



MINNESOTA

COMPARISON OF BUDGET AND ACTUAL REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended June 30, 2022

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



State of Minnesota

Supplement to the Annual
Comprehensive Financial
Report

Legal Level of Budgetary
Control – All Budgeted
Funds

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

For the Year Ended June 30, 2022

Prepared by Minnesota
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State of Minnesota

Supplement to the
2022
Annual
Comprehensive
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:

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**2022 Comparison of Budget and Actual Revenues, Expenditures, and
Changes in Fund Balances**

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2022 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Introduction

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

Generally accepted accounting principles require budgetary reporting at the legal level of control. As a supplement to the ACFR, this report provides details at the level for legal budgetary reporting.

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

The legal level of budgetary control is the level beyond which agency heads have no authority to further modify the budget. In many cases, agencies have authority to modify their 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 be transferred 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:

Health Care Access	Environmental
State Government	Remediation
COVID-19 Minnesota	Outdoor Heritage
Health Care Response	Arts and Cultural Heritage
Trunk Highway	Clean Water
Highway User Tax Distribution	Parks and Trails
State Airports	Special Compensation
Petroleum Tank Cleanup	Workforce Development
Natural Resources	Renewable Development
Game and Fish	

The Health Care Access, State Government, COVID-19 Minnesota, and Health Care Response funds are not reported as separate funds in the ACFR but are included in the General Fund.

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

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

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

Basis of Reporting

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

The summary of reporting policies preceding the schedules explains the basis for the budget amounts, budget adjustments, and actual amounts in the schedules. Other information common to all funds and necessary to understand the reported schedules are 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 ACFR. All funds rolling into the ACFR 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:
Consolidated Fund Statement, Budgetary Basis, dated August 6, 2021.
Consolidated Fund Statement, Budgetary Basis, dated July 14, 2022.



Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Walz, Governor

Mr. James Schowalter, Commissioner, Minnesota Management and Budget

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

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2022, and have issued our independent auditor's report thereon dated December 16, 2022, 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 35 to 65, 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.

Lori Leysen, CPA
Deputy Legislative Auditor

Scott Tjomsland, CPA
Audit Director

December 16, 2022



**2022 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.

Original and Final Budgets**Revenues****Original Budget**

The original budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2021 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 because the amounts are significant to those funds.

Final Budget (Budget)

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

Expenditures**Original Budget**

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

¹ Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 6, 2021.

² Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated July 14, 2022.

Final Budget (Budget)

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

Adjustments to Budgets

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

Actual

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

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

Prior budget period activity is reported as an adjustment to the beginning fund balance. The majority of this activity relates to cancelled encumbrances. Any additional significant prior period activity is noted in the notes to the applicable fund.

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, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes.....	\$ 12,819,315	\$ 14,477,173	\$ 16,872,708	\$ 2,395,535
Corporate Income Taxes.....	1,477,622	2,375,832	2,822,875	447,043
Sales Taxes.....	6,204,072	6,574,497	6,612,869	38,372
Property Taxes.....	773,388	771,915	774,121	2,206
Cigarette & Tobacco Taxes.....	581,740	598,240	577,870	(20,370)
Liquor, Wine & Beer Taxes.....	100,850	104,550	104,754	204
Insurance Gross Earnings Taxes.....	455,202	449,173	484,256	35,083
Deed & Mortgage Taxes.....	348,665	416,893	403,761	(13,132)
Medical Assistance Surcharges.....	303,009	330,772	257,836	(72,936)
Inheritance, Estate & Gift Taxes.....	166,600	210,600	215,989	5,389
Lawful Gambling Taxes.....	114,585	164,750	181,719	16,969
Other Taxes.....	36,553	77,703	81,207	3,504
Tobacco Settlements.....	164,109	175,112	192,965	17,853
Departmental Services/Licenses & Fees.....	235,451	242,430	249,620	7,190
Investment Income.....	22,046	30,046	44,933	14,887
Lottery Revenue.....	61,936	72,986	78,702	5,716
DHS RTC Collections.....	92,429	85,950	104,674	18,724
Other Revenues.....	159,429	243,962	256,109	12,147
Total Net Revenues.....	\$ 24,117,001	\$ 27,402,584	\$ 30,316,968	\$ 2,914,384
Transfer from Other Funds				
COVID-19 Minnesota Fund.....	\$ 21,900	\$ 21,900	\$ 21,900	\$ -
Custodial Fund.....	6,500	6,500	9,835	3,335
Federal Fund.....	204	10,530	-	(10,530)
Health Care Access Fund.....	122,000	122,000	122,000	-
Health Care Response Fund.....	3,814	3,814	3,814	-
Miscellaneous Special Revenue Fund.....	16,723	16,723	17,311	588
Permanent School Fund.....	1,000	1,000	1,798	798
Plant Management Fund.....	2,932	2,932	2,932	-
Other Transfers.....	-	-	131	131
Total Transfer from Other Funds.....	\$ 175,073	\$ 185,399	\$ 179,721	\$ (5,678)
Total Net Revenues and Transfers-In.....	\$ 24,292,074	\$ 27,587,983	\$ 30,496,689	\$ 2,908,706
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations.....	\$ 688	\$ 688	\$ 658	\$ 30
Administration				
Capitol Area Design.....	\$ 133	\$ 133	\$ 133	\$ -
Developmental Disabilities Council.....	222	222	222	-
Government and Citizen Services.....	10,230	10,230	9,519	711
In Lieu of Rent.....	10,515	10,515	10,515	-
MPR Emergency/Amber Alert.....	200	200	200	-
MPR Equipment Grants.....	310	310	310	-
Public Education Radio Comm Svc Grant.....	492	492	492	-
Public Education Radio Equipment Grants.....	142	142	138	4
Public TV Equipment Grants.....	250	250	250	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
State Agency Accommodation Reimbursement.....	200	200	200	-
Strategic Management Services.....	2,174	2,174	2,036	138
Workers' Compensation Reinsurance Association/Insurance.....	764	764	764	-
Total Administration.....	\$ 27,182	\$ 27,182	\$ 26,329	\$ 853

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Administrative Hearings				
Departmental Appropriations.....	\$ 137	\$ 137	\$ 129	\$ 8
Municipal Boundary Adjustments.....	268	268	251	17
Total Administrative Hearings.....	\$ 405	\$ 405	\$ 380	\$ 25
Agriculture				
Administration and Financial Assistance.....	\$ 4,932	\$ 8,932	\$ 8,530	\$ 402
Agriculture Best Management Practice Loan Program.....	1,437	1,437	1,437	-
Agriculture Growth Research and Innovation.....	15,394	15,394	15,394	-
Agriculture Research Education Extension and Technology.....	9,300	9,300	9,300	-
Agriculture Societies and Associations.....	474	474	45	429
Animal Claims.....	175	175	151	24
Center for Rural Policy and Development.....	150	150	150	-
Crop Claims.....	155	155	135	20
Dairy Development Program.....	634	634	581	53
Drought Relief Rapid Response.....	41	41	41	-
Drought Relief Rural Finance Authority Revolving Loans.....	-	2,500	2,500	-
Farm Advocates.....	287	287	232	55
Farm Safety Grants.....	100	100	95	5
Farmland Access Pilot Program.....	100	100	100	-
Greater Mankato Growth.....	75	75	75	-
Horticulture Society Grant.....	17	17	17	-
Industrial Hemp-It.....	50	50	41	9
Laboratory Capital Equipment.....	825	825	797	28
Meat Cutting Central Lakes.....	150	150	150	-
Mental Health Assistance	238	238	238	-
Mental Health Outreach Hotline.....	50	50	35	15
Minnesota Agriculture Education Leadership Council.....	250	250	250	-
Minnesota Grown Matching Program.....	186	186	186	-
Minnesota Livestock Breeders Association Grant.....	18	18	18	-
Minnesota Poultry Association Grant.....	2	2	2	-
Northern Crops Institute.....	47	47	47	-
Promotion and Marketing.....	3,230	3,230	2,775	455
Protection Service.....	18,179	18,179	17,315	864
Second Harvest Grant.....	1,700	1,700	1,700	-
Southern Minnesota Initiative Foundation.....	25	25	25	-
Turf Seed Council.....	75	75	75	-
Total Agriculture.....	\$ 58,296	\$ 64,796	\$ 62,437	\$ 2,359
Agriculture Utilization Research				
Departmental Appropriations.....	\$ 4,543	\$ 4,543	\$ 4,543	\$ -
Amateur Sports Commission				
Departmental Appropriations.....	\$ 311	\$ 311	\$ 285	\$ 26
Animal Health Board				
Departmental Appropriations.....	\$ 5,780	\$ 5,780	\$ 5,308	\$ 472
Emergency Preparedness and Response.....	200	200	192	8
Total Animal Health Board.....	\$ 5,980	\$ 5,980	\$ 5,500	\$ 480
Architecture, Engineering Board				
Departmental Appropriations.....	\$ 863	\$ 863	\$ 715	\$ 148
Arts Board				
Grants Programs.....	\$ 4,800	\$ 4,800	\$ 4,797	\$ 3
Operations & Services.....	602	602	428	174

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Regional Arts Councils.....	2,139	2,139	2,139	-
Total Arts Board.....	\$ 7,541	\$ 7,541	\$ 7,364	\$ 177
Asian-Pacific Council				
Departmental Appropriations.....	\$ 525	\$ 525	\$ 508	\$ 17
Attorney General				
Departmental Appropriations.....	\$ 28,698	\$ 28,698	\$ 24,927	\$ 3,771
Barber Examiners Board				
Departmental Appropriations.....	\$ 348	\$ 348	\$ 304	\$ 44
Black Minnesotans Council				
Departmental Appropriations.....	\$ 544	\$ 544	\$ 404	\$ 140
Campaign Finance Board				
Departmental Appropriations.....	\$ 1,145	\$ 1,145	\$ 1,024	\$ 121
Tax Checkoff.....	86	86	86	-
Total Campaign Finance Board.....	\$ 1,231	\$ 1,231	\$ 1,110	\$ 121
Capitol Area Architect				
Departmental Appropriations.....	\$ 386	\$ 386	\$ 372	\$ 14
Chicano/Latino Affairs Council				
Departmental Appropriations.....	\$ 534	\$ 534	\$ 438	\$ 96
Commerce				
Departmental Appropriations.....	\$ 8,469	\$ 8,469	\$ 6,546	\$ 1,923
Actuarial Reserve Review.....	421	421	420	1
Catalytic Converter Theft Prevention Pilot Project.....	200	200	200	-
Consumer Education.....	105	105	-	105
Energy Regulation and Plan Unit Staff.....	851	851	718	133
Energy Resources.....	3,493	3,493	3,227	266
Enforcement.....	4,923	4,923	4,492	431
Financial Services Inclusion.....	400	400	400	-
Health Care Enforcement.....	283	283	193	90
Health Insurance Rate Review.....	656	656	655	1
Healthy Air.....	150	150	18	132
Insurance.....	4,872	4,872	3,771	1,101
IT System Modernization.....	832	832	599	233
Law Enforcement Salary Increase.....	283	497	497	-
Law Enforcement Salary Supplements.....	-	58	58	-
National Council Insurance Legislators Dues.....	30	30	20	10
Natural Gas Innovation Plan.....	189	189	129	60
PANDA-PANS.....	41	41	41	-
Pharmacy Benefit Manager.....	428	428	330	98
Real Estate Appraisal Advisory Board.....	5	5	-	5
Solar Schools.....	78	78	78	-
Solar State Colleges and Universities.....	1	1	1	-
Student Loan Borrower.....	254	254	70	184
Telecommunications.....	1,073	1,073	945	128
Unclaimed Property Compliance Operations.....	564	564	564	-
Unclaimed Property Compliance System Upgrades.....	353	353	353	-
Unclaimed Property Compliance.....	392	392	179	213
Weights and Measures.....	1,500	1,500	1,152	348
Total Commerce.....	\$ 30,846	\$ 31,118	\$ 25,656	\$ 5,462

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Corrections				
Alternatives to Incarceration.....	\$ 480	\$ 480	\$ 247	\$ 233
Claims Paid.....	1	1	1	-
Community Services.....	136,860	136,860	134,342	2,518
Correctional Institutions.....	460,788	460,773	456,825	3,948
Facilities Security Audit Group.....	42	42	-	42
Facility Oversight Expansion.....	992	992	361	631
Felony Murder Task Force.....	25	25	25	-
Healthy Start Act.....	100	100	59	41
Homeless Mitigation Plan.....	12	12	5	7
Identifying Documents.....	23	23	-	23
Information Technology Needs.....	1,566	1,566	1,566	-
Jailhouse Witness Data.....	20	20	2	18
Juvenile Justice Report.....	55	55	8	47
Operations Support.....	29,005	29,005	27,732	1,273
Post Release Employment for Inmates.....	300	300	300	-
Predatory Offender Work Group.....	25	25	9	16
Prescription Medications.....	17	17	-	17
Total Corrections.....	\$ 630,311	\$ 630,296	\$ 621,482	\$ 8,814
Cosmetologist Examiners Board				
Departmental Appropriations.....	\$ 2,923	\$ 2,923	\$ 2,614	\$ 309
Court of Appeals				
Departmental Appropriations.....	\$ 13,490	\$ 13,490	\$ 12,938	\$ 552
Disability Council				
Departmental Appropriations.....	\$ 1,022	\$ 1,022	\$ 929	\$ 93
Education				
Abatement Aid	\$ 2,628	\$ 2,628	\$ 1,773	\$ 855
Abatement Aid Prior Year.....	269	269	269	-
Achievement and Integration Aid	74,893	74,893	71,145	3,748
Achievement and Integration Aid Prior Year.....	8,868	8,868	8,868	-
Achievement and Integration Oversight and Accountability.....	296	296	251	45
ACT Test Reimbursement.....	1,011	1,011	1,011	-
Adult Basic Ed Aid Supplemental Services	1,410	1,410	1,410	-
Adult Basic Ed Aid Supplemental Services Prior Year	155	155	155	-
Adult Basic Education.....	53,036	51,626	50,029	1,597
Adults with Disabilities Prior Year.....	71	71	63	8
Adults with Disabilities Program.....	639	639	639	-
Advanced Placement.....	3,000	3,000	3,000	-
Advanced Placement/Int'l Baccalaureate Summer Workshops.....	500	500	-	500
Agriculture Educator Grants.....	250	250	250	-
Agriculture Homestead Market Value Credit.....	7,312	7,312	7,312	-
Alternative Teacher Pay Prior Year.....	8,877	8,877	8,871	6
Alternative Teacher Pay.....	80,019	80,019	79,676	343
American Indian Education Aid Prior Year.....	1,102	1,102	1,065	37
American Indian Education Aid.....	10,249	10,334	10,334	-
American Indian Teacher Preparation.....	600	600	600	-
Board of School Administrators.....	319	319	271	48
Border City Disparity Reduction Credit.....	3,236	3,236	3,236	-
Career and Technical Aid Prior Year.....	323	323	323	-
Career and Technical Aid.....	2,345	2,345	2,259	86
Charter School Building Lease Aid Prior Year.....	8,617	8,617	8,617	-
Charter School Building Lease.....	84,930	84,930	75,026	9,904
Children with Disability Aid.....	1,818	1,818	1,338	480
Children's Discovery Museum Grand Rapids.....	50	50	50	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Children's Museum of Southern Minnesota.....	50	50	50	-
Civic Education Grant Program.....	75	75	45	30
Come Teach in Minnesota Hiring Bonuses.....	200	200	200	-
Community Education Aid Prior.....	22	22	22	-
Community Education Aid.....	158	158	158	-
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Consolidation Transition Aid Prior Year.....	30	30	30	-
Consolidation Transition Aid.....	279	279	262	17
Court-Placed Special Education Revenue.....	24	24	-	24
Debt Service Equalization Aid Prior Year.....	2,588	2,588	2,588	-
Debt Service Equalization Aid.....	22,413	22,413	22,413	-
Digital Well-Being.....	1,000	1,000	1,000	-
Disparity Reduction Aid.....	8,030	8,030	8,030	-
Duluth Children's Museum.....	50	50	50	-
Dyslexia Specialist.....	123	123	123	-
Early Child Family Education	31,662	31,662	30,779	883
Early Child Family Education Prior Year.....	3,341	3,341	3,339	2
Early Childhood Education Scholarship.....	70,709	70,709	70,709	-
Early Childhood Literacy.....	7,950	7,950	7,950	-
Early Childhood Tribal School.....	68	68	68	-
Educate Parents Partnership.....	49	49	49	-
Education Leadership and Support.....	23,112	23,112	21,708	1,404
Electronic Library for Minnesota.....	900	900	900	-
English Learner Cross Subsidy Reduction Aid.....	2,000	2,000	2,000	-
Enhance Financial Data Analysis.....	250	250	231	19
Enrollment Options Transportation.....	12	15	15	-
Equity Telecommunication Access.....	3,750	3,750	3,748	2
Expanded Concurrent Enrollment Administration.....	25	25	20	5
Expanded Enrollment Concurrent.....	475	475	52	423
Foundation for Student Organizations.....	40	40	40	-
GED Tests.....	125	125	34	91
General Education Aid Prior Year.....	717,326	717,326	669,305	48,021
General Education Aid.....	6,684,854	6,684,854	6,684,854	-
Girls in Action Community Based.....	500	500	500	-
Girls in Action Inner Ring Suburban Communities.....	1,000	1,000	1,000	-
Grants to Increase STEM.....	250	250	118	132
Grow Your Own ParaProf Pathway to Teacher Licensure.....	6,500	6,500	6,500	-
Head Start.....	25,100	25,100	24,873	227
Headwaters Science Center.....	50	50	50	-
Health and Developmental Screening Prior Year.....	360	360	360	-
Health and Developmental Screening.....	3,222	3,222	3,013	209
Hearing Impaired Adults.....	70	70	70	-
Home Visiting Aid Prior Year.....	47	47	44	3
Home Visiting Aid.....	415	415	397	18
Homestead and Disaster Credit.....	2	2	2	-
Interdistrict Desegregation Transport.....	12,310	12,310	9,900	2,410
International Baccalaureate.....	1,000	1,000	-	1,000
Kindergarten Entrance Assessment.....	281	281	266	15
Language Essentials for Teachers of Reading and Spelling.....	3,000	3,000	1,997	1,003
Legal Costs of Litigation.....	4,500	4,500	1,075	3,425
Literacy Incentive Aid Prior Year.....	4,463	4,463	4,463	-
Literacy Incentive Aid.....	40,612	40,612	40,612	-
Local Option Abatement Credit.....	38	38	38	-
Local Option Disaster Credit.....	367	367	367	-
Long-Term Facilities Maintenance Equalized Aid Prior Year.....	10,660	10,660	10,365	295
Long-Term Facilities Maintenance Equalized Aid.....	97,922	97,922	96,818	1,104
Mainframe Update.....	480	480	480	-
Maximum Effort Loan Aid.....	3,288	3,288	3,288	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Academy of Science.....	41	41	41	-
Minnesota Children's Museum - Rochester.....	50	50	50	-
Minnesota Children's Museum.....	269	269	269	-
Minnesota Council on Economic Education.....	150	150	150	-
Minnesota Math Corps Program.....	1,000	1,000	1,000	-
Minnesota Principal's Academy.....	200	200	200	-
Minnesota Youth Council.....	187	187	187	-
MN Learning for English Academic Proficiency & Success Act.....	720	720	646	74
Multicounty Multitype Library Prior Year.....	130	130	130	-
Multicounty Multitype Library.....	1,170	1,170	1,170	-
Nonexclusionary Discipline.....	1,750	1,750	-	1,750
Nonpublic Pupil Education Aid Prior Year.....	1,903	1,903	1,437	466
Nonpublic Pupil Education Aid.....	15,088	15,320	15,320	-
Nonpublic Pupil Transportation Prior Year.....	1,910	1,910	1,910	-
Nonpublic Pupil Transportation.....	17,860	17,861	17,861	-
Northside Achievement Zone.....	1,300	1,300	1,300	-
One Room Schoolhouse.....	65	65	65	-
One-time Special Education Cross Subsidy Aid.....	10,425	10,425	10,425	-
Out of State Tuition.....	250	250	250	-
Parent-Child Home Program.....	900	900	900	-
Pregnant and Parenting Pupil Transportation.....	56	56	56	-
Prior Year Market Value Credits.....	15	15	15	-
Prior Year Other Credits.....	11	11	11	-
P-Tech Schools.....	791	791	791	-
Public Library Basic Grant.....	12,213	12,213	12,213	-
Public Library Basic Prior Year.....	1,357	1,357	1,357	-
Recovery Program Grants.....	750	750	750	-
Regional Centers of Excellence.....	1,000	1,000	961	39
Regional Library Telecom Prior Year.....	230	230	230	-
Regional Library Telecom.....	2,070	2,070	2,070	-
Rural Career and Technical Education Consortium.....	3,000	3,000	-	3,000
Sanneh Foundation.....	1,500	1,500	1,500	-
School Age Care Aid.....	1	1	-	1
School Breakfast.....	11,848	11,848	6	11,842
School Building Bond Agriculture Credit.....	62,182	62,182	62,182	-
School Lunch.....	16,661	16,661	11,990	4,671
School Milk.....	656	656	442	214
School Readiness Program Prior Year.....	3,368	3,368	3,368	-
School Readiness Program.....	30,315	30,315	30,315	-
Special Education Prior Year.....	215,125	215,125	215,125	-
Special Education.....	1,607,873	1,607,873	1,519,050	88,823
St. Paul Promise Neighborhood.....	1,300	1,300	1,300	-
Starbase Minnesota.....	500	500	500	-
Statewide Concurrent Enrollment Teacher Training.....	375	375	375	-
Statewide Testing.....	9,692	9,692	9,636	56
Student Organization Agriculture Occupations.....	193	193	193	-
Student Organization Business Occupations.....	95	95	95	-
Student Organization Family and Consumer.....	185	185	185	-
Student Organization Health Occupations.....	46	46	46	-
Student Organization Marketing.....	109	109	109	-
Student Organization Trade and Industry.....	100	100	100	-
Summer Food Service Replacement.....	150	150	150	-
Support Our Students.....	3,200	3,200	3,123	77
Tier 2 Implementing Grants.....	480	480	250	230
Travel Home Base Prior Year.....	23	23	23	-
Travel Home Base.....	442	442	332	110
Tribal Contract Schools Prior Year.....	240	240	240	-
Tribal Contract Schools.....	2,503	2,568	2,568	-

