

FISCAL ISSUE BRIEF



Health Care Access Fund Revenue and Expenditures 1992 – 2023

MINNESOTA SENATE
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Introduction

The Health Care Access Fund (HCAF) was established by state law in 1992 (Laws 1992, Chapter 49, Article 9, Section 1) as part of a comprehensive health care reform initiative that included creation of the MinnesotaCare program. This Fiscal Issue Brief describes the fiscal activity in the HCAF since its creation, including projections through fiscal year (FY) 2023 included in the November 2019 budget forecast.

The primary revenue sources deposited in the HCAF are amounts received from a provider tax and a gross premium tax. The provider tax was established in 1992 (Laws 1992, Chapter 49, Article 9, Section 7) as a revenue source to pay for the cost of the MinnesotaCare program. It is a tax (currently 1.8%) on gross revenues of medical providers, hospitals, surgical centers, and wholesale drug distributors.

The gross premium tax (Laws 1992, Chapter 49, Article 9, Section 2), also enacted in 1992, is a one percent tax on the gross premiums of health maintenance organizations, nonprofit health service plan corporations, and community integrated service networks.

In addition, revenue from a one-time cigarette tax imposed in FY 1993 was deposited in the HCAF in FY 1993 and FY 1994. Also, individual premium payments for MinnesotaCare are deposited in the HCAF, along with investment income attributable to the balance in the fund and federal matching funds for administrative costs.

Revenues and Transfers-In

Table 1: Health Care Access Fund Revenues and Transfers-In FY 1992-2023	Total (000)
Provider Tax	\$ 12,399,097
Gross Premium Tax	1,671,695
Provider and Premium Tax Refunds	(364,773)
MinnesotaCare Premium Payments	626,858
Investment Income	222,412
Federal Matching Funds on Administration Expenditures	249,612
Transfers-In	569,444
All Other	39,545
Total Revenues & Transfers-In	\$ 15,413,890

As shown in Table 1, since FY 1992, the total of revenues and transfers-in for the HCAF totaled \$15.4 billion. Of the total, \$12.4 billion was from the provider tax. Revenue collected from the gross premium tax totaled \$1.7 billion, and MinnesotaCare premium payments were \$626.9 million.

Amounts transferred into the HCAF from other funds totaled \$569.4 million. Of this amount, \$564.8 million was from the General Fund (see Appendix 2). This amount includes two transfers related to comprehensive budget agreements. In FY 2012, \$40 million was transferred from the general fund to the HCAF to repay the amount transferred to the General Fund in FY 2011 to balance the General Fund budget. In FY 2015, \$50 million was transferred from the General Fund to the HCAF to repay a transfer in FY 2008 that was related to health care reforms enacted that year. Also, as part of the comprehensive budget agreement enacted in the 2015 legislative session, in FY 2015, \$455 million was transferred to the HCAF from the General Fund and appropriated from the HCAF in FY 2016 to pay for Medical Assistance (MA) expenditures that otherwise would have been a General Fund appropriation.

Also shown in Table 1, additional resources have been deposited in the HCAF. These include investment income attributable to the balance in the fund of \$222.4 million and \$249.6 million from federal matching funds for administrative expenditures for MinnesotaCare.

Other resources account for an additional \$39.5 million deposited to the HCAF. This amount includes deposits to the HCAF in FY 1993 and FY 1994 from a onetime cigarette tax that totaled \$29.7 million. Also, since FY 1992, there have been several nominal transfers into the HCAF from other funds in the state budget. The detail for these amounts is shown in Appendix 2.

Expenditures and Transfers-Out

As shown in Table 2, since its creation, total expenditures from the HCAF have totaled \$15.4 billion. The main use of HCAF appropriations has been to provide funding for the MinnesotaCare program. Since FY 1992, the total amount appropriated (including forecast amounts through FY 2023) for MinnesotaCare has been \$5.4 billion. In FY 1993, the first full year of implementation, the MinnesotaCare appropriation totaled \$22.8 million. In FY 2011, the appropriation for MinnesotaCare reached its highest level at \$501.6 million. Beginning in FY 2012, under a waiver, the federal government began to provide matching funds for state MinnesotaCare expenditures. This resulted in reduced HCAF appropriations for MinnesotaCare, beginning in FY 2012 (See Appendix 2 for details on annual expenditures and transfers).

