



# MINNESOTA

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

For the year ended June 30, 2021

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





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State of Minnesota

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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

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For the Year Ended June 30, 2021

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



## State of Minnesota

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### Supplement to the 2021 Annual Comprehensive Financial Report

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

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

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

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

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## 2021 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

### Introduction

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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 reports<sup>1</sup> 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.

<sup>1</sup> Other budget reports prepared by Minnesota Management and Budget include:  
Consolidated Fund Statement, Budgetary Basis, dated August 12, 2020.  
Consolidated Fund Statement, Budgetary Basis, dated August 6, 2021.



**OFFICE OF THE LEGISLATIVE AUDITOR**  
STATE OF MINNESOTA • Judy Randall, Legislative Auditor

**Independent Auditor's Report**

Members of the Minnesota State Legislature

The Honorable Tim Walz, Governor

Mr. Jim 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, 2021, and have issued our independent auditor's report thereon dated December 17, 2021, 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 17, 2021





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## 2021 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

### Summary of Reporting Policies

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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 2020 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*<sup>1</sup>.

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*<sup>2</sup>. 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.

<sup>1</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 12, 2020.

<sup>2</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 6, 2021.

## **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, 2021**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Individual Income Taxes.....	\$ 12,051,200	\$ 12,569,700	\$ 14,103,661	\$ 1,533,961
Corporate Income Taxes.....	1,154,679	1,731,340	2,387,370	656,030
Sales Taxes.....	4,993,622	5,805,452	6,141,166	335,714
Property Taxes.....	823,446	805,026	803,134	(1,892)
Cigarette & Tobacco Taxes.....	567,180	586,530	593,184	6,654
Liquor, Wine & Beer Taxes.....	96,610	100,640	101,425	785
Insurance Gross Earnings Taxes.....	423,202	443,771	443,075	(696)
Deed & Mortgage Taxes.....	281,436	380,323	410,438	30,115
Medical Assistance Surcharges.....	314,831	316,399	318,324	1,925
Inheritance, Estate & Gift Taxes.....	160,200	178,300	208,231	29,931
Lawful Gambling Taxes.....	72,050	94,385	119,682	25,297
Other Taxes.....	39,402	32,841	32,446	(395)
Tobacco Settlements.....	154,241	239,062	254,190	15,128
Departmental Services/Licenses & Fees.....	226,848	231,370	237,896	6,526
Investment Income.....	10,032	22,046	20,969	(1,077)
Lottery Revenue.....	63,255	76,379	85,379	9,000
DHS RTC Collections.....	81,150	84,150	95,723	11,573
Other Revenues.....	179,613	200,263	226,019	25,756
<b>Total Net Revenues.....</b>	<b>\$ 21,692,997</b>	<b>\$ 23,897,977</b>	<b>\$ 26,582,312</b>	<b>\$ 2,684,335</b>
<b>Transfer from Other Funds</b>				
COVID-19 Minnesota Fund.....	\$ -	\$ 59,847	\$ 59,847	\$ -
Custodial Fund.....	8,000	11,500	13,872	2,372
Federal Fund.....	-	10,326	59	(10,267)
Health Care Access Fund.....	122,000	122,000	122,000	-
Health Care Response Fund.....	10,425	16,704	16,704	-
Miscellaneous Special Revenue Fund.....	165,446	276,202	315,111	38,909
Permanent School Fund.....	1,640	1,000	1,731	731
Plant Management Fund.....	2,887	2,887	2,887	-
State Government Fund.....	77	77	77	-
Other Transfers.....	-	-	5	5
<b>Total Transfer from Other Funds.....</b>	<b>\$ 310,475</b>	<b>\$ 500,543</b>	<b>\$ 532,293</b>	<b>\$ 31,750</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 22,003,472</b>	<b>\$ 24,398,520</b>	<b>\$ 27,114,605</b>	<b>\$ 2,716,085</b>
<b>Expenditures and Transfers-Out</b>				
<b>Accountancy Board</b>				
Departmental Appropriations.....	\$ 785	\$ 798	\$ 650	\$ 148
<b>Administration</b>				
2020 Census.....	\$ 81	\$ 123	\$ 123	\$ -
Developmental Disabilities Council.....	74	74	74	-
Government and Citizen Services.....	8,690	8,884	8,875	9
In Lieu of Rent.....	9,891	9,891	9,891	-
MPR Emergency/Amber Alert.....	200	200	200	-
MPR Equipment Grants.....	310	310	310	-
Office of Collaboration & Dispute Resolution .....	238	238	237	1
Office of Collaboration & Dispute Resolution Grants.....	160	160	160	-
Public Education Radio Comm Svc Grant.....	392	392	392	-
Public Education Radio Equipment Grants.....	117	117	116	1
Public TV Equipment Grants.....	250	250	250	-

**STATE OF MINNESOTA**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Public TV Matching Grants.....	1,550	1,550	1,550	-
State Demographer.....	747	754	754	-
State Historic Preservation.....	527	542	542	-
Strategic Management Services.....	2,278	2,301	2,301	-
Workers' Compensation Reinsurance Association/Insurance.....	710	710	710	-
<b>Total Administration.....</b>	<b>\$ 26,215</b>	<b>\$ 26,496</b>	<b>\$ 26,485</b>	<b>\$ 11</b>
<b>Administrative Hearings</b>				
Departmental Appropriations.....	\$ 139	\$ 143	\$ 113	\$ 30
Municipal Boundary Adjustments.....	285	285	284	1
<b>Total Administrative Hearings.....</b>	<b>\$ 424</b>	<b>\$ 428</b>	<b>\$ 397</b>	<b>\$ 31</b>
<b>Agriculture</b>				
Administration and Financial Assistance.....	\$ 4,180	\$ 4,225	\$ 4,225	\$ -
Agriculture Emergency .....	281	281	281	-
Agriculture Growth Research and Innovation.....	14,898	15,263	15,169	94
Agriculture Research Education Extension and Technology.....	9,200	9,200	9,200	-
Agriculture Societies and Associations.....	474	474	467	7
Animal Claims.....	166	261	196	65
Center for Rural Policy and Development.....	150	150	150	-
Crop Claims.....	164	215	188	27
Dairy Development Program.....	693	693	666	27
Farm Advocates.....	262	287	234	53
Farm Safety Grants and Outreach.....	100	100	99	1
Horticulture Society Grant.....	17	17	17	-
Industrial Hemp.....	175	175	175	-
Invasives Weed Program.....	453	459	459	-
Laboratory Capital Equipment.....	550	550	550	-
Mental Health Assistance .....	250	250	250	-
Mental Health Outreach Hotline.....	56	56	55	1
Minnesota Agriculture Education Leadership Council.....	250	250	250	-
Minnesota Grown Matching Program.....	186	186	186	-
Minnesota Livestock Breeders Association Grant.....	18	18	18	-
Northern Crops Institute.....	47	47	47	-
Plant Pathogen and Pests Prior Period.....	125	125	125	-
Plant Pathogens and Pests.....	37	37	37	-
Promotion and Marketing.....	3,307	3,326	3,326	-
Protection Service.....	16,567	16,587	16,587	-
Second Harvest Grant.....	3,016	3,016	3,016	-
<b>Total Agriculture.....</b>	<b>\$ 55,622</b>	<b>\$ 56,248</b>	<b>\$ 55,973</b>	<b>\$ 275</b>
<b>Agriculture Utilization Research</b>				
Departmental Appropriations.....	\$ 3,893	\$ 3,893	\$ 3,893	\$ -
<b>Amateur Sports Commission</b>				
Departmental Appropriations.....	\$ 357	\$ 357	\$ 347	\$ 10
<b>Animal Health Board</b>				
Departmental Appropriations.....	\$ 5,733	\$ 5,733	\$ 5,356	\$ 377
Emergency Preparedness and Response.....	200	200	196	4
Farmed Cervidae Oversight.....	200	200	200	-
<b>Total Animal Health Board.....</b>	<b>\$ 6,133</b>	<b>\$ 6,133</b>	<b>\$ 5,752</b>	<b>\$ 381</b>

**STATE OF MINNESOTA**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Architecture, Engineering Board</b>				
Departmental Appropriations.....	\$ 1,021	\$ 1,021	\$ 709	\$ 312
<b>Arts Board</b>				
Grants Programs.....	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
Operations & Services.....	709	709	707	2
Regional Arts Councils.....	2,139	2,139	2,139	-
<b>Total Arts Board.....</b>	<b>\$ 7,648</b>	<b>\$ 7,648</b>	<b>\$ 7,646</b>	<b>\$ 2</b>
<b>Asian-Pacific Council</b>				
Departmental Appropriations.....	\$ 538	\$ 555	\$ 470	\$ 85
<b>Attorney General</b>				
Departmental Appropriations.....	\$ 24,294	\$ 24,294	\$ 24,257	\$ 37
<b>Barber Examiners Board</b>				
Departmental Appropriations.....	\$ 402	\$ 406	\$ 328	\$ 78
<b>Black Minnesotans Council</b>				
Departmental Appropriations.....	\$ 624	\$ 632	\$ 586	\$ 46
<b>Campaign Finance Board</b>				
Departmental Appropriations.....	\$ 1,187	\$ 1,195	\$ 1,037	\$ 158
Public Subsidy.....	1,020	1,020	1,020	-
Tax Checkoff.....	1,559	1,559	1,559	-
<b>Total Campaign Finance Board.....</b>	<b>\$ 3,766</b>	<b>\$ 3,774</b>	<b>\$ 3,616</b>	<b>\$ 158</b>
<b>Capitol Area Architect</b>				
Departmental Appropriations.....	\$ 351	\$ 352	\$ 349	\$ 3
<b>Chicano/Latino Affairs Council</b>				
Departmental Appropriations.....	\$ 655	\$ 665	\$ 489	\$ 176
<b>Commerce</b>				
Departmental Appropriations.....	\$ 8,025	\$ 8,054	\$ 6,622	\$ 1,432
Actuarial Reserve Review.....	413	413	413	-
Energy Regulation and Plan Unit Staff.....	838	838	838	-
Energy Resources.....	3,378	3,395	3,099	296
Enforcement.....	5,741	5,760	5,572	188
Financial Services Inclusion.....	400	400	400	-
Health Care Enforcement.....	400	400	192	208
Health Insurance Rate Review.....	642	642	612	30
Insurance .....	4,348	4,364	3,691	673
IT System Modernization.....	208	208	208	-
National Council Insurance Legislators Dues.....	20	20	20	-
PANDA-PANS Administration.....	54	54	2	52
Pharmacy Benefit Manager.....	419	467	251	216
Telecommunications.....	1,111	1,113	863	250
Unclaimed Property Compliance .....	410	410	239	171
Unclaimed Property Compliance Operations.....	794	794	417	377
Unclaimed Property Compliance System Upgrades.....	800	800	441	359
<b>Total Commerce.....</b>	<b>\$ 28,001</b>	<b>\$ 28,132</b>	<b>\$ 23,880</b>	<b>\$ 4,252</b>