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GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Voluntary Prekindergarten Programs.....	340	340	190	150
Works Museum Bloomington.....	50	50	50	-
Youth Works.....	900	900	900	-
Total Education.....	\$ 10,206,263	\$ 10,205,239	\$ 10,015,317	\$ 189,922
Emergency Medical Services Board				
Departmental Appropriations.....	\$ 1,880	\$ 1,880	\$ 1,615	\$ 265
Ambulance Training Grant Prior Year.....	248	248	245	3
Ambulance Training Grant.....	361	361	361	-
Longevity Awards.....	861	861	772	89
Longevity Operations.....	89	89	82	7
Regional Grants	800	800	799	1
State EMS Regional Grants.....	585	585	585	-
Total Emergency Medical Services Board.....	\$ 4,824	\$ 4,824	\$ 4,459	\$ 365
Employment & Economic Development				
21 Extended Employment Increase.....	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
21 Extended Employment.....	6,069	6,069	6,069	-
Airport Infrastructure Renewal.....	500	500	25	475
Broadband Development Office.....	350	350	283	67
Business and Community Development.....	5,042	5,042	4,274	768
Business Development Competitive Grant.....	8,425	8,425	8,373	52
Center Rural Policy Development.....	139	139	139	-
Contaminated Grants Prior Year.....	1,353	1,353	1,353	-
Contaminated Grants.....	35	35	35	-
Destination Medical Center Administration.....	25	25	24	1
Destination Medical Center General State Infrastructure Aid.....	24,940	24,940	24,940	-
Duluth Paper Mill Loan.....	3,000	3,000	3,000	-
Energy Transition Office.....	170	170	62	108
Extended Employment 2020.....	72	72	72	-
Extended Employment Increase Prior Year.....	1,089	1,089	1,089	-
Extended Employment.....	2,621	2,621	2,621	-
Film Production Credit Administration.....	50	50	-	50
General Support Services.....	1,888	1,888	1,765	123
Greater Minnesota Business Development Public Infra	1,719	1,719	1,719	-
Greater Minnesota Business Development Public Infra 2017.....	230	230	230	-
Greater Minnesota Business Development Public Infra 2019.....	108	108	108	-
Host Community Economic Development.....	875	875	875	-
Independent Living Services.....	3,011	3,011	2,972	39
Invest Minnesota Marketing Initiative.....	180	180	180	-
Job Skills Partnership Program.....	6,648	6,648	6,648	-
Labor Market Information.....	250	250	181	69
Lake of the Woods Recreational Businesses.....	5,000	5,000	2,919	2,081
Launch Minnesota - Administration Prior Year.....	201	201	201	-
Launch Minnesota - Administration.....	206	206	206	-
Launch Minnesota - Grantee Activities.....	500	500	500	-
Launch Minnesota - Innovation Grants Prior year.....	88	88	88	-
Launch Minnesota - Innovation Grants.....	1,489	1,489	1,489	-
Main Street COVID-19 Relief Grant Program.....	70,000	70,000	69,983	17
Main Street Economic Revitalization Loan Program Admin.....	21	21	21	-
Main Street Economic Revitalization Loan Program.....	33,563	33,563	33,563	-
Mental Illness - Support Employment 2020.....	259	259	204	55
Mental Illness - Support Employment 2021.....	1,972	1,972	1,972	-
Mental Illness - Support Employment.....	312	312	312	-
Minnesota Emerging Entrepreneur Program.....	1,000	1,000	1,000	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs 2021.....	500	500	500	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Initiative Foundations Grant.....	1,500	1,500	1,500	-
Minnesota Investment Fund.....	8,782	8,782	8,782	-
Minnesota Job Creation.....	7,042	7,042	7,042	-
Minnesota Technology Association Grant.....	875	875	875	-
Minnesota Trade Office Foreign Markets.....	270	270	270	-
Minnesota Trade Office.....	1,517	1,517	1,516	1
Northeast Entrepreneur Fund Grant.....	1,148	1,148	1,148	-
Olmstead Implementation Office.....	1,269	1,269	1,269	-
Pathways to Prosperity Competitive Grant.....	2,546	2,546	2,546	-
Quality Child Care Grants.....	2,500	2,500	2,500	-
Redevelopment Grant Program.....	164	164	164	-
Redevelopment via Minnesota Investment Fund.....	5,055	5,055	5,055	-
Rehabilitation Services State.....	14,300	14,300	14,300	-
Rural Career Counseling Coordinator.....	500	500	500	-
Services for Blind - Senior Services.....	250	250	244	6
Services for Blind - Senior Training.....	250	250	250	-
Services for the Blind.....	6,051	6,051	5,920	131
Southeast Asian Competitive Grant.....	1,000	1,000	1,000	-
State Trade Export Promotion.....	200	200	192	8
Support Services Competitive Grant.....	1,000	1,000	1,000	-
Unemployment Insurance Loan Repayment and Replenishment.....	-	405,825	405,825	-
Upper Minnesota Film Office.....	12	12	12	-
Women and High-Wage, High-Demand Nontraditional Jobs Grant....	750	750	749	1
Youth at Work Competitive Grant.....	750	750	750	-
Total Employment & Economic Development.....	\$ 243,956	\$ 649,781	\$ 645,729	\$ 4,052
Explore Minnesota Tourism				
Departmental Appropriations.....	\$ 13,834	\$ 13,834	\$ 12,494	\$ 1,340
Grand Portage.....	-	250	250	-
Marketing Incentive.....	500	500	494	6
Northern Lights Music Festival.....	100	100	100	-
Recovery Grant Program.....	1,000	750	735	15
Total Explore Minnesota Tourism.....	\$ 15,434	\$ 15,434	\$ 14,073	\$ 1,361
Governors Office				
Departmental Appropriations.....	\$ 3,622	\$ 3,622	\$ 3,418	\$ 204
Health				
Community Solutions Grants.....	\$ 765	\$ 765	\$ 599	\$ 166
Community Solutions.....	187	187	153	34
Health Improvement.....	111,500	111,500	103,218	8,282
Health Operations.....	12,634	12,634	8,881	3,753
Health Professionals.....	21	21	21	-
Health Protection.....	26,602	26,602	23,494	3,108
Infrastructure Tribal Grants.....	500	500	500	-
Laboratory Equipment.....	172	172	172	-
Mandated Health Benefits.....	30	30	6	24
Nonnarcotic Pain Grants.....	649	649	649	-
Public Health Infrastructure	6,000	6,000	6,000	-
Public Health Response.....	300	300	300	-
Public Health System.....	1,233	1,233	582	651
Student Mental Distress Grants.....	265	265	265	-
Test to Treat.....	420	420	420	-
Total Health.....	\$ 161,278	\$ 161,278	\$ 145,260	\$ 16,018

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Historical Society				
Departmental Appropriations.....	\$ 23,397	\$ 23,397	\$ 23,397	\$ -
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Farmamerica.....	365	365	365	-
Global Minnesota.....	39	39	39	-
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota Military Museum.....	50	50	50	-
Total Historical Society.....	\$ 23,968	\$ 23,968	\$ 23,968	\$ -
House of Representatives				
Departmental Appropriations.....	\$ 40,851	\$ 40,851	\$ 39,580	\$ 1,271
Housing Finance Agency				
Bridges.....	\$ 4,338	\$ 4,338	\$ 4,338	\$ -
Build Wealth Minnesota Grant.....	500	500	500	-
Capacity Building Grant.....	450	450	450	-
Economic Development and Housing Challenge.....	15,725	15,725	15,725	-
Family Homeless Prevention.....	10,269	10,269	10,269	-
HMIS Capacity Building Grant.....	125	125	125	-
Homeownership Assistance Fund.....	1,885	1,885	1,885	-
Homeownership Education Counseling.....	857	857	857	-
Homework Starts with Home.....	1,750	1,750	1,750	-
Housing Trust Fund.....	11,646	11,646	11,646	-
Local Housing Trust Fund.....	1,000	1,000	1,000	-
Manufactured Home Park Infrastructure Grant.....	2,750	2,750	2,750	-
Open Access Capacity Building Grant.....	70	70	70	-
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	-
Shelter Task Force.....	200	200	200	-
Workforce Homeownership Development.....	3,500	3,500	3,500	-
Workforce Housing.....	2,000	2,000	2,000	-
Total Housing Finance Agency.....	\$ 67,798	\$ 67,798	\$ 67,798	\$ -
Human Rights				
Departmental Appropriations.....	\$ 5,323	\$ 5,323	\$ 5,061	\$ 262
Caseload Processing.....	110	110	110	-
Total Human Rights.....	\$ 5,433	\$ 5,433	\$ 5,171	\$ 262
Human Services				
Adult Mental Health Grants.....	\$ 84,997	\$ 84,997	\$ 80,990	\$ 4,007
Aging and Adult Services Grants.....	32,995	32,995	31,409	1,586
Alternative Care.....	11,658	11,658	11,611	47
Basic Sliding Fee Child Care Assistance Grants.....	53,350	53,350	53,350	-
Chemical Dependency Treatment Fund.....	95,923	84,363	84,363	-
Chemical Dependency Treatment Support Grants.....	2,273	2,273	2,205	68
Child and Community Development Grants (MDE).....	1,225	1,225	1,225	-
Child and Community Service Grants.....	61,251	61,251	59,353	1,898
Child and Economic Support Grants.....	28,065	28,065	27,829	236
Child Care Development Grants.....	1,737	1,737	1,712	25
Child Mental Health Grants.....	25,703	25,703	24,491	1,212
Child Support Enforcement Grants.....	50	50	50	-
Children and Families.....	19,377	19,377	17,275	2,102
Children's Residential Facilities.....	1,964	1,964	-	1,964
Children's Services Grants.....	52,133	52,800	50,374	2,426
Community Support.....	40,610	40,610	33,271	7,339
Continuing Care of Older Adults.....	18,734	18,734	15,720	3,014

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Culturally Linguistically Appropriate Services Implement.....	2,275	2,275	-	2,275
Deaf and Hard-of-Hearing Grants.....	2,886	2,886	2,862	24
Direct Care and Treatment - Community Based Services.....	17,119	17,119	17,024	95
Direct Care and Treatment - Mental Health & Substance Abuse	137,825	137,825	135,781	2,044
Direct Care and Treatment - Operations.....	58,627	58,627	55,517	3,110
Direct Care and Treatment - Sex Offender Program.....	97,344	97,344	96,347	997
Direct Care and Treatment SOS Min Security Hospital.....	118,326	118,326	118,165	161
Direct Care and Treatment Supplemental Funding.....	4,500	4,500	4,500	-
Disabilities Grants.....	63,602	63,602	58,878	4,724
Expand Access to Child Care Children with Disabilities.....	250	250	-	250
Gambling Proceeds Administration.....	182	182	182	-
Gambling Proceeds Grants.....	1,060	1,060	1,060	-
General Assistance.....	53,866	49,691	49,691	-
Group Residential Housing.....	183,358	181,364	177,530	3,834
HCBS Centers for Independent Living HCBS Access Grant.....	1,200	1,200	1,110	90
HCBS Community Living Infrastructure.....	4,000	4,000	4,000	-
HCBS Continuity of Care for Students Behav & Disab	70	70	16	54
HCBS Grants for Technology for HCBS Recipients.....	500	500	-	500
HCBS Lead Agency Process Mapping.....	1,115	1,115	88	1,027
HCBS Med Assist Outpatient & Behavioral Health Svc Rates.....	486	486	-	486
HCBS Moving to Independence: Subminimum Wage Phase-Out.....	4,300	4,300	2,400	1,900
HCBS Provider Capacity Grants for Rural Underserved Commun.....	6,000	6,000	-	6,000
HCBS Psychiatric RTF/Child & Adolescent Mobile Transition.....	2,500	2,500	-	2,500
HCBS Reduce Reliance on Children's Congregate Care Settings.....	200	200	-	200
HCBS Reform Analysis.....	200	200	-	200
HCBS Research on Access to LT Care Services and Financing.....	400	400	-	400
HCBS Respite Services for Older Adult Grants.....	2,000	2,000	-	2,000
HCBS Transition to Community Initiative.....	5,500	5,500	-	5,500
Health Care Grants.....	4,811	4,811	4,486	325
Health Care.....	26,318	26,318	20,011	6,307
Housing Support Grants.....	15,364	15,364	14,622	742
Initial Implement Court-Appoint Counsel Child Protect Proceed.....	520	520	520	-
Medical Assistance.....	5,398,295	5,049,931	5,046,079	3,852
Minnesota Food Assistance Program Grant.....	1,675	1,675	1,081	594
Minnesota Inclusion Initiative Grants.....	150	150	150	-
Minnesota Supplemental Assistance.....	51,487	51,805	50,060	1,745
MN Family Investment Plan Child Care Assistance.....	103,347	-	-	-
MN Family Investment Plan Diversion Work Program.....	92,588	164,694	164,694	-
Mobile Mental Health Crisis Response Team Funding.....	8,000	8,000	-	8,000
Northstar.....	110,583	100,970	93,682	7,288
Operations.....	184,251	184,251	178,570	5,681
Other Long Term Grants.....	1,925	1,925	1,925	-
Parent-to-Parent Peer Support.....	125	125	125	-
Recovery Community Organization Grants.....	2,000	2,000	-	2,000
Resident Experience Survey and Family Survey.....	2,593	2,593	2,247	346
Self-Advocacy Grant.....	143	143	143	-
Self-Advocacy Subgrants.....	105	105	105	-
Support Services Grants.....	8,715	8,715	8,692	23
Temporary Staffing Pool.....	-	1,029	869	160
Training Stipends for Direct Support Services Providers.....	1,000	1,000	1,000	-
Total Human Services.....	\$ 7,315,731	\$ 6,910,798	\$ 6,809,440	\$ 101,358
Humanities Commission				
Departmental Appropriations.....	\$ 375	\$ 375	\$ 375	\$ -
Minnesota Humanities Center Healthy Eating.....	325	325	325	-
Total Humanities Commission.....	\$ 700	\$ 700	\$ 700	\$ -

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GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Indian Affairs Council				
Departmental Appropriations.....	\$ 855	\$ 855	\$ 511	\$ 344
Investment Board				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
Iron Range Resources & Rehabilitation				
Occupation Tax School Fund.....	\$ 2,120	\$ 2,120	\$ 2,120	\$ -
Supplement Occupation Tax Environment.....	530	530	530	-
Taconite State Aid.....	3,688	3,688	3,688	-
Total Iron Range Resources & Rehabilitation.....	\$ 6,338	\$ 6,338	\$ 6,338	\$ -
Judicial Standards Board				
Departmental Appropriations.....	\$ 459	\$ 459	\$ 445	\$ 14
Labor & Industry				
Departmental Appropriations.....	\$ 84	\$ 84	\$ 84	\$ -
Frontline Worker Payments Administration.....	4,039	4,039	4,039	-
IT Systems Upgrades.....	1,078	1,078	1,078	-
Labor Standards Division.....	1,349	1,349	1,005	344
Loggers Safety Grant Program.....	1,000	1,000	1,000	-
Wage Theft.....	2,046	2,046	1,936	110
Total Labor & Industry.....	\$ 9,596	\$ 9,596	\$ 9,142	\$ 454
Legislative Coordinating Commission				
Departmental Appropriations.....	\$ 3,658	\$ 3,658	\$ 3,370	\$ 288
Captioning Project Equipment.....	310	310	310	-
Human Services Background Study Disqualifications.....	132	132	62	70
Legislative Data Practice Support.....	60	60	33	27
Legislative Reference Library.....	1,793	1,793	1,697	96
Minnesota Legislators' Forum.....	10	10	10	-
Office of Legislative Budget.....	1,743	1,743	1,182	561
Office of Revisor Statutes.....	7,298	7,298	6,103	1,195
Tax Expenditure Review Commission.....	-	36	31	5
Total Legislative Coordinating Commission.....	\$ 15,004	\$ 15,040	\$ 12,798	\$ 2,242
Legislative Auditor				
Departmental Appropriations.....	\$ 7,924	\$ 7,924	\$ 7,205	\$ 719
Department of Human Services Audits.....	1,309	1,309	558	751
Total Legislative Auditor.....	\$ 9,233	\$ 9,233	\$ 7,763	\$ 1,470
Mediation Services				
Departmental Appropriations.....	\$ 2,130	\$ 2,130	\$ 2,007	\$ 123
Cooperative Labor Management Grants.....	68	68	-	68
Peace Officer Arbitration.....	47	47	44	3
Public Employment Relations Board.....	125	125	83	42
Total Mediation Services.....	\$ 2,370	\$ 2,370	\$ 2,134	\$ 236
Metropolitan Council Transport				
Departmental Appropriations.....	\$ 89,070	\$ 89,070	\$ 89,070	\$ -
Arterial Bus Rapid Transit Projects.....	57,500	57,500	57,500	-
Parks.....	2,540	2,540	2,540	-
Trunk Highway 55	250	250	250	-
Zero-Emission Transit Vehicle Transition Plan.....	250	250	250	-
Total Metropolitan Council Transport.....	\$ 149,610	\$ 149,610	\$ 149,610	\$ -