In 2013, the Legislature enacted changes to MinnesotaCare to comply with federal requirements for the Basic Health Plan (BHP), which was established as a state option under the 2010 federal Affordable Care Act. The BHP was implemented on January 1, 2015, so in FY 2015, MinnesotaCare was funded for half of the year under the financing regulations of the BHP. In FY 2016, the first full year of MinnesotaCare financing under the BHP regulations, total expenditures for MinnesotaCare were \$114.8 million.

Federal BHP funding is related to health insurance premiums¹, which in Minnesota increased in the initial years of the BHP (2015-2017), before stabilizing beginning in 2018. Between FY 2017 and FY 2019, federal funding for MinnesotaCare exceeded the cost of the program. The HCAF MinnesotaCare

¹ The state receives 95% of the value of the tax credits an eligible individual would have received had the individual purchased a benchmark plan in the individual market and received a tax credit. The value of tax credits increases when premiums increase, so BHP revenue increases when premiums increase.

appropriations in these years were for eligible populations² for whom federal funding is not available. Beginning in FY 2018, the federal government made changes to the BHP funding regulations³ that reduced the federal share of funding for MinnesotaCare. In FY 2019, total HCAF appropriations for MinnesotaCare were \$21.9 million and forecast to grow to \$215.7 million in FY 2022 before declining to \$152.8 million in FY 2023.

Table 2: Health Care Access Fund Expenditures & Transfers-Out FY 1992-2023	Total (000)
MinnesotaCare	\$ 5,385,396
MinnesotaCare Premiums	636,751
Medical Assistance	4,415,357
MinnesotaCare Administration	710,073
Department of Health	613,465
GAMC Expansions & Extensions	105,476
Medical Assistance Expansion to 75% & 133%	607,928
Other Health Care	32,320
Rate Increase for Provider Tax Expansion	1,457,017
Premium Security Plan	400,750
All Other	590,345
MinnesotaCare IT Systems	220,351
Total Expenditures & Transfers-Out	\$ 15,175,229

Table 2 shows that since FY 2014, the Legislature has appropriated \$4.4 billion from the HCAF for MA expenditures. These amounts were initially related to the estimated costs of expanding the MA program in the 2013 legislative session to include populations that historically were eligible for MinnesotaCare. Similar to past transfers from the HCAF related to expansion of General Fund-funded health care programs (particularly the General Assistance Medical Care program, which was repealed when MA was expanded), these amounts were appropriated to reimburse the General Fund for moving the costs for populations that had historically been funded by the HCAF through the MinnesotaCare program to the MA program funded by the General Fund. Since FY 2018, these amounts have increased and no longer have a significant relationship to the costs attributable to the MA expansion.

Since FY 1992, in addition to appropriations for medical services under MinnesotaCare, HCAF funds have been appropriated for other purposes. A total of \$710.1 million was appropriated to the Department of Human Services to administer the MinnesotaCare program. There have been transfers to the Department of Human Services totaling \$220.4 million for information technology systems for MinnesotaCare.

² Elderly individuals who do not qualify for premium-free Part A Medicare and have income that is too high to qualify for Medicaid, which would provide Medicare Part A coverage and individuals covered under the federal Deferred Action for Childhood Arrivals policy.

³ In October 2017, the federal government discontinued payments for cost-sharing reduction subsidies, which are a component of BHP funding under the Affordable Care Act, resulting in reduced BHP revenue. Also in October 2017, the federal government denied Minnesota's Section 1332 Waiver request to exclude premium reductions attributable to the state's reinsurance program (effective for plan years 2018 and 2019) in calculating BHP payments.

As shown in Table 2, since FY 1992 the Department of Health (MDH) has received \$613.5 million from the HCAF for activities that promote access to health care and improve health outcomes. This includes \$237 million for the Statewide Health Improvement Program. In recent budgets, MDH has received appropriations from the HCAF for its Health Economics Program, which conducts analyses of health care costs and insurance premiums and also develops and administers quality reporting and measurement systems. In addition, MDH receives appropriations for the Health Care Homes program, along with appropriations for programs to promote development of the health care workforce and for a grant program to provide health care to uninsured individuals.

