ 41,945	\$ 41,945	\$ -
Prior Period Adjustments.....	-	810	810
Fund Balance, Beginning, as Restated.....	\$ 41,945	\$ 42,755	\$ 810
Fund Balance, Ending.....	\$ 31,633	\$ 40,548	\$ 8,915
Less: Appropriation Carryover.....	-	8,478	(8,478)
Unassigned Fund Balance, Ending.....	\$ 31,633	\$ 32,070	\$ 437

STATE OF MINNESOTA

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 57,819	\$ 58,618	\$ 799
Departmental Services/Licenses & Fees.....	41,972	40,573	(1,399)
Investment Income.....	55	127	72
Other Revenues.....	96	112	16
Total Net Revenues and Transfers-In	\$ 99,942	\$ 99,430	\$ (512)
Expenditures and Transfers-Out			
Administrative Hearings			
Sanitary Districts.....	\$ 99	\$ 62	\$ 37
Health			
Environmental Health Environmental Risk.....	\$ 277	\$ 274	\$ 3
Environmental Health Priority Chemicals.....	57	57	-
HPCD Biomonitoring.....	127	127	-
HPCD Environmental Risk.....	417	417	-
Total Health	\$ 878	\$ 875	\$ 3
Pollution Control Agency			
Departmental Appropriations.....	\$ 15,913	\$ 15,913	\$ -
Administrative Support.....	373	373	-
Air Monitoring.....	204	204	-
Air.....	14,929	14,924	5
Ambient Air Monitoring.....	351	349	2
Children's Toxic Chemicals.....	33	31	2
Data and Business Support Services.....	527	525	2
Environmental Assistance Crossmedia.....	10,776	10,767	9
Environmental Loans and Grants.....	238	238	-
Environmental Quality Board Program Operations.....	195	178	17
Environmental Risks.....	297	297	-
Feedlot Revised Permit Effort.....	207	207	-
Improve Minnesota Air Quality.....	729	728	1
Land.....	7,168	7,165	3
Metro Landfill Grants.....	2,699	2,699	-
Metro Landfill IDC.....	11	11	-
SCORE Grants.....	17,250	17,250	-
SSTS Activities.....	765	765	-
St Louis River Remedial Action.....	216	75	141
Subsurface Sewage Treatment Activities.....	685	683	2
Wastewater Lab Registration.....	111	109	2
Water.....	19,945	19,940	5
Total Pollution Control Agency	\$ 93,622	\$ 93,431	\$ 191
Public Safety			
Homeland Security & Emergency Management.....	\$ 73	\$ 70	\$ 3
Revenue			
Tax System Management.....	\$ 317	\$ 317	\$ -
Total Expenditures and Transfers-Out.....	\$ 94,989	\$ 94,755	\$ 234

STATE OF MINNESOTA

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 4,953	\$ 4,675	\$ (278)
Fund Balance, Beginning, as Reported.....	\$ 9,116	\$ 9,116	\$ -
Prior Period Adjustments.....	-	123	123
Fund Balance, Beginning, as Restated.....	\$ 9,116	\$ 9,239	\$ 123
Fund Balance, Ending.....	\$ 14,069	\$ 13,914	\$ (155)
Less: Appropriation Carryover.....	-	4,156	(4,156)
Less: Reserved for Long-Term Receivables.....	-	460	(460)
Unassigned Fund Balance, Ending.....	\$ 14,069	\$ 9,298	\$ (4,771)

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	\$ 9,298
Remediation Fund	12,632
Environmental & Remediation Fund in CAFR	\$ 21,930

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 \$15,913 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

REMEDATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 897	\$ 951	\$ 54
Departmental Services/Licenses & Fees.....	827	654	(173)
Investment Income.....	118	88	(30)
Other Revenues.....	1,160	1,263	103
Total Net Revenues	\$ 3,002	\$ 2,956	\$ (46)
Transfer from Other Funds			
Environmental Fund.....	\$ 16,600	\$ 15,913	\$ (687)
General Fund.....	746	746	-
Petroleum Tank Cleanup Fund.....	11,343	9,557	(1,786)
Total Transfer from Other Funds	\$ 28,689	\$ 26,216	\$ (2,473)
Total Net Revenues and Transfers-In	\$ 31,691	\$ 29,172	\$ (2,519)
Expenditures and Transfers-Out			
Agriculture			
MERLA Admin.....	\$ 403	\$ 403	\$ -
Protection Service.....	1,204	1,204	-
Total Agriculture	\$ 1,607	\$ 1,607	\$ -
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 1,340	\$ 1,340	\$ -
Health			
Environmental Health Contaminated Sites.....	\$ 299	\$ 298	\$ 1
Natural Resources			
Departmental Appropriations.....	\$ 457	\$ 457	\$ -
Enforcement Natural Resources Laws & Rules	101	101	-
Total Natural Resources	\$ 558	\$ 558	\$ -
Pollution Control Agency			
Administrative Support.....	\$ 146	\$ 146	\$ -
Dry Cleaners Projects.....	943	943	-
Land.....	17,877	17,863	14
Metropolitan Landfill Contingency.....	367	367	-
Petroleum Remediation Admin.....	4,346	4,344	2
Petroleum Remediation Cleanup.....	5,982	5,982	-
Total Pollution Control Agency	\$ 29,661	\$ 29,645	\$ 16
Total Expenditures and Transfers-Out.....	\$ 33,465	\$ 33,448	\$ 17
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (1,774)	\$ (4,276)	\$ (2,502)
Fund Balance, Beginning, as Reported.....	\$ 19,247	\$ 19,247	\$ -
Prior Period Adjustments.....	-	1,138	1,138
Fund Balance, Beginning, as Restated.....	\$ 19,247	\$ 20,385	\$ 1,138