**STATE OF MINNESOTA**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Corrections</b>				
Community Services .....	\$ 135,356	\$ 135,380	\$ 135,091	\$ 289
Correctional Institutions.....	478,738	481,896	476,947	4,949
Electronic Health Records.....	793	793	421	372
Juvenile Justice Reform Grants.....	438	438	47	391
Juvenile Justice Reform Services.....	419	419	106	313
Office of Ombudsman.....	1,211	1,212	878	334
Operations Support .....	29,452	29,733	29,415	318
<b>Total Corrections.....</b>	<b>\$ 646,407</b>	<b>\$ 649,871</b>	<b>\$ 642,905</b>	<b>\$ 6,966</b>
<b>Cosmetologist Examiners Board</b>				
Departmental Appropriations.....	\$ 3,075	\$ 3,266	\$ 2,607	\$ 659
<b>Court of Appeals</b>				
Departmental Appropriations.....	\$ 13,377	\$ 13,383	\$ 13,383	\$ -
<b>Disability Council</b>				
Departmental Appropriations.....	\$ 1,111	\$ 1,118	\$ 1,118	\$ -
<b>Education</b>				
Abatement Aid .....	\$ 2,680	\$ 2,429	\$ 2,429	\$ -
Abatement Aid Prior Year.....	166	166	166	-
Achievement and Integration Aid .....	74,817	79,523	76,535	2,988
Achievement and Integration Aid Prior Year.....	7,763	7,763	6,243	1,520
Achievement and Integration Oversight and Accountability.....	289	289	276	13
ACT Test Reimbursement.....	1,511	2,793	2,793	-
Adult Basic Ed Aid Supplemental Services .....	1,398	1,398	1,398	-
Adult Basic Ed Aid Supplemental Services Prior Year .....	148	148	148	-
Adult Basic Education.....	51,466	50,067	49,633	434
Adults with Disabilities Prior Year.....	71	71	67	4
Adults with Disabilities Program .....	639	639	639	-
Advance Placement .....	3,002	3,414	3,414	-
Advanced Placement/Int'l Baccalaureate Summer Workshops.....	500	784	784	-
Agriculture Educator Grants.....	250	279	278	1
Agriculture Homestead Market Value Credit.....	8,429	8,429	8,429	-
Alternative Teacher Pay .....	79,938	79,901	79,901	-
Alternative Teacher Pay Prior Year.....	8,887	8,887	8,887	-
American Indian Education Aid .....	8,723	9,923	9,811	112
American Indian Education Aid Prior Year.....	1,016	1,016	1,016	-
American Indian Teacher Preparation.....	849	849	848	1
Board of School Administrators.....	419	419	390	29
Border City Disparity Reduction Credit.....	2,917	2,917	2,917	-
Career and Technical Aid .....	2,952	3,055	3,055	-
Career and Technical Aid Prior Year.....	378	378	378	-
Certificate Incentive Program.....	726	726	726	-
Charter School Building Lease .....	82,461	77,562	74,942	2,620
Charter School Building Lease Aid Prior Year.....	8,354	8,354	8,354	-
Children with Disability Aid.....	1,564	1,644	1,486	158
Civic Education Grant Program.....	75	75	75	-
College Savings Account Pilot Program.....	250	375	375	-
Community Education Aid .....	225	205	205	-
Community Education Aid Prior.....	31	31	31	-
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Consolidation Transition Aid.....	270	270	270	-
Debt Service Equalization Aid .....	18,320	23,292	23,292	-

**STATE OF MINNESOTA**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Debt Service Equalization Aid Prior Year.....	2,043	2,043	2,043	-
Disparity Reduction Aid.....	8,074	8,074	8,074	-
Duluth Children's Museum.....	50	50	50	-
Dyslexia Specialist.....	145	145	145	-
Early Child Family Education .....	30,301	30,071	30,071	-
Early Child Family Education Prior Year.....	3,133	3,133	3,133	-
Early Childhood Education Scholarship.....	70,709	70,709	70,709	-
Early Childhood Literacy.....	7,950	12,438	12,438	-
Early Childhood Tribal School.....	68	68	68	-
Early Repayment Aid Incentive.....	2,350	2,350	2,350	-
Educate Parents Partnership.....	50	50	48	2
Education Leadership and Support.....	22,320	22,431	22,346	85
Electronic Library for Minnesota.....	900	900	900	-
Enhance Financial Data Analysis.....	257	257	257	-
Enrollment Options Transportation.....	26	11	1	10
Equity Telecommunication Access.....	3,750	3,750	3,750	-
Expanded Concurrent Enrollment Administration.....	19	19	19	-
Expanded Enrollment Concurrent.....	369	652	652	-
Foundation for Student Organizations.....	40	40	40	-
GED Tests.....	245	257	205	52
General Education Aid .....	6,617,496	6,617,496	6,617,496	-
General Education Aid Prior Year.....	711,885	711,885	711,885	-
Grants to Increase STEM.....	250	476	476	-
Grow Your Own Administration.....	45	45	36	9
Grow Your Own ParaProf Pathway to Teacher Licensure.....	1,455	1,950	1,852	98
Head Start.....	25,100	25,319	25,319	-
Headwaters Science Center.....	50	50	50	-
Health and Developmental Screening .....	3,261	3,248	3,248	-
Health and Developmental Screening Prior Year.....	360	360	360	-
Hearing Impaired Adults.....	70	70	70	-
Home Visiting Aid .....	452	430	426	4
Home Visiting Aid Prior Year.....	51	51	50	1
Homestead and Disaster Credit.....	4	4	4	-
Interdistrict Desegregation Transport.....	14,589	15,670	15,293	377
International Baccalaureate.....	1,000	1,011	1,011	-
Jones Family Foundation - Tier 2.....	250	250	250	-
Kindergarten Entrance Assessment.....	287	290	248	42
Legal Costs of Litigation.....	4,008	4,008	456	3,552
Literacy Incentive Aid .....	40,918	40,169	40,169	-
Literacy Incentive Aid Prior Year.....	4,489	4,489	4,489	-
Local Option Disaster Credit.....	337	337	337	-
Long-Term Facilities Maintenance Equalized Aid .....	97,503	95,944	95,490	454
Long-Term Facilities Maintenance Equalized Aid Prior Year.....	10,412	10,412	10,224	188
Mainframe Update.....	456	456	456	-
Maximum Effort Loan Aid.....	3,264	3,264	3,264	-
Minnesota Academy of Science.....	41	41	41	-
Minnesota Center for Book Programming.....	125	125	125	-
Minnesota Children's Museum - Rochester.....	50	50	50	-
Minnesota Children's Museum .....	269	269	269	-
Minnesota Council on Economic Education.....	118	118	118	-
Minnesota Math Corps Program.....	500	718	718	-
Minnesota Principal's Academy.....	200	200	200	-
MN Learning for English Academic Proficiency & Success Act.....	721	721	721	-
Multicounty Multitype Library .....	1,170	1,170	1,170	-
Multicounty Multitype Library Prior Year.....	130	130	130	-

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**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Nonpublic Pupil Education Aid .....	16,862	17,128	17,128	-
Nonpublic Pupil Education Aid Prior Year.....	1,790	1,790	1,308	482
Nonpublic Pupil Transportation Prior Year.....	1,911	1,911	1,911	-
Nonpublic Pupil Transportation.....	17,782	17,050	16,804	246
Northfield Health Community - Tier 2.....	250	250	250	-
Northside Achievement Zone.....	1,300	1,300	1,300	-
One Room Schoolhouse.....	65	65	65	-
Online Access to Music Education.....	100	100	100	-
Out of State Tuition.....	250	250	250	-
Parent-Child Home Program.....	900	900	900	-
Pregnant and Parenting Pupil Transportation.....	112	112	112	-
Prior Year Market Value Credits.....	21	21	21	-
Prior Year Other Credits.....	13	13	13	-
P-Tech Schools.....	500	940	940	-
Public Library Basic Grant.....	12,213	12,213	12,213	-
Public Library Basic Prior Year.....	1,357	1,357	1,357	-
Reach Out and Read Minnesota Grant.....	75	75	75	-
Recovery Program Grants.....	788	788	731	57
Regional Centers of Excellence.....	1,219	1,355	1,186	169
Regional Library Telecom .....	2,070	2,070	2,070	-
Regional Library Telecom Prior Year.....	230	230	189	41
Rural Career and Technical Education Consortium .....	3,000	4,774	4,774	-
Rural Career and Technical Education Consortium Prior Year.....	1,233	1,233	1,233	-
School Age Care Aid.....	1	1	1	-
School Breakfast.....	11,771	132	132	-
School Building Bond Agriculture Credit.....	55,839	55,839	55,839	-
School Lunch.....	16,575	881	881	-
School Milk.....	691	309	309	-
School Readiness Program .....	30,315	30,315	30,315	-
School Readiness Program Prior Year.....	3,368	3,368	3,368	-
Special Education .....	1,571,161	1,528,190	1,514,444	13,746
Special Education Prior Year.....	199,406	199,406	199,406	-
St. Paul Promise Neighborhood.....	1,300	1,300	1,300	-
Starbase Minnesota.....	500	500	500	-
Statewide Concurrent Enrollment Teacher Training.....	375	944	944	-
Statewide Testing.....	10,892	10,892	10,892	-
Student Organization Agriculture Occupations.....	193	193	193	-
Student Organization Business Occupations.....	95	95	95	-
Student Organization Family and Consumer.....	185	185	185	-
Student Organization Health Occupations.....	46	46	46	-
Student Organization Marketing.....	109	109	109	-
Student Organization Trade and Industry.....	100	100	100	-
Suicide Prevention Training for Teachers.....	75	75	75	-
Summer Food Service Replacement.....	150	7,361	7,361	-
Support Our Students.....	4,212	4,212	4,212	-
Tier 2 Austin Aspires.....	250	250	250	-
Tier 2 Cradle to Career Program.....	250	250	250	-
Travel Home Base .....	400	210	210	-
Travel Home Base Prior Year.....	44	44	44	-
Tribal Contract Schools .....	3,433	2,161	2,161	-
Tribal Contract Schools Prior Year.....	274	274	274	-
United Way of Central Minnesota - Tier 2.....	250	250	250	-
Youth Works.....	900	900	900	-
<b>Total Education.....</b>	<b>\$ 10,046,800</b>	<b>\$ 9,995,462</b>	<b>\$ 9,967,967</b>	<b>\$ 27,495</b>