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GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Military Affairs				
Emergency Services.....	\$ 2,443	\$ 2,443	\$ 2,443	\$ -
Enlistment Incentives.....	10,631	10,631	10,631	-
General Support.....	3,507	3,507	3,371	136
Maintenance Training Facilities.....	9,772	9,772	8,939	833
Total Military Affairs.....	\$ 26,353	\$ 26,353	\$ 25,384	\$ 969
Minnesota Conservation Corps				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
Minnesota Management & Budget (MMB)				
Departmental Appropriations.....	\$ 29,270	\$ 29,270	\$ 28,598	\$ 672
Consult Commerce Evaluate Mandated Health Benefits.....	49	49	5	44
Total Minnesota Management & Budget (MMB).....	\$ 29,319	\$ 29,319	\$ 28,603	\$ 716
Minnesota State Academies				
Departmental Appropriations.....	\$ 14,056	\$ 14,056	\$ 13,136	\$ 920
Minnesota State Retirement System				
Departmental Appropriations.....	\$ 8,886	\$ 8,886	\$ 8,886	\$ -
Judges Plan Appropriation.....	6,000	6,000	6,000	-
Total Minnesota State Retirement System.....	\$ 14,886	\$ 14,886	\$ 14,886	\$ -
MMB Debt Service				
Bond Sale.....	\$ 592,426	\$ 592,426	\$ 592,426	\$ -
Duluth Regional Exchange District.....	1,608	1,608	1,608	-
Electric Vehicle Infrastructure	18	18	18	-
GFSA Refunding Bonds 11/12.....	54,645	54,645	54,645	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2a.....	6,399	6,399	6,399	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2b.....	793	793	793	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 5d.....	2,800	2,800	2,345	455
Housing Finance Agency Housing Infra Bonds Addtl Auth 5e.....	5,285	5,285	5,285	-
Housing Finance Agency Housing Infrastructure Bonds.....	2,040	2,040	2,040	-
Housing Finance Agency Nonprofit Housing Bonds.....	2,400	2,400	2,400	-
Lewis and Clark.....	1,247	1,247	1,247	-
Minnesota Sport Facility Stadium.....	30,154	30,154	30,154	-
Public Television Equipment.....	190	190	190	-
Solar Pilot Project.....	100	100	-	100
Superfund.....	362	362	362	-
University of Minnesota Bioscience Building 2010 2011.....	13,923	13,923	13,923	-
University of Minnesota Stadium Debt Service 2007.....	10,250	10,250	10,250	-
Total MMB Debt Service.....	\$ 724,640	\$ 724,640	\$ 724,085	\$ 555
MMB Non-Operating				
CMIA Interest Liability.....	\$ 13	\$ 13	\$ 13	\$ -
Community Justice Reinvestment.....	461	461	461	-
Disaster Assistance.....	-	30,000	30,000	-
Exoneration Awards.....	109	109	109	-
General Purposes Contingent.....	500	500	-	500
Health Care Access Reinsurance.....	79,101	79,101	79,101	-
Mayo Clinic.....	1,351	1,351	1,351	-
Meat Processing Businesses in Redevelopment Area.....	6,000	6,000	6,000	-
Minneapolis Employee Retirement.....	16,000	16,000	16,000	-
Minnesota 21st Century.....	-	8,584	8,584	-
Miscellaneous Transfers.....	3,844	3,944	3,944	-
New Veterans Homes Bemidji.....	2,389	2,389	2,389	-
New Veterans Homes Montevideo.....	6,955	6,955	6,955	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
New Veterans Homes Preston.....	985	985	985	-
Payment to MSFA - Cap Reserve.....	1,735	1,735	1,735	-
Payment to MSFA - Operating.....	6,939	6,939	6,939	-
Police State Aid DNR Public Safety.....	8,987	8,987	5,701	3,286
Public Employees Retirement Association Direct State Aid.....	9,000	9,000	9,000	-
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
Targeted Community Capital Project	18,000	18,000	18,000	-
Teachers Aid.....	44,658	44,658	44,658	-
Tort Claims.....	161	161	145	16
Total MMB Non-Operating.....	\$ 209,888	\$ 248,572	\$ 244,770	\$ 3,802
MNIT				
Cybersecurity Enhancements.....	\$ 5,038	\$ 5,038	\$ 4,707	\$ 331
Enterprise IT Security.....	443	443	413	30
Minnesota Geospatial Information Office.....	894	894	854	40
State Chief Information Officer	1,380	1,380	1,012	368
Technology Transformation.....	2,100	2,100	938	1,162
Total MNIT.....	\$ 9,855	\$ 9,855	\$ 7,924	\$ 1,931
MN State Colleges & Universities				
Departmental Appropriations.....	\$ 791,992	\$ 791,992	\$ 791,992	\$ -
Career and Technical Educator Pilot Project.....	400	400	400	-
Total MN State Colleges & Universities.....	\$ 792,392	\$ 792,392	\$ 792,392	\$ -
Natural Resources				
Departmental Appropriations.....	\$ 10,841	\$ 10,841	\$ 10,841	\$ -
Eco & Water Resources - Aquatic Invasive Species Red Lake.....	300	300	72	228
Eco & Water Resources - Aquatic Invasive Species Research.....	500	500	500	-
Eco & Water Resources - Blue Earth County.....	14	14	14	-
Eco & Water Resources - Harmful Invasive Species.....	2,831	2,831	2,664	167
Eco & Water Resources - Lake Association Grants.....	850	850	844	6
Eco & Water Resources - Lanesboro Dam Renovation.....	300	300	266	34
Eco & Water Resources - Medelia Floodplain	105	105	105	-
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Waseca County Historical Society.....	21	21	21	-
Eco & Water Resources - Water Resource Activities.....	6,000	6,000	5,021	979
Eco & Water Resources - Waterville Cannon River Dam System.....	500	500	205	295
Eco & Water Resources - Waterville Cannon River Flood Gauge.....	13	13	13	-
Ecological and Water Resources.....	9,561	9,561	8,645	916
Enforcement Board of Animal Health White-Tailed Deer Farm.....	1,250	1,250	284	966
Enforcement Civil Unrest 21.....	300	300	299	1
Enforcement Conservation Officer Body Cameras.....	489	489	487	2
Enforcement Invasive Species.....	1,718	1,718	1,677	41
Enforcement Law Enforcement Salary Increase.....	366	366	322	44
Enforcement Law Enforcement Salary Retroactive AIS.....	66	66	52	14
Enforcement Law Enforcement Salary Retroactive.....	210	210	170	40
Enforcement Natural Resources Laws and Rules.....	6,327	6,327	6,275	52
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	1,529	1,529	950	579
Fish & Wildlife - No Child Left Inside.....	200	200	195	5
Forest Management - Accelerated Tree Planting.....	1,250	1,250	641	609
Forest Management - Community Ash Management Plans.....	1,200	1,200	1,188	12
Forest Management - Emergency Fire Fighting.....	41,381	41,381	41,354	27
Forest Management - Forest Resource Council.....	855	855	472	383
Forest Management - Next Gen Core Forestry Data System.....	868	868	690	178
Forest Management - Private Forest Management.....	500	500	500	-
Forest Management - Refund Timber Permit Payments.....	75	75	6	69

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Forest Management.....	23,913	23,913	22,865	1,048
Land & Mineral - Mineral Coop Environmental Research.....	119	119	118	1
Lands and Minerals - Resource Management	1,755	1,755	1,494	261
Office of School Trust Lands.....	187	187	181	6
Operations Support IT Security and Modernization.....	400	400	170	230
Operations Support Legal Costs.....	568	568	568	-
Parks & Trails - Local Park Matching Grants.....	250	250	250	-
Parks & Trails - Local Trails Connections.....	250	250	250	-
Parks & Trails - Management.....	28,063	28,063	24,468	3,595
Parks & Trails - St Louis & Lake Counties Regional RR Auth.....	400	400	400	-
Total Natural Resources.....	\$ 146,713	\$ 146,713	\$ 135,925	\$ 10,788
Office of Higher Education				
Departmental Appropriations.....	\$ 214,541	\$ 214,541	\$ 213,644	\$ 897
Agriculture Loan Forgiveness.....	50	50	50	-
American Indian Scholarship.....	3,500	3,500	3,487	13
Aspiring Teachers of Color.....	1,500	1,500	30	1,470
Aviation Loan Forgiveness.....	25	25	25	-
Black Men Teach Twin Cities.....	750	750	750	-
Campus Sexual Assault Report.....	25	25	7	18
Child Care Grants.....	6,694	6,694	6,681	13
College Possible.....	550	550	550	-
Concurrent Enrollment.....	340	340	178	162
Direct Admissions.....	925	925	-	925
Dual Training Competency Grant.....	2,000	2,000	2,000	-
Emergency Assistance.....	269	269	269	-
Fostering Independence Administration.....	238	238	-	238
Get Ready.....	180	180	96	84
Grants for Students with Intel & Dev Disabilities.....	200	200	200	-
Grants to Teacher Candidates.....	500	500	496	4
Hennepin County Medical Center Program.....	645	645	645	-
Hunger Free Campus.....	205	205	-	205
Independence College.....	1,875	1,875	1,875	-
Interstate Reciprocity.....	8,500	8,500	8,500	-
Intervention College Attendance.....	1,143	1,143	1,135	8
Large Animal Vet Loan Forgiveness.....	375	375	375	-
Loan Repayment Assistance Program.....	25	25	-	25
Midwest Compact.....	115	115	-	115
Minnesota Education Equity Partnership.....	45	45	-	45
Mnlink Gateway and Minitex.....	5,905	5,905	5,905	-
Safety Officer Survivors.....	100	100	58	42
Sexual Prevention Outreach.....	50	50	-	50
Sexual Violence Prevention.....	100	100	44	56
Spinal Cord and Traumatic Brain.....	3,000	3,000	3,000	-
State Work Study.....	14,502	14,502	12,175	2,327
Statewide Longitudinal Data.....	1,782	1,782	1,697	85
Student Loan Debt Counsel.....	200	200	200	-
Student-Parent Information.....	122	122	116	6
Summer Academic Enrichment Program.....	250	250	5	245
Teacher Shortage Loan Forgiveness.....	200	200	200	-
Tribal College Grants.....	150	150	94	56
Underrepresented Student Teachers.....	1,000	1,000	967	33
United Family Practice.....	501	501	501	-
Total Office of Higher Education.....	\$ 273,077	\$ 273,077	\$ 265,955	\$ 7,122
Ombud American Indian Families				
Departmental Appropriations.....	\$ 190	\$ 190	\$ 169	\$ 21

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Ombudsman for MH & DD				
Departmental Appropriations.....	\$ 2,387	\$ 2,387	\$ 2,162	\$ 225
Department of Psychiatry Monitoring - U of M.....	100	100	100	-
Total Ombudsman for MH & DD.....	\$ 2,487	\$ 2,487	\$ 2,262	\$ 225
Ombudsperson for Corrections				
Departmental Appropriations.....	\$ 659	\$ 659	\$ 569	\$ 90
Ombudsperson for Families				
Departmental Appropriations.....	\$ 733	\$ 733	\$ 494	\$ 239
Peace Officers Board				
Departmental Appropriations.....	\$ 2,614	\$ 2,614	\$ 2,144	\$ 470
Continuing Education Grants.....	2,949	2,949	2,949	-
Philando Castile Memorial Training Act.....	6,000	6,000	6,000	-
Total Peace Officers Board	\$ 11,563	\$ 11,563	\$ 11,093	\$ 470
Perpich Center For Arts Education				
Departmental Appropriations.....	\$ 7,406	\$ 7,406	\$ 7,023	\$ 383
Pollution Control Agency				
County Feedlot Grant Program.....	\$ 1,959	\$ 1,959	\$ 1,959	\$ -
Environmental Quality Board.....	1,081	1,081	945	136
Green Tier Program.....	128	128	104	24
Local Government Water Infrastructure	999	999	966	33
Municipal Liaison & Economist - Environ Analysis Outcomes.....	99	99	97	2
Municipal Liaison and Economist - Municipal.....	177	177	153	24
Operating Increase.....	2,531	2,531	2,531	-
Outside Legal Costs.....	1,000	1,000	1,000	-
PFAS Source Reduction.....	600	600	352	248
Recycling Composting Program Prior Year.....	42	42	42	-
Recycling Composting Program.....	300	300	300	-
St Louis River Mercury Total Maximum Daily Load Study.....	350	350	323	27
Water Program Operating Assistance.....	115	115	101	14
Total Pollution Control Agency.....	\$ 9,381	\$ 9,381	\$ 8,873	\$ 508
Private Detectives Board				
Departmental Appropriations.....	\$ 282	\$ 282	\$ 262	\$ 20
Public Defense Board				
Departmental Appropriations.....	\$ 106,807	\$ 106,807	\$ 102,273	\$ 4,534
Public Defense Corporations Increases.....	74	74	74	-
Total Public Defense Board.....	\$ 106,881	\$ 106,881	\$ 102,347	\$ 4,534
Public Safety				
Additional Violent Crime Enforcement Teams.....	\$ 1,000	\$ 1,000	\$ 750	\$ 250
Alcohol and Gambling Enforcement Retroactive Contract.....	57	57	-	57
Alcohol and Gambling Enforcement Division Salary Increases.....	99	99	44	55
Alcohol and Gambling Enforcement Division Salary Supplement.....	24	24	20	4
Body Armor Reimbursement.....	745	745	724	21
Body Cameras for AGED Peace Officers.....	16	16	12	4
Bureau of Criminal Apprehension MLEA Salary Increases.....	1,076	1,076	795	281
Bureau of Criminal Apprehension Salary Supplement.....	240	240	236	4
Capitol Security Additional Troopers.....	8,863	8,863	539	8,324
Capitol Security Body-Worn Cameras.....	449	449	387	62
Capitol Security MN Law Enforcement Assoc Retro Contract.....	535	535	-	535

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Capitol Security.....	11,762	11,762	11,382	380
Crash Records Maintenance.....	475	475	469	6
Criminal Apprehension.....	71,525	71,525	62,487	9,038
Criminal Investigations.....	1,186	1,186	349	837
Cybersecurity.....	2,611	2,611	2,608	3
Disaster Relief 4069 Public Assistance Match.....	1,067	1,067	1,067	-
Driver and Vehicle Registration Systems.....	9,629	10,704	4,481	6,223
Forensic Science Service.....	1,110	1,110	747	363
Gambling and Alcohol Enforcement.....	2,502	2,502	2,316	186
Hazardous Substances Transportation Incident Preparedness.....	1,000	1,000	862	138
Homeland Security and Emergency Management School Safety.....	250	250	205	45
Homeland Security and Emergency Management.....	2,452	2,452	2,396	56
Hometown Heroes Assistance Program.....	1,905	1,905	1,905	-
Hometown Heroes	2,095	2,095	2,095	-
Improving Retention in Domestic Violence Programs.....	150	150	150	-
Innovation in Community Safety.....	400	400	395	5
Juvenile Justice Unit.....	200	200	-	200
Legal Costs.....	93	93	93	-
Office of Communications.....	575	575	532	43
Office of Justice Programs.....	39,890	39,890	39,626	264
Office of Missing and Murdered Indigenous Relatives.....	500	500	55	445
Patrolling Highways.....	37	37	12	25
Peace Officer Reimbursements.....	1,367	1,367	1,367	-
Peace Officer Survivor Benefits.....	640	640	178	462
Public Safety Support.....	1,418	1,418	900	518
Racially Diverse Youth in Shelters.....	45	45	45	-
School Bus Signal Camera.....	7,508	7,508	1,371	6,137
Sex Trafficking Investigations.....	250	250	112	138
State Fire Marshal Bomb Squad.....	50	50	41	9
State Fire Marshal Hazmat and Chemical Assessment Teams.....	128	128	91	37
State Patrol Salary Increase.....	-	125	125	-
State Patrol Salary Supplement.....	-	105	105	-
Supplemental Nonprofit Security Grants.....	225	225	107	118
Survivor Support and Prevention.....	400	400	400	-
Task Force on Missing and Murdered African American Women.....	100	100	76	24
Technology and Support Service.....	1,388	1,388	1,388	-
Youth Intervention Program.....	286	286	286	-
Total Public Safety.....	\$ 178,323	\$ 179,628	\$ 144,331	\$ 35,297
Public Utilities Commission				
Departmental Appropriations.....	\$ 8,073	\$ 8,073	\$ 7,717	\$ 356
Natural Gas Innovation Act.....	112	112	80	32
Total Public Utilities Commission.....	\$ 8,185	\$ 8,185	\$ 7,797	\$ 388
Revenue				
Administration.....	\$ -	\$ 3,000	\$ 1,138	\$ 1,862
Debt Collection Management.....	29,873	29,873	27,628	2,245
Property Tax Benchmarks and Critical Indicators.....	25	25	25	-
Revenue Recording Fee.....	804	804	804	-
Tax System Management.....	139,814	139,814	128,654	11,160
Taxpayer Assistance Prior Year.....	700	700	698	2
Total Revenue.....	\$ 171,216	\$ 174,216	\$ 158,947	\$ 15,269
Revenue Intergovernmental Payments				
Agriculture Market Value Credit.....	\$ 28,828	\$ 28,828	\$ 28,828	\$ -
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Invasive Species Prevention.....	10,000	10,000	10,000	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Border City Reimbursement.....	32	32	32	-
Casino Aid to Counties.....	1,171	1,171	1,171	-
City of Floodwood.....	-	250	250	-
City of Virginia.....	5,400	5,400	5,400	-
County Program Aid.....	263,971	263,971	263,971	-
Disparity Reduction Aid.....	10,089	10,089	10,089	-
Disparity Reduction Credit.....	10,848	10,848	10,848	-
DNR-PILT Payments.....	36,358	36,358	36,358	-
Fire Remediation Grants - Alexandria.....	-	120	120	-
Fire Remediation Grants - Melrose.....	-	644	644	-
Fire State Aid.....	34,191	34,191	34,191	-
Firefighter Relief Association.....	607	607	607	-
Forest Land Tax Credit.....	13,120	13,120	13,120	-
Frontline Worker Pay.....	-	500,000	-	500,000
Homestead and Disaster Credits.....	4	4	4	-
Homestead Credit Refund.....	571,271	571,271	571,271	-
Insurance Surcharge.....	5,404	5,404	5,404	-
Local Government Aid.....	564,398	564,398	564,247	151
Local Government Grants.....	-	29,355	29,355	-
Local Option Disaster Abatement.....	4	4	4	-
Local Option Disaster Credit.....	1,523	1,523	1,523	-
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
Metropolitan Ag Preserves Ad Valorem Property Taxes.....	53	53	53	-
Minneapolis Debt Service Aid.....	3,374	3,374	3,374	-
Out-of-Home Placement Aid.....	4,337	4,337	4,337	-
Performance Measurement Reimbursement Aid.....	497	497	497	-
Police State Aid.....	82,181	82,181	82,181	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,496	4
Political Contribution Refund.....	2,468	2,468	2,468	-
Prior Year Credit (Real and Manufacturing).....	27	27	27	-
Prior Year Market Value Credits.....	42	42	42	-
Property Tax Targeting Refund.....	3,148	3,148	3,148	-
Renters Property Tax Refund.....	220,814	220,814	220,814	-
Riparian Protection Aid.....	8,000	8,000	8,000	-
State Taconite Aid.....	4,096	4,096	4,096	-
Supplemental TAC Homestead Credit.....	5,408	5,408	5,408	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	14,058	14,058	14,058	-
Township Aid.....	10,000	10,000	10,000	-
Utility Valuation Transition Aid.....	11	11	11	-
Total Revenue Intergovernmental Payments.....	\$ 1,937,817	\$ 2,468,186	\$ 1,968,031	\$ 500,155
Science Museum				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
Secretary of State				
Departmental Appropriations.....	\$ 7,934	\$ 7,934	\$ 6,777	\$ 1,157
Ballot Drop Box Grants.....	1,000	1,000	1,000	-
Election Equipment Grants.....	1,500	1,500	1,500	-
Total Secretary of State.....	\$ 10,434	\$ 10,434	\$ 9,277	\$ 1,157
Senate				
Departmental Appropriations.....	\$ 38,422	\$ 38,422	\$ 37,429	\$ 993
Sentencing Guidelines Commission				
Departmental Appropriations.....	\$ 740	\$ 740	\$ 683	\$ 57