STATE OF MINNESOTA

REMEDATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Ending.....	\$ 17,473	\$ 16,109	\$ (1,364)
Less: Appropriation Carryover.....	-	3,477	(3,477)
Unassigned Fund Balance, Ending.....	<u>\$ 17,473</u>	<u>\$ 12,632</u>	<u>\$ (4,841)</u>

Notes

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

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2017

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 100,427	\$ 101,675	\$ 1,248
Investment Income.....	1,304	2,044	740
Other Revenues.....	2	2	-
Total Net Revenues	\$ 101,733	\$ 103,721	\$ 1,988
Transfer from Other Funds			
General Fund.....	\$ 10	\$ 10	\$ -
Total Transfer from Other Funds	\$ 10	\$ 10	\$ -
Total Net Revenues and Transfers-In	\$ 101,743	\$ 103,731	\$ 1,988
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Lessard Sams Outdoor Heritage.....	\$ 736	\$ 507	\$ 229
Outdoor Heritage Website.....	2	2	-
Total Legislative Coordinating Commission	\$ 738	\$ 509	\$ 229
Natural Resources			
Departmental Appropriations.....	\$ 77	\$ 77	\$ -
Accel Waterfowl Acquisition Phase VII.....	2	2	-
Accel Wildlife - Management Area Prog Phase VI.....	6	6	-
Accel Wildlife Management Area Acquisition Phase VIII.....	13	13	-
Anoka Sandplain Conservation District.....	93	93	-
Anoka Sandplain Great River Greening.....	813	813	-
Anoka Sandplain Isanti County.....	25	25	-
Anoka Sandplain Wild Turkey.....	277	277	-
Cannon River Complex Phase VI.....	578	578	-
Cannon River Headwaters Habitat Phase IV.....	10	10	-
Cannon River Headwaters Habitat Phase V.....	12	12	-
Conservation Fund Grassland Phase II.....	64	64	-
Contract Management 14.....	56	56	-
Contract Management 15.....	128	128	-
Contract Management 16.....	7	7	-
Dakota County Habitat Phase IV.....	3	3	-
Eco & Water Resources - Accel Prair Protect5 L15OH.....	418	418	-
Eco & Water Resources - Accel Prair Restor 7 L15OH.....	117	117	-
Eco & Water Resources - Accel Prairie Restoration 4.....	116	104	12
Eco & Water Resources - Accel Prairie Restoration 5.....	43	43	-
Eco & Water Resources - Accel Protect Rim & NPB Ease.....	31	31	-
Eco & Water Resources - Accelerated Native Prairie Protect..	14	14	-
Eco & Water Resources - Aquatic Habitat 4 L12OH.....	1,105	1,105	-
Eco & Water Resources - Aquatic Habitat 5 L13OH.....	203	203	-
Eco & Water Resources - Aquatic Habitat 7 L15OH.....	87	87	-
Eco & Water Resources - Aquatic Management Area.....	119	119	-
Eco & Water Resources - DNR Stream Habitat.....	89	89	-
Eco & Water Resources - Enhancement on DNR Lands.....	190	190	-
Eco & Water Resources - Invasive Carp.....	907	907	-
Eco & Water Resources - Prairie Restore DNR Land VIII.....	121	121	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2017