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Emergency Medical Services Board</b>				
Departmental Appropriations.....	\$ 2,645	\$ 2,659	\$ 1,960	\$ 699
Ambulance Training Grant Prior Year.....	113	113	113	-
Longevity Awards.....	908	909	908	1
Longevity Operations.....	147	147	33	114
State EMS Regional Grants.....	585	606	606	-
<b>Total Emergency Medical Services Board.....</b>	<b>\$ 4,398</b>	<b>\$ 4,434</b>	<b>\$ 3,620</b>	<b>\$ 814</b>
<b>Employment &amp; Economic Development</b>				
AccessAbility Incorporated.....	\$ 188	\$ 188	\$ 188	\$ -
Border to Border Broadband.....	20,000	20,000	20,000	-
Broadband Development Office Administration Transfer.....	100	100	100	-
Broadband Development Office.....	360	360	360	-
Business and Community Development.....	4,387	4,455	4,452	3
Business Development Competitive Grant.....	1,425	1,425	1,402	23
Center Rural Policy Development.....	139	139	139	-
Contaminated Grants .....	1,535	1,535	1,535	-
Contaminated Grants Prior Year.....	861	861	861	-
Destination Medical Center Administration.....	28	28	23	5
Destination Medical Center General State Infrastructure Aid.....	20,977	20,977	20,977	-
Extended Employment .....	5,808	5,808	5,808	-
Extended Employment 2020.....	2,628	2,628	2,628	-
Extended Employment Increase .....	2,000	2,000	2,000	-
Extended Employment Increase Prior Year.....	746	746	746	-
General Support Services.....	2,915	2,934	2,934	-
Greater Minnesota Business Development Public Infrastructure.....	1,723	1,723	1,723	-
Host Community Economic Development.....	875	875	875	-
Independent Living Services.....	3,011	3,011	3,004	7
Invest Minnesota Marketing Initiative.....	231	231	231	-
Job Skills Partnership Program.....	3,462	3,462	3,462	-
Labor Market Information.....	250	250	250	-
Launch Minnesota - Administration.....	327	327	327	-
Launch Minnesota - Education Grants.....	450	450	450	-
Launch Minnesota - Innovation Grants.....	1,724	1,724	1,724	-
Mental Illness-Support Employment .....	2,248	2,248	2,248	-
Minnesota Emerging Entrepreneur Program.....	1,000	1,000	1,000	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs.....	500	500	500	-
Minnesota Investment Fund.....	7,295	7,295	7,295	-
Minnesota Job Creation.....	6,875	6,875	6,875	-
Minnesota Trade Office .....	1,557	1,560	1,560	-
Minnesota Trade Office Foreign Markets.....	338	338	335	3
Movie Theater and Convention Center.....	-	1,178	40	1,138
Olmstead Implementation Office.....	1,269	1,269	1,269	-
Pathways to Prosperity Competitive Grant.....	1,094	1,094	1,092	2
Redevelopment via Minnesota Investment Fund.....	3,386	3,386	3,386	-
Rehabilitation Services State.....	14,300	14,300	14,300	-
Rural Career Counseling Coordinator.....	500	500	500	-
Services for Blind - Senior Services.....	250	250	250	-
Services for Blind - Senior Training.....	250	250	250	-
Services for the Blind.....	6,051	6,051	6,051	-
Southeast Asian Competitive Grant.....	1,000	1,000	998	2
State Trade Export Promotion.....	300	300	90	210
Support Services Competitive Grant.....	1,000	1,000	1,000	-
Upper Minnesota Film Office.....	12	12	12	-

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Women and High-Wage, High-Demand Nontraditional Jobs Grant....	750	750	750	-
WSA Career Advising.....	250	250	250	-
Youth at Work Competitive Grant.....	750	750	750	-
<b>Total Employment &amp; Economic Development.....</b>	<b>\$ 127,450</b>	<b>\$ 128,718</b>	<b>\$ 127,325</b>	<b>\$ 1,393</b>
<b>Explore Minnesota Tourism</b>				
Departmental Appropriations.....	\$ 17,773	\$ 17,773	\$ 17,647	\$ 126
Major Events Fund.....	99	128	128	-
Marketing Incentive.....	500	500	500	-
Northern Lights Music Festival.....	100	100	100	-
<b>Total Explore Minnesota Tourism.....</b>	<b>\$ 18,472</b>	<b>\$ 18,501</b>	<b>\$ 18,375</b>	<b>\$ 126</b>
<b>Governors Office</b>				
Departmental Appropriations.....	\$ 3,948	\$ 3,962	\$ 3,922	\$ 40
<b>Health</b>				
Assisted Living Licensure.....	\$ 5,339	\$ 5,355	\$ 3,692	\$ 1,663
Community Solutions .....	247	247	102	145
Community Solutions Grants.....	765	765	765	-
Health Improvement.....	92,096	92,274	87,250	5,024
Health Operations.....	15,950	13,544	13,537	7
Health Professionals .....	3	3	3	-
Health Professionals Grants.....	300	300	300	-
Health Protection.....	22,628	22,687	18,649	4,038
Laboratory Equipment.....	655	655	655	-
Regulatory Improvements.....	3,713	3,875	3,314	561
Sexual Violence Prevention .....	65	65	55	10
Sexual Violence Prevention Grants.....	319	319	319	-
Skin Lightening Grants.....	100	100	100	-
Statewide Tobacco Cessation.....	2,758	2,763	2,627	136
Suicide Lifeline Grants.....	1,200	1,200	1,200	-
Suicide Prevention Grants.....	595	595	595	-
Suicide Prevention Strategy.....	253	253	250	3
Suicide Training and Education.....	588	588	588	-
Zero Suicide Framework.....	95	95	95	-
<b>Total Health.....</b>	<b>\$ 147,669</b>	<b>\$ 145,683</b>	<b>\$ 134,096</b>	<b>\$ 11,587</b>
<b>Historical Society</b>				
Departmental Appropriations.....	\$ 23,197	\$ 23,197	\$ 23,197	\$ -
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Farmamerica.....	115	115	115	-
Global Minnesota.....	39	39	39	-
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota Military Museum.....	50	50	50	-
<b>Total Historical Society.....</b>	<b>\$ 23,518</b>	<b>\$ 23,518</b>	<b>\$ 23,518</b>	<b>\$ -</b>
<b>House of Representatives</b>				
Departmental Appropriations.....	\$ 38,470	\$ 38,470	\$ 38,470	\$ -
<b>Housing Finance Agency</b>				
Bridges.....	\$ 4,338	\$ 4,338	\$ 4,338	\$ -
Build Wealth Minnesota Grant.....	500	500	500	-
Capacity Building Grant.....	520	520	520	-
Economic Development and Housing Challenge.....	12,925	12,925	12,925	-

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Family Homeless Prevention.....	10,269	10,269	10,269	-
HMIS Capacity Building Grant.....	125	125	125	-
Homeownership Assistance Fund.....	885	885	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	-
Preservation of Federally Assisted Housing.....	4,218	4,218	4,218	-
Rehabilitation Multi-Family.....	3,743	3,743	3,743	-
Rehabilitation Single-Family.....	2,772	2,772	2,772	-
Workforce Housing .....	2,000	2,000	2,000	-
<b>Total Housing Finance Agency.....</b>	<b>\$ 56,548</b>	<b>\$ 56,548</b>	<b>\$ 56,548</b>	<b>\$ -</b>
<b>Human Rights</b>				
Departmental Appropriations.....	\$ 5,328	\$ 5,358	\$ 5,282	\$ 76
Case Management/Legal/Fiscal.....	188	189	168	21
<b>Total Human Rights.....</b>	<b>\$ 5,516</b>	<b>\$ 5,547</b>	<b>\$ 5,450</b>	<b>\$ 97</b>
<b>Human Services</b>				
Adult Abuse Maltreatment Investigations.....	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Adult Mental Health Grants.....	78,427	78,427	69,425	9,002
Aging and Adult Services Grants.....	31,995	31,995	29,662	2,333
Alternative Care.....	15,454	15,833	15,833	-
Basic Sliding Fee Child Care Assistance Grants.....	53,616	53,616	53,616	-
Benefits Planning Grants.....	600	600	600	-
Certified Community Behavioral Health Center Expansion.....	200	200	200	-
Chemical Dependency Treatment Fund.....	167,019	109,441	109,441	-
Chemical Dependency Treatment Support Grants.....	2,136	2,136	2,123	13
Child and Community Development Grants (MDE).....	1,225	1,225	1,225	-
Child and Community Service Grants.....	58,201	58,201	58,075	126
Child and Economic Support Grants.....	20,890	20,390	20,014	376
Child Care Development Grants.....	1,737	1,737	1,723	14
Child Mental Health Grants.....	21,326	21,326	19,386	1,940
Child Support Enforcement Grants.....	50	50	50	-
Children and Economic Support Grants Emergency Services.....	1,500	1,500	1,500	-
Children and Families.....	15,364	15,400	15,293	107
Children's Intensive Services Reform.....	400	400	75	325
Children's Services Grants.....	49,157	49,657	49,006	651
Community Support.....	30,613	30,837	30,670	167
Community-Based Children's Mental Health Grant.....	10	10	10	-
Continuing Care of Older Adults.....	12,970	13,339	13,017	322
Deaf and Hard-of-Hearing Grants.....	2,886	2,886	2,850	36
Direct Care and Treatment - Community Based Services.....	11,953	11,960	11,316	644
Direct Care and Treatment - Mental Health & Substance Abuse .....	124,465	124,679	121,153	3,526
Direct Care and Treatment - Operations.....	50,174	50,301	47,530	2,771
Direct Care and Treatment - Sex Offender Program.....	95,400	95,605	92,218	3,387
Direct Care and Treatment Operating Adjustment CARE.....	6,438	6,438	6,438	-
Direct Care and Treatment SOS Min Security Hospital.....	115,862	115,876	114,014	1,862
Disabilities Grants.....	60,295	60,295	55,596	4,699
Disability Hub for Families Grants.....	200	200	179	21
Electronic Visit Verification.....	500	500	500	-
Fetal Alcohol Syndrome.....	500	500	500	-
Fraud Prevention Investigation Grant.....	425	850	425	425
Gambling Proceeds Administration.....	42	42	42	-
Gambling Proceeds Grants.....	1,106	1,106	1,106	-
General Assistance.....	53,020	56,945	54,049	2,896

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Group Residential Housing.....	182,866	185,888	180,926	4,962
Health Care .....	19,401	19,616	19,129	487
Health Care Grants.....	3,711	3,711	3,539	172
Housing Support (COVID-19).....	44	72	-	72
Housing Support Grants.....	10,364	10,364	10,364	-
Incentive-Based Grants for Customized Living Srvc Providers.....	500	500	500	-
Medical Assistance.....	6,053,457	5,312,119	4,734,216	577,903
Minnesota Food Assistance Program Grant.....	2,672	2,672	927	1,745
Minnesota Supplemental Assistance.....	47,815	51,664	50,075	1,589
MinnesotaCare Premium Reduction.....	-	52	52	-
MN Family Investment Plan Child Care Assistance.....	97,269	43,111	39,156	3,955
MN Family Investment Plan Diversion Work Program.....	97,197	144,678	144,678	-
Northstar .....	107,961	99,384	87,140	12,244
Operations .....	178,959	179,223	179,161	62
Other Long Term Grants.....	1,925	1,925	1,643	282
Parent Support for Better Outcomes Grants.....	150	150	150	-
Regional Support for Person-Centered Practices Grants.....	486	486	479	7
Resident Experience Survey and Family Survey.....	4,907	5,044	826	4,218
Safe Harbor for Sexually Exploited Youth.....	500	500	500	-
Shelter-Linked Youth Mental Health Grants.....	250	250	250	-
Substance Use Disorder Svcs Institutions for Mental Disease.....	-	8,328	8,328	-
Support Services Grants.....	8,715	8,715	8,691	24
Training of Direct Support Services Providers.....	375	375	375	-
Tribal Medical-Assisted Treatment Services.....	-	28,873	28,873	-
<b>Total Human Services.....</b>	<b>\$ 7,907,180</b>	<b>\$ 7,143,703</b>	<b>\$ 6,500,338</b>	<b>\$ 643,365</b>
<b>Humanities Commission</b>				
Departmental Appropriations.....	\$ 375	\$ 375	\$ 375	\$ -
Minnesota Humanities Center Healthy Eating.....	355	355	355	-
<b>Total Humanities Commission.....</b>	<b>\$ 730</b>	<b>\$ 730</b>	<b>\$ 730</b>	<b>\$ -</b>
<b>Indian Affairs Council</b>				
Departmental Appropriations.....	\$ 1,134	\$ 1,163	\$ 608	\$ 555
<b>Investment Board</b>				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
<b>Iron Range Resources &amp; Rehabilitation</b>				
Occupation Tax School Fund.....	\$ 2,127	\$ 2,127	\$ 2,127	\$ -
Supplement Occupation Tax Environment.....	532	532	532	-
Taconite State Aid.....	3,795	3,795	3,795	-
<b>Total Iron Range Resources &amp; Rehabilitation.....</b>	<b>\$ 6,454</b>	<b>\$ 6,454</b>	<b>\$ 6,454</b>	<b>\$ -</b>
<b>Judicial Standards Board</b>				
Departmental Appropriations.....	\$ 609	\$ 611	\$ 401	\$ 210
<b>Labor &amp; Industry</b>				
Competency Standards.....	\$ 200	\$ 200	\$ 200	\$ -
Construction and Skilled Trades Counseling and Report.....	28	28	28	-
Labor Standards Division.....	1,455	1,460	1,460	-
Wage Theft.....	2,817	2,819	2,819	-
<b>Total Labor &amp; Industry.....</b>	<b>\$ 4,500</b>	<b>\$ 4,507</b>	<b>\$ 4,507</b>	<b>\$ -</b>