Since FY 1992, a total of \$2.2 billion has been appropriated or transferred from the HCAF for other health care costs. The General Assistance Medical Care (GAMC) program, which was funded through the General Fund, was expanded or extended several times with transfers from the HCAF to the General Fund totaling \$105.5 million. A total of \$607.9 million was transferred from the HCAF to the General Fund for the expansion of the MA program. This total includes \$487.1 million to provide coverage to adults without children who have income below 75 percent of the federal poverty guidelines (enacted in 2010), as well as \$120.8 million to provide coverage to adults without children with income between 75 and 133 percent of the federal poverty guidelines (enacted in 2013). In 2003, the Legislature enacted a rate increase for providers of medical services related to expansion of the provider tax to include MA revenue. This provision included an annual transfer from the HCAF to the general fund to reimburse the General Fund for the cost of the rate increase. Since FY 2004, a total of \$1.5 billion has been transferred from the HCAF to the General Fund for this purpose.

There were transfers of \$200.8 million in FY 2018 and \$200 million in FY 2019 from the HCAF to the premium security account in the general fund for the Minnesota Premium Security Plan enacted in 2017. The Premium Security Plan is a state-based reinsurance program that provides payments to health insurance carriers to stabilize premiums in the individual health insurance market.

All other appropriations and transfers from the HCAF have totaled \$590.3 million. A total of \$71.9 million has been appropriated to the University of Minnesota for medical education, and \$52.1 million has been appropriated to the Department of Revenue to administer the provider tax and the gross premium tax. In FY1998 and FY1999, the Department of Commerce received \$15 million each year to reduce the annual assessments on health plans under the Minnesota Comprehensive Health Association. The HCAF has been a component of three separate comprehensive budget agreements. In the 2003 session, the Legislature transferred \$304.5 million from the HCAF to the General Fund with no specified purpose. In the 2008 session, \$50 million was transferred from the HCAF to the General Fund in a comprehensive budget agreement. This transfer was made in the context of health care reform initiatives that were also enacted in 2008. The transfer included a provision requiring that \$50 million be repaid to the HCAF if savings attributable to the enacted reforms totaled \$50 million or more. This threshold was reached, and the transfer occurred in FY 2015. In FY 2011, a \$40 million transfer from the HCAF to the General Fund was part of the comprehensive budget agreement. In this instance, the transfer was repaid in the next fiscal year.

Appendix 1: Transfers Out (Enacted 1992 – 2017)

Statutory Citation	Purpose	Total (000)
Laws 1992, Chapter 549, Article 10, Section 2	MA/GAMC General Fund Costs	4,368
Laws 1993, Chapter 345, Article 14, Section 10	MA/GAMC General Fund Costs	36,749
Laws 1994, Chapter 625, Article 14, Section 1	MDH Consumer Satisfaction Survey	150
Laws 1997, Chapter 225, Article 7, Section 3	Repeal of Physician Surcharge (General Fund Revenue Loss)	8,216
Laws 1997, Chapter 225, Article 7, Section 2, Subd. 5	MCHA Premiums	2,104
Laws 1997, Chapter 225, Article 4, Section 4	Qualified Medicare Beneficiaries- Senior Drug Program	5,127
Laws 1998, Chapter 407, Article 1, Section 2, Subd. 3, paragraph (d)	GAMC Parents & Adults w/o Kids	16,359
1999 Statutory Transfer M.S. 8.15 Subd. 2, 3	Attorney General Costs-DHS	50
Laws 1998, Chapter 407, Article 1, Section 2, Subd. 4, paragraph (d)	Amount to cover expenditures for pregnant women and children under 2	21,989
Laws 2003, 1SS, Chapter 14, Article 13C, Subd. 6	Provider Tax Expansion	171,017
Laws 2003, Chapter 14, Article 13C, Section 2, Subd. 7, paragraph (a)	Unspecified Purpose	304,490
Laws 2003, 1Sp, Chapter 14, Article 13C, Subd. 6, paragraph (e)	Dental Access Grants	5,204
Laws 2005, 1Sp, Chapter 4, Article 8, Section 1	Provider Tax Expansion Codified	1,286,000
Laws 2008, Chapter 363, Article 17, Section 1	Onetime Transfer/Loan (Tied to Health Care Savings. Repaid in FY 2015)	50,000
2009 Correction (MMB)	Prior Year Transfer Error Correction (unrelated fund)	2,222
Laws 2010, Chapter 200, Article 2, Section 2, Subdivision 8	GAMC Extension	48,000
Laws 2009, Chapter 3, Section 1 (Amended Laws 2009, Chapter 88, Article 12, Section 4) Repealed in Laws 2011, Chapter 7	Tax Credit for Section 125 Plans	93
Laws 2010. 1Sp, Chapter 1, Article 25, Section 3, Subd. 6	MA Expansion to 75% FPG	487,092
Laws 2010. 1Sp, Chapter 1, Article 12, Section 6	One-time Loan (Repaid in FY 2012)	40,000
Laws 2013, Chapter 1, Section 6	MA Expansion to 133% FPG	120,836
2013 Statutory Transfers M.S. 290.0678 M.S. 16E.21 & M.S. 471.79 Laws 2011, 1ss, Ch. 10, Art.1, Sec. 37 M.S. 16E.21	\$2 Health Ins Prem Credits \$670 MDH Interagency to MN.IT M.S. \$100 DHS SEGIP Reduction \$82 DOR to MN.IT for GENTAX	854
2014 Statutory Transfer M.S. 16A.724, Subdivision 2, paragraph (c)	MERC	2,000
2016 Statutory Transfer M.S. 16A.055	Legislature Carryforward Account	127