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
State Auditor				
Departmental Appropriations.....	\$ 12,019	\$ 12,019	\$ 8,680	\$ 3,339
Local Government Performance Measures.....	2	2	2	-
Total State Auditor.....	\$ 12,021	\$ 12,021	\$ 8,682	\$ 3,339
State Guardian Ad Litem Board				
Departmental Appropriations.....	\$ 22,576	\$ 22,576	\$ 20,909	\$ 1,667
Supreme Court				
Civil Legal Services.....	\$ 15,911	\$ 15,911	\$ 15,886	\$ 25
Courthouse Security.....	500	500	500	-
Family Law Legal Services.....	1,017	1,017	1,017	-
MNCIS Programming to Elim Interest Child Support Judgements.....	30	30	30	-
Neuropsychological Examination Feasibility Study.....	30	30	-	30
Supreme Court Contingency.....	5	5	4	1
Supreme Court Operations.....	43,024	43,024	40,314	2,710
Total Supreme Court.....	\$ 60,517	\$ 60,517	\$ 57,751	\$ 2,766
Tax Court				
Departmental Appropriations.....	\$ 1,827	\$ 1,827	\$ 1,746	\$ 81
Teaching Board				
Departmental Appropriations.....	\$ 2,792	\$ 2,792	\$ 2,651	\$ 141
Collaborative Urban Greater MN Educators - Comp Grants Admin....	30	30	30	-
Collaborative Urban Greater MN Educators of Color Grants.....	970	970	970	-
Mentoring Grant Administration.....	90	90	88	2
Mentoring Grant.....	2,914	2,914	1,881	1,033
Recruitment Grants Administration.....	8	8	7	1
Recruitment Grants.....	243	243	100	143
Total Teaching Board.....	\$ 7,047	\$ 7,047	\$ 5,727	\$ 1,320
Transportation				
494 Corridor Commission.....	\$ 300	\$ 300	\$ 300	\$ -
Active Transportation Program.....	150	150	150	-
Aeronautics.....	1,650	1,650	1,246	404
Agency Services.....	830	830	756	74
Building Services.....	55	55	55	-
City of Karlstad.....	1,370	1,370	1,370	-
County State-Aid Highways Town Roads.....	12,000	12,000	12,000	-
Freight Statewide Optimization.....	1,000	1,000	26	974
Freight.....	1,114	1,114	1,110	4
Local Bridges.....	540	540	540	-
Local Road Improvement.....	237	237	237	-
Multimodal Systems.....	6,500	6,500	6,500	-
Passenger Rail.....	500	500	379	121
Rail Inspector Program.....	350	350	160	190
Rail Road Grade Crossing Safety.....	110	110	110	-
Roosevelt Tower.....	3	3	3	-
Small Cities Assistance.....	18,000	18,000	18,000	-
State Roads.....	4,900	4,900	4,900	-
Transit.....	23,701	23,701	17,363	6,338
Tribal Training.....	100	100	100	-
Total Transportation.....	\$ 73,410	\$ 73,410	\$ 65,305	\$ 8,105

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GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Trial Courts				
Departmental Appropriations.....	\$ 325,890	\$ 325,890	\$ 305,954	\$ 19,936
New Judge Units.....	482	482	224	258
Total Trial Courts.....	\$ 326,372	\$ 326,372	\$ 306,178	\$ 20,194
Uniform Laws Commission				
Departmental Appropriations.....	\$ 100	\$ 100	\$ 80	\$ 20
University of Minnesota				
Agriculture and Extension Service.....	\$ 42,922	\$ 42,922	\$ 42,922	\$ -
Alzheimer's Research.....	500	500	500	-
Health Sciences.....	8,858	8,858	8,858	-
Health Training Restoration.....	7,800	7,800	7,800	-
Institute of Technology.....	1,140	1,140	1,140	-
Maintenance and Operations.....	577,118	577,118	577,118	-
Medical School.....	15,000	15,000	15,000	-
Minnesota Discovery, Research and InnoVation Economy.....	4,000	4,000	4,000	-
Morris Scholarship Assistance.....	500	500	500	-
Natural Resources Research Institute.....	2,250	2,250	2,250	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
Rare Disease Advisory Council.....	150	150	13	137
St Cloud Hospital Residency.....	346	346	346	-
System Special.....	5,181	5,181	5,181	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
Total University of Minnesota.....	\$ 690,656	\$ 690,656	\$ 690,519	\$ 137
Veterans Affairs				
9/11 Task Force.....	\$ 500	\$ 500	\$ 500	\$ -
County Veteran Service Office Grants.....	1,100	1,100	1,012	88
Duluth Cemetery.....	557	557	557	-
GI Bill Education Administration.....	547	547	547	-
GI Bill Education Grants.....	1,866	1,866	1,866	-
GI Bill On-the-Job Training and Apprentice Administration.....	100	100	100	-
GI Bill On-the-Job Training and Apprentice Aid.....	100	100	99	1
Gold Star Program.....	100	100	100	-
Minnesota Assist Council for Vets.....	750	750	750	-
Veteran Suicide.....	1,000	1,000	321	679
Veterans Camp Bliss.....	75	75	75	-
Veterans Health Care.....	61,544	61,544	61,544	-
Veterans Homelessness Initiative.....	3,165	3,165	262	2,903
Veterans on the Lake.....	50	50	50	-
Veterans Programs and Services.....	19,623	19,623	17,707	1,916
Veterans Resilience Project.....	400	400	400	-
Veterans Service Organizations.....	353	353	353	-
Veterans Services Honor Guard.....	200	200	200	-
Total Veterans Affairs.....	\$ 92,030	\$ 92,030	\$ 86,443	\$ 5,587
Water & Soil Resources Board				
Departmental Appropriations.....	\$ 5,339	\$ 5,339	\$ 4,662	\$ 677
Cost Share Work Feedlot.....	260	260	260	-
Cost Share Work Program.....	2,400	2,400	2,400	-
Cost Share Work Weed Management.....	200	200	200	-
Cost Share Work.....	87	87	87	-
Drainage Assess-Advisory Team.....	166	166	163	3
Easement Stewardship.....	125	125	123	2
Flood Plain Management.....	140	140	140	-
Lower Minnesota River Watershed District Dredge.....	240	240	240	-

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Natural Resources Block Grant.....	8,246	8,246	8,246	-
Red River Basin Board.....	100	100	100	-
Soil and Water Conservation District Service Grant.....	4,931	4,931	4,931	-
Water Conservation Act Oversight.....	761	761	723	38
Total Water & Soil Resources Board.....	\$ 22,995	\$ 22,995	\$ 22,275	\$ 720
Zoological Board				
Departmental Appropriations.....	\$ 9,809	\$ 9,809	\$ 9,809	\$ -
Total Expenditures and Transfers-Out.....	\$ 25,146,921	\$ 25,726,940	\$ 24,753,291	\$ 973,649
Less: Indirect Cost Reimbursement.....	66,732	66,732	66,732	-
Total Net Expenditures and Transfers-Out.....	\$ 25,080,189	\$ 25,660,208	\$ 24,686,559	\$ 973,649
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (788,115)	\$ 1,927,775	\$ 5,810,130	\$ 3,882,355
Fund Balance, Beginning, as Reported.....	\$ 7,070,906	\$ 7,070,906	\$ 7,070,906	\$ -
Prior Period Adjustments.....	-	-	130,407	130,407
Fund Balance, Beginning, as Restated.....	\$ 7,070,906	\$ 7,070,906	\$ 7,201,313	\$ 130,407
Fund Balance, Ending.....	\$ 6,282,791	\$ 8,998,681	\$ 13,011,443	\$ 4,012,762
Less: Appropriation Carryover.....	-	-	972,828	(972,828)
Less: Reserved for Long-Term Receivables.....	-	-	42,447	(42,447)
Less: Budgetary Reserve.....	-	-	3,251,881	(3,251,881)
Unassigned Fund Balance, Ending.....	\$ 6,282,791	\$ 8,998,681	\$ 8,744,287	\$ (254,394)

Notes

- 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:
 - 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.
 - 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.
 - 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.
- In the Annual Comprehensive Financial Report (ACFR), the General Fund includes the direct appropriated portion of four other funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity. In addition, the ACFR 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.
 - In the "Major Governmental Fund - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Budgetary Basis" report (included in the ACFR) a \$122,000 transfer from the Health Care Access Fund, a \$21,900 transfer from the COVID Minnesota Fund, and a \$3,814 transfer from the Health Care Response Fund to the General Fund were eliminated. Also, a \$79,101 transfer from the General Fund to the Health Care Access Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
b. A reconciliation of the actual unassigned fund balances is as follows (In Thousands):				
Legal Level of Budgetary Control Report:				
General Fund		\$ 8,744,287		
Health Care Access Fund		636,846		
State Government Fund		77,511		
COVID-19 Minnesota		-		
Health Care Response Fund		-		
General Fund in ACFR		<u>\$ 9,458,644</u>		

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, 2022 (IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Insurance Gross Earnings Taxes.....	\$ 100,600	\$ 111,571	\$ 122,326	\$ 10,755
Other Taxes.....	693,283	686,747	747,824	61,077
Departmental Services/Licenses & Fees.....	39,211	6,636	6,115	(521)
Investment Income.....	3,700	1,710	3,388	1,678
Other Revenues.....	17,941	17,941	17,068	(873)
Total Net Revenues.....	\$ 854,735	\$ 824,605	\$ 896,721	\$ 72,116
Transfer from Other Funds				
General Fund.....	\$ 79,101	\$ 79,101	\$ 79,101	\$ -
Miscellaneous Special Revenue Fund.....	5,948	5,948	5,948	-
Total Transfer from Other Funds.....	\$ 85,049	\$ 85,049	\$ 85,049	\$ -
Total Net Revenues and Transfers-In.....	\$ 939,784	\$ 909,654	\$ 981,770	\$ 72,116
Expenditures and Transfers-Out				
Health				
Health Improvement.....	\$ 36,548	\$ 36,548	\$ 34,555	\$ 1,993
Insulin Safety Net Survey.....	80	80	17	63
Statewide Health Improvement Initiatives.....	74	74	74	-
Total Health.....	\$ 36,702	\$ 36,702	\$ 34,646	\$ 2,056
Human Services				
Health Care Grants.....	\$ 3,465	\$ 3,465	\$ 608	\$ 2,857
Health Care.....	30,168	30,168	26,767	3,401
Medical Assistance.....	602,596	602,596	602,596	-
MinnesotaCare.....	162,228	76,082	61,226	14,856
Navigator Organizations.....	2,082	2,082	2,065	17
Operations.....	16,966	16,966	15,697	1,269
Technical Activities.....	219	219	219	-
Total Human Services.....	\$ 817,724	\$ 731,578	\$ 709,178	\$ 22,400
MMB Non-Operating				
Departmental Appropriations.....	\$ 122,000	\$ 122,000	\$ 122,000	\$ -
MNsure				
Insulin Act Bonus Payments.....	\$ 1	\$ 1	\$ 1	\$ -
Insulin Public Awareness Campaign.....	71	71	71	-
Total MNsure.....	\$ 72	\$ 72	\$ 72	\$ -
Pharmacy Board				
Insulin Safety Net Program.....	\$ 76	\$ 76	\$ -	\$ 76
Revenue				
Tax System Management.....	\$ 1,760	\$ 1,760	\$ 1,756	\$ 4
Revenue Intergovernmental Payments				
MinnesotaCare Interest on Refunds.....	\$ 1,270	\$ 1,270	\$ 1,270	\$ -

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, 2022 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
University of Minnesota				
Health Sciences.....	\$ 2,157	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out.....	<u>\$ 981,761</u>	<u>\$ 895,615</u>	<u>\$ 871,079</u>	<u>\$ 24,536</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (41,977)	\$ 14,039	\$ 110,691	\$ 96,652
Fund Balance, Beginning, as Reported.....	<u>\$ 551,558</u>	<u>\$ 551,558</u>	<u>\$ 551,558</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	-	1,280	1,280
Fund Balance, Beginning, as Restated.....	<u>\$ 551,558</u>	<u>\$ 551,558</u>	<u>\$ 552,838</u>	<u>\$ 1,280</u>
Fund Balance, Ending.....	<u>\$ 509,581</u>	<u>\$ 565,597</u>	<u>\$ 663,529</u>	<u>\$ 97,932</u>
Less: Appropriation Carryover.....	-	-	26,683	(26,683)
Unassigned Fund Balance, Ending.....	<u>\$ 509,581</u>	<u>\$ 565,597</u>	<u>\$ 636,846</u>	<u>\$ 71,249</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, 2022 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees.....	\$ 103,018	\$ 104,091	\$ 106,848	\$ 2,757
Other Revenues.....	2,514	2,537	2,837	300
Total Net Revenues and Transfers-In.....	\$ 105,532	\$ 106,628	\$ 109,685	\$ 3,057
Expenditures and Transfers-Out				
Attorney General				
Regulatory Law and Professions.....	\$ 2,500	\$ 2,500	\$ 2,063	\$ 437
State Government Services.....	21	21	21	-
Total Attorney General.....	\$ 2,521	\$ 2,521	\$ 2,084	\$ 437
Behavioral Health & Therapy Board				
Departmental Appropriations.....	\$ 877	\$ 877	\$ 690	\$ 187
Chiropractic Examiners Board				
Departmental Appropriations.....	\$ 666	\$ 666	\$ 576	\$ 90
Dentistry Board				
Departmental Appropriations.....	\$ 1,490	\$ 1,490	\$ 1,241	\$ 249
Administrative Services Unit - Operating Costs.....	1,913	1,913	1,474	439
Legal Proceedings.....	78	78	-	78
Retirement Costs.....	475	475	-	475
Volunteer Health Care Provider Program.....	150	150	36	114
Total Dentistry Board.....	\$ 4,106	\$ 4,106	\$ 2,751	\$ 1,355
Dietetics & Nutrition Practice				
Departmental Appropriations.....	\$ 164	\$ 164	\$ 144	\$ 20
Health				
Health Improvement.....	\$ 11,967	\$ 11,967	\$ 10,423	\$ 1,544
Health Protection.....	59,311	59,308	56,311	2,997
Total Health.....	\$ 71,278	\$ 71,275	\$ 66,734	\$ 4,541
Human Services				
Continuing Care of Older Adults.....	\$ 125	\$ 125	\$ 125	\$ -
Operations.....	4,174	4,174	4,058	116
Technical Activities.....	27	27	27	-
Total Human Services.....	\$ 4,326	\$ 4,326	\$ 4,210	\$ 116
Marriage & Family Therapy Board				
Departmental Appropriations.....	\$ 413	\$ 413	\$ 357	\$ 56
Medical Practice Board				
Departmental Appropriations.....	\$ 4,910	\$ 4,910	\$ 4,577	\$ 333
Health Professional Services Program.....	1,002	1,002	973	29
Total Medical Practice Board.....	\$ 5,912	\$ 5,912	\$ 5,550	\$ 362

STATE OF MINNESOTA

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
MMB Non-Operating				
State Government Special Revenue Contingent.....	\$ 400	\$ 400	\$ -	\$ 400
Nursing Board				
Departmental Appropriations.....	\$ 5,345	\$ 5,345	\$ 4,553	\$ 792
Nursing Home Administrative Board				
Departmental Appropriations.....	\$ 693	\$ 693	\$ 485	\$ 208
Occupational Therapy Practice Board				
Departmental Appropriations.....	\$ 456	\$ 456	\$ 367	\$ 89
Optometry Board				
Departmental Appropriations.....	\$ 238	\$ 238	\$ 166	\$ 72
Pharmacy Board				
Departmental Appropriations.....	\$ 4,403	\$ 4,403	\$ 4,025	\$ 378
Physical Therapy Board				
Departmental Appropriations.....	\$ 564	\$ 564	\$ 382	\$ 182
Legal Proceedings.....	122	122	122	-
Total Physical Therapy Board.....	<u>\$ 686</u>	<u>\$ 686</u>	<u>\$ 504</u>	<u>\$ 182</u>
Podiatric Medicine Board				
Departmental Appropriations.....	\$ 214	\$ 214	\$ 118	\$ 96
Pollution Control Agency				
Municipal.....	\$ 75	\$ 75	\$ 75	\$ -
Operations.....	2	2	2	-
Total Pollution Control Agency.....	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ -</u>
Psychology Board				
Departmental Appropriations.....	\$ 1,362	\$ 1,362	\$ 903	\$ 459
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.....	\$ 1,561	\$ 1,561	\$ 1,312	\$ 249
Veterinary Medicine Board				
Departmental Appropriations.....	\$ 363	\$ 363	\$ 291	\$ 72
Total Expenditures and Transfers-Out.....	<u>\$ 106,164</u>	<u>\$ 106,161</u>	<u>\$ 96,000</u>	<u>\$ 10,161</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	<u>\$ (632)</u>	<u>\$ 467</u>	<u>\$ 13,685</u>	<u>\$ 13,218</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, 2022 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported.....	\$ 71,036	\$ 71,036	\$ 71,036	\$ -
Prior Period Adjustments.....	-	-	4,419	4,419
Fund Balance, Beginning, as Restated.....	\$ 71,036	\$ 71,036	\$ 75,455	\$ 4,419
Fund Balance, Ending.....	\$ 70,404	\$ 71,503	\$ 89,140	\$ 17,637
Less: Appropriation Carryover.....	-	-	11,629	(11,629)
Unassigned Fund Balance, Ending.....	\$ 70,404	\$ 71,503	\$ 77,511	\$ 6,008

Notes

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

STATE OF MINNESOTA

COVID MINNESOTA FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures and Transfers-Out				
MMB Non-Operating				
MN COVID-19 Fund.....	\$ 21,900	\$ 21,900	\$ 21,900	\$ -
Total Expenditures and Transfers-Out.....	<u>\$ 21,900</u>	<u>\$ 21,900</u>	<u>\$ 21,900</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (21,900)	\$ (21,900)	\$ (21,900)	\$ -
Fund Balance, Beginning, as Reported.....	\$ -	\$ -	\$ -	\$ -
Prior Period Adjustments.....	-	-	21,900	21,900
Fund Balance, Beginning, as Restated.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,900</u>	<u>\$ 21,900</u>
Fund Balance, Ending.....	<u>\$ (21,900)</u>	<u>\$ (21,900)</u>	<u>\$ -</u>	<u>\$ 21,900</u>
Unassigned Fund Balance, Ending.....	<u>\$ (21,900)</u>	<u>\$ (21,900)</u>	<u>\$ -</u>	<u>\$ 21,900</u>

Notes

1. During fiscal year 2022, some expenditures incurred by the Minnesota Department of Health in prior years were reimbursed by FEMA, other federal resources or prior expenditures that were reimbursed from recipients. This activity is reported as a prior period adjustment in Actuals. These prior year adjustments reported in Actuals resulted in an ending fund balance that was transferred to the General fund. The deficit reported in the original and final budget ending fund balance is a result of these transfers.