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	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Legislative Coordinating Commission</b>				
Departmental Appropriations.....	\$ 3,159	\$ 3,172	\$ 3,172	\$ -
Legislative Reference Library.....	1,664	1,671	1,671	-
Office of Legislative Budget.....	1,152	1,155	1,155	-
Office of Revisor Statutes.....	6,417	6,437	6,437	-
<b>Total Legislative Coordinating Commission.....</b>	<b>\$ 12,392</b>	<b>\$ 12,435</b>	<b>\$ 12,435</b>	<b>\$ -</b>
<b>Legislative Auditor</b>				
Departmental Appropriations.....	\$ 6,975	\$ 6,975	\$ 6,975	\$ -
Department of Human Services Audits.....	211	211	211	-
Dept of Transportation and Dept of Public Safety Audits.....	109	109	109	-
Managed Care Organization Audits.....	75	75	75	-
<b>Total Legislative Auditor.....</b>	<b>\$ 7,370</b>	<b>\$ 7,370</b>	<b>\$ 7,370</b>	<b>\$ -</b>
<b>Mediation Services</b>				
Departmental Appropriations.....	\$ 2,275	\$ 2,282	\$ 2,258	\$ 24
Peace Officer Arbitration.....	-	120	49	71
Public Employment Relations Board.....	205	223	89	134
<b>Total Mediation Services.....</b>	<b>\$ 2,480</b>	<b>\$ 2,625</b>	<b>\$ 2,396</b>	<b>\$ 229</b>
<b>Metropolitan Council Transport</b>				
Departmental Appropriations.....	\$ 102,820	\$ 102,820	\$ 102,820	\$ -
Parks.....	2,540	2,540	2,540	-
Wastewater Rate Stabilization.....	-	142	142	-
<b>Total Metropolitan Council Transport.....</b>	<b>\$ 105,360</b>	<b>\$ 105,502</b>	<b>\$ 105,502</b>	<b>\$ -</b>
<b>Military Affairs</b>				
Emergency Services.....	\$ 30,063	\$ 30,063	\$ 30,063	\$ -
Enlistment Incentives.....	9,850	9,850	9,850	-
General Support .....	3,269	3,269	3,096	173
Maintenance Training Facilities.....	10,334	10,622	10,014	608
Reintegration Program.....	353	353	113	240
<b>Total Military Affairs.....</b>	<b>\$ 53,869</b>	<b>\$ 54,157</b>	<b>\$ 53,136</b>	<b>\$ 1,021</b>
<b>Minnesota Conservation Corps</b>				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
<b>Minnesota Management &amp; Budget (MMB)</b>				
Departmental Appropriations.....	\$ 26,527	\$ 26,610	\$ 26,553	\$ 57
Local Impact Notes.....	207	207	207	-
Proven Effective Practices Evaluation Activities.....	478	478	471	7
<b>Total Minnesota Management &amp; Budget (MMB).....</b>	<b>\$ 27,212</b>	<b>\$ 27,295</b>	<b>\$ 27,231</b>	<b>\$ 64</b>
<b>Minnesota State Academies</b>				
Departmental Appropriations.....	\$ 14,339	\$ 14,340	\$ 14,246	\$ 94
<b>Minnesota State Retirement System</b>				
Departmental Appropriations.....	\$ 8,761	\$ 8,761	\$ 8,761	\$ -
Judges Plan Appropriation.....	6,000	6,000	6,000	-
<b>Total Minnesota State Retirement System.....</b>	<b>\$ 14,761</b>	<b>\$ 14,761</b>	<b>\$ 14,761</b>	<b>\$ -</b>

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**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>MMB Debt Service</b>				
Bond Sale.....	\$ 515,544	\$ 515,544	\$ 515,544	\$ -
GFSA Refunding Bonds 11/12.....	54,707	54,707	54,707	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2a.....	6,380	6,380	6,380	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2b.....	798	798	798	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 5d.....	2,337	2,337	2,337	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 5e.....	737	737	737	-
Housing Finance Agency Housing Infrastructure Bonds.....	2,035	2,035	2,035	-
Housing Finance Agency Nonprofit Housing Bonds.....	2,399	2,399	2,399	-
Lewis and Clark.....	1,165	1,165	1,165	-
Minnesota Sport Facility Stadium.....	30,157	30,157	30,157	-
University of Minnesota Bioscience Building 2010 2011.....	13,926	13,926	13,926	-
University of Minnesota Stadium Debt Service 2007.....	10,250	10,250	10,250	-
<b>Total MMB Debt Service.....</b>	<b>\$ 640,435</b>	<b>\$ 640,435</b>	<b>\$ 640,435</b>	<b>\$ -</b>
<b>MMB Non-Operating</b>				
Capital Improvement Departments of Agriculture/Health Lab.....	\$ 779	\$ 779	\$ 779	\$ -
Capital Improvement-Baldwin Square Redevelopment.....	1,000	1,000	1,000	-
Capital Improvement-Cultural Wellness Center.....	250	250	250	-
Capital Improvement-Hmong American Farmers Association.....	2,000	2,000	2,000	-
Capital Improvement-Indigenous Peoples Task Force-MA Center.....	2,000	2,000	2,000	-
Capital Improvement-International Institute of Minnesota.....	3,000	3,000	3,000	-
Capital Improvement-Juxtaposition Arts.....	1,000	1,000	1,000	-
Capital Improvement-Local Roads Wetland Replacement Program...	8,000	8,000	8,000	-
Capital Improvement-Mpls American Indian Center.....	2,600	2,600	2,600	-
Capital Improvement-Mpls Park & Rec Board-North Commons.....	5,125	5,125	5,125	-
Capital Improvement-Native American Community Clinic.....	3,800	3,800	3,800	-
Capital Improvement-Northwest Indian Dev Center-Bemidji.....	2,000	2,000	2,000	-
Capital Improvement-Red Lake Band of Chippewa.....	5,575	5,575	5,575	-
Capital Improvement-Regenerative Agriculture Alliance.....	250	250	250	-
Capital Improvement-Saint Paul-Victoria Theater.....	1,400	1,400	1,400	-
CMIA Interest Liability.....	253	253	253	-
Community Justice Reinvestment.....	461	461	461	-
General Purposes Contingent.....	400	400	-	400
Grants-County Relief.....	-	114,800	114,728	72
Local Government Aid Administrative.....	500	500	80	420
Mayo Clinic.....	1,351	1,351	1,351	-
Minneapolis Employee Retirement.....	16,000	16,000	16,000	-
Minnesota 21st Century.....	20,000	9,781	9,781	-
Miscellaneous Transfers.....	-	243	243	-
Police State Aid DNR Public Safety.....	8,575	8,575	5,761	2,814
Public Employees Retirement Association Direct State Aid.....	9,000	9,000	9,000	-
St Paul Sports Facility Grant.....	2,700	2,700	2,700	-
Stadium Capital Reserve.....	8,259	8,259	8,259	-
Teachers Aid.....	44,658	44,658	44,658	-
Tort Claims.....	322	322	-	322
<b>Total MMB Non-Operating.....</b>	<b>\$ 151,258</b>	<b>\$ 256,082</b>	<b>\$ 252,054</b>	<b>\$ 4,028</b>
<b>MNIT</b>				
Cybersecurity Enhancements.....	\$ 7,906	\$ 7,927	\$ 7,927	\$ -
Enterprise IT Security.....	437	437	437	-
Minnesota Geospatial Information Office.....	877	877	877	-
State Chief Information Officer .....	1,365	1,384	1,381	3
<b>Total MNIT.....</b>	<b>\$ 10,585</b>	<b>\$ 10,625</b>	<b>\$ 10,622</b>	<b>\$ 3</b>

**STATE OF MINNESOTA**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>MN State Colleges &amp; Universities</b>				
Departmental Appropriations.....	\$ 765,659	\$ 765,659	\$ 765,659	\$ -
<b>Natural Resources</b>				
Departmental Appropriations.....	\$ 10,175	\$ 10,175	\$ 10,175	\$ -
Eco & Water Resources - Harmful Invasive Species.....	3,310	3,320	3,267	53
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - MN Aqua Inv Species Resrch Center.....	45	45	40	5
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Water Resource Activities.....	6,321	6,331	6,231	100
Ecological and Water Resources.....	9,716	9,750	9,612	138
Enforcement Civil Unrest Minneapolis/St Paul.....	-	781	781	-
Enforcement Civil Unrest Public Safety Transfer.....	-	1,300	1,295	5
Enforcement Invasive Species.....	1,654	1,665	1,580	85
Enforcement Natural Resources Laws and Rules.....	5,940	7,282	7,050	232
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	271	272	272	-
Forest Management - Emergency Fire Fighting.....	7,947	8,024	7,814	210
Forest Management - Emergency Fire Open.....	23,066	23,066	23,066	-
Forest Management - Next Gen Core Forestry Data System.....	3,003	3,528	3,524	4
Forest Management - Private Forest Management.....	500	500	500	-
Forest Management .....	25,028	25,625	25,207	418
Land & Mineral - Mineral Coop Environmental Research.....	161	161	161	-
Lands and Minerals - Resource Management .....	2,896	2,896	2,896	-
Office of School Trust Lands.....	204	204	183	21
Operations Support Legal Costs Prior Year.....	385	385	379	6
Operations Support Legal Costs.....	12	12	12	-
Parks & Trails - Local Park Matching Grants.....	250	250	237	13
Parks & Trails - Local Trails Connections.....	250	250	237	13
Parks & Trails - Management .....	28,722	28,985	28,983	2
Parks & Trails - Walter Mondale.....	62	62	6	56
<b>Total Natural Resources.....</b>	<b>\$ 130,306</b>	<b>\$ 135,257</b>	<b>\$ 133,896</b>	<b>\$ 1,361</b>
<b>Office of Higher Education</b>				
Departmental Appropriations.....	\$ 213,710	\$ 214,091	\$ 213,579	\$ 512
Agriculture Loan Forgiveness.....	50	50	50	-
American Indian Scholarship.....	3,525	3,977	3,973	4
Aviation Loan Forgiveness.....	25	25	25	-
Campus Sexual Assault Report.....	36	36	11	25
Campus Sexual Violence Prev & Response Coordinator.....	157	157	7	150
Child Care Grants.....	6,694	8,417	8,417	-
College Possible.....	500	500	500	-
Concurrent Enrollment Existing.....	198	230	32	198
Concurrent Enrollment New Courses.....	354	433	79	354
Dual Training Competency Grant.....	2,000	2,000	2,000	-
Emergency Assistance.....	269	295	295	-
Get Ready.....	317	317	189	128
Grants for Students with Intell & Dev Disabilities.....	200	206	206	-
Grants to Teacher Candidates.....	1,213	1,222	1,222	-
Hennepin County Medical Center Program.....	645	645	645	-
Independence College.....	1,768	1,768	1,768	-
Interstate Reciprocity.....	14,131	14,131	11,094	3,037
Intervention College Attendance.....	943	943	925	18
Large Animal Vet Loan Forgiveness.....	375	375	375	-
Loan Repayment Assistance Program.....	25	25	25	-