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Eco & Water Resources - St Louis River Habitat Restor.....	25	25	-
Eco & Water Resources - Tech Eval Panel 14.....	69	61	8
Eco & Water Resources - WMA SNA Acqui 7 L15OH.....	142	142	-
Eco & Water Resources - WMA SNA Prairie Ease 5	9	5	4
Fish & Wildlife - Accel Prair Restor 7 L15OH.....	1,308	1,308	-
Fish & Wildlife - Accel Prairie Restoration Phase IV.....	233	228	5
Fish & Wildlife - Accel Prairie Restoration Phase V.....	136	136	-
Fish & Wildlife - Accel Shallow Lk & Wetlands Enhance IV....	437	437	-
Fish & Wildlife - Accel Shallow Lk Wetland L15O.....	403	403	-
Fish & Wildlife - Aquatic Habitat 7 L15OH.....	198	198	-
Fish & Wildlife - Aquatic Habitat Phase IV.....	108	108	-
Fish & Wildlife - Aquatic Habitat Phase V.....	388	388	-
Fish & Wildlife - Aquatic Habitat Protection.....	9	9	-
Fish & Wildlife - Aquatic Management Area	480	480	-
Fish & Wildlife - Area Acquisition	2,242	2,242	-
Fish & Wildlife - Con Partners 5 Adm L12OH.....	332	156	176
Fish & Wildlife - Con Partners Administration	25	25	-
Fish & Wildlife - Con Partners Grants.....	223	223	-
Fish & Wildlife - Con Partners Metro Grant Prog VIII.....	2,494	2,494	-
Fish & Wildlife - Con Partners Metro Grants.....	298	298	-
Fish & Wildlife - Cons Grant Program Administration	12	12	-
Fish & Wildlife - Conservation Grant Program.....	76	76	-
Fish & Wildlife - Conservation Partners Grant Phase V.....	98	47	51
Fish & Wildlife - Conservation Partners Legacy Grant.....	4,334	4,334	-
Fish & Wildlife - Enhanced Public Grassland.....	135	135	-
Fish & Wildlife - Invasive Carp.....	189	189	-
Fish & Wildlife - Legacy Metro Grant Administration.....	10	10	-
Fish & Wildlife - Legacy Metro Grant Program.....	365	365	-
Fish & Wildlife - Lower Mississippi Habitat 3	839	839	-
Fish & Wildlife - Lower Mississippi Habitat.....	34	4	30
Fish & Wildlife - Lower St Louis River.....	528	527	1
Fish & Wildlife - Marsh Lake Enhancement.....	2,150	2,150	-
Fish & Wildlife - Marsh Lake Phase II.....	2,000	2,000	-
Fish & Wildlife - Mississippi Headwaters Hab Partnership.....	432	432	-
Fish & Wildlife - Prairie Restoration DNR Lands.....	681	681	-
Fish & Wildlife - Roseau Lake Rehabilitation.....	100	100	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement.....	462	462	-
Fish & Wildlife - Shallow Lake Protection Wild Rice.....	178	178	-
Fish & Wildlife - Shallow Lake Wetlands Phase IV.....	863	637	226
Fish & Wildlife - Shallow Lake Wetlands Phase V.....	411	411	-
Fish & Wildlife - Southeast Forest Habitat	310	310	-
Fish & Wildlife - St Louis River Habitat Restore Phase II.....	314	314	-
Fish & Wildlife - St Louis River Restoration.....	26	26	-
Fish & Wildlife - Vermillion Wildlife - Management Area.....	152	152	-
Fish & Wildlife - Wild Rice Shore Program L15OH.....	7	7	-
Fish & Wildlife - Wildlife Mgmt Area & Scie & Natr Area.....	1,120	1,120	-
Fish & Wildlife - Wildlife Mgmt Area Acquisition L12OH.....	62	62	-
Fish & Wildlife - Wildlife, Science & Natr, & Prairie III.....	784	31	753
Fish & Wildlife - Wildlife, Science & Natr, & Prairie V.....	24	24	-
Fish & Wildlife - WMA SNA Area Acquisition.....	1,193	1,193	-
Forest Management - Minnesota Forest Future Phase IV	30	30	-
Forest Management - Protect Pineland Sands Aquifer Phs II..	2,143	2,143	-
Forest Management - Protect Pineland Sands Aquifer.....	81	81	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2017

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Forest Management - State Forest Acquisition Phase II.....	347	347	-
Forest Management - State Forest Acquisition Phase III	3	3	-
Forest Protect Cass County Phase VII.....	500	500	-
Green Corridor Legacy Program Phase IV.....	138	137	1
Jack Pine Crow Wing Habitat.....	3,567	3,567	-
Leech Lake Watershed Foundation.....	7	7	-
Living Shallow Lakes & Wetlands Initiative.....	3	2	1
Martin County Fox Lake Wildlife Management Area.....	994	994	-
Metro Big Rivers Friends of the Mississippi River.....	430	430	-
Metro Big Rivers Great River Greening.....	1,170	1,170	-
Metro Big Rivers Minnesota Land Trust.....	1,092	1,092	-
Metro Big Rivers MN Valley National Wildlife Refuge 14.....	2	2	-
Metro Big Rivers MN Valley National Wildlife Refuge 16.....	500	500	-
Metro Big Rivers Trust for Public Land.....	782	782	-
Minnesota Land Trust Grassland Phase II.....	1,411	1,411	-
Minnesota Trout Habitat Enhancement Phase VIII.....	1,975	1,975	-
Mississippi Floodplain Forest Enhancement.....	412	412	-
Mississippi Headwaters Habitat Phase II Board.....	76	76	-
Mississippi Headwaters Habitat Phase II Trust.....	2,004	2,004	-
Mississippi Headwaters Trust for Public Land.....	33	33	-
North Central Fish Protection Phase II Leech.....	480	480	-
North Central Fish Protection Phase II Trust.....	945	945	-
Northeast MN Sharp Tail Grouse Habitat Phase V.....	12	12	-
Northern Tallgrass Prairie Refuge	2,754	2,754	-
OMBS Cannon River Complex 5 L15OH.....	454	454	-
OMBS Coldwater Fish Habitat 4 L12OH.....	40	38	2
OMBS Metro Big Rivers Trust Public.....	4	4	-
Pelican Lake Enhancement.....	7	7	-
Prairie Chicken Habitat of Southern Red River Valley.....	4	4	-
Prairie Chicken Red River Valley.....	2,258	2,258	-
Prairie Recovery Phase IV.....	9	9	-
Prevent Forest Frag & Restor Lake & River Habitat.....	2	2	-
Sand Hill River Fish Passage Phase II.....	828	828	-
Shallow Lake Protection Program.....	5,773	5,773	-
Shallow Lake Wetland Ducks Unlimited Phase IV.....	10	10	-
Shell Rock River Habitat Restoration Phase V.....	1,200	1,200	-
Southeast Minnesota Land Trust Phase IV	564	564	-
Southeast Minnesota Protection Nature Conservancy IV.....	1,483	1,483	-
Southeast Minnesota Protection Trust for Public Land IV.....	2,910	2,910	-
Southeast MN Protect & Restor Nature Conserv Phase II.....	9	9	-
Southeast MN Protect & Restor Nature Conserv Phase III.....	1	1	-
Waterfowl Production Area Acquisition.....	5,646	5,646	-
Wetland Habitat Protection Phase II.....	1,629	1,629	-
Wild Rice River Habitat Protect.....	2,187	2,187	-
Wildlife Management Area Acquisition Phase VIII.....	5,224	5,224	-
Young Forest Conservation Phase II.....	1,369	1,369	-
Young Forest Conservation.....	2	2	-
Total Natural Resources	\$ 86,676	\$ 85,406	\$ 1,270
Water & Soil Resources Board			
ACUB Easements Phase III.....	\$ 44	\$ 44	\$ -
ACUB Easements Phase IV.....	118	118	-
ACUB Easements Phase V.....	1,064	1,064	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2017