STATE OF MINNESOTA

HEALTH CARE RESPONSE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures and Transfers-Out				
MMB Non-Operating				
Health Care Response, COVID 19.....	\$ 3,814	\$ 3,814	\$ 3,814	\$ -
Total Expenditures and Transfers-Out.....	<u>\$ 3,814</u>	<u>\$ 3,814</u>	<u>\$ 3,814</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (3,814)	\$ (3,814)	\$ (3,814)	\$ -
Fund Balance, Beginning, as Reported.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	-	3,814	3,814
Fund Balance, Beginning, as Restated.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,814</u>	<u>\$ 3,814</u>
Fund Balance, Ending.....	<u>\$ (3,814)</u>	<u>\$ (3,814)</u>	<u>\$ -</u>	<u>\$ 3,814</u>
Unassigned Fund Balance, Ending.....	<u>\$ (3,814)</u>	<u>\$ (3,814)</u>	<u>\$ -</u>	<u>\$ 3,814</u>

Notes

1. During fiscal year 2022, some expenditures incurred by the Minnesota Department of Health in prior years were reimbursed by FEMA, other federal resources or prior expenditures that were reimbursed from recipients. This activity is reported as a prior period adjustment in Actuals. These prior year adjustments reported in Actuals resulted in an ending fund balance that was transferred to the General fund. The deficit reported in the original and final budget ending fund balance is a result of these transfers.

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 20,330	\$ 19,889	\$ (441)
Federal Revenue.....	482,859	489,069	6,210
Investment Income.....	3,409	3,378	(31)
Other Revenues.....	36,170	57,428	21,258
Total Net Revenues.....	\$ 542,768	\$ 569,764	\$ 26,996
Transfer from Other Funds			
County State-Aid Highway Fund.....	\$ 10,000	\$ 10,000	\$ -
General Fund.....	4,291	4,358	67
Highway User Tax Distribution Fund.....	1,517,853	1,468,502	(49,351)
Plant Management Fund.....	1,308	1,308	-
Total Transfer from Other Funds.....	\$ 1,533,452	\$ 1,484,168	\$ (49,284)
Total Net Revenues and Transfers-In.....	\$ 2,076,220	\$ 2,053,932	\$ (22,288)
Expenditures and Transfers-Out			
Public Safety			
Additional Troopers.....	\$ 7,718	\$ 223	\$ 7,495
Body-Worn Cameras.....	3,524	3,040	484
Commercial Vehicle Enforcement - Body-Worn Cameras.....	494	427	67
Commercial Vehicle Enforcement - Cancel Implement.....	279	25	254
Commercial Vehicle Enforcement - Salary Increase.....	342	341	1
Commercial Vehicle Enforcement - Salary Supplement.....	183	180	3
Commercial Vehicle Enforcement.....	10,566	7,681	2,885
DWI Lab Analysis.....	2,429	2,100	329
Patrolling Highways - Cancellations Implemented.....	3,066	-	3,066
Public Safety Support.....	4,391	4,193	198
State Patrol Salary Increase.....	2,840	2,705	135
State Patrol Salary Supplement.....	2,355	2,353	2
State Patrol.....	111,935	109,944	1,991
Technology and Support Service.....	4,911	4,273	638
Traffic Safety.....	494	493	1
Trooper Candidate School.....	1,718	1,718	-
Total Public Safety.....	\$ 157,245	\$ 139,696	\$ 17,549
Transportation			
Departmental Appropriations.....	\$ 16,521	\$ 16,521	\$ -
Agency Services - Transportation.....	600	101	499
Agency Services.....	52,869	48,382	4,487
Building Services.....	39,994	28,418	11,576
Debt Service.....	214,061	214,061	-
Environmental Management.....	1,000	884	116
Freight.....	5,878	5,097	781
Highway Sign Revolving Account.....	2,032	2,032	-
Information Technology Improvements.....	5,000	4,947	53
Land Conveyance.....	1,162	1,162	-
Liquid Deicing Chemicals.....	2,130	1,979	151
Non-Metro Metropolitan Planning Organizations.....	266	266	-
Operations and Maintenance.....	374,845	350,802	24,043

STATE OF MINNESOTA

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Pavement Stripe Rev Acct.....	7,061	7,061	-
Program Planning and Delivery.....	260,474	233,234	27,240
Regional Development Commissions Grant.....	900	890	10
State Road Construction - Economic Development.....	6,854	6,854	-
State Road Construction.....	1,176,655	1,082,730	93,925
Statewide Radio Communications.....	7,965	7,881	84
Targeted Group Business Program.....	130	118	12
Transfer Oversize/Overweight Fees for Loan TIFIA.....	3,925	3,925	-
Trunk Highway Turn Back Account	10,000	7,930	2,070
Total Transportation.....	\$ 2,190,322	\$ 2,025,275	\$ 165,047
Total Expenditures and Transfers-Out.....	\$ 2,347,567	\$ 2,164,971	\$ 182,596
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (271,347)	\$ (111,039)	\$ 160,308
Fund Balance, Beginning, as Reported.....	\$ 335,620	\$ 335,620	\$ -
Prior Period Adjustments.....	-	102,906	102,906
Fund Balance, Beginning, as Restated.....	\$ 335,620	\$ 438,526	\$ 102,906
Fund Balance, Ending.....	\$ 64,273	\$ 327,487	\$ 263,214
Less: Appropriation Carryover.....	-	291,016	(291,016)
Unassigned Fund Balance, Ending.....	\$ 64,273	\$ 36,471	\$ (27,802)

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 Annual Comprehensive Financial Report (ACFR) 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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 200,219	\$ 197,944	\$ (2,275)
Motor Vehicle Taxes.....	1,470,867	1,414,913	(55,954)
Fuel Taxes.....	917,800	892,597	(25,203)
Departmental Services/Licenses & Fees.....	2,051	3,429	1,378
Investment Income.....	832	1,034	202
Total Net Revenues and Transfers-In.....	\$ 2,591,769	\$ 2,509,917	\$ (81,852)
Expenditures and Transfers-Out			
Public Safety			
Driver and Vehicle Services.....	\$ 686	\$ 686	\$ -
Patrolling Highways.....	92	5	87
Vehicle Crimes Unit Body-Worn Cameras.....	22	19	3
Vehicle Crimes Unit Cancellation Implemented.....	39	10	29
Vehicle Crimes Unit Salary Increase.....	27	21	6
Vehicle Crimes Unit Salary Supplement.....	32	32	-
Vehicle Crimes Unit.....	976	969	7
Total Public Safety.....	\$ 1,874	\$ 1,742	\$ 132
Revenue			
Tax System Management.....	\$ 2,195	\$ 2,103	\$ 92
Revenue Intergovernmental Payments			
ATV Unrefunded Gas Tax.....	\$ 1,852	\$ 1,852	\$ -
Forest Road Unrefunded Gas Tax.....	956	956	-
Highway Fuel Refund Interest.....	39	39	-
Motorboat Unrefunded Gas Tax.....	10,289	10,289	-
Off-Road Motorcycle.....	316	316	-
Off-Road Vehicle.....	1,125	1,125	-
Snowmobile Unrefunded Gas Tax.....	6,860	6,860	-
Total Revenue Intergovernmental Payments.....	\$ 21,437	\$ 21,437	\$ -
Transportation			
Departmental Appropriations.....	\$ 2,493,331	\$ 2,493,331	\$ -
Total Expenditures and Transfers-Out.....	\$ 2,518,837	\$ 2,518,613	\$ 224
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 72,932	\$ (8,696)	\$ (81,628)
Fund Balance, Beginning, as Reported.....	\$ 24,339	\$ 24,339	\$ -
Prior Period Adjustments.....	-	255	255
Fund Balance, Beginning, as Restated.....	\$ 24,339	\$ 24,594	\$ 255
Fund Balance, Ending.....	\$ 97,271	\$ 15,898	\$ (81,373)
Less: Appropriation Carryover.....	-	217	(217)
Unassigned Fund Balance, Ending.....	\$ 97,271	\$ 15,681	\$ (81,590)

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, 2022
(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 Annual Comprehensive Financial Report (ACFR) for this fund. The corresponding transfers are recorded directly as revenue in the ACFR 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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 10,000	\$ 12,806	\$ 2,806
Fuel Taxes.....	5,000	7,092	2,092
Other Taxes.....	10,800	10,385	(415)
Departmental Services/Licenses & Fees.....	1,220	1,115	(105)
Investment Income.....	131	129	(2)
Other Revenues.....	1,805	86	(1,719)
Total Net Revenues and Transfers-In.....	\$ 28,956	\$ 31,613	\$ 2,657
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations.....	\$ 46	\$ 46	\$ -
Aeronautics Operation.....	6,654	5,474	1,180
Aeronautics.....	25,906	25,906	-
Civil Air Patrol Facility Grant.....	2,662	2,662	-
Duluth Airport Authority.....	39	39	-
Unmanned Aircraft Systems.....	28	-	28
Total Transportation.....	\$ 35,335	\$ 34,127	\$ 1,208
Total Expenditures and Transfers-Out.....	\$ 35,335	\$ 34,127	\$ 1,208
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (6,379)	\$ (2,514)	\$ 3,865
Fund Balance, Beginning, as Reported.....	\$ 17,805	\$ 17,805	\$ -
Prior Period Adjustments.....	-	3,636	3,636
Fund Balance, Beginning, as Restated.....	\$ 17,805	\$ 21,441	\$ 3,636
Fund Balance, Ending.....	\$ 11,426	\$ 18,927	\$ 7,501
Less: Appropriation Carryover.....	-	8,326	(8,326)
Less: Reserved for Long-Term Receivables.....	-	1,151	(1,151)
Unassigned Fund Balance, Ending.....	\$ 11,426	\$ 9,450	\$ (1,976)

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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 25,952	\$ 23,674	\$ (2,278)
Investment Income.....	400	83	(317)
Other Revenues.....	50	130	80
Total Net Revenues.....	\$ 26,402	\$ 23,887	\$ (2,515)
Transfer from Other Funds			
Remediation Fund.....	\$ 276	\$ 276	\$ -
Total Transfer from Other Funds.....	\$ 276	\$ 276	\$ -
Total Net Revenues and Transfers-In.....	\$ 26,678	\$ 24,163	\$ (2,515)
Expenditures and Transfers-Out			
Commerce			
Petroleum Tank Cleanup	\$ 14,167	\$ 13,745	\$ 422
Employment & Economic Development			
Contaminated Cleanup Grants.....	\$ 3,403	\$ 3,403	\$ -
Contaminated Grants Administration.....	179	179	-
Total Employment & Economic Development.....	\$ 3,582	\$ 3,582	\$ -
Total Expenditures and Transfers-Out.....	\$ 17,749	\$ 17,327	\$ 422
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 8,929	\$ 6,836	\$ (2,093)
Fund Balance, Beginning, as Reported.....	\$ 19,195	\$ 19,195	\$ -
Prior Period Adjustments.....	-	25	25
Fund Balance, Beginning, as Restated.....	\$ 19,195	\$ 19,220	\$ 25
Fund Balance, Ending.....	\$ 28,124	\$ 26,056	\$ (2,068)
Less: Appropriation Carryover.....	-	12,905	(12,905)
Unassigned Fund Balance, Ending.....	\$ 28,124	\$ 13,151	\$ (14,973)

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 16,666	\$ 17,553	\$ 887
Departmental Services/Licenses & Fees.....	70,973	73,857	2,884
Federal Revenue.....	2,500	1,936	(564)
Investment Income.....	76	109	33
Other Revenues.....	4,399	3,724	(675)
Total Net Revenues.....	\$ 94,614	\$ 97,179	\$ 2,565
Transfer from Other Funds			
Game and Fish Fund.....	\$ 1,434	\$ 1,410	\$ (24)
General Fund.....	352	341	(11)
Highway User Tax Distribution Fund.....	21,844	20,442	(1,402)
Miscellaneous Special Revenue Fund.....	2,570	2,094	(476)
Permanent School Fund.....	8,527	8,527	-
Total Transfer from Other Funds.....	\$ 34,727	\$ 32,814	\$ (1,913)
Total Net Revenues and Transfers-In.....	\$ 129,341	\$ 129,993	\$ 652
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks Lottery.....	\$ 7,450	\$ 7,450	\$ -
Minnesota Conservation Corps			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 16,816	\$ 16,441	\$ 375
Eco & Water Resources - Cold Spring Creek Water.....	19	3	16
Eco & Water Resources - Invasive Species.....	4,222	3,672	550
Eco & Water Resources - Nongame Wildlife Program.....	1,300	1,300	-
Eco & Water Resources - Water Management.....	5,556	4,994	562
Ecological and Water Resources.....	1,503	1,485	18
Enforcement Grants Water Recreation.....	1,082	1,074	8
Enforcement Law Enforcement Salary Increase ATV.....	129	111	18
Enforcement Law Enforcement Salary Increase OHM.....	4	3	1
Enforcement Law Enforcement Salary Increase ORV.....	5	4	1
Enforcement Law Enforcement Salary Increase SNOW.....	85	73	12
Enforcement Law Enforcement Salary Increase SP.....	6	5	1
Enforcement Law Enforcement Salary Increase WR.....	187	164	23
Enforcement Natural Resources Laws and Rules.....	10,330	9,520	810
Enforcement Off Highway Vehicle Grants ATV.....	473	473	-
Enforcement Off Highway Vehicle Grants Mgmt ATV.....	25	25	-
Enforcement Off Highway Vehicle Grants OHM.....	11	11	-
Enforcement Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement Safety Grants ATV.....	225	123	102
Enforcement Safety Grants Management ATV.....	25	-	25
Enforcement Snowmobile Grants.....	315	315	-
Fish & Wildlife - Management.....	1,982	1,958	24
Forest Management - Forest Inventory.....	499	499	-
Forest Management - Forest Management Investment.....	15,386	13,705	1,681
Forest Management - Next Generation Core Forestry.....	275	139	136

STATE OF MINNESOTA

NATURAL RESOURCES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Forest Management - Road Maint on State Forest Roads.....	500	437	63
Land & Minerals - Iron Ore Coop Research Minerals Management...	200	198	2
Land & Minerals - Minerals Management.....	3,083	2,796	287
Lands and Minerals - Resource Management	755	682	73
Parks & Trails - Canoe Routes Marking.....	6	6	-
Parks & Trails - Ely Connecting Prospector to Taconite.....	955	955	-
Parks & Trails - Enhance Access Facility Water Recreation.....	1,075	873	202
Parks & Trails - IRR OHVRA Virginia Off Highway Motorcycle.....	2	2	-
Parks & Trails - Local Trail Grants.....	1,140	1,124	16
Parks & Trails - Management.....	38,019	32,934	5,085
Parks & Trails - Master Trail Route Plan ORV.....	116	81	35
Parks & Trails - Moose Trail Grant Bilwabik.....	100	100	-
Parks & Trails - Off Highway Vehicle GIA ATV.....	1,960	1,601	359
Parks & Trails - Off Highway Vehicle GIA OHM.....	150	96	54
Parks & Trails - Off Highway Vehicle GIA ORV.....	325	93	232
Parks & Trails - Snowmobile GIA.....	9,624	8,566	1,058
Parks & Trails - State Land and Water Conservation.....	1,250	733	517
Parks & Trails - State Parks Operations Lottery.....	6,985	5,584	1,401
Parks & Trails - Statewide ATV Trails Master Plan.....	250	55	195
Parks & Trails - Voyageur Country ATV Trail.....	950	950	-
Zoo Grants.....	660	660	-
Total Natural Resources.....	\$ 128,566	\$ 114,624	\$ 13,942
Public Safety			
Departmental Appropriations.....	\$ 10	\$ 10	\$ -
Zoological Board			
Departmental Appropriations.....	\$ 330	\$ 330	\$ -
Total Expenditures and Transfers-Out.....	\$ 136,846	\$ 122,904	\$ 13,942
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (7,505)	\$ 7,089	\$ 14,594
Fund Balance, Beginning, as Reported.....	\$ 86,763	\$ 86,763	\$ -
Prior Period Adjustments.....	-	2,043	2,043
Fund Balance, Beginning, as Restated.....	\$ 86,763	\$ 88,806	\$ 2,043
Fund Balance, Ending.....	\$ 79,258	\$ 95,895	\$ 16,637
Less: Appropriation Carryover.....	-	35,120	(35,120)
Unassigned Fund Balance, Ending.....	\$ 79,258	\$ 60,775	\$ (18,483)