**STATE OF MINNESOTA**

**GENERAL FUND**  
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**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Midwest Compact.....	115	115	115	-
Minnesota Education Equity Partnership.....	45	90	90	-
Minnesota Reconnect.....	1,266	1,560	1,560	-
Mnlink Gateway and Minitex.....	5,905	5,905	5,905	-
Safety Officer Survivors.....	100	138	138	-
Spinal Cord and Traumatic Brain.....	3,000	3,000	3,000	-
State Work Study.....	14,502	14,624	14,624	-
Statewide Longitudinal Data.....	2,524	2,524	2,495	29
Student Loan Debt Counsel.....	200	200	199	1
Student-Parent Information.....	636	636	613	23
Summer Academic Enrichment Program.....	243	386	386	-
Teacher Candidates (Administrative).....	49	49	28	21
Teacher Shortage Loan Forgiveness.....	200	200	200	-
Tribal College Grants.....	173	173	152	21
United Family Practice.....	501	1,002	1,002	-
<b>Total Office of Higher Education.....</b>	<b>\$ 276,594</b>	<b>\$ 280,445</b>	<b>\$ 275,924</b>	<b>\$ 4,521</b>
<b>Ombudsman for MH &amp; DD</b>				
Departmental Appropriations.....	\$ 2,384	\$ 2,394	\$ 2,267	\$ 127
Department of Psychiatry Monitoring - U of M.....	100	100	100	-
<b>Total Ombudsman for MH &amp; DD.....</b>	<b>\$ 2,484</b>	<b>\$ 2,494</b>	<b>\$ 2,367</b>	<b>\$ 127</b>
<b>Ombudsperson for Families</b>				
Departmental Appropriations.....	\$ 816	\$ 817	\$ 755	\$ 62
<b>Peace Officers Board</b>				
Departmental Appropriations.....	\$ 1,291	\$ 1,295	\$ 1,291	\$ 4
Continuing Education Grants.....	3,013	3,028	3,028	-
Crisis Intervention and Mental Illness Crisis Training.....	-	145	27	118
Data System Staffing.....	-	96	12	84
Database.....	-	3,500	795	2,705
De-Escalation Training.....	128	128	100	28
Philando Castile Memorial Training Act. ....	6,051	6,051	6,051	-
Rules Coordinator.....	143	143	111	32
<b>Total Peace Officers Board .....</b>	<b>\$ 10,626</b>	<b>\$ 14,386</b>	<b>\$ 11,415</b>	<b>\$ 2,971</b>
<b>Perpich Center For Arts Education</b>				
Departmental Appropriations.....	\$ 7,808	\$ 7,819	\$ 7,783	\$ 36
<b>Pharmacy Board</b>				
Opiate Administration Licensing Act.....	\$ 202	\$ 203	\$ 202	\$ 1
<b>Pollution Control Agency</b>				
County Feedlot Grant Program.....	\$ 1,959	\$ 1,976	\$ 1,862	\$ 114
Environmental and Analysis Outcomes.....	121	121	90	31
Environmental Quality Board.....	1,201	1,203	1,179	24
Municipal Liaison & Economist - Environ Analysis Outcomes.....	92	92	92	-
Municipal Liaison and Economist - Municipal.....	181	181	177	4
NorthMet Mining Project.....	9	9	9	-
Operating Increase.....	2,490	2,490	2,490	-
Recycling Composting Program.....	1,288	1,288	1,288	-
<b>Total Pollution Control Agency.....</b>	<b>\$ 7,341</b>	<b>\$ 7,360</b>	<b>\$ 7,187</b>	<b>\$ 173</b>

**STATE OF MINNESOTA**

**GENERAL FUND**  
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**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Private Detectives Board</b>				
Departmental Appropriations.....	\$ 315	\$ 316	\$ 246	\$ 70
<b>Public Defense Board</b>				
Departmental Appropriations.....	\$ 104,409	\$ 104,607	\$ 103,840	\$ 767
<b>Public Safety</b>				
Application Server Migration.....	\$ 513	\$ 513	\$ 273	\$ 240
Autism Training.....	-	8	8	-
Automated Fingerprint.....	2,534	2,534	2,533	1
Body Armor Reimbursement.....	645	648	648	-
Bomb Disposal Reimbursement.....	69	69	53	16
Bureau of Criminal Apprehension Emergency Contacts.....	29	29	29	-
Capitol Complex Security.....	9,257	10,475	10,475	-
Capitol Security Salary Increase.....	-	193	193	-
Civil Unrest Capitol Security.....	-	2,209	2,209	-
Civil Unrest Trunk Highway.....	-	2,791	2,791	-
Civil Unrest.....	-	2,226	2,226	-
Crash Records Maintenance.....	692	701	303	398
Criminal Apprehension.....	61,057	61,472	60,856	616
Criminal Sexual Conduct Statutory Reform Working Group.....	16	16	14	2
Disaster Relief 4069 Public Assistance Match.....	404	404	404	-
Domestic Abuse Prevention Grants.....	200	200	200	-
Driver and Vehicle Registration Systems.....	22,344	22,344	22,344	-
Drug Agents, Forensic Scientists, Analyst.....	734	734	733	1
Drug Interdiction and Drug Trafficking Special Agents.....	9	9	8	1
Drug Scientists and Lab Supplies.....	13	13	13	-
FBI Cybersecurity Compliance.....	714	714	713	1
Gambling and Alcohol Enforcement.....	2,078	2,137	2,062	75
Homeland Security and Emergency Management School Safety.....	430	430	192	238
Homeland Security and Emergency Management.....	2,780	4,306	3,375	931
Indigenous Women Task Force.....	51	51	44	7
Office of Communications .....	130	130	128	2
Office of Justice Programs.....	39,799	39,841	39,675	166
Patrolling Highways.....	40	42	42	-
Peace Officer Reimbursements.....	1,367	1,367	1,367	-
Peace Officer Survivor Benefits.....	780	780	334	446
Public Safety Support.....	1,685	1,692	1,532	160
Sexual Assault Exam Kits Test.....	-	3,096	3,096	-
Supplemental Nonprofit Security Grants.....	225	225	166	59
Technology and Support Service.....	1,365	1,365	1,363	2
Use of Force Investigations.....	-	3,365	3,365	-
Violent Crime Initiative.....	-	1,386	1,384	2
<b>Total Public Safety.....</b>	<b>\$ 149,960</b>	<b>\$ 168,515</b>	<b>\$ 165,151</b>	<b>\$ 3,364</b>
<b>Public Utilities Commission</b>				
Departmental Appropriations.....	\$ 7,669	\$ 7,669	\$ 7,575	\$ 94
Decision Making.....	512	512	433	79
Rail Road Rights-of-Way.....	63	42	2	40
<b>Total Public Utilities Commission.....</b>	<b>\$ 8,244</b>	<b>\$ 8,223</b>	<b>\$ 8,010</b>	<b>\$ 213</b>
<b>Revenue</b>				
Administration.....	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
COVID Relief Administration.....	-	250	250	-
Debt Collection Management.....	28,372	28,373	28,281	92

**STATE OF MINNESOTA**

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Property Tax Benchmarks and Critical Indicators.....	25	25	23	2
Revenue Recording Fee.....	473	473	473	-
Tax System Management.....	129,110	129,133	128,533	600
Taxpayer Assistance .....	200	200	200	-
Taxpayer Assistance Prior Year.....	467	467	467	-
<b>Total Revenue.....</b>	<b>\$ 161,647</b>	<b>\$ 161,921</b>	<b>\$ 161,227</b>	<b>\$ 694</b>
<b>Revenue Intergovernmental Payments</b>				
Agriculture Market Value Credit.....	\$ 28,448	\$ 28,448	\$ 28,448	\$ -
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Invasive Species Prevention.....	10,000	10,000	10,000	-
Border City Reimbursement.....	32	32	32	-
Casino Aid to Counties.....	1,135	1,135	1,135	-
County Program Aid.....	260,216	260,216	260,216	-
Disparity Reduction Aid.....	10,195	10,195	10,195	-
Disparity Reduction Credit.....	10,468	10,468	10,468	-
DNR-PILT Payments.....	36,090	36,090	36,090	-
Fire State Aid.....	32,500	32,500	32,500	-
Firefighter Relief Association.....	637	637	637	-
Forest Land Tax Credit.....	12,508	12,508	12,508	-
Homestead and Disaster Credits.....	2	2	2	-
Homestead Credit Refund.....	576,390	576,390	576,390	-
Insurance Surcharge.....	4,611	4,611	4,611	-
Local Government Aid .....	561,353	561,353	561,353	-
Local Option Disaster Abatement.....	1,396	1,396	1,396	-
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
Metropolitan Ag Preserves Ad Valorem Property Taxes.....	164	164	164	-
Minneapolis Debt Service Aid.....	3,610	3,610	3,610	-
Minnesota COVID Business Relief.....	-	21,640	105	21,535
Out-of-Home Placement Aid.....	5,000	5,000	5,000	-
Performance Measurement Reimbursement Aid.....	458	458	458	-
Police State Aid .....	84,185	84,185	84,185	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,500	-
Political Contribution Refund.....	3,220	3,220	3,220	-
Prior Year Credit (Real and Manufacturing).....	27	27	27	-
Prior Year Market Value Credits.....	627	627	627	-
Production Property Transition.....	24	24	24	-
Property Tax Targeting Refund.....	10,878	10,878	10,878	-
Renters Property Tax Refund.....	225,736	225,736	225,736	-
Riparian Protection Aid.....	8,000	8,000	8,000	-
State Taconite Aid.....	4,281	4,281	4,281	-
Supplemental TAC Homestead Credit.....	5,394	5,394	5,394	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	16,180	16,180	16,180	-
Township Aid.....	10,000	10,000	10,000	-
Utility Valuation Transition Aid.....	3	3	3	-
Wadena County Aid.....	600	600	600	-
<b>Total Revenue Intergovernmental Payments.....</b>	<b>\$ 1,946,452</b>	<b>\$ 1,968,092</b>	<b>\$ 1,946,557</b>	<b>\$ 21,535</b>
<b>Science Museum</b>				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND**  
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**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Secretary of State</b>				
Departmental Appropriations.....	\$ 7,501	\$ 7,501	\$ 7,491	\$ 10
Help America Vote Act Cares State Match.....	1,386	1,386	1,386	-
<b>Total Secretary of State.....</b>	<b>\$ 8,887</b>	<b>\$ 8,887</b>	<b>\$ 8,877</b>	<b>\$ 10</b>
<b>Senate</b>				
Departmental Appropriations.....	\$ 36,024	\$ 36,186	\$ 36,186	\$ -
<b>Sentencing Guidelines Commission</b>				
Departmental Appropriations.....	\$ 693	\$ 693	\$ 677	\$ 16
<b>State Auditor</b>				
Departmental Appropriations.....	\$ 12,459	\$ 12,459	\$ 8,944	\$ 3,515
Local Government Performance Measures.....	2	2	2	-
<b>Total State Auditor.....</b>	<b>\$ 12,461</b>	<b>\$ 12,461</b>	<b>\$ 8,946</b>	<b>\$ 3,515</b>
<b>State Guardian Ad Litem Board</b>				
Departmental Appropriations.....	\$ 19,078	\$ 19,081	\$ 17,668	\$ 1,413
Compliance and Mandates.....	5,737	5,737	3,556	2,181
<b>Total State Guardian Ad Litem Board.....</b>	<b>\$ 24,815</b>	<b>\$ 24,818</b>	<b>\$ 21,224</b>	<b>\$ 3,594</b>
<b>Supreme Court</b>				
Civil Legal Services.....	\$ 13,740	\$ 13,740	\$ 13,740	\$ -
Cyber Security.....	759	761	761	-
Family Law Legal Services.....	1,017	1,017	1,017	-
Supreme Court Contingency.....	6	8	8	-
Supreme Court Operations.....	44,333	44,612	44,326	286
<b>Total Supreme Court.....</b>	<b>\$ 59,855</b>	<b>\$ 60,138</b>	<b>\$ 59,852</b>	<b>\$ 286</b>
<b>Tax Court</b>				
Departmental Appropriations.....	\$ 2,290	\$ 2,303	\$ 2,004	\$ 299
<b>Teaching Board</b>				
Departmental Appropriations.....	\$ 3,006	\$ 3,043	\$ 3,023	\$ 20
Collaborative Urban Greater MN Educators - Comp Grants Admin....	31	31	30	1
Collaborative Urban Greater MN Educators - Comp Grants.....	970	970	970	-
Mentoring Grant .....	713	729	713	16
Mentoring Grant Administration.....	46	46	44	2
<b>Total Teaching Board.....</b>	<b>\$ 4,766</b>	<b>\$ 4,819</b>	<b>\$ 4,780</b>	<b>\$ 39</b>
<b>Transportation</b>				
Building Services.....	\$ 54	\$ 54	\$ 54	\$ -
Freight.....	1,176	1,184	1,181	3
Hwy Corridor Bridge Improvement Study.....	994	994	956	38
Northstar Commuter Rail.....	143	143	40	103
Passenger Rail.....	354	356	339	17
Rail Road Grade Crossing Safety.....	9	9	9	-
Roosevelt Tower.....	3	3	3	-
Transit .....	18,607	18,717	18,717	-
Tribal Training.....	402	402	402	-
<b>Total Transportation.....</b>	<b>\$ 21,742</b>	<b>\$ 21,862</b>	<b>\$ 21,701</b>	<b>\$ 161</b>