2016 Statutory Transfer M.S. 144.1911, Subdivision 6	International Medicine Revolving Loans	500
Laws 2017, Chapter 13, Section 16, Paragraph (a) and Section 17	Minnesota Premium Security Plan	400,750
FY 2019 Statutory Transfer to ITA 16E.0466, Subd. 3	MDH ITA Transfer	701
Total		\$3,014,998

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Appendix 2: Health Care Access Fund History

Agency Name	Program Name	FY 1992	FY1993	FY1994	FY1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
<i>Actual and Estimated Resources</i>										
Balance Foward From Prior Year	Balance Forward	0	(105)	13,464	29,150	71,596	171,007	260,521	303,267	274,021
Prior Year Adjustments	Prior Year Adjustments	0	0	25	198	11,708	0	0	0	0
Adjusted Balance Forward		0	(105)	13,489	29,348	83,304	171,007	260,521	303,267	274,021
<i>Receipts:</i>										
Cigarette Tax	Tax-Other	0	18,886	10,781	0	0	0	0	0	0
Provider Tax	Tax-Other	0	11,884	57,300	133,972	143,048	157,094	153,682	138,122	157,713
Gross Premium Tax	Tax-Other	0	0	0	0	14,461	24,434	0	17,517	0
Revenue Refunds	Tax Refunds	0	0	(3,176)	(2,575)	(3,336)	(7,761)	(13,292)	(18,110)	(6,679)
MinnesotaCare Premiums	Departmental Earnings	0	1,723	10,408	14,581	17,424	12,268	14,980	20,574	28,345
Investment Income	Investment Income	0	0	0	0	0	0	16,539	15,783	19,160
Federal Match Admin Costs	Other	0	0	0	0	0	5,104	1,820	3,287	3,245
MCO Excess Profits	Other									
All Other	Other (Includes Rounding)	0	0	3	0	0	0	0	0	0
Net Receipts		0	32,493	75,316	145,978	171,597	191,139	173,729	177,173	201,784
<i>Transfers from Other Funds:</i>										
General Fund	Transfers In	0	0	0	0	0	0	0	93	0
Electronic Health Records Loan Fund	Transfers In									
Private Employers Insurance	Transfers In	0	0	0	0	0	0	0	0	680
Total Transfers from Other Funds		0	0	0	0	0	0	0	93	680
Total Resources Available		0	32,388	88,805	175,326	254,901	362,146	434,250	480,533	476,485
<i>Actual and Estimated Uses:</i>										
Department of Human Services	MinnesotaCare Direct Appropriaion	0	193	22,841	41,623	47,841	65,399	72,757	105,746	108,373
Department of Human Services	MinnesotaCare Premiums	0	1,723	10,408	14,581	17,424	12,268	14,980	20,574	28,345
Department of Human Services	Medical Assistance	0								
Department of Human Services	Healthy MN Contribution Program	0								
Department of Human Services	Other	45	3,694	5,320	8,980	7,481	10,342	12,335	14,679	15,649
Department of Health	Department of Health	0	2,216	4,695	6,956	6,404	8,071	10,147	12,777	8,944
University of Minnesota	University of Minnesota	0	2,259	2,765	2,824	2,567	2,482	2,537	2,537	2,837
Legislature	Legislature	0	120	90	155	91	101	109	136	129
Department of Revenue	Department of Revenue	0	367	1,157	1,380	1,133	1,612	2,743	2,791	1,490
Tax Refund Interest	Tax Refund Interest	0	0	0	0	0	0	0	0	561
Board of Dentistry	Board of Dentistry	0	0	0	0	0	0	0	0	0