Notes

1. Transfers received from the Highway User Tax Distribution Fund and Miscellaneous Special Revenue Fund are recorded directly as revenue in the Annual Comprehensive Financial Report (ACFR) 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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 16,666	\$ 17,553	\$ 887
Departmental Services/Licenses & Fees.....	69,782	69,905	123
Federal Revenue.....	35,405	33,876	(1,529)
Investment Income.....	171	273	102
Other Revenues.....	150	1,899	1,749
Total Net Revenues.....	\$ 122,174	\$ 123,506	\$ 1,332
Transfer from Other Funds			
General Fund.....	\$ 1,120	\$ 999	\$ (121)
Total Transfer from Other Funds.....	\$ 1,120	\$ 999	\$ (121)
Total Net Revenues and Transfers-In.....	\$ 123,294	\$ 124,505	\$ 1,211
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations.....	\$ 9,339	\$ 9,339	\$ -
Eco & Water Resources - Heritage Enhance.....	2,298	2,125	173
Eco & Water Resources - Lake Koronis AIS Grnt.....	410	410	-
Ecological and Water Resources.....	2,816	2,603	213
Enforcement Heritage Enhancement.....	1,580	328	1,252
Enforcement Ice Safety Program.....	176	24	152
Enforcement Law Enforcement Salary Increase.....	1,249	1,081	168
Enforcement Natural Resources Laws and Rules.....	29,237	28,775	462
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	1,675	1,405	270
Fish & Wildlife - Deer Management.....	8,546	7,223	1,323
Fish & Wildlife - Disease Outbreak Response HE.....	750	425	325
Fish & Wildlife - Heritage Enhancement.....	8,658	7,954	704
Fish & Wildlife - Management.....	57,166	52,662	4,504
Fish & Wildlife - No Child Left Inside Heritage Enhancement.....	250	250	-
Fish & Wildlife - Shooting Sports Facility Grants HE.....	225	223	2
Forest Management - Community Ash Mgmt Heritage Enhance.....	500	500	-
Forest Management - ECS Forest and Invasive Species.....	1,417	1,160	257
Lands and Minerals - Resource Management	344	344	-
Parks & Trails - Management.....	2,300	1,604	696
Total Natural Resources.....	\$ 128,936	\$ 118,435	\$ 10,501
Total Expenditures and Transfers-Out.....	\$ 128,936	\$ 118,435	\$ 10,501
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (5,642)	\$ 6,070	\$ 11,712
Fund Balance, Beginning, as Reported.....	\$ 84,595	\$ 84,595	\$ -
Prior Period Adjustments.....	-	872	872
Fund Balance, Beginning, as Restated.....	\$ 84,595	\$ 85,467	\$ 872
Fund Balance, Ending.....	\$ 78,953	\$ 91,537	\$ 12,584
Less: Appropriation Carryover.....	-	24,641	(24,641)
Unassigned Fund Balance, Ending.....	\$ 78,953	\$ 66,896	\$ (12,057)

STATE OF MINNESOTA

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 73,023	\$ 74,996	\$ 1,973
Departmental Services/Licenses & Fees.....	40,493	43,745	3,252
Investment Income.....	121	106	(15)
Other Revenues.....	106	107	1
Total Net Revenues and Transfers-In.....	\$ 113,743	\$ 118,954	\$ 5,211
Expenditures and Transfers-Out			
Administrative Hearings			
Sanitary Districts.....	\$ 50	\$ 41	\$ 9
Attorney General			
Departmental Appropriations.....	\$ 145	\$ -	\$ 145
Health			
Biomonitoring and Health Risks.....	\$ 689	\$ 434	\$ 255
Flame-Retardant Chemicals.....	65	46	19
Harmful Chemicals in Children's Products.....	57	46	11
Trichloroethylene (TCE).....	121	121	-
Total Health.....	\$ 932	\$ 647	\$ 285
Pollution Control Agency			
Departmental Appropriations.....	\$ 25,000	\$ 25,000	\$ -
Air Monitoring.....	205	149	56
Ambient Air Monitoring.....	347	244	103
Business Friendly Data Service.....	800	650	150
Environmental and Analysis Outcomes.....	11,350	10,312	1,038
Environmental Loans and Grants.....	119	119	-
Environmental Quality Board.....	336	326	10
Environmental Risks.....	237	148	89
Equipment for Compliance and Enforcement.....	180	-	180
Feedlot Permits.....	208	163	45
Flame Retardant Prohibitive.....	76	19	57
Food Waste Reduction Prior Year.....	179	179	-
Food Waste Reduction.....	138	138	-
Impaired Waters Listing.....	51	47	4
Improve Minnesota Air Quality.....	694	521	173
Industrial.....	14,475	13,741	734
Metro Landfill.....	2,719	2,662	57
Municipal.....	7,051	6,694	357
Operations.....	5,233	4,888	345
PFAS Source Evaluation.....	250	4	246
Recycling Composting Program Prior Year.....	110	110	-
Recycling Composting Program.....	700	700	-
Recycling Market Development.....	400	-	400
Remediation.....	145	95	50
Resource Management Assistance.....	14,420	13,584	836
SCORE Grants.....	18,450	18,450	-
SSTS Activities - Municipal Continued Increased Activity.....	784	696	88
SSTS Activities - Municipal.....	952	905	47

STATE OF MINNESOTA

ENVIRONMENTAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
St Louis River Remedial Action.....	363	360	3
Toxic Chemicals Children.....	33	33	-
Understanding Reducing TCE.....	272	259	13
Wastewater Lab Registration.....	109	102	7
Watershed.....	7,167	6,545	622
Total Pollution Control Agency.....	\$ 113,553	\$ 107,843	\$ 5,710
Public Safety			
Homeland Security and Emergency Management.....	\$ 73	\$ 71	\$ 2
Revenue			
Tax System Management.....	\$ 305	\$ 296	\$ 9
Total Expenditures and Transfers-Out.....	\$ 115,058	\$ 108,898	\$ 6,160
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (1,315)	\$ 10,056	\$ 11,371
Fund Balance, Beginning, as Reported.....	\$ 24,847	\$ 24,847	\$ -
Prior Period Adjustments.....	-	570	570
Fund Balance, Beginning, as Restated.....	\$ 24,847	\$ 25,417	\$ 570
Fund Balance, Ending.....	\$ 23,532	\$ 35,473	\$ 11,941
Less: Appropriation Carryover.....	-	11,167	(11,167)
Less: Reserved for Long-Term Receivables.....	-	830	(830)
Unassigned Fund Balance, Ending.....	\$ 23,532	\$ 23,476	\$ (56)

Notes

1. In the Annual Comprehensive Financial Report (ACFR), 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 ACFR and this report are the result of this combining activity.

Legal Level of Budgetary Control Report:

Environmental Fund	\$ 23,476
Remediation Fund	24,705
Environmental & Remediation Fund in ACFR	\$ 48,181

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 ACFR) a \$25,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

STATE OF MINNESOTA

REMEDATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 1,000	\$ 961	\$ (39)
Departmental Services/Licenses & Fees.....	801	665	(136)
Investment Income.....	2,845	2,883	38
Other Revenues.....	11,315	8,123	(3,192)
Total Net Revenues.....	\$ 15,961	\$ 12,632	\$ (3,329)
Transfer from Other Funds			
Environmental Fund.....	\$ 25,000	\$ 25,000	\$ -
General Fund.....	103	103	-
Petroleum Tank Cleanup Fund.....	11,699	10,430	(1,269)
Total Transfer from Other Funds.....	\$ 36,802	\$ 35,533	\$ (1,269)
Total Net Revenues and Transfers-In.....	\$ 52,763	\$ 48,165	\$ (4,598)
Expenditures and Transfers-Out			
Agriculture			
MERLA Administration.....	\$ 399	\$ 367	\$ 32
Protection Service.....	1,838	1,838	-
Total Agriculture.....	\$ 2,237	\$ 2,205	\$ 32
Attorney General			
Departmental Appropriations.....	\$ 250	\$ -	\$ 250
Health			
Private Water Supply.....	\$ 257	\$ 239	\$ 18
Natural Resources			
Departmental Appropriations.....	\$ 305	\$ 305	\$ -
Enforcement Law Enforcement Salary Increase.....	4	3	1
Enforcement Natural Resources Laws and Rules.....	121	68	53
Total Natural Resources.....	\$ 430	\$ 376	\$ 54
Pollution Control Agency			
Dry Cleaner Grants.....	\$ 62	\$ 62	\$ -
Environmental and Analysis Outcomes.....	201	178	23
Operations.....	1,164	994	170
Remediation.....	54,081	53,553	528
Underground Storage Tank Program - Industrial.....	1,001	923	78
Underground Storage Tank Program - Operations.....	1,003	915	88
Underground Storage Tank Program - Remediation.....	3,198	2,506	692
Underground Storage Tank Program - Watershed.....	122	122	-
Watershed.....	112	109	3
Total Pollution Control Agency.....	\$ 60,944	\$ 59,362	\$ 1,582
Total Expenditures and Transfers-Out.....	\$ 64,118	\$ 62,182	\$ 1,936
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (11,355)	\$ (14,017)	\$ (2,662)

STATE OF MINNESOTA**REMEDATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2022
(IN THOUSANDS)****UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported.....	\$ 753,332	\$ 753,332	\$ -
Prior Period Adjustments.....	-	1,862	1,862
Fund Balance, Beginning, as Restated.....	<u>\$ 753,332</u>	<u>\$ 755,194</u>	<u>\$ 1,862</u>
Fund Balance, Ending.....	\$ 741,977	\$ 741,177	\$ (800)
Less: Appropriation Carryover.....	-	716,472	(716,472)
Unassigned Fund Balance, Ending.....	<u>\$ 741,977</u>	<u>\$ 24,705</u>	<u>\$ (717,272)</u>

Notes

1. In the Annual Comprehensive Financial Report (ACFR), 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 ACFR 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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 127,116	\$ 129,234	\$ 2,118
Investment Income.....	1,316	1,342	26
Other Revenues.....	2	36	34
Total Net Revenues and Transfers-In.....	\$ 128,434	\$ 130,612	\$ 2,178
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Lessard Sams Carry Forward.....	\$ 7	\$ 7	\$ -
Lessard Sams Outdoor Heritage.....	546	544	2
Outdoor Heritage Website.....	9	9	-
Total Legislative Coordinating Commission.....	\$ 562	\$ 560	\$ 2
Natural Resources			
Departmental Appropriations.....	\$ 88	\$ 88	\$ -
Accelerating USFWS Habitat Conserv Ease Ducks Unlim III.....	3,153	3,153	-
Accelerating USFWS Habitat Conserv Ease Pheasants For III.....	1,599	1,599	-
Accelerating Waterfowl Production Area Acquisition Prog XIII.....	3,863	3,863	-
Accelerating Wildlife Management Area Acquisition Phase IX.....	36	14	22
Accelerating Wildlife Management Area Acquisition Phase VIII.....	3	3	-
Accelerating Wildlife Management Area Acquisition Phase X.....	8	8	-
Accelerating Wildlife Management Area Acquisition Phase XI.....	40	40	-
Accelerating Wildlife Management Area Acquisition Phase XII.....	17	17	-
Anoka Sand Plain Habitat Conservation VII Anoka Conserv Dist.....	418	418	-
Anoka Sand Plain Habitat Conservation VII Great Rvr Greening.....	700	700	-
Anoka Sand Plain Habitat Conservation VII MN Land Trust.....	1,300	1,300	-
Anoka Sand Plain Habitat Conservation VII The Nature Conserv.....	233	233	-
Cannon River Headquarters Complex Phase IV.....	9	9	-
Cannon River Headquarters Complex Phase V.....	5	5	-
Cannon River Headquarters Complex Phase VII.....	5	5	-
Cannon River Headquarters Complex Phase VIII.....	3	3	-
Cannon River Wtrshd Hab Phase X - Cannon River Wtrshd Ptnr.....	152	152	-
Cannon River Wtrshd Hab Phase X - Great River Greening.....	687	687	-
Cannon River Wtrshd Hab Phase X - Trust for Public Land.....	1,746	1,746	-
Cannon River Wtrshd Habitat Complex IX Trust for Public Land.....	7	7	-
Carnelian Creek Conservation Corridor.....	1	1	-
Contract Management FY21.....	15	15	-
Contract Management FY22.....	210	210	-
Eco & Water Resources - Accel Native Prairie Bank Prot VI.....	1,803	327	1,476
Eco & Water Resources - Accel Native Prairie Bank Prot VIII.....	15	15	-
Eco & Water Resources - Accel Native Prairie Protect.....	1,500	5	1,495
Eco & Water Resources - Accel Prairie Rest Enhance DNR IX.....	378	214	164
Eco & Water Resources - Accel Prairie Rest Enhance DNR VIII.....	179	139	40
Eco & Water Resources - Aquatic Hab Restor and Enhance IV.....	317	317	-
Eco & Water Resources - Aquatic Habitat R&E Phase II.....	187	187	-
Eco & Water Resources - Aquatic Habitat R&E Phase III.....	281	281	-
Eco & Water Resources - Aquatic Habitat Restor & Enhance.....	268	268	-
Eco & Water Resources - DNR Grassland Enhancement.....	165	165	-
Eco & Water Resources - DNR Stream Habitat Phase II.....	711	711	-
Eco & Water Resources - Forest Habitat Enhance II.....	1	1	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2022

UNAUDITED

(IN THOUSANDS)

	Budget	Actual	Variance
Eco & Water Resources - Grassland Enhance XIII.....	8	8	-
Eco & Water Resources - Grassland Enhancement.....	116	116	-
Eco & Water Resources - Grassland Restoration & Enhancement.....	1,136	1,136	-
Eco & Water Resources - Native Prairie Bank Protect VII.....	227	227	-
Eco & Water Resources - Technical Evaluation Panel PY.....	126	126	-
Eco & Water Resources - Technical Evaluation Panel.....	27	27	-
Enhanced Public Land - Grasslands Phase V.....	1,951	1,951	-
Fish & Wildlife - Accel Prairie Restore & Enhance DNR IX.....	704	702	2
Fish & Wildlife - Accel Prairie Restore & Enhance DNR VIII.....	157	157	-
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance XII.....	275	275	-
Fish & Wildlife - Aquatic Habitat Restoration & Enhance II.....	142	142	-
Fish & Wildlife - Aquatic Habitat Restoration & Enhancement	230	230	-
Fish & Wildlife - Aquatic Restoration XIII.....	137	137	-
Fish & Wildlife - Big Rice Lake Wild Rice Enhancement.....	102	102	-
Fish & Wildlife - Conserv Partner Legacy Grant Prog Admin.....	536	173	363
Fish & Wildlife - Conserv Partner Statewide and Metro II.....	3	3	-
Fish & Wildlife - Conserv Partner Statewide and Metro XI.....	32	32	-
Fish & Wildlife - Conserv Partners Legacy Grant - Metro 12.....	1,130	1,130	-
Fish & Wildlife - Conserv Partners Legacy Grant 12.....	1,963	1,963	-
Fish & Wildlife - Conserv Partners Legacy Grant Metro XIII.....	2,394	2,394	-
Fish & Wildlife - Conserv Partners Legacy Grant XIII.....	5,848	5,848	-
Fish & Wildlife - Conservation Grant Statewide and Metro X.....	1,785	37	1,748
Fish & Wildlife - DNR Forest Habitat Enhancement.....	79	79	-
Fish & Wildlife - DNR Stream Habitat II.....	24	22	2
Fish & Wildlife - DNR Trout Stream Easements.....	57	53	4
Fish & Wildlife - Forest Habitat Enhance II.....	53	53	-
Fish & Wildlife - Grassland Enhancement Phase X.....	431	431	-
Fish & Wildlife - Grassland Enhancement Phase XI.....	1,151	1,151	-
Fish & Wildlife - Roseau Lake Rehabilitation.....	14	14	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement IX.....	227	214	13
Fish & Wildlife - Shallow Lake & Wetland Enhancement X.....	199	199	-
Fish & Wildlife - Shallow Lake & Wetlands Enhancement XI.....	750	750	-
Fish & Wildlife - Shallow Lake & Wetlands Enhancement XII.....	370	370	-
Fish & Wildlife - Southeast Forest Habitat.....	205	205	-
Fish & Wildlife - St Louis River Habitat Restoration IV.....	24	24	-
Fish & Wildlife - St Louis River Habitat Restoration V.....	174	174	-
Fish & Wildlife - St Louis River Habitat Restoration VI.....	218	218	-
Fish & Wildlife - Trout Stream Conservation Easements.....	76	76	-
Fish & Wildlife - Wild Rice Shoreland Protection IV.....	169	169	-
Fish & Wildlife - WMA SNA Area Acquisition Phase IX.....	197	8	189
Fish & Wildlife - WMA SNA Area Acquisition Phase VIII.....	54	54	-
Fish & Wildlife - WMA SNA Area Acquisition Phase X.....	88	88	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XI.....	1,848	1,848	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XII	589	589	-
Fisheries Habitat Prot Phase IV Leech Lake Watershed Found.....	12	12	-
Fisheries Habitat Protect NC MN Lakes VI Nthrn Waters Land.....	5	5	-
Fisheries Habitat Protect NC MN Lakes VII MN Land Trust.....	1,863	1,863	-
Fisheries Habitat Protect NC MN Lakes VII Nthrn Waters Land.....	975	975	-
Floodplain Forest Enhancement Phase IV.....	1,247	1,247	-
Forest Management - Forest Habitat Protection Revolv.....	998	1	997
Forest Management - Minnesota Forests for the Future VI.....	691	691	-
Forest Management - Minnesota Forests for the Future VII.....	1,487	1,487	-
Forest Management - MN Forests for the Future VIII.....	10	10	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND

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

YEAR ENDED JUNE 30, 2022

UNAUDITED

(IN THOUSANDS)