**STATE OF MINNESOTA**

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**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<b>Original Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Trial Courts</b>				
Departmental Appropriations.....	\$ 331,483	\$ 332,014	\$ 331,996	\$ 18
New Judge Units.....	631	631	631	-
<b>Total Trial Courts.....</b>	<b>\$ 332,114</b>	<b>\$ 332,645</b>	<b>\$ 332,627</b>	<b>\$ 18</b>
<b>Uniform Laws Commission</b>				
Departmental Appropriations.....	\$ 98	\$ 98	\$ 64	\$ 34
<b>University of Minnesota</b>				
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.....	558,118	558,118	558,118	-
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.....	2,000	2,000	2,000	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
Rare Disease Advisory Council.....	150	150	150	-
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	-
<b>Total University of Minnesota.....</b>	<b>\$ 671,406</b>	<b>\$ 671,406</b>	<b>\$ 671,406</b>	<b>\$ -</b>
<b>Veterans Affairs</b>				
County Veteran Service Office Grants.....	\$ 1,159	\$ 1,166	\$ 1,013	\$ 153
Duluth Cemetery GF.....	754	754	752	2
GI Bill Education Administration.....	731	731	731	-
GI Bill Education Grants.....	1,914	1,914	1,914	-
GI Bill On-the-Job Training and Apprentice Administration.....	109	109	109	-
GI Bill On-the-Job Training and Apprentice Aid.....	124	124	123	1
Gold Star Program.....	109	109	109	-
Minnesota Assist Council For Vets.....	764	764	764	-
Veterans Health Care.....	57,761	57,761	57,761	-
Veterans Programs and Services.....	15,735	15,746	15,730	16
Veterans Service Organizations.....	355	355	355	-
Veterans Services Honor Guard.....	272	272	200	72
<b>Total Veterans Affairs.....</b>	<b>\$ 79,787</b>	<b>\$ 79,805</b>	<b>\$ 79,561</b>	<b>\$ 244</b>
<b>Water &amp; Soil Resources Board</b>				
Departmental Appropriations.....	\$ 5,622	\$ 5,450	\$ 5,362	\$ 88
Cost Share Work Feedlot.....	260	260	260	-
Critical IT Upgrades.....	104	104	104	-
Drainage Assess-Advisory Team.....	198	198	131	67
Easement Stewardship.....	204	204	203	1
Flood Plain Management.....	140	140	140	-
Lower Minnesota River Watershed District Dredge.....	240	240	240	-
Red River Basin Board.....	200	200	200	-
Soil and Water Conservation District Service Grant.....	1,340	1,340	1,340	-
Water Conservation Act Oversight.....	761	761	747	14
<b>Total Water &amp; Soil Resources Board.....</b>	<b>\$ 9,069</b>	<b>\$ 8,897</b>	<b>\$ 8,727</b>	<b>\$ 170</b>

## STATE OF MINNESOTA

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Zoological Board</b>				
Departmental Appropriations.....	\$ 9,809	\$ 9,809	\$ 9,809	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 25,106,508</b>	<b>\$ 24,455,722</b>	<b>\$ 23,706,690</b>	<b>\$ 749,032</b>
Less: Indirect Cost Reimbursement.....	60,173	60,173	60,173	-
<b>Total Net Expenditures and Transfers-Out.....</b>	<b>\$ 25,046,335</b>	<b>\$ 24,395,549</b>	<b>\$ 23,646,517</b>	<b>\$ 749,032</b>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (3,042,863)	\$ 2,971	\$ 3,468,088	\$ 3,465,117
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 3,390,065</b>	<b>\$ 3,390,065</b>	<b>\$ 3,390,065</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	-	212,753	212,753
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 3,390,065</b>	<b>\$ 3,390,065</b>	<b>\$ 3,602,818</b>	<b>\$ 212,753</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 347,202</b>	<b>\$ 3,393,036</b>	<b>\$ 7,070,906</b>	<b>\$ 3,677,870</b>
Less: Appropriation Carryover.....	-	-	111,033	(111,033)
Less: Reserved for Long-Term Receivables.....	-	-	44,951	(44,951)
Less: Budgetary Reserve.....	-	-	2,863,061	(2,863,061)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 347,202</b>	<b>\$ 3,393,036</b>	<b>\$ 4,051,861</b>	<b>\$ 658,825</b>

### Notes

1. Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:
  - a. On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.
  - b. Estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
  - c. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.
2. During fiscal year 2021, some expenditures incurred by the Departments of Administration, Economic and Employment Development, Human Services, and Veterans Affairs were reimbursed by FEMA and Coronavirus Relief Fund in the Federal Fund. This activity is reported as a prior period adjustment in Actuals.
3. 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.
  - a. In the "Major Governmental Fund – Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis" report (included in the ACFR), transfers were eliminated as a result of the combining activity.
    - i. Transfers eliminated in the Original Budget include \$122,000 from the Health Care Access fund, \$77 from the State Government Fund, and \$10,425 from the Health Care Response Fund to the General Fund.
    - ii. Transfers eliminated in the Final Budget and Actuals include \$122,000 from the Health Care Access Fund, \$77 from the State Government Fund, \$59,847 from the COVID-19 Minnesota Fund, and \$16,704 from the Health Care Response Fund to the General Fund.

**STATE OF MINNESOTA**

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**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

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<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
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b. A reconciliation of the actual unassigned fund balances is as follows (In Thousands):

**Legal Level of Budgetary Control Report:**

General Fund	\$ 4,051,861
Health Care Access Fund	547,308
State Government Fund	69,572
<b>General Fund in ACFR</b>	<b>\$ 4,668,741</b>

**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, 2021  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Insurance Gross Earnings Taxes.....	\$ 91,435	\$ 96,639	\$ 106,414	\$ 9,775
Other Taxes.....	571,406	660,973	635,367	(25,606)
Departmental Services/Licenses & Fees.....	44,386	36,410	33,006	(3,404)
Investment Income.....	11,320	4,810	3,883	(927)
Other Revenues.....	18,768	17,941	15,412	(2,529)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 737,315</b>	<b>\$ 816,773</b>	<b>\$ 794,082</b>	<b>\$ (22,691)</b>
<b>Expenditures and Transfers-Out</b>				
<b>Health</b>				
Health Improvement.....	\$ 38,666	\$ 39,044	\$ 35,043	\$ 4,001
Insulin Safety Net Survey.....	136	136	87	49
Statewide Health Improvement Initiatives.....	369	369	369	-
<b>Total Health.....</b>	<b>\$ 39,171</b>	<b>\$ 39,549</b>	<b>\$ 35,499</b>	<b>\$ 4,050</b>
<b>Human Services</b>				
Health Care Grants.....	\$ 3,465	\$ 3,465	\$ 667	\$ 2,798
Health Care.....	28,008	28,096	27,657	439
Medical Assistance.....	602,583	602,583	602,583	-
MinnesotaCare.....	104,764	67,871	65,817	2,054
Operations.....	17,162	17,184	17,055	129
Technical Activities.....	122	122	122	-
<b>Total Human Services.....</b>	<b>\$ 756,104</b>	<b>\$ 719,321</b>	<b>\$ 713,901</b>	<b>\$ 5,420</b>
<b>MMB Non-Operating</b>				
Departmental Appropriations.....	\$ 122,000	\$ 122,000	\$ 122,000	\$ -
<b>MNsure</b>				
Insulin Act Bonus Payments.....	\$ 3	\$ 3	\$ 3	\$ -
Insulin Act Comm & Mktg.....	108	108	108	-
Insulin Act Training.....	13	13	13	-
<b>Total MNsure.....</b>	<b>\$ 124</b>	<b>\$ 124</b>	<b>\$ 124</b>	<b>\$ -</b>
<b>Revenue</b>				
Tax System Management.....	\$ 1,760	\$ 1,760	\$ 1,757	\$ 3
<b>Revenue Intergovernmental Payments</b>				
MinnesotaCare Interest on Refunds.....	\$ 696	\$ 696	\$ 696	\$ -
<b>University of Minnesota</b>				
Health Sciences.....	\$ 2,157	\$ 2,157	\$ 2,157	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 922,012</b>	<b>\$ 885,607</b>	<b>\$ 876,134</b>	<b>\$ 9,473</b>

**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, 2021  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (184,697)	\$ (68,834)	\$ (82,052)	\$ (13,218)
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 630,770	\$ 630,770	\$ 630,770	\$ -
Prior Period Adjustments.....	-	-	2,840	2,840
<b>Fund Balance, Beginning, as Restated.....</b>	\$ 630,770	\$ 630,770	\$ 633,610	\$ 2,840
<b>Fund Balance, Ending.....</b>	\$ 446,073	\$ 561,936	\$ 551,558	\$ (10,378)
Less: Appropriation Carryover.....	-	-	4,250	(4,250)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 446,073</b>	<b>\$ 561,936</b>	<b>\$ 547,308</b>	<b>\$ (14,628)</b>