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
ACUB Easements Phase VI.....	1,003	1,003	-
Grassland Easements.....	74	8	66
Reinvest in Minnesota Buffer Easements Phase VI.....	144	144	-
Reinvest in Minnesota Easements 09.....	54	54	-
Reinvest in Minnesota Easements 12.....	326	326	-
Reinvest in Minnesota Easements Pheasants Forever 12.....	97	55	42
Reinvest in Minnesota Easements Pheasants Forever.....	3	3	-
Reinvest in Minnesota Easements Wetland Acq & Restor.....	669	669	-
Reinvest in Minnesota Easements.....	8	8	-
Reinvest in Minnesota Mississippi Headwaters Easement.....	212	212	-
Reinvest in Minnesota Wetlands Reserve Partnership V.....	32	32	-
Reinvest in Minnesota Wetlands Reserve Partnership VI.....	1,151	1,151	-
Reinvest in Minnesota Wetlands.....	245	245	-
Wild Rice Shoreland Phase II.....	322	148	174
Wild Rice Shoreland Phase III.....	183	183	-
Wild Rice Shoreland Phase IV.....	390	390	-
Wildlife Easements Phase II.....	12	12	-
Wildlife Easements Phase IV.....	79	79	-
Wildlife Easements Phase V.....	151	151	-
Total Water & Soil Resources Board	\$ 6,381	\$ 6,099	\$ 282
Total Expenditures and Transfers-Out.....	\$ 93,795	\$ 92,014	\$ 1,781
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 7,948	\$ 11,717	\$ 3,769
Fund Balance, Beginning, as Reported.....	\$ 66,883	\$ 66,883	\$ -
Prior Period Adjustments.....	-	10,275	10,275
Fund Balance, Beginning, as Restated.....	\$ 66,883	\$ 77,158	\$ 10,275
Fund Balance, Ending.....	\$ 74,831	\$ 88,875	\$ 14,044
Less: Appropriation Carryover.....	-	81,399	(81,399)
Unassigned Fund Balance, Ending.....	\$ 74,831	\$ 7,476	\$ (67,355)

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	\$ 7,476
Arts & Cultural Fund	686
Clean Water Fund	2,109
Parks & Trails Fund	748
Heritage Fund in CAFR	\$ 11,019

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 60,103	\$ 60,851	\$ 748
Investment Income.....	85	96	11
Other Revenues.....	-	4	4
Total Net Revenues	\$ 60,188	\$ 60,951	\$ 763
Transfer from Other Funds			
General Fund.....	\$ 6	\$ 6	\$ -
Total Transfer from Other Funds	\$ 6	\$ 6	\$ -
Total Net Revenues and Transfers-In	\$ 60,194	\$ 60,957	\$ 763
Expenditures and Transfers-Out			
Administration			
Association Minnesota Public Education Radio	\$ 1,521	\$ 1,521	\$ -
Association Minnesota Public Education Radio FY16.....	23	23	-
Capitol Art Preservation FY16.....	1,319	1,306	13
Como Zoo	951	951	-
Grants Admin/Arts-Culture	123	123	-
Grants Admin/Arts-Culture FY16.....	25	25	-
Lake Superior Zoo.....	71	71	-
Minnesota Public Radio	1,521	1,521	-
Minnesota State Band	10	10	-
Public TV Production/Acquisition Grant.....	3,517	3,517	-
Science Museum of Minnesota	570	570	-
State Capitol Preservation Commission.....	82	82	-
Wilderness Inquiry.....	190	190	-
Total Administration	\$ 9,923	\$ 9,910	\$ 13
Arts Board			
Arts & Cultural Heritage Events and Activities.....	\$ 973	\$ 971	\$ 2
Arts & Cultural Heritage- Regional Arts Center	414	414	-
Arts and Arts Access FY16.....	213	200	13
Arts and Arts Access.....	16,438	16,437	1
Arts Education - Regional Arts Center.....	1,243	1,243	-
Arts Education FY16.....	25	25	-
Arts Education.....	2,886	2,886	-
Arts/Arts Access- Regional Arts Center	7,045	7,045	-
Grants Program Administration	1,063	1,063	-
Grants Program Administration FY16.....	224	224	-
Total Arts Board	\$ 30,524	\$ 30,508	\$ 16
Education			
Minnesota Regional Library System Grants.....	\$ 2,134	\$ 2,134	\$ -
Historical Society			
Digital Library.....	291	291	-
Historic and Cultural Grants.....	6,231	6,231	-
Historic and Cultural Programs.....	5,820	5,820	-
Historic Recognition Grants.....	267	267	-