	Budget	Actual	Variance
Forest Management - Richard J. Dorer Memorial Forest.....	238	238	-
Klondike Clean Water Retention Phase I.....	1,973	1,973	-
Knifer River Habitat Rehabilitation Phase VI.....	467	467	-
Living Shallow Lakes & Wetlands Initiative VII.....	3,960	3,960	-
Living Shallow Lakes and Wetlands Initiative Phase V.....	11	4	7
Martin County DNR WMA Acquisition Phase IV Fox Lake Conserv.....	7	7	-
Martin County DNR WMA Acquisition Phase V Conservation Fund...	91	91	-
Martin County DNR WMA Acquisition Phase V Ducks Unlimited.....	592	592	-
Martin County DNR WMA Acquisition Phase V Fox Lake Conserv.....	2,181	2,181	-
Martin County WMA Acquisition Phase II Fox Lake Conservation.....	2	2	-
Martin County/Ducks Unlimited WMA Phase III.....	187	187	-
Metro Big Rivers Phase VI.....	24	24	-
Metro Big Rivers Phase X Minnesota Land Trust.....	7	7	-
Metro Big Rivers Phase XI Friends of the Mississippi River.....	220	220	-
Metro Big Rivers Phase XI Great River Greening.....	684	684	-
Metro Big Rivers Phase XI Minnesota Land Trust.....	1,850	1,850	-
Metro Big Rivers Phase XI Minnesota Valley.....	675	675	-
Metro Big Rivers Phase XI The Trust for Public Land.....	775	775	-
Minnesota Prairie Recovery Phase VI.....	51	51	-
Minnesota Prairie Recovery Phase XI.....	2,794	2,794	-
Mississippi Headwaters Habitat Corridor Phase IV TFPL.....	9	9	-
Mississippi Headwaters Habitat Corridor V MS Headwaters Bd.....	60	60	-
Mississippi Headwaters Habitat Corridor V Trust Public Land.....	1,374	1,374	-
Mississippi Headwaters Trust for Public Land FY17.....	16	16	-
MN Trout Unlimited Coldwater Fish Hab Enhance & Restor XIII.....	1,033	1,033	-
MN Trout Unltd Coldwater Fish Hab Enhance & Restore IX.....	3	3	-
Moose Habitat Collabor - NE MN Forest Habitat Enhance IV.....	1,809	1,809	-
Northern Tallgrass Prairie Natl Wildlife Refuge Phase XII.....	3,280	3,280	-
Pheasants Forever Wildlife Management Area Phase XIII.....	4,587	4,587	-
Prairie Chicken Habitat Partnership of South Red River Valley.....	4	4	-
Prairie Chicken Habitat Ptnr South Red River Valley VII.....	2,231	2,231	-
Prairie Chicken Habitat Ptnrshp S Red River Valley Phase V.....	1	1	-
Prairie Chicken Habitat Ptnrshp S Red River Valley Phase VI.....	9	9	-
Protecting MN Lakes of Outstanding Biological Significance.....	1,477	1,477	-
Sauk River Hab Protect & Restore II Pheasants Forever.....	1	1	-
Sauk River Wtrshd Hab Protect & Restor - Pheasants Forever.....	5	5	-
Sauk Rvr Wtrshd Hab Protect & Restor III Minnesota Land Trust.....	1,382	1,382	-
Sauk Rvr Wtrshd Hab Protect & Restor III Pheasants Forever.....	1,585	1,585	-
Sauk Rvr Wtrshd Hab Protect & Restor III Sauk Rvr Wtrshd Dist.....	1,034	1,034	-
SE Minnesota Prot & Rest - Nature Conservancy Phase VII.....	2	2	-
SE Minnesota Prot & Rest - Trust for Public Land Phase VII.....	18	18	-
SE Minnesota Protect & Restore IX - The Minnesota Land Trust.....	1,381	1,381	-
SE Minnesota Protect & Restore IX - The Nature Conservancy.....	1,279	1,279	-
SE Minnesota Protect & Restore IX - The Trust for Public Land.....	1,356	1,356	-
SE Minnesota Protect & Restore VIII Nature Conserv.....	16	16	-
Shallow Lake and Wetland Protection & Restoration Phase IX.....	32	32	-
Shallow Lake and Wetland Protection & Restoration Phase X.....	4,366	4,366	-
Shallow Lake and Wetland Protection Phase VIII.....	93	93	-
Shallow Lake and Wetland Protection Program Phase VII.....	21	21	-
Shell Rock River Watershed Habitat Restoration Phase X.....	1,547	1,547	-
Southeast Metro Phase V Nature Conservancy.....	8	-	8
Southeast Minnesota Protection & Restoration Phase VI.....	8	8	-
Southeast Minnesota Protection and Restoration III.....	6	6	-

STATE OF MINNESOTA

OUTDOOR HERITAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
St Croix Wtrshd Hab Prot & Rest - Minnesota Land Trust II.....	1,493	1,493	-
St Croix Wtrshd Hab Prot & Rest - St Croix River Assoc.....	125	125	-
St Croix Wtrshd Hab Prot & Rest - Trust for Public Land II.....	1,454	1,454	-
St Louis River Restoration Initiative Phase VIII.....	500	500	-
Target RIM Ease Prog to Indiv Parcel Pine & Leech Wtrshds II.....	1,065	1,065	-
Wetland Habitat Protection and Restoration Phase VI.....	3,088	3,088	-
Total Natural Resources.....	\$ 107,964	\$ 101,434	\$ 6,530
Water & Soil Resources Board			
ACUB Easements Phase VI.....	\$ 24	\$ 10	\$ 14
Camp Ripley Sentinel Landscape ACUB Protection Phase IX.....	755	755	-
Camp Ripley Sentinel Landscape ACUB Protection Phase VIII.....	110	110	-
Grassland Easements.....	65	65	-
Lower Otter Tail River Corridor Habitat Restoration Phase I.....	285	285	-
Lower Wild Rice Corridor Habitat Restoration Phase III.....	9	9	-
Mississippi Headwaters Habitat Corridor Phase IV.....	130	130	-
Mississippi Headwaters Habitat Corridor Phase V.....	774	774	-
Mississippi Headwaters Habitat Corridor Project Phase V.....	24	24	-
Reinvest in Minnesota Buffer Easements Phase VI.....	13	13	-
Reinvest in Minnesota Buffer Easements Phase VII.....	446	446	-
Reinvest in Minnesota Buffer Easements.....	1,544	1,544	-
Reinvest in Minnesota Buffers for Wildlife and Water Phase IX.....	9	9	-
Reinvest in Minnesota Easements Wetland Acq & Restor.....	1,327	-	1,327
Reinvest in Minnesota Grasslands Reserve Phase II.....	1,879	1,879	-
Reinvest in Minnesota Grasslands Reserve Phase III.....	614	614	-
Reinvest in Minnesota Mississippi Headwaters Easement.....	15	4	11
Reinvest in Minnesota Wetlands Partnership VIII.....	623	623	-
Reinvest in Minnesota Wetlands Phase IX.....	550	550	-
Reinvest in Minnesota Wetlands Phase X.....	53	53	-
Reinvest in Minnesota Wetlands Reserve Partnership VI.....	16	16	-
Reinvest in Minnesota Wetlands.....	1,459	1,407	52
Reinvest in Minnesota Wild Rice Easement.....	7	7	-
Riparian Habitat Protection in Kettle & Snake River Wtrshds.....	49	49	-
Targeted RIM Easement Pine and Leech Watersheds Phase I.....	728	728	-
Targeted RIM Easement Pine and Leech Watersheds Phase II.....	12	12	-
Wild Rice Corridor Habitat.....	315	315	-
Wild Rice Shoreland Phase VI.....	70	70	-
Wildlife Easements Phase V.....	507	507	-
Wildrice Shoreland Protection Phase VI.....	131	131	-
Total Water & Soil Resources Board.....	\$ 12,543	\$ 11,139	\$ 1,404
Total Expenditures and Transfers-Out.....	\$ 121,069	\$ 113,133	\$ 7,936
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 7,365	\$ 17,479	\$ 10,114
Fund Balance, Beginning, as Reported.....	\$ 111,505	\$ 111,505	\$ -
Prior Period Adjustments.....	-	15,661	15,661
Fund Balance, Beginning, as Restated.....	\$ 111,505	\$ 127,166	\$ 15,661
Fund Balance, Ending.....	\$ 118,870	\$ 144,645	\$ 25,775
Less: Appropriation Carryover.....	-	97,605	(97,605)
Unassigned Fund Balance, Ending.....	\$ 118,870	\$ 47,040	\$ (71,830)

STATE OF MINNESOTA

**OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2022
(IN THOUSANDS)****UNAUDITED**

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

1. In the Annual Comprehensive Financial Report (ACFR), 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 ACFR and this report are the result of this combining activity.

Legal Level of Budgetary Control Report:

Outdoor Heritage Fund	\$	47,040
Arts and Cultural Heritage Fund		11,659
Clean Water Fund		16,115
Parks and Trails Fund		6,260
Heritage Fund in ACFR	\$	81,074

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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 76,077	\$ 77,345	\$ 1,268
Investment Income.....	130	157	27
Total Net Revenues and Transfers-In.....	\$ 76,207	\$ 77,502	\$ 1,295
Expenditures and Transfers-Out			
Administration			
Appetite for Change.....	\$ 73	\$ 73	\$ -
Association Minnesota Public Education Radio FY22.....	1,657	1,657	-
Association of Minnesota Public Education Radio FY20.....	92	90	2
Association of Minnesota Public Education Radio Stations.....	137	134	3
Como Park Zoo FY22.....	1,455	1,455	-
Disabled Veterans Rest Camp.....	124	124	-
Grants Admin/Arts-Culture FY20.....	179	179	-
Grants Admin/Arts-Culture FY21.....	96	96	-
Kasson Works Progress Administration Restoration.....	29	29	-
Lake Superior Zoo.....	73	73	-
Minnesota Medal of Honor Commemorative Memorial FY20.....	250	250	-
Minnesota Public Radio FY22.....	1,892	1,892	-
Phalen Park China Garden FY20.....	388	388	-
Public TV Production and Acquisition Grants FY21.....	3	3	-
Public TV Production and Acquisition Grants FY22.....	4,218	4,218	-
Science Museum of Minnesota.....	679	679	-
Veterans' Memorial Grants.....	73	73	-
Veterans' Voices.....	194	194	-
Wilderness Inquiry.....	388	388	-
Total Administration.....	\$ 12,000	\$ 11,995	\$ 5
Agriculture			
County Fairs Arts and Culture FY20.....	\$ 143	\$ 138	\$ 5
County Fairs Arts and Culture FY21.....	394	394	-
Total Agriculture.....	\$ 537	\$ 532	\$ 5
Arts Board			
Arts & Arts Access Regional Arts Center	\$ 7,878	\$ 7,878	\$ -
Arts & Cultural Heritage FY19.....	4	4	-
Arts & Cultural Heritage FY20.....	16	16	-
Arts & Cultural Heritage FY21.....	155	155	-
Arts & Cultural Heritage FY22.....	1,148	1,148	-
Arts & Culture Heritage Regional Arts Center	492	492	-
Arts and Arts Access FY19.....	51	45	6
Arts and Arts Access FY20.....	99	99	-
Arts and Arts Access FY21.....	2,553	2,551	2
Arts and Arts Access FY22.....	18,333	18,333	-
Arts Education FY20.....	45	41	4
Arts Education FY21.....	466	464	2
Arts Education FY22.....	3,447	3,447	-
Arts Education Regional Arts Center.....	1,477	1,477	-
Grants Program Administration FY21.....	831	803	28

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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Grants Program Administration FY22.....	689	689	-
Total Arts Board.....	\$ 37,684	\$ 37,642	\$ 42
Education			
Minnesota Center for the Book.....	\$ 100	\$ 100	\$ -
Minnesota Regional Library System Grants.....	2,500	2,500	-
Water Safety Grant Program FY21.....	38	2	36
Water Safety Grant Program FY22.....	110	-	110
Total Education.....	\$ 2,748	\$ 2,602	\$ 146
Historical Society			
Digital Library.....	\$ 368	\$ 368	\$ -
DNR - Grindstone Dam, Hinckley.....	105	105	-
Fairmont Opera House Grant.....	100	100	-
Fort Snelling Chapel Grant.....	72	72	-
Historic and Cultural Grants FY20.....	982	982	-
Historic and Cultural Grants FY21.....	4,506	4,506	-
Historic and Cultural Grants.....	1,814	1,814	-
History Partnerships FY20.....	350	350	-
History Partnerships FY21.....	1,823	1,465	358
Isanti Historical Society-Moody School and Grandy Church.....	4	4	-
Litchfield Opera House.....	50	50	-
Minnesota Military Museum General Vessey.....	92	92	-
Minnesota Military Museum Post-9/11 Veterans.....	180	180	-
Statewide History Programs FY20.....	1,030	1,030	-
Statewide History Programs.....	6,022	3,795	2,227
Statewide Site Survey Prior Year.....	16	16	-
Statewide Site Survey.....	1,000	490	510
Woodbury Barn Heritage Grant.....	80	80	-
Total Historical Society.....	\$ 18,594	\$ 15,499	\$ 3,095
Humanities Commission			
Children's Museum Grants Prior Year.....	304	304	-
Children's Museum Grants.....	525	525	-
Civics Program Grant FY20.....	100	100	-
Civics Program Grant FY21.....	100	100	-
Community Identity and Heritage Grant Prior Year.....	733	733	-
Community Identity and Heritage Grant.....	850	850	-
Minnesota Children's Museum Prior Year.....	104	104	-
Minnesota Children's Museum.....	225	225	-
Minnesota Humanities Center Programs FY21.....	1,100	1,100	-
Total Humanities Commission.....	\$ 4,041	\$ 4,041	\$ -
Indian Affairs Council			
Dakota Ojibwe Grants FY20.....	\$ 63	\$ 62	\$ 1
Dakota Ojibwe Grants FY21.....	236	147	89
Dakota Ojibwe Grants FY22.....	236	236	-
Dakota Ojibwe Schools FY20.....	103	89	14
Dakota Ojibwe Schools FY21.....	134	28	106
Dakota Ojibwe Schools FY22.....	293	293	-
Dakota Ojibwe Tribal FY20.....	124	102	22
Dakota Ojibwe Tribal FY21.....	128	128	-

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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Dakota Ojibwe Tribal FY22.....	60	60	-
Graves Protection FY19.....	40	40	-
Graves Protection FY20.....	65	65	-
Graves Protection FY21.....	70	70	-
Graves Protection FY22.....	90	90	-
Work Group Prior Year.....	50	26	24
Work Group.....	50	10	40
Total Indian Affairs Council.....	\$ 1,742	\$ 1,446	\$ 296
Legislative Coordinating Commission			
Arts and Cultural Website.....	\$ 5	\$ 5	\$ -
Zoological Board			
Departmental Appropriations.....	\$ 2,033	\$ 2,033	\$ -
Total Expenditures and Transfers-Out.....	\$ 79,384	\$ 75,795	\$ 3,589
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (3,177)	\$ 1,707	\$ 4,884
Fund Balance, Beginning, as Reported.....	\$ 32,032	\$ 32,032	\$ -
Prior Period Adjustments.....	-	785	785
Fund Balance, Beginning, as Restated.....	\$ 32,032	\$ 32,817	\$ 785
Fund Balance, Ending.....	\$ 28,855	\$ 34,524	\$ 5,669
Less: Appropriation Carryover.....	-	22,865	(22,865)
Unassigned Fund Balance, Ending.....	\$ 28,855	\$ 11,659	\$ (17,196)

Notes

1. In the Annual Comprehensive Financial Report (ACFR), 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 ACFR 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, 2022

UNAUDITED

(IN THOUSANDS)

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 127,116	\$ 129,234	\$ 2,118
Investment Income.....	647	600	(47)
Other Revenues.....	2	18	16
Total Net Revenues and Transfers-In.....	\$ 127,765	\$ 129,852	\$ 2,087
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Program.....	\$ 75	\$ 57	\$ 18
Clean Water Agriculture Water Quality Cert.....	2,272	2,272	-
Clean Water Crop Markets.....	283	283	-
Clean Water Groundwater.....	1,410	1,410	-
Clean Water Irrigation Water Quality.....	60	60	-
Clean Water Perennial & Winter Annual Crop.....	3,508	3,508	-
Clean Water Research Database.....	39	39	-
Clean Water Research.....	328	328	-
Clean Water Technical Assistance.....	816	816	-
Forever Green Initiative.....	1,620	1,620	-
Minnesota Agriculture Water Quality Certification Program.....	1,602	1,602	-
Minnesota Water Research Digital Library.....	1	1	-
Nitrate in Groundwater.....	1,778	1,778	-
Pesticide Monitoring Lab.....	343	343	-
Private Well Pesticide Testing.....	21	21	-
Regional Irrigation Water Quality Specialist.....	135	135	-
Technical Assistance.....	929	929	-
Total Agriculture.....	\$ 15,220	\$ 15,202	\$ 18
Health			
Contaminants of Concern FY17.....	\$ 3	\$ 3	\$ -
Contaminants of Concern FY19.....	657	657	-
Contaminants of Concern FY21.....	706	706	-
Drinking Water Sources FY19.....	1,245	1,141	104
Drinking Water Sources.....	2,582	2,582	-
Groundwater Pathogens.....	396	169	227
Groundwater Restoration FY19.....	312	207	105
Groundwater Restoration.....	87	87	-
Private Wells.....	1,129	477	652
Safe Drinking Water FY19.....	442	198	244
Safe Drinking Water.....	45	45	-
Source Water Protection.....	72	72	-
Water Reuse.....	423	71	352
Total Health.....	\$ 8,099	\$ 6,415	\$ 1,684
Legislative Coordinating Commission			
Clean Water Website.....	\$ 9	\$ 9	\$ -
Metropolitan Council Transport			
Clean Water Demand Reduction.....	\$ 625	\$ 625	\$ -
Clean Water Supply.....	919	919	-
Total Metropolitan Council Transport.....	\$ 1,544	\$ 1,544	\$ -

STATE OF MINNESOTA

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2022

UNAUDITED

(IN THOUSANDS)

	Budget	Actual	Variance
Natural Resources			
Departmental Appropriations.....	\$ 86	\$ 86	\$ -
Eco & Water Resources - 20 Stream Flow Monitoring.....	2	2	-
Eco & Water Resources - 20 Watershed Restoration Strategies	2	2	-
Eco & Water Resources - 21 Applied Research Tools	100	100	-
Eco & Water Resources - 21 Aquifer Monitoring	679	679	-
Eco & Water Resources - 21 County Geologic Atlas	87	87	-
Eco & Water Resources - 21 Lake IBI Assessment.....	34	34	-
Eco & Water Resources - 21 Nonpoint Source	84	84	-
Eco & Water Resources - 21 Stream Flow Monitoring.....	237	237	-
Eco & Water Resources - 21 Watershed Restoration Strategies	400	400	-
Eco & Water Resources - 22 Applied Research Tools	285	285	-
Eco & Water Resources - 22 Aquifer Monitoring	1,850	1,316	534
Eco & Water Resources - 22 Buffer Map Maintenance.....	25	15	10
Eco & Water Resources - 22 Nonpoint Source	1,250	971	279
Eco & Water Resources - 22 Stream Flow Monitoring.....	2,000	1,705	295
Eco & Water Resources - 22 Watershed Restoration Strategies	1,900	1,571	329
Fish & Wildlife - 19 Lake IBI Assessment.....	559	559	-
Fish & Wildlife - 21 Lake IBI Assessment.....	1,000	478	522
Fish & Wildlife - Mercury and Other Fish Contaminants.....	175	36	139
Fish & Wildlife - No Child Left Inside.....	135	135	-
Forest Management - 19 Applied Research Tools.....	197	197	-
Forest Management - 21 Applied Research Tools.....	250	52	198
Total Natural Resources.....	\$ 11,337	\$ 9,031	\$ 2,306
Pollution Control Agency			
Accelerated Implementation.....	\$ 176	\$ 176	\$ -
Chloride Reduction Efforts FY19.....	220	220	-
Chloride Reduction Efforts FY21.....	121	121	-
Clean Water Council FY20.....	16	16	-
Clean Water Council FY21.....	270	270	-
Drinking Water Protection FY20.....	6	6	-
Drinking Water Protection FY21.....	825	825	-
Drinking/Ground Water-Subsurface Sewage Treatment Sys FY19.....	327	327	-
Drinking/Ground Water-Subsurface Sewage Treatment Sys FY21.....	2,883	2,883	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL FY20.....	102	102	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL FY21.....	836	836	-
St Louis Harbor Restoration FY19.....	26	26	-
St Louis Harbor Restoration FY20.....	132	132	-
St Louis Harbor Restoration FY21.....	294	294	-
Statewide Indirect Cost.....	35	35	-
TMDL Development FY18-19.....	463	463	-
TMDL Development FY20-21.....	1,118	1,118	-
TMDL Development FY22-23.....	5,817	5,817	-
Voyagers National Park FY19.....	70	70	-
Voyagers National Park FY21.....	200	200	-
Water Quality Assessment FY19.....	381	381	-
Water Quality Assessment FY20.....	2,413	2,413	-
Water Quality Assessment FY21.....	5,689	5,689	-
Total Pollution Control Agency.....	\$ 22,420	\$ 22,420	\$ -