Agency Name	Program Name	FY 1992	FY1993	FY1994	FY1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Employment & Econ Development	Employment & Econ Development	0	0	0	0	0	0	0	0	0
Commerce Department	Commerce Department	0	568	0	0	3	0	15,075	15,000	0
Department of Administration	Department of Administration	0	27	0	0	0	0	0	0	0
Legislative Auditor	Legislative Auditor	0	0	0	0	0	0	0	0	0
Total Expenditures		45	11,167	47,276	76,499	82,944	100,275	130,683	174,240	166,328
Transfers Out	General Fund	0	4,368	10,907	25,992	0	0	0	28,438	1,709
Transfers Out	General Fund Critical Access Dental	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund Provider Prem Tax	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-Limited Tax Credit	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-GAMC Extension	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-75% FPG	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-133% FPG	0	0	0	0	0	0	0	0	0
Transfers Out	Employer Insurance Trust Fund	0	525	550	1,000	0	0	0	0	0
Transfers Out	Special Revenue Fund (Systems)	60	2,864	922	239	950	1,350	300	3,834	2,974
Transfers Out	MERC									
Transfers Out	International Medicine Revolving Loan									
Transfers Out	General Fund-Premium Security Plan									
Transfers Out	MDH-ITA Transfers									
Total Transfers Out		60	7,757	12,379	27,231	950	1,350	300	32,272	4,683
Total Uses		105	18,924	59,655	103,730	83,894	101,625	130,983	206,512	171,011
Balance Before Reserves		(105)	13,464	29,150	71,596	171,007	260,521	303,267	274,021	305,474
Reserves	Federal Contingency Reserve	0	0	0	0	0	0	46,740	81,892	135,523
Reserves	Premium Reserve	0	10	1,142	2,081	2,392	3,270	0	0	0
Reserves	Reserve for Claims	0	1,916	8,303	14,124	12,483	4,591	3,336	0	0
Budgetary Balance		(105)	11,538	19,705	55,391	156,132	252,660	253,191	192,129	169,951

Appendix 2: Health Care Access Fund History

Agency Name	Program Name	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<i>Actual and Estimated Resources</i>											
Balance Foward From Prior Year	Balance Forward	305,474	287,328	246,818	177,223	136,773	53,937	115,521	165,782	260,372	291,895
Prior Year Adjustments	Prior Year Adjustments	(8,315)	(193)	7,693	273	147	0	481	924	1,103	248
Adjusted Balance Forward		297,159	287,135	254,511	177,496	136,920	53,937	116,002	166,706	261,475	292,143
<i>Receipts:</i>											
Cigarette Tax	Tax-Other	0	0	0	0	0	0	0	0	0	0
Provider Tax	Tax-Other	175,891	190,067	207,989	255,861	359,858	382,818	407,420	428,808	468,827	481,333
Gross Premium Tax	Tax-Other	0	0	0	23,795	60,659	69,201	69,580	61,457	61,040	67,018
Revenue Refunds	Tax Refunds	(8,576)	(16,144)	(6,909)	(12,852)	(10,503)	(11,039)	(9,590)	(8,657)	(13,075)	(23,198)
MinnesotaCare Premiums	Departmental Earnings	22,292	27,700	22,680	25,226	22,867	20,670	21,978	19,355	15,510	0
Investment Income	Investment Income	19,474	9,912	4,889	1,666	2,753	4,797	10,200	9,845	6,552	2,047
Federal Match Admin Costs	Other	2,298	4,548	4,291	3,695	3,756	4,196	3,783	6,141	7,137	7,121
MCO Excess Profits	Other										
All Other	Other (Includes Rounding)	0	0	0	54	28	26	34	31	471	47
Net Receipts		211,379	216,083	232,940	297,445	439,418	470,669	503,405	516,980	546,462	534,368
<i>Transfers from Other Funds:</i>											
General Fund	Transfers In	873	0	0	4,600	0	0	0	0	0	0
Electronic Health Records Loan Fund	Transfers In										
Private Employers Insurance	Transfers In	0	0	0	0	0	0	0	0	0	0
Total Transfers from Other Funds		873	0	0	4,600	0	0	0	0	0	0
Total Resources Available		509,411	503,218	487,451	479,541	576,338	524,606	619,407	683,686	807,937	826,511
<i>Actual and Estimated Uses:</i>											
Department of Human Services	MinnesotaCare Direct Appropriaion	140,004	194,624	251,092	270,157	227,726	251,614	266,593	303,958	342,452	445,846
Department of Human Services	MinnesotaCare Premiums	22,292	27,700	22,681	25,226	22,881	20,670	22,012	19,355	15,510	6,187
Department of Human Services	Medical Assistance										
Department of Human Services	Healthy MN Contribution Program										
Department of Human Services	Other	16,508	14,984	17,217	16,754	16,565	20,161	25,544	29,384	28,905	28,724
Department of Health	Department of Health	11,012	10,196	9,702	5,624	6,350	5,703	7,823	12,031	15,618	33,005
University of Minnesota	University of Minnesota	2,837	2,537	2,537	2,157	2,157	2,157	2,157	2,157	2,157	2,157
Legislature	Legislature	155	150	150	128	128	128	128	178	178	1
Department of Revenue	Department of Revenue	1,912	1,869	2,151	1,509	1,837	1,534	1,773	1,623	1,739	1,733
Tax Refund Interest	Tax Refund Interest	574	0	534	208	191	496	428	448	566	622
Board of Dentistry	Board of Dentistry	0	0	70	43	66	0	0	0	0	0