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
History Partnerships.....	2,076	2,076	-
Statewide Site Survey.....	291	291	-
Total Historical Society	\$ 14,976	\$ 14,976	\$ -
Humanities Commission			
Duluth Children's Museum	\$ 146	\$ 146	\$ -
Grand Rapids Children's Museum.....	146	146	-
Ka Joog Fanka Program.....	121	121	-
Minnesota Children's Museum.....	485	485	-
Minnesota Humanities Center Programs.....	825	825	-
Southern Minnesota Children's Museum	146	146	-
Total Humanities Commission	\$ 1,869	\$ 1,869	\$ -
Indian Affairs Council			
Dakota Ojibwe Grants FY16.....	\$ 136	\$ 136	\$ -
Dakota Ojibwe Grants.....	939	939	-
Dakota Ojibwe Work Group FY16.....	10	10	-
NAGPRA/Osteology FY16.....	75	75	-
Niiganne Ojibwe Immersion.....	125	125	-
Wicoie Immersion.....	125	125	-
Total Indian Affairs Council	\$ 1,410	\$ 1,410	\$ -
Legislative Coordinating Commission			
Arts & Cultural Website.....	\$ 1	\$ 1	\$ -
Perpich Center For Arts Education			
Minnesota Turnaround Arts Education.....	\$ 846	\$ 775	\$ 71
Zoological Board			
Legacy Grant.....	\$ 1,850	\$ 1,850	\$ -
Total Expenditures and Transfers-Out.....	\$ 63,533	\$ 63,433	\$ 100
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (3,339)	\$ (2,476)	\$ 863
Fund Balance, Beginning, as Reported.....	\$ 4,123	\$ 4,123	\$ -
Prior Period Adjustments.....	-	393	393
Fund Balance, Beginning, as Restated.....	\$ 4,123	\$ 4,516	\$ 393
Fund Balance, Ending.....	\$ 784	\$ 2,040	\$ 1,256
Less: Appropriation Carryover.....	-	1,354	(1,354)
Unassigned Fund Balance, Ending.....	\$ 784	\$ 686	\$ (98)

Notes

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

STATE OF MINNESOTA

CLEAN WATER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 100,427	\$ 101,674	\$ 1,247
Investment Income.....	932	1,294	362
Other Revenues.....	3	122	119
Total Net Revenues	\$ 101,362	\$ 103,090	\$ 1,728
Transfer from Other Funds			
General Fund.....	\$ 10	\$ 10	\$ -
Total Transfer from Other Funds	\$ 10	\$ 10	\$ -
Total Net Revenues and Transfers-In	\$ 101,372	\$ 103,100	\$ 1,728
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Prgm.....	\$ 121	\$ 121	\$ -
Clean Water Agriculture Water Quality Cert Prgm - FY 15.....	514	514	-
Clean Water Agriculture Water Quality Cert Prgm - FY 16.....	3,064	3,064	-
Clean Water Groundwater.....	4,713	4,713	-
Clean Water Irrigation Water Quality.....	122	122	-
Clean Water Perennial & Winter Annual Crop.....	708	708	-
Clean Water Pesticide Monitoring.....	335	335	-
Clean Water Research Database.....	56	56	-
Clean Water Research.....	2,442	2,442	-
Clean Water Technical Assistance.....	1,634	1,634	-
Total Agriculture	\$ 13,709	\$ 13,709	\$ -
Health			
Clean Water EH_Contaminants of Emerging Concern FY15...	\$ 1,066	\$ 1,066	\$ -
Clean Water Environ Health Drinking Water Prot FY15.....	2,189	2,189	-
Clean Water Environ Health Private Wells FY15.....	545	545	-
Clean Water Environ Health Virus Monitoring FY13.....	80	80	-
Clean Water Environ Health Virus Monitoring FY15.....	106	106	-
Clean Water Environ Health Well Sealing FY15.....	143	143	-
Clean Water IDEPC Virus Monitoring FY13.....	225	216	9
Clean Water IDEPC Virus Monitoring FY15.....	11	11	-
Groundwater Management - FY16.....	163	163	-
Water Reuse Study.....	196	196	-
Total Health	\$ 4,724	\$ 4,715	\$ 9
Legislative Coordinating Commission			
Clean Water Website.....	\$ 2	\$ 2	\$ -
Metropolitan Council Transport			
Master Water Supply.....	\$ 1,225	\$ 1,225	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 123	\$ 123	\$ -
Eco & Water Resources - County Geologic Atlases.....	232	232	-
Eco & Water Resources - Lake IBI Assessments.....	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, 2017