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Departmental Services/Licenses & Fees.....	\$ 90,051	\$ 89,690	\$ 104,093	\$ 14,403
Other Revenues.....	2,591	2,513	2,838	325
<b>Total Net Revenues</b> .....	<b>\$ 92,642</b>	<b>\$ 92,203</b>	<b>\$ 106,931</b>	<b>\$ 14,728</b>
<b>Transfer from Other Funds</b>				
Miscellaneous Special Revenue Fund.....	\$ -	\$ -	\$ 30	\$ 30
<b>Total Net Revenues and Transfers-In</b> .....	<b>\$ 92,642</b>	<b>\$ 92,203</b>	<b>\$ 106,961</b>	<b>\$ 14,758</b>
<b>Expenditures and Transfers-Out</b>				
<b>Attorney General</b>				
Regulatory Law and Professions.....	\$ 2,688	\$ 2,688	\$ 1,984	\$ 704
State Government Services.....	21	21	21	-
<b>Total Attorney General</b> .....	<b>\$ 2,709</b>	<b>\$ 2,709</b>	<b>\$ 2,005</b>	<b>\$ 704</b>
<b>Behavioral Health &amp; Therapy Board</b>				
Departmental Appropriations.....	\$ 1,098	\$ 1,130	\$ 948	\$ 182
<b>Chiropractic Examiners Board</b>				
Departmental Appropriations.....	\$ 710	\$ 739	\$ 641	\$ 98
<b>Dentistry Board</b>				
Departmental Appropriations.....	\$ 1,731	\$ 1,753	\$ 1,401	\$ 352
<b>Dietetics &amp; Nutrition Practice</b>				
Departmental Appropriations.....	\$ 176	\$ 181	\$ 141	\$ 40
<b>Health</b>				
Health Improvement.....	\$ 9,651	\$ 9,069	\$ 8,291	\$ 778
Health Protection.....	55,344	54,241	50,171	4,070
<b>Total Health</b> .....	<b>\$ 64,995</b>	<b>\$ 63,310</b>	<b>\$ 58,462</b>	<b>\$ 4,848</b>
<b>Human Services</b>				
Continuing Care of Older Adults.....	\$ 125	\$ 125	\$ 124	\$ 1
Operations.....	4,185	4,185	4,176	9
Technical Activities.....	15	15	15	-
<b>Total Human Services</b> .....	<b>\$ 4,325</b>	<b>\$ 4,325</b>	<b>\$ 4,315</b>	<b>\$ 10</b>
<b>Marriage &amp; Family Therapy Board</b>				
Departmental Appropriations.....	\$ 439	\$ 443	\$ 370	\$ 73
<b>Medical Practice Board</b>				
Departmental Appropriations.....	\$ 6,383	\$ 6,600	\$ 4,752	\$ 1,848
Health Professional Services Program.....	1,193	1,200	1,038	162
<b>Total Medical Practice Board</b> .....	<b>\$ 7,576</b>	<b>\$ 7,800</b>	<b>\$ 5,790</b>	<b>\$ 2,010</b>
<b>MMB Non-Operating</b>				
State Government Special Revenue Contingent.....	\$ 800	\$ 800	\$ -	\$ 800

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Nursing Board</b>				
Departmental Appropriations.....	\$ 5,830	\$ 6,183	\$ 4,568	\$ 1,615
<b>Nursing Home Administrative Board</b>				
Departmental Appropriations.....	\$ 351	\$ 646	\$ 387	\$ 259
Administrative Services Unit -Criminal Background Check.....	559	559	465	94
Administrative Services Unit IT Shared Services Maintenance.....	1,339	1,339	1,193	146
Administrative Services Unit -Operations.....	1,256	1,256	1,237	19
Volunteer Health Care Provider Program.....	268	266	34	232
<b>Total Nursing Home Administrative Board.....</b>	<b>\$ 3,773</b>	<b>\$ 4,066</b>	<b>\$ 3,316</b>	<b>\$ 750</b>
<b>Occupational Therapy Practice Board</b>				
Departmental Appropriations.....	\$ 571	\$ 582	\$ 403	\$ 179
<b>Optometry Board</b>				
Departmental Appropriations.....	\$ 274	\$ 280	\$ 190	\$ 90
<b>Pharmacy Board</b>				
Departmental Appropriations.....	\$ 4,839	\$ 5,152	\$ 4,194	\$ 958
<b>Physical Therapy Board</b>				
Departmental Appropriations.....	\$ 730	\$ 739	\$ 725	\$ 14
<b>Podiatric Medicine Board</b>				
Departmental Appropriations.....	\$ 292	\$ 298	\$ 129	\$ 169
<b>Pollution Control Agency</b>				
Operations.....	\$ 2	\$ 2	\$ 2	\$ -
Resource Management Assistance.....	75	75	75	-
<b>Total Pollution Control Agency.....</b>	<b>\$ 77</b>	<b>\$ 77</b>	<b>\$ 77</b>	<b>\$ -</b>
<b>Psychology Board</b>				
Departmental Appropriations.....	\$ 1,826	\$ 1,865	\$ 1,019	\$ 846
<b>Public Safety</b>				
Criminal Apprehension.....	\$ 14	\$ 14	\$ -	\$ 14
Office of Justice Programs.....	96	96	96	-
<b>Total Public Safety.....</b>	<b>\$ 110</b>	<b>\$ 110</b>	<b>\$ 96</b>	<b>\$ 14</b>
<b>Social Work Board</b>				
Departmental Appropriations.....	\$ 1,518	\$ 1,588	\$ 1,425	\$ 163
<b>Veterinary Medicine Board</b>				
Departmental Appropriations.....	\$ 426	\$ 441	\$ 294	\$ 147
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 104,825</b>	<b>\$ 104,571</b>	<b>\$ 90,509</b>	<b>\$ 14,062</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (12,183)	\$ (12,368)	\$ 16,452	\$ 28,820

**STATE OF MINNESOTA****STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 51,433	\$ 51,433	\$ 51,433	\$ -
Prior Period Adjustments.....	-	-	3,151	3,151
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 51,433</b>	<b>\$ 51,433</b>	<b>\$ 54,584</b>	<b>\$ 3,151</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 39,250</b>	<b>\$ 39,065</b>	<b>\$ 71,036</b>	<b>\$ 31,971</b>
Less: Appropriation Carryover.....	-	-	1,464	(1,464)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 39,250</b>	<b>\$ 39,065</b>	<b>\$ 69,572</b>	<b>\$ 30,507</b>

**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-19 MINNESOTA FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Expenditures and Transfers-Out</b>				
<b>Administration</b>				
Cold Storage Facility.....	\$ 1,217	\$ 427	\$ 427	\$ -
<b>Agriculture</b>				
Agriculture Emergency COVID.....	\$ 9,713	\$ 10	\$ 10	\$ -
<b>Health</b>				
COVID Redeployments.....	\$ -	\$ 2,201	\$ 2,201	\$ -
COVID State Emergency Operations Center.....	-	1,120	1,120	-
COVID19 Community Engagement.....	5,559	1,955	1,955	-
Medical Patient Placement Crr.....	-	525	525	-
Response Commission Review.....	4,983	6,420	6,420	-
Response Non-Review.....	907	575	575	-
Testing Strategy and Response.....	-	34,401	34,401	-
Vaccination Effort.....	-	156	156	-
Vaccination Strategy and Response.....	-	18,895	18,895	-
<b>Total Health.....</b>	<b>\$ 11,449</b>	<b>\$ 66,248</b>	<b>\$ 66,248</b>	<b>\$ -</b>
<b>Human Services</b>				
Additional Homeless Shelter.....	\$ -	\$ 2,400	\$ 2,400	\$ -
Food Assistance.....	386	46	46	-
Homeless Winter Shelter.....	-	2,000	2,000	-
Isolation Grants.....	6,998	1,171	1,171	-
<b>Total Human Services.....</b>	<b>\$ 7,384</b>	<b>\$ 5,617</b>	<b>\$ 5,617</b>	<b>\$ -</b>
<b>MMB Non-Operating</b>				
Transfer to General Fund.....	\$ -	\$ 59,847	\$ 59,847	\$ -
<b>Public Safety</b>				
Driver and Vehicle Services COVID-19 Sheds.....	\$ -	\$ 49	\$ 49	\$ -
<b>Zoological Board</b>				
Maintain Operations.....	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 35,763</b>	<b>\$ 138,198</b>	<b>\$ 138,198</b>	<b>\$ -</b>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (35,763)	\$ (138,198)	\$ (138,198)	\$ -
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 44,989</b>	<b>\$ 44,989</b>	<b>\$ 44,989</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	-	93,209	93,209
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 44,989</b>	<b>\$ 44,989</b>	<b>\$ 138,198</b>	<b>\$ 93,209</b>
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 9,226</b>	<b>\$ (93,209)</b>	<b>\$ -</b>	<b>\$ 93,209</b>

## **STATE OF MINNESOTA**

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**COVID-19 MINNESOTA FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

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

1. During fiscal year 2021, some expenditures incurred by the Departments of Administration, Agriculture, Corrections, and Health were reimbursed by FEMA and Coronavirus Relief in the Federal Fund. This activity is reported in the prior period adjustment in Actuals. The final budgets were also reduced to the actual spending as this fund has no authority to spend subsequent to the current fiscal year. The deficit reported in the final budget ending fund balance is a result of the prior period adjustments.

**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, 2021  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Investment Income.....	\$ -	\$ 99	\$ 98	\$ (1)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ -</b>	<b>\$ 99</b>	<b>\$ 98</b>	<b>\$ (1)</b>
<b>Expenditures and Transfers-Out</b>				
<b>Health</b>				
Response Commission Review.....	\$ 90,005	\$ 82,374	\$ 82,374	\$ -
Response Non-Review.....	6,370	11,640	11,640	-
<b>Total Health.....</b>	<b>\$ 96,375</b>	<b>\$ 94,014</b>	<b>\$ 94,014</b>	<b>\$ -</b>
<b>MMB Non-Operating</b>				
Health Care Response, COVID 19.....	\$ 10,425	\$ 16,704	\$ 16,704	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 106,800</b>	<b>\$ 110,718</b>	<b>\$ 110,718</b>	<b>\$ -</b>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (106,800)	\$ (110,619)	\$ (110,620)	\$ (1)
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 110,209</b>	<b>\$ 110,209</b>	<b>\$ 110,209</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	-	411	411
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 110,209</b>	<b>\$ 110,209</b>	<b>\$ 110,620</b>	<b>\$ 411</b>
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 3,409</b>	<b>\$ (410)</b>	<b>\$ -</b>	<b>\$ 410</b>

**Notes**

1. The Health Care Response Fund was created to administer a grant program for costs related to planning for, preparing for, or responding to an outbreak of COVID-19. This fund was created during fiscal year 2020 and is ending this fiscal year.
2. During fiscal year 2021, the Department of Health cancelled encumbrances that were originally established in fiscal year 2020. These encumbrance cancellations are reported as a prior period adjustment in Actuals. The appropriation had authority to carry forward and spend the unspent money from the prior year; therefore, the budget was increased and the funds were spent in fiscal year 2021. These additional expenditures in fiscal year 2021 are presented as a budgeted deficit; however, this amount is offset by the prior period adjustment.