Agency Name	Program Name	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Employment & Econ Development	Employment & Econ Development	0	0	0	0	0	0	0	0	0	2
Commerce Department	Commerce Department	0	0	0	0	0	0	0	0	0	0
Department of Administration	Department of Administration	0	0	0	0	0	0	0	0	0	0
Legislative Auditor	Legislative Auditor	0	0	0	0	0	0	0	0	0	0
Total Expenditures		195,294	252,060	306,134	321,806	277,901	302,463	326,458	369,134	407,125	518,277
Transfers Out	General Fund	23,698	0	0	0	192,442	52,943	59,105	0	52,222	0
Transfers Out	General Fund Critical Access Dental	0	0	0	0	0	0	3,532	1,672	0	0
Transfers Out	General Fund Provider Prem Tax	0	0	0	16,587	46,322	49,413	58,695	48,000	48,000	48,000
Transfers Out	General Fund-Limited Tax Credit	0	0	0	0	0	0	0	0	0	44
Transfers Out	General Fund-GAMC Extension	0	0	0	0	0	0	0	0	0	29,538
Transfers Out	General Fund-MA Expansion-75% FPG	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-133% FPG	0	0	0	0	0	0	0	0	0	0
Transfers Out	Employer Insurance Trust Fund	0	0	0	0	0	0	0	0	0	0
Transfers Out	Special Revenue Fund (Systems)	3,091	4,340	4,094	4,375	5,736	4,266	5,835	4,508	8,695	7,933
Transfers Out	MERC										
Transfers Out	International Medicine Revolving Loan										
Transfers Out	General Fund-Premium Security Plan										
Transfers Out	MDH-ITA Transfers										
Total Transfers Out		26,789	4,340	4,094	20,962	244,500	106,622	127,167	54,180	108,917	85,515
Total Uses		222,083	256,400	310,228	342,768	522,401	409,085	453,625	423,314	516,042	603,792
Balance Before Reserves		287,328	246,818	177,223	136,773	53,937	115,521	165,782	260,372	291,895	222,719
Reserves	Federal Contingency Reserve	150,000	0	0	0	0	0	0	0	0	0
Reserves	Premium Reserve	0	0	0	0	0	0	0	0	0	0
Reserves	Reserve for Claims	0	0	0	0	0	0	0	0	0	0
Budgetary Balance		137,328	246,818	177,223	136,773	53,937	115,521	165,782	260,372	291,895	222,719