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Eco & Water Resources - MET Groundwater Monitor	865	865	-
Eco & Water Resources - Nonpoint Source Restore/Protect...	469	453	16
Eco & Water Resources - Riparian Buffer	7	7	-
Eco & Water Resources - Stormflow Monitor	445	445	-
Eco & Water Resources - Water Supply Plan	303	297	6
Eco & Water Resources - Watershed Hydrologic Modeling	23	23	-
Eco & Water Resources - Watershed Restore & Protection....	743	735	8
Eco & Water Resources - White Bear Lake Augmentation.....	150	50	100
Eco & Water Resources 16 County Geo Atlases.....	228	228	-
Eco & Water Resources 17 IBI Assessments.....	237	237	-
Eco & Water Resources 17 Nonpoint Source Restore/Prot....	128	128	-
Eco & Water Resources 17 Riparian Buffer	315	315	-
Eco & Water Resources 17 Stormflow Monitor	1,608	1,608	-
Eco & Water Resources 17 Water Supply Plan	964	964	-
Eco & Water Resources 17 Watershed Hydrologic Modeling .	425	425	-
Eco & Water Resources 17 Watershed Strategy.....	1,177	1,177	-
Eco & Water Resources Groundwater Management Areas.....	665	262	403
Fish & Wildlife - 16 IBI Assess	874	874	-
Fish & Wildlife - 16 Watershed Strategy	4	4	-
Fish & Wildlife - 17 IBI Assess	148	148	-
Fish & Wildlife - 17 Mercury in Fish.....	135	135	-
Fish & Wildlife - 17 Watershed Strategy	46	46	-
Forest Mgmt - Nonpoint Source Restore & Protect FY16.....	157	144	13
Forest Mgmt - Nonpoint Source Restore & Protect FY17.....	144	144	-
Forest Mgmt - Watershed Hydrologic Modeling FY16.....	113	106	7
Forest Mgmt - Watershed Hydrologic Modeling FY17.....	170	170	-
Total Natural Resources	\$ 10,911	\$ 10,358	\$ 553
Pollution Control Agency			
Administrative Support.....	\$ 75	\$ 75	\$ -
Clean Water Council Operations.....	52	46	6
Clean Water Legacy - TMDL Development.....	12,761	12,705	56
Clean Water Legacy - Water Quality Assessment.....	7,171	7,089	82
Drinking Water Protection.....	1,243	1,198	45
Drinking/Ground Water-Subsurface Sewage Treatment Sys...	3,637	3,635	2
Enhanced Data Base.....	1,366	1,366	-
National Parks Water Quality G.....	1,060	1,060	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL.....	937	889	48
St. Louis River Duluth Harbor Restoration.....	1,177	1,177	-
Stormwater Best Management Practices.....	275	275	-
Stormwater Research and Guidance.....	395	395	-
Total Pollution Control Agency	\$ 30,149	\$ 29,910	\$ 239
Public Facilities Authority			
Clean Water Legacy Point Source FY13	\$ 15,011	\$ 15,011	\$ -
Clean Water Legacy Point Source FY15.....	9,743	9,743	-
Clean Water Legacy Small Community Waste Water FY09....	2	2	-
Clean Water Legacy Small Community Waste Water FY13....	2,411	2,411	-
Total Public Facilities Authority	\$ 27,167	\$ 27,167	\$ -

STATE OF MINNESOTA

CLEAN WATER FUND

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

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2017

(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Water & Soil Resources Board			
Departmental Appropriations.....	\$ 105	\$ 105	\$ -
Clean Water Legacy - Accelerated Implementation.....	6,270	6,270	-
Clean Water Legacy - Administration.....	2,852	2,852	-
Clean Water Legacy - Assistance.....	10,252	10,252	-
Clean Water Legacy - Buffer Easements FY11.....	75	75	-
Clean Water Legacy - Buffer Easements.....	729	729	-
Clean Water Legacy - Conservation Partners.....	765	765	-
Clean Water Legacy - CREP.....	889	889	-
Clean Water Legacy - Critical Shorelands.....	449	449	-
Clean Water Legacy - Drainage FY17	886	886	-
Clean Water Legacy - Drainage.....	29	29	-
Clean Water Legacy - Erosion Transects.....	946	946	-
Clean Water Legacy - Groundwater Protection Metro.....	23	-	23
Clean Water Legacy - One Watershed One Plan.....	1,764	1,764	-
Clean Water Legacy - Oversight FY15.....	419	419	-
Clean Water Legacy - Oversight FY16.....	1,081	1,081	-
Clean Water Legacy - Restoration Tech Eval Panel FY17.....	5	5	-
Clean Water Legacy - Restoration Tech Eval Panel.....	5	5	-
Clean Water Legacy - Riparian Buffer Compliance.....	2,243	2,243	-
Clean Water Legacy - Selected Subwatersheds.....	3,733	3,733	-
Clean Water Legacy - Soil & Water Conserv Dist Grants.....	12,465	12,465	-
Clean Water Legacy - Wellhead Protection FY13.....	3	3	-
Clean Water Legacy - Wellhead Protection FY16.....	1,291	1,291	-
Total Water & Soil Resources Board	\$ 47,279	\$ 47,256	\$ 23
Total Expenditures and Transfers-Out.....	\$ 135,166	\$ 134,342	\$ 824
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (33,794)	\$ (31,242)	\$ 2,552
Fund Balance, Beginning, as Reported.....	\$ 83,320	\$ 83,320	\$ -
Prior Period Adjustments.....	-	7,792	7,792
Fund Balance, Beginning, as Restated.....	\$ 83,320	\$ 91,112	\$ 7,792
Fund Balance, Ending.....	\$ 49,526	\$ 59,870	\$ 10,344
Less: Appropriation Carryover.....	-	57,761	(57,761)
Unassigned Fund Balance, Ending.....	\$ 49,526	\$ 2,109	\$ (47,417)