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Departmental Services/Licenses & Fees.....	\$ 16,785	\$ 21,433	\$ 4,648
Federal Revenue.....	373,995	528,939	154,944
Investment Income.....	4,210	3,176	(1,034)
Other Revenues.....	36,917	29,334	(7,583)
<b>Total Net Revenues.....</b>	<b>\$ 431,907</b>	<b>\$ 582,882</b>	<b>\$ 150,975</b>
<b>Transfer from Other Funds</b>			
Federal Fund.....	\$ -	\$ 20	\$ 20
General Fund.....	4,291	4,291	-
Highway User Tax Distribution Fund.....	1,407,582	1,430,204	22,622
Plant Management Fund.....	1,299	1,299	-
<b>Total Transfer from Other Funds.....</b>	<b>\$ 1,413,172</b>	<b>\$ 1,435,814</b>	<b>\$ 22,642</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 1,845,079</b>	<b>\$ 2,018,696</b>	<b>\$ 173,617</b>
<b>Expenditures and Transfers-Out</b>			
<b>Public Safety</b>			
Civil Unrest.....	\$ 474	\$ 474	\$ -
Commercial Vehicle Enforcement.....	10,100	10,100	-
DWI Lab Analysis.....	2,697	2,697	-
Office of Communications .....	449	448	1
Patrolling Highways.....	103,910	103,910	-
Public Safety Support.....	4,534	4,311	223
Soft Body Armor Supplement.....	108	106	2
Technology and Support Service Application Server Migration.....	204	142	62
Technology and Support Service.....	6,814	6,401	413
Traffic Safety.....	499	445	54
Trunk Highway Salary Increase.....	3,394	3,394	-
<b>Total Public Safety.....</b>	<b>\$ 133,183</b>	<b>\$ 132,428</b>	<b>\$ 755</b>
<b>Transportation</b>			
Departmental Appropriations.....	\$ 79,486	\$ 79,486	\$ -
Aeronautics.....	1,246	1,164	82
Agency Services.....	52,655	48,708	3,947
Building Services.....	45,292	44,269	1,023
Debt Service .....	177,521	177,521	-
Environmental Management.....	1,092	667	425
Freight.....	5,433	5,089	344
Highway Sign Revolving Account.....	2,010	2,010	-
Land Conveyance.....	1,184	1,184	-
Non-Metro Metropolitan Planning Organizations.....	266	266	-
Operations and Maintenance.....	388,455	386,310	2,145
Pavement Stripe Rev Acct.....	6,283	6,283	-
Program Planning and Delivery.....	253,969	245,696	8,273
Regional Development Commissions Grant.....	938	844	94
State Property Reimbursement.....	1	1	-
State Road Construction - Economic Development.....	15,647	15,647	-
State Road Construction.....	1,066,495	1,060,088	6,407
Statewide Radio Communications.....	7,320	7,319	1

**STATE OF MINNESOTA****TRUNK HIGHWAY FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)****UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Targeted Group Business Program.....	130	130	-
Tort Claims.....	684	140	544
Transfer Oversize/Overweight Fees for Loan TIFIA.....	4,249	4,249	-
Transit .....	971	971	-
<b>Total Transportation.....</b>	<b>\$ 2,111,327</b>	<b>\$ 2,088,042</b>	<b>\$ 23,285</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 2,244,510</b>	<b>\$ 2,220,470</b>	<b>\$ 24,040</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (399,431)	\$ (201,774)	\$ 197,657
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 491,327</b>	<b>\$ 491,327</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	46,067	46,067
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 491,327</b>	<b>\$ 537,394</b>	<b>\$ 46,067</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 91,896</b>	<b>\$ 335,620</b>	<b>\$ 243,724</b>
Less: Appropriation Carryover.....	-	66,869	(66,869)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 91,896</b>	<b>\$ 268,751</b>	<b>\$ 176,855</b>

**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, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 177,309	\$ 181,155	\$ 3,846
Motor Vehicle Taxes.....	1,442,699	1,442,699	-
Fuel Taxes.....	860,200	846,125	(14,075)
Departmental Services/Licenses & Fees.....	1,407	2,045	638
Investment Income.....	1,909	1,718	(191)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 2,483,524</b>	<b>\$ 2,473,742</b>	<b>\$ (9,782)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Public Safety</b>			
Driver and Vehicle Services.....	\$ 8,236	\$ 8,236	\$ -
Patrolling Highways.....	98	98	-
Technology and Support Service Application Server Migration.....	106	67	39
Vehicle Crimes Unit Salary Increase.....	49	49	-
Vehicle Crimes Unit.....	839	839	-
<b>Total Public Safety.....</b>	<b>\$ 9,328</b>	<b>\$ 9,289</b>	<b>\$ 39</b>
<b>Revenue</b>			
Tax System Management.....	\$ 2,196	\$ 2,196	\$ -
<b>Revenue Intergovernmental Payments</b>			
ATV Unrefunded Gas Tax.....	\$ 1,744	\$ 1,744	\$ -
Forest Road Unrefunded Gas Tax.....	1,070	1,070	-
Highway Fuel Refund Interest.....	45	45	-
Motorboat Unrefunded Gas Tax.....	9,688	9,688	-
Off-Road Motorcycle.....	297	297	-
Off-Road Vehicle.....	1,059	1,059	-
Snowmobile Unrefunded Gas Tax.....	6,459	6,459	-
<b>Total Revenue Intergovernmental Payments.....</b>	<b>\$ 20,362</b>	<b>\$ 20,362</b>	<b>\$ -</b>
<b>Transportation</b>			
Departmental Appropriations.....	\$ 2,428,323	\$ 2,428,323	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 2,460,209</b>	<b>\$ 2,460,170</b>	<b>\$ 39</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	\$ 23,315	\$ 13,572	\$ (9,743)
<b>Fund Balance, Beginning, as Reported.....</b>			
Prior Period Adjustments.....	-	91	91
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 10,676</b>	<b>\$ 10,767</b>	<b>\$ 91</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 33,991</b>	<b>\$ 24,339</b>	<b>\$ (9,652)</b>
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 33,991</b>	<b>\$ 24,339</b>	<b>\$ (9,652)</b>

**STATE OF MINNESOTA**

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**HIGHWAY USER TAX DISTRIBUTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

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**UNAUDITED**

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<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
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**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**

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STATE AIRPORTS FUND

## SCHEDULE OF REVENUES, EXPENDITURES

## **AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

## **BUDGETARY BASIS**

YEAR ENDED JUNE 30, 2021

**YEAR ENDED JUNE  
(IN THOUSANDS)**

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 9,000	\$ 12,330	\$ 3,330
Fuel Taxes.....	3,000	3,090	90
Other Taxes.....	10,800	10,874	74
Departmental Services/Licenses & Fees.....	770	1,116	346
Investment Income.....	162	130	(32)
Other Revenues.....	30	33	3
<b>Total Net Revenues and Transfers-In</b> .....	<u>\$ 23,762</u>	<u>\$ 27,573</u>	<u>\$ 3,811</u>
<b>Expenditures and Transfers-Out</b>			
<b>Transportation</b>			
Departmental Appropriations.....	\$ 46	\$ 46	\$ -
Aeronautics Operation.....	6,862	6,680	182
Aeronautics.....	27,871	27,871	-
Civil Air Patrol Facility Grant.....	379	379	-
Duluth Airport Authority.....	423	423	-
<b>Total Transportation</b> .....	<u>\$ 35,581</u>	<u>\$ 35,399</u>	<u>\$ 182</u>
<b>Total Expenditures and Transfers-Out</b> .....	<u>\$ 35,581</u>	<u>\$ 35,399</u>	<u>\$ 182</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	<u>\$ (11,819)</u>	<u>\$ (7,826)</u>	<u>\$ 3,993</u>
<b>Fund Balance, Beginning, as Reported</b> .....	\$ 21,492	\$ 21,492	\$ -
Prior Period Adjustments.....	-	4,139	4,139
<b>Fund Balance, Beginning, as Restated</b> .....	<u>\$ 21,492</u>	<u>\$ 25,631</u>	<u>\$ 4,139</u>
<b>Fund Balance, Ending</b> .....	\$ 9,673	\$ 17,805	\$ 8,132
Less: Appropriation Carryover.....	-	12,110	(12,110)
Less: Reserved for Long-Term Receivables.....	-	1,424	(1,424)
<b>Unassigned Fund Balance, Ending</b> .....	<u>\$ 9,673</u>	<u>\$ 4,271</u>	<u>\$ (5,402)</u>

**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, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Departmental Services/Licenses & Fees.....	\$ 22,504	\$ 22,352	\$ (152)
Investment Income.....	400	87	(313)
Other Revenues.....	50	36	(14)
<b>Total Net Revenues.....</b>	<b>\$ 22,954</b>	<b>\$ 22,475</b>	<b>\$ (479)</b>
<b>Transfer from Other Funds</b>			
Remediation Fund.....	\$ 26	\$ 356	\$ 330
<b>Total Transfer from Other Funds.....</b>	<b>\$ 26</b>	<b>\$ 356</b>	<b>\$ 330</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 22,980</b>	<b>\$ 22,831</b>	<b>\$ (149)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Commerce</b>			
Petroleum Tank Cleanup .....	\$ 15,795	\$ 15,231	\$ 564
<b>Employment &amp; Economic Development</b>			
Contaminated Cleanup Grants.....	\$ 4,053	\$ 4,053	\$ -
Contaminated Grants Administration.....	213	213	-
<b>Total Employment &amp; Economic Development.....</b>	<b>\$ 4,266</b>	<b>\$ 4,266</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 20,061</b>	<b>\$ 19,497</b>	<b>\$ 564</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 2,919	\$ 3,334	\$ 415
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 14,068</b>	<b>\$ 14,068</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	1,793	1,793
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 14,068</b>	<b>\$ 15,861</b>	<b>\$ 1,793</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 16,987</b>	<b>\$ 19,195</b>	<b>\$ 2,208</b>
Less: Appropriation Carryover.....	-	9,473	(9,473)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 16,987</b>	<b>\$ 9,722</b>	<b>\$ (7,265)</b>

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2021**  
**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 14,941	\$ 19,039	\$ 4,098
Departmental Services/Licenses & Fees.....	60,912	77,978	17,066
Federal Revenue.....	2,500	1,361	(1,139)
Investment Income.....	122	103	(19)
Other Revenues.....	4,375	3,025	(1,350)
<b>Total Net Revenues.....</b>	<b>\$ 82,850</b>	<b>\$ 101,506</b>	<b>\$ 18,656</b>
<b>Transfer from Other Funds</b>			
Game and Fish Fund.....	\$ 1,421	\$ 1,626	\$ 205
General Fund.....	352	347	(5)
Highway User Tax Distribution Fund.....	20,387	19,247	(1,140)
Miscellaneous Special Revenue Fund.....	2,752	2,733	(19)
Permanent School Fund.....	8,500	7,651	(849)
<b>Total Transfer from Other Funds.....</b>	<b>\$ 33,412</b>	<b>\$ 31,604</b>	<b>\$ (1,808)</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 116,262</b>	<b>\$ 133,110</b>	<b>\$ 16,848</b>
<b>Expenditures and Transfers-Out</b>			
<b>Metropolitan Council Transport</b>			
Parks Lottery.....	\$ 6,600	\$ 6,600	\$ -
<b>Minnesota