Appendix 2: Health Care Access Fund History

Agency Name	Program Name	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<i>Actual and Estimated Resources</i>											
Balance Forward From Prior Year	Balance Forward	222,719	21,863	111,545	49,861	51,447	662,387	495,603	712,964	690,957	636,130
Prior Year Adjustments	Prior Year Adjustments	231	1,053	4,120	1,908	4,926	10,803	1,176	1,009	1,517	0
Adjusted Balance Forward		222,950	22,916	115,665	51,769	56,373	673,190	496,779	713,973	692,474	636,130
<i>Receipts:</i>											
Cigarette Tax	Tax-Other	0	0	0	0	0	0	0	0	0	0
Provider Tax	Tax-Other	487,787	500,733	526,248	538,669	573,178	598,544	635,473	658,371	687,235	701,399
Gross Premium Tax	Tax-Other	71,251	67,696	70,163	73,934	83,629	85,965	94,148	101,180	100,064	105,821
Revenue Refunds	Tax Refunds	(12,135)	(16,572)	(12,484)	(13,427)	(19,468)	(14,627)	(22,087)	(13,684)	(11,851)	(13,083)
MinnesotaCare Premiums	Departmental Earnings	0	0	0	15,566	15,547	29,994	36,003	36,577	35,552	33,765
Investment Income	Investment Income	1,017	262	1,126	762	945	5,149	7,766	15,591	20,167	14,720
Federal Match Admin Costs	Other	7,284	6,634	10,942	14,874	13,601	12,648	10,966	18,211	18,738	18,978
MCO Excess Profits	Other			8,175							
All Other	Other (Includes Rounding)	5	751	0	114	87		52			
Net Receipts		555,209	559,504	604,170	630,492	667,519	717,673	762,321	816,246	849,905	861,600
<i>Transfers from Other Funds:</i>											
General Fund	Transfers In	0	40,000	0	0	511,998	0	0	0	0	7,200
Electronic Health Records Loan Fund	Transfers In		2,800	1,200							
Private Employers Insurance	Transfers In	0	0	0	0	0	0	0	0	0	0
Total Transfers from Other Funds		0	42,800	1,200	0	511,998	0	0	0	0	7,200
Total Resources Available		778,159	625,220	721,035	682,261	1,235,890	1,390,863	1,259,100	1,530,219	1,542,379	1,504,930
<i>Actual and Estimated Uses:</i>											
Department of Human Services	MinnesotaCare Direct Appropriation	501,632	263,973	278,599	247,009	275,004	114,843	11,501	8,989	21,887	27,255
Department of Human Services	MinnesotaCare Premiums	4,026	0	0	15,566	15,634	30,059	36,140	36,390	35,081	33,765
Department of Human Services	Medical Assistance				175,744	173,879	588,188	240,720	385,159	438,848	586,959
Department of Human Services	Healthy MN Contribution Program			3,651	6,949						
Department of Human Services	Other	33,268	24,506	28,334	28,030	31,051	30,734	35,451	32,869	32,489	35,497
Department of Health	Department of Health	41,573	24,202	12,639	25,866	36,345	33,496	37,214	35,707	37,246	40,807
University of Minnesota	University of Minnesota	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157
Legislature	Legislature	355	128	128	1	64	67	68	61	64	316
Department of Revenue	Department of Revenue	1,552	1,328	1,410	1,569	1,893	1,597	1,901	1,749	1,754	1,760
Tax Refund Interest	Tax Refund Interest	320	295	457	353	169	432	576	165	142	100
Board of Dentistry	Board of Dentistry	0	0	0	0	0	0	0	0	0	0

Agency Name	Program Name	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Employment & Econ Development	Employment & Econ Development	0	0	0	0	0	0	0	0	0	0
Commerce Department	Commerce Department	0	0	0	0	0	0	0	0	0	0
Department of Administration	Department of Administration	0	0	0	0	0	0	0	0	0	0
Legislative Auditor	Legislative Auditor	0	0	0	33	70	0	0	0	0	0
Total Expenditures		584,883	316,589	327,375	503,277	536,266	801,573	365,728	503,246	569,668	728,616
Transfers Out	General Fund	40,000	0	854	0	0	127	0	0	0	0
Transfers Out	General Fund Critical Access Dental	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund Provider Prem Tax	48,000	48,000	48,000	96,000	0	48,000	122,000	122,000	122,000	122,000
Transfers Out	General Fund-Limited Tax Credit	20	29	0	0	0	0	0	0	0	0
Transfers Out	General Fund-GAMC Extension	18,462	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-75% FPG	59,901	141,041	286,150	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-133% FPG	0	0	0	20,550	25,332	30,841	44,113	0	0	0
Transfers Out	Employer Insurance Trust Fund	0	0	0	0	0	0	0	0	0	0
Transfers Out	Special Revenue Fund (Systems)	5,030	8,016	8,795	9,987	10,905	14,219	14,295	13,266	13,880	13,898
Transfers Out	MERC				1,000	1,000	0	0	0	0	0
Transfers Out	International Medicine Revolving Loan						500	0	0	0	0
Transfers Out	General Fund-Premium Security Plan						0	0	200,750	200,000	0
Transfers Out	MDH-ITA Transfers								0	701	0
Total Transfers Out		171,413	197,086	343,799	127,537	37,237	93,687	180,408	336,016	336,581	135,898
Total Uses		756,296	513,675	671,174	630,814	573,503	895,260	546,136	839,262	906,249	864,514
Balance Before Reserves		21,863	111,545	49,861	51,447	662,387	495,603	712,964	690,957	636,130	640,416
Reserves	Federal Contingency Reserve	0	0	0	0	0	0	0	0	0	0
Reserves	Premium Reserve	0	0	0	0	0	0	0	0	0	0
Reserves	Reserve for Claims	0	0	0	0	0	0	0	0	0	0
Budgetary Balance		21,863	111,545	49,861	51,447	662,387	495,603	712,964	690,957	636,130	640,416