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 43,366	\$ 43,905	\$ 539
Investment Income.....	195	268	73
Other Revenues.....	3	2	(1)
Total Net Revenues	\$ 43,564	\$ 44,175	\$ 611
Transfer from Other Funds			
General Fund.....	\$ 4	\$ 4	\$ -
Total Transfer from Other Funds	\$ 4	\$ 4	\$ -
Total Net Revenues and Transfers-In	\$ 43,568	\$ 44,179	\$ 611
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Parks & Trails Website.....	\$ 1	\$ 1	\$ -
Metropolitan Council Transport			
Parks.....	\$ 18,067	\$ 18,067	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 56	\$ 56	\$ -
Parks & Trails - 15 Acquisition & Development L13PT.....	258	258	-
Parks & Trails - 15 Connect to Outdoors	65	62	3
Parks & Trails - 15 Conservation Corps Minnesota.....	3	3	-
Parks & Trails - 15 Existing Holdings	52	52	-
Parks & Trails - 15 Grant Administration.....	84	84	-
Parks & Trails - 15 Promotion & Marketing	103	100	3
Parks & Trails - 15 Resource Management.....	62	61	1
Parks & Trails - 15 State Parks & Trails	68	68	-
Parks & Trails - 16 Acquisition & Development.....	500	500	-
Parks & Trails - 16 Connect to Outdoors	456	456	-
Parks & Trails - 16 Conservation Corps Minnesota.....	310	310	-
Parks & Trails - 16 Coordination Projects	21	21	-
Parks & Trails - 16 Existing Holdings	923	923	-
Parks & Trails - 16 Grant Administration	104	104	-
Parks & Trails - 16 Great Metro Grants L15PT.....	2,309	2,309	-
Parks & Trails - 16 Resource Management.....	129	129	-
Parks & Trails - 16 State Parks & Trails	382	382	-
Parks & Trails - 17 Acquisition & Development.....	1,696	1,696	-
Parks & Trails - 17 Connect to Outdoors	1,614	1,614	-
Parks & Trails - 17 Conservation Corps Minnesota.....	735	735	-
Parks & Trails - 17 Coordination Projects	132	132	-
Parks & Trails - 17 Existing Holdings	4,478	4,478	-
Parks & Trails - 17 Grant Administration	67	67	-
Parks & Trails - 17 Great Metro Grants L15PT.....	8,445	8,444	1
Parks & Trails - 17 Great MN Regional Parks & Trails	362	362	-
Parks & Trails - 17 Resource Management.....	621	621	-
Parks & Trails - 17 State Parks & Trails	1,500	1,500	-
Total Natural Resources	\$ 25,535	\$ 25,527	\$ 8
Total Expenditures and Transfers-Out.....	\$ 43,603	\$ 43,595	\$ 8

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (35)	\$ 584	\$ 619
Fund Balance, Beginning, as Reported.....	\$ 8,716	\$ 8,716	\$ -
Prior Period Adjustments.....	-	888	888
Fund Balance, Beginning, as Restated.....	\$ 8,716	\$ 9,604	\$ 888
Fund Balance, Ending.....	\$ 8,681	\$ 10,188	\$ 1,507
Less: Appropriation Carryover.....	-	9,440	(9,440)
Unassigned Fund Balance, Ending.....	\$ 8,681	\$ 748	\$ (7,933)

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 85,340	\$ 82,053	\$ (3,287)
Departmental Services/Licenses & Fees.....	6,537	5,212	(1,325)
Investment Income.....	-	754	754
Total Net Revenues and Transfers-In	\$ 91,877	\$ 88,019	\$ (3,858)
Expenditures and Transfers-Out			
Administrative Hearings			
Workers Compensation-OAH.....	\$ 7,680	\$ 7,523	\$ 157
Commerce			
Enforcement.....	\$ 200	\$ 200	\$ -
Insurance.....	587	525	62
Total Commerce	\$ 787	\$ 725	\$ 62
Labor & Industry			
Departmental Appropriations.....	\$ 12,786	\$ 12,762	\$ 24
Assigned Risk Safety.....	2,493	2,493	-
Copy File Review.....	292	292	-
General Support Division.....	6,346	6,346	-
Loggers Expense & Reimbursement.....	795	795	-
Workers Comp Benefits.....	45,024	45,023	1
Workers Comp Fund-ID.....	164	164	-
Workers Comp System Upgrade.....	9	9	-
Workplace Safety.....	4,177	4,176	1
Total Labor & Industry	\$ 72,086	\$ 72,060	\$ 26
MMB Non-Operating			
Workers Compensation Contingent.....	\$ 200	\$ -	\$ 200
Workers Comp Court of Appeals			
Departmental Appropriations.....	\$ 1,986	\$ 1,857	\$ 129
Total Expenditures and Transfers-Out.....	\$ 82,739	\$ 82,165	\$ 574
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 9,138	\$ 5,854	\$ (3,284)
Fund Balance, Beginning, as Reported.....	\$ 50,499	\$ 50,499	\$ -
Prior Period Adjustments.....	-	(86)	(86)
Fund Balance, Beginning, as Restated.....	\$ 50,499	\$ 50,413	\$ (86)
Fund Balance, Ending.....	\$ 59,637	\$ 56,267	\$ (3,370)
Less: Appropriation Carryover.....	-	16,307	(16,307)
Unassigned Fund Balance, Ending.....	\$ 59,637	\$ 39,960	\$ (19,677)