STATE OF MINNESOTA

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2022

UNAUDITED

(IN THOUSANDS)

	Budget	Actual	Variance
Public Facilities Authority			
Clean Water Legacy Point Source FY17.....	152	152	-
Clean Water Legacy Point Source FY19.....	7,749	7,749	-
Clean Water Legacy Point Source FY21.....	7,663	7,663	-
Clean Water Legacy Small Community Waste Water FY17.....	62	62	-
Clean Water Legacy Small Community Waste Water FY19.....	57	57	-
Total Public Facilities Authority.....	\$ 15,683	\$ 15,683	\$ -
University of Minnesota			
Chronic Wasting Disease.....	\$ 1,378	\$ 1,378	\$ -
Clean Water Report.....	95	95	-
County Geologic Atlases.....	450	450	-
Stormwater Best Management Practice Performance Evaluation.....	750	750	-
Total University of Minnesota.....	\$ 2,673	\$ 2,673	\$ -
Water & Soil Resources Board			
Clean Water Administration Easements.....	\$ 211	\$ 211	\$ -
Clean Water Legacy Accelerated Implementation FY17.....	247	233	14
Clean Water Legacy Accelerated Implementation FY20.....	223	223	-
Clean Water Legacy Accelerated Implementation FY21.....	2,578	2,578	-
Clean Water Legacy Administration Easements FY15.....	222	222	-
Clean Water Legacy Administration Easements FY19.....	300	300	-
Clean Water Legacy Administration Easements FY21.....	76	76	-
Clean Water Legacy Administration FY19.....	115	115	-
Clean Water Legacy Administration FY21.....	1,698	1,698	-
Clean Water Legacy Buffer Cost Share.....	1,137	1,132	5
Clean Water Legacy Buffer Easements FY13.....	6	6	-
Clean Water Legacy Buffer Easements FY15.....	352	352	-
Clean Water Legacy Buffer Easements FY19.....	193	193	-
Clean Water Legacy Buffer Restore, Preserve, Protect FY17.....	2,178	2,178	-
Clean Water Legacy Conservation Drainage Prog FY22.....	749	749	-
Clean Water Legacy CREP Easements FY17.....	340	340	-
Clean Water Legacy CREP Easements FY19.....	1,794	1,794	-
Clean Water Legacy CREP.....	212	212	-
Clean Water Legacy Critical Shorelands FY17.....	52	52	-
Clean Water Legacy Critical Shorelands FY18.....	406	340	66
Clean Water Legacy Enhance Adoption of Cover Crops.....	400	400	-
Clean Water Legacy Erosion Transects FY17.....	35	12	23
Clean Water Legacy Erosion Transects FY19.....	260	260	-
Clean Water Legacy Erosion Transects FY21.....	206	206	-
Clean Water Legacy One Watershed One Plan FY15.....	43	43	-
Clean Water Legacy One Watershed One Plan FY17.....	91	6	85
Clean Water Legacy One Watershed One Plan FY21.....	945	945	-
Clean Water Legacy One Watershed, One Plan.....	8,232	8,232	-
Clean Water Legacy Oversight FY21.....	731	731	-
Clean Water Legacy Performance Base Watershed 2019.....	2,976	2,976	-
Clean Water Legacy Projects and Practices FY19.....	3,151	3,151	-
Clean Water Legacy Projects and Practices FY21.....	9,149	9,149	-
Clean Water Legacy Restoration Technical Eval Panel FY19.....	1	1	-
Clean Water Legacy Restoration Technical Eval Panel FY21.....	42	42	-
Clean Water Legacy Riparian Buffer Compliance FY17.....	9	9	-
Clean Water Legacy Riparian Buffer Compliance FY19.....	350	350	-

STATE OF MINNESOTA

CLEAN WATER FUND

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

YEAR ENDED JUNE 30, 2022

UNAUDITED

(IN THOUSANDS)

	Budget	Actual	Variance
Clean Water Legacy Riparian Buffer Compliance FY21.....	72	72	-
Clean Water Legacy Selected Sub Watersheds 2013.....	572	572	-
Clean Water Legacy Selected Sub Watersheds 2015.....	1,627	1,627	-
Clean Water Legacy Soil & Water Conserv Dist FY15.....	231	231	-
Clean Water Legacy Soil & Water Conserv Dist FY17.....	83	83	-
Clean Water Legacy Soil & Water Conserv Dist FY19.....	425	425	-
Clean Water Legacy Soil & Water Conserv Dist FY21.....	11,676	11,676	-
Clean Water Legacy Threatened Shorelands.....	807	807	-
Clean Water Legacy Wellhead Protection FY15.....	159	159	-
Clean Water Legacy Wellhead Protection FY17.....	557	557	-
Clean Water Legacy Wellhead Protection FY19.....	1,590	1,590	-
Clean Water Legacy Working Lands Floodplain.....	1,699	1,699	-
Total Water & Soil Resources Board.....	\$ 59,208	\$ 59,015	\$ 193
Total Expenditures and Transfers-Out.....	\$ 136,193	\$ 131,992	\$ 4,201
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (8,428)	\$ (2,140)	\$ 6,288
Fund Balance, Beginning, as Reported.....	\$ 73,819	\$ 73,819	\$ -
Prior Period Adjustments.....	-	12,741	12,741
Fund Balance, Beginning, as Restated.....	\$ 73,819	\$ 86,560	\$ 12,741
Fund Balance, Ending.....	\$ 65,391	\$ 84,420	\$ 19,029
Less: Appropriation Carryover.....	-	68,305	(68,305)
Unassigned Fund Balance, Ending.....	\$ 65,391	\$ 16,115	\$ (49,276)

Notes

1. In the Annual Comprehensive Financial Report (ACFR), 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 ACFR 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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 54,891	\$ 55,806	\$ 915
Investment Income.....	228	220	(8)
Other Revenues.....	2	2	-
Total Net Revenues and Transfers-In.....	\$ 55,121	\$ 56,028	\$ 907
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Parks & Trails Website.....	\$ 4	\$ 4	\$ -
Metropolitan Council Transport			
Parks & Trail Fund.....	\$ 21,712	\$ 21,712	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 41	\$ 41	\$ -
Parks & Trails - 19 Project Coordination.....	125	125	-
Parks & Trails - 20 Acquisition and Development.....	1,649	1,649	-
Parks & Trails - 20 Connect to Outdoors.....	1,067	1,067	-
Parks & Trails - 20 Conservation Corps Minnesota.....	341	341	-
Parks & Trails - 20 Conservation Corps Project Coord.....	11	11	-
Parks & Trails - 20 Grant Administration.....	237	237	-
Parks & Trails - 20 Greater MN Regional Parks Commission.....	2,500	2,500	-
Parks & Trails - 20 Maintain Existing Holdings.....	3,777	3,770	7
Parks & Trails - 20 Proj Coordination.....	272	272	-
Parks & Trails - 20 Resource Management.....	884	884	-
Parks & Trails - 20 State Parks and Trails.....	439	439	-
Parks & Trails - 21 Acquisition and Development.....	2,221	2,221	-
Parks & Trails - 21 Connect to Outdoors.....	741	741	-
Parks & Trails - 21 Conservation Corps Minnesota.....	317	317	-
Parks & Trails - 21 Conservation Corps Project Coord.....	20	20	-
Parks & Trails - 21 Maintain Existing Holdings.....	3,771	3,771	-
Parks & Trails - 21 Project Coordination	23	23	-
Parks & Trails - 21 Resource Management.....	250	250	-
Parks & Trails - 21 State Parks and Trails.....	272	272	-
Parks & Trails - 22 Acquisition and Development.....	428	428	-
Parks & Trails - 22 Connect to Outdoors.....	213	213	-
Parks & Trails - 22 Conservation Corps Minnesota.....	345	345	-
Parks & Trails - 22 Grant Administration.....	140	140	-
Parks & Trails - 22 Greater MN Regional Parks Commission.....	456	456	-
Parks & Trails - 22 Maintain Existing Holdings.....	2,641	2,641	-
Parks & Trails - 22 Outside Seven County Metro Area.....	9,551	9,551	-
Parks & Trails - 22 Proj Coordination.....	18	18	-
Parks & Trails - 22 Resource Management.....	210	210	-
Parks & Trails - 22 State Parks and Trails.....	1,156	1,156	-
Total Natural Resources.....	\$ 34,116	\$ 34,109	\$ 7
Total Expenditures and Transfers-Out.....	\$ 55,832	\$ 55,825	\$ 7
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (711)	\$ 203	\$ 914

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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 32,848	\$ 32,848	\$ -
Prior Period Adjustments.....	-	1,282	1,282
Fund Balance, Beginning, as Restated.....	\$ 32,848	\$ 34,130	\$ 1,282
Fund Balance, Ending.....	\$ 32,137	\$ 34,333	\$ 2,196
Less: Appropriation Carryover.....	-	28,073	(28,073)
Unassigned Fund Balance, Ending.....	\$ 32,137	\$ 6,260	\$ (25,877)

Notes

1. In the Annual Comprehensive Financial Report (ACFR), 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 ACFR 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, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 60,951	\$ 60,392	\$ (559)
Departmental Services/Licenses & Fees.....	4,698	3,745	(953)
Investment Income.....	1,102	302	(800)
Other Revenues.....	649	701	52
Total Net Revenues.....	\$ 67,400	\$ 65,140	\$ (2,260)
Transfer from Other Funds			
Miscellaneous Special Revenue Fund.....	\$ 14	\$ 14	\$ -
Total Net Revenues and Transfers-In.....	\$ 67,414	\$ 65,154	\$ (2,260)
Expenditures and Transfers-Out			
Administrative Hearings			
Workers Compensation Judges.....	\$ 7,831	\$ 7,807	\$ 24
Commerce			
Enforcement.....	\$ 201	\$ 187	\$ 14
Insurance.....	560	516	44
Total Commerce.....	\$ 761	\$ 703	\$ 58
Labor & Industry			
Assigned Risk Safety.....	\$ 3,038	\$ 3,038	\$ -
Copy File Review.....	303	303	-
General Support Division.....	6,039	6,039	-
Loggers Expense and Reimbursement.....	730	730	-
Workers Comp Benefits.....	17,267	17,267	-
Workers Comp Fund - IDC.....	111	111	-
Workers Comp System Upgrade.....	563	563	-
Workers Compensation Division.....	11,882	11,705	177
Workplace Safety.....	5,070	4,914	156
Total Labor & Industry.....	\$ 45,003	\$ 44,670	\$ 333
MMB Non-Operating			
Workers Compensation Contingent.....	\$ 100	\$ -	\$ 100
Workers Comp Court of Appeals			
Departmental Appropriations.....	\$ 2,283	\$ 2,218	\$ 65
Total Expenditures and Transfers-Out.....	\$ 55,978	\$ 55,398	\$ 580
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 11,436	\$ 9,756	\$ (1,680)
Fund Balance, Beginning, as Reported.....	\$ 54,697	\$ 54,697	\$ -
Prior Period Adjustments.....	-	1,199	1,199
Fund Balance, Beginning, as Restated.....	\$ 54,697	\$ 55,896	\$ 1,199
Fund Balance, Ending.....	\$ 66,133	\$ 65,652	\$ (481)
Less: Appropriation Carryover.....	-	5,518	(5,518)
Unassigned Fund Balance, Ending.....	\$ 66,133	\$ 60,134	\$ (5,999)

STATE OF MINNESOTA

WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 63,953	\$ 69,091	\$ 5,138
Investment Income.....	400	325	(75)
Total Net Revenues and Transfers-In.....	\$ 64,353	\$ 69,416	\$ 5,063
Expenditures and Transfers-Out			
Employment & Economic Development			
30,000 Feet.....	\$ 250	\$ 250	\$ -
African Immigrant Community.....	1,000	1,000	-
AVIVO.....	650	44	606
Better Futures.....	300	300	-
Big Brothers Big Sisters.....	250	250	-
Boys and Girls Club.....	750	750	-
Bridges to Healthcare.....	475	475	-
Center for Economic Inclusion.....	250	250	-
CLUES.....	700	699	1
Construction Careers Foundation.....	375	375	-
Deaf / Hard of Hearing.....	1,010	932	78
Dislocated Worker Program.....	15,698	15,698	-
Displaced Homemaker.....	225	217	8
EMERGE Community Development.....	250	244	6
Extended Employment 2021.....	1,450	1,450	-
Extended Employment 2022.....	6,830	6,830	-
General Support Services.....	55	30	25
Getting to Work Grant Program.....	250	250	-
Goodwill-Easter Seals.....	500	500	-
Hmong American Partnership.....	300	300	-
Hmong Chamber of Commerce Business Practices.....	125	125	-
International Institute of Minnesota.....	350	350	-
International License Training.....	1,000	1,000	-
Job Training Grants.....	1,350	1,207	143
Juxtaposition Arts Center.....	250	250	-
Mental Illness-Support Employment 2020.....	584	584	-
Minnesota Diversified Industries.....	450	450	-
Minnesota Grocers Association.....	250	250	-
Minnesota Youth Program.....	4,050	4,050	-
Neighborhood Development Center - Small Business Dev.....	750	750	-
Nonprofits Assistance Fund.....	1,000	1,000	-
Opportunities Industrialization Center.....	500	500	-
Opportunities Industrialization Ctr Am Indian Opportunities.....	712	712	-
Pathways to Prosperity Competitive Grant.....	4,604	4,604	-
Pillsbury United Communities.....	500	500	-
Project Pride.....	500	500	-
ProStart and Hospitality Tourism Management Program.....	250	250	-
Rural Career.....	500	500	-
Summit Academy OIC.....	1,175	1,175	-
Twin City RISE.....	700	700	-
Ujamaa Place.....	400	400	-
Workforce Development Inc.....	275	275	-
YMCA North.....	300	300	-

STATE OF MINNESOTA

**WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2022
(IN THOUSANDS)**

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Youth Workforce Development Competitive Grant.....	3,348	3,347	1
Youthbuild.....	1,000	1,000	-
YouthPrise.....	700	700	-
YWCA Minneapolis.....	150	150	-
YWCA St Paul.....	150	150	-
Total Employment & Economic Development.....	<u>\$ 57,491</u>	<u>\$ 56,623</u>	<u>\$ 868</u>
Labor & Industry			
Apprenticeship.....	\$ 1,271	\$ 1,180	\$ 91
Competency Standards.....	200	200	-
Helmets to Hardhats.....	225	225	-
Leap Grants.....	100	100	-
Minnesota Virtual Academy.....	100	100	-
PIPELINE Program.....	300	289	11
Prevailing Wage Enforcement.....	151	137	14
Youth Skills Administration.....	100	100	-
Youth Skills Grants.....	1,000	1,000	-
Total Labor & Industry.....	<u>\$ 3,447</u>	<u>\$ 3,331</u>	<u>\$ 116</u>
Total Expenditures and Transfers-Out.....	<u>\$ 60,938</u>	<u>\$ 59,954</u>	<u>\$ 984</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	<u>\$ 3,415</u>	<u>\$ 9,462</u>	<u>\$ 6,047</u>
Fund Balance, Beginning, as Reported.....	<u>\$ 40,644</u>	<u>\$ 40,644</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	5,104	5,104
Fund Balance, Beginning, as Restated.....	<u>\$ 40,644</u>	<u>\$ 45,748</u>	<u>\$ 5,104</u>
Fund Balance, Ending.....	<u>\$ 44,059</u>	<u>\$ 55,210</u>	<u>\$ 11,151</u>
Less: Appropriation Carryover.....	-	785	(785)
Unassigned Fund Balance, Ending.....	<u>\$ 44,059</u>	<u>\$ 54,425</u>	<u>\$ 10,366</u>

STATE OF MINNESOTA

RENEWABLE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2022 (IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Investment Income.....	\$ 189	\$ 524	\$ 335
Other Revenues.....	20,159	20,160	1
Total Net Revenues and Transfers-In.....	\$ 20,348	\$ 20,684	\$ 336
Expenditures and Transfers-Out			
Administration			
Construction Materials; Environmental Impact Study.....	\$ 125	\$ 125	\$ -
State Building Energy Conservation Improvement Revolving Loan....	219	33	186
Total Administration.....	\$ 344	\$ 158	\$ 186
Commerce			
Agricultural Weather Study.....	\$ 583	\$ 583	\$ -
Granite Falls Hydropower.....	2,082	2,082	-
Made in Minnesota Administration.....	100	46	54
Made in Minnesota Incentive Payments.....	3,861	3,861	-
Microgrid Research and Application.....	84	84	-
Prairie Island Net Zero.....	1,700	1,700	-
Solar on State College and University Campuses.....	1,242	-	1,242
Total Commerce.....	\$ 9,652	\$ 8,356	\$ 1,296
Employment & Economic Development			
Clean Energy Career Training Pilot Project.....	\$ 2,500	\$ 2,500	\$ -
Community Energy Transition.....	357	353	4
Mountain Iron Solar.....	5,500	5,500	-
Total Employment & Economic Development.....	\$ 8,357	\$ 8,353	\$ 4
University of Minnesota			
West Central Research and Outreach Center.....	\$ 10,000	\$ 10,000	\$ -
Total Expenditures and Transfers-Out.....	\$ 28,353	\$ 26,867	\$ 1,486
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (8,005)	\$ (6,183)	\$ 1,822
Fund Balance, Beginning, as Reported.....	\$ 82,664	\$ 82,664	\$ -
Prior Period Adjustments.....	-	4	4
Fund Balance, Beginning, as Restated.....	\$ 82,664	\$ 82,668	\$ 4
Fund Balance, Ending.....	\$ 74,659	\$ 76,485	\$ 1,826
Less: Appropriation Carryover.....	-	76,459	(76,459)
Unassigned Fund Balance, Ending.....	\$ 74,659	\$ 26	\$ (74,633)

Notes

1. The Renewable Development Fund is included in the Miscellaneous Special Revenue Fund in the the Annual Comprehensive Financial Report (ACFR).