Appendix 2: Health Care Access Fund History

Agency Name	Program Name	FY 2021	FY 2022	FY 2023
<i>Actual and Estimated Resources</i>				
Balance Forward From Prior Year	Balance Forward	640,416	538,930	357,455
Prior Year Adjustments	Prior Year Adjustments	0	0	0
Adjusted Balance Forward		640,416	538,930	357,455
<i>Receipts:</i>				
Cigarette Tax	Tax-Other	0	0	0
Provider Tax	Tax-Other	689,317	725,656	764,800
Gross Premium Tax	Tax-Other	110,780	116,050	121,852
Revenue Refunds	Tax Refunds	(12,576)	(13,274)	(14,033)
MinnesotaCare Premiums	Departmental Earnings	33,803	35,061	36,409
Investment Income	Investment Income	13,680	10,320	7,290
Federal Match Admin Costs	Other	18,768	18,773	18,773
MCO Excess Profits	Other			
All Other	Other (Includes Rounding)	0	0	0
Net Receipts		853,772	892,586	935,091
<i>Transfers from Other Funds:</i>				
General Fund	Transfers In	0	0	0
Electronic Health Records Loan Fund	Transfers In			
Private Employers Insurance	Transfers In	0	0	0
Total Transfers from Other Funds		0	0	0
Total Resources Available		1,494,188	1,431,516	1,292,546
<i>Actual and Estimated Uses:</i>				
Department of Human Services	MinnesotaCare Direct Appropriation	107,352	215,697	152,816
Department of Human Services	MinnesotaCare Premiums	33,803	35,061	36,409
Department of Human Services	Medical Assistance	602,583	611,178	612,099
Department of Human Services	Healthy MN Contribution Program			
Department of Human Services	Other	34,855	34,859	34,859
Department of Health	Department of Health	36,832	37,432	36,832
University of Minnesota	University of Minnesota	2,157	2,157	2,157
Legislature	Legislature	0	0	0
Department of Revenue	Department of Revenue	1,760	1,760	1,760
Tax Refund Interest	Tax Refund Interest	18	19	20
Board of Dentistry	Board of Dentistry	0	0	0

Agency Name	Program Name	FY 2021	FY 2022	FY 2023
Employment & Econ Development	Employment & Econ Development	0	0	0
Commerce Department	Commerce Department	0	0	0
Department of Administration	Department of Administration	0	0	0
Legislative Auditor	Legislative Auditor	0	0	0
Total Expenditures		819,360	938,163	876,952
Transfers Out	General Fund	0	0	0
Transfers Out	General Fund Critical Access Dental	0	0	0
Transfers Out	General Fund Provider Prem Tax	122,000	122,000	122,000
Transfers Out	General Fund-Limited Tax Credit	0	0	0
Transfers Out	General Fund-GAMC Extension	0	0	0
Transfers Out	General Fund-MA Expansion-75% FPG	0	0	0
Transfers Out	General Fund-MA Expansion-133% FPG	0	0	0
Transfers Out	Employer Insurance Trust Fund	0	0	0
Transfers Out	Special Revenue Fund (Systems)	13,898	13,898	13,898
Transfers Out	MERC	0	0	0
Transfers Out	International Medicine Revolving Loan	0	0	0
Transfers Out	General Fund-Premium Security Plan	0	0	0
Transfers Out	MDH-ITA Transfers	0	0	0
Total Transfers Out		135,898	135,898	135,898
Total Uses		955,258	1,074,061	1,012,850
Balance Before Reserves		538,930	357,455	279,696
Reserves	Federal Contingency Reserve	0	0	0
Reserves	Premium Reserve	0	0	0
Reserves	Reserve for Claims	0	0	0
Budgetary Balance		538,930	357,455	279,696