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Insurance Gross Earnings Taxes.....	\$ 74,703	\$ 93,985	\$ 19,282
Other Taxes.....	611,446	613,550	2,104
Departmental Services/Licenses & Fees.....	44,964	36,003	(8,961)
Investment Income.....	5,210	7,766	2,556
Other Revenues.....	12,648	11,018	(1,630)
Total Net Revenues and Transfers-In	\$ 748,971	\$ 762,322	\$ 13,351
Expenditures and Transfers-Out			
Health			
Greater MN Family Medicine Residency - Grants.....	\$ 1,000	\$ 1,000	\$ -
Greater MN Family Medicine Residency.....	35	33	2
Health Improvement.....	30,661	28,511	2,150
Health Policy Committee Health Grants.....	219	219	-
Health Policy Committee Mental Health Grants.....	219	219	-
Health Policy Dental Provider Grants.....	63	63	-
Health Policy EMA Grants.....	725	725	-
Health Policy EMA Operations.....	26	26	-
Health Policy International Medical Grants.....	367	327	40
Health Policy International Medical Operations.....	139	139	-
Health Policy International Medical Revolving Loans.....	500	500	-
Health Policy Loan Forgiveness Operations.....	131	131	-
Health Policy Loan Forgiveness.....	4,510	4,510	-
Health Protection.....	66	66	-
MERC Formula Grants	1,000	1,000	-
Projected Spend Reporting.....	154	149	5
Statewide Health Improvement Initiatives.....	197	197	-
Total Health	\$ 40,012	\$ 37,815	\$ 2,197
House of Representatives			
Departmental Appropriations.....	\$ 62	\$ 62	\$ -
Human Services			
Adult Mental Health Grants.....	\$ 2,473	\$ 2,391	\$ 82
Health Care Grants.....	3,465	1,345	2,120
Health Care.....	35,227	35,201	26
Medical Assistance.....	240,722	240,720	2
MinnesotaCare.....	65,793	47,641	18,152
Operations.....	9,831	9,797	34
Technical Activities.....	413	413	-
Total Human Services	\$ 357,924	\$ 337,508	\$ 20,416
Legislative Coordinating Commission			
Legislative Coordinating Commission.....	\$ 6	\$ 6	\$ -
MMB Non-Operating			
Departmental Appropriations.....	\$ 166,113	\$ 166,113	\$ -

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, 2017 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Revenue			
Tax System Management.....	\$ 1,901	\$ 1,901	\$ -
Revenue Intergovernmental Payments			
MNCare Interest on Refunds.....	\$ 576	\$ 576	\$ -
University of Minnesota			
Health Science Special.....	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out.....	\$ 568,751	\$ 546,138	\$ 22,613
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 180,220	\$ 216,184	\$ 35,964
Fund Balance, Beginning, as Reported.....	\$ 495,605	\$ 495,605	\$ -
Prior Period Adjustments.....	-	1,175	1,175
Fund Balance, Beginning, as Restated.....	\$ 495,605	\$ 496,780	\$ 1,175
Fund Balance, Ending.....	\$ 675,825	\$ 712,964	\$ 37,139
Less: Appropriation Carryover.....	-	3,981	(3,981)
Unassigned Fund Balance, Ending.....	\$ 675,825	\$ 708,983	\$ 33,158

WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2017
(IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 54,766	\$ 56,425	\$ 1,659
Investment Income.....	140	421	281
Total Net Revenues and Transfers-In	<u>\$ 54,906</u>	<u>\$ 56,846</u>	<u>\$ 1,940</u>
Expenditures and Transfers-Out			
Employment & Economic Development			
Departmental Appropriations.....	\$ 25,725	\$ 25,725	\$ -
Adult Workforce Competitive Grant	3,104	3,095	9
Big Brothers Big Sisters.....	215	215	-
Boys and Girls Club.....	750	750	-
Bureau of Small Business Outreach.....	50	46	4
Business Assistance Regional.....	300	292	8
Deaf / Hard of Hearing.....	1,238	990	248
Extended Employment	7,384	7,384	-
Extended Employment Increase.....	1,000	998	2
FastTRAC Minnesota Adult Careers.....	1,601	1,576	25
Job Training Grants.....	900	572	328
Minnesota Diversified Industries.....	450	440	10
Minnesota Youth Program.....	4,082	4,076	6
North East Higher Education.....	500	500	-
Northern Bedrock Preservation.....	400	400	-
Occupational Development Corp.....	500	475	25
Olmstead Plan Pilot.....	250	250	-
Olmstead Plan.....	525	525	-
Opportunities Industrialization Center.....	500	500	-
Resource Inc.....	500	500	-
Rural Career.....	500	500	-
Small Business Development Center.....	400	400	-
St Cloud Somali Salvation Organization.....	100	100	-
STEM Minnesota High Tech Association.....	1,100	1,100	-
Twin Cities RISE!	200	200	-
Youth Workforce Development Competitive Grant.....	3,348	3,340	8
Youthbuild.....	1,001	999	2
Total Employment & Economic Development	<u>\$ 56,623</u>	<u>\$ 55,948</u>	<u>\$ 675</u>
Labor & Industry			
Apprenticeship.....	\$ 1,294	\$ 1,149	\$ 145
Leap Grants.....	100	100	-
LEAP Women Econ Security Act.....	20	20	-
Prevailing Wage Enforcement.....	170	170	-
Total Labor & Industry	<u>\$ 1,584</u>	<u>\$ 1,439</u>	<u>\$ 145</u>
Total Expenditures and Transfers-Out.....	<u>\$ 58,207</u>	<u>\$ 57,387</u>	<u>\$ 820</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	<u>\$ (3,301)</u>	<u>\$ (541)</u>	<u>\$ 2,760</u>

WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2017
(IN THOUSANDS)

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported	\$ 15,163	\$ 15,163	\$ -
Prior Period Adjustments.....	-	7,501	7,501
Fund Balance, Beginning, as Restated	<u>\$ 15,163</u>	<u>\$ 22,664</u>	<u>\$ 7,501</u>
Fund Balance, Ending	\$ 11,862	\$ 22,123	\$ 10,261
Less: Appropriation Carryover.....	-	641	(641)
Unassigned Fund Balance, Ending	<u>\$ 11,862</u>	<u>\$ 21,482</u>	<u>\$ 9,620</u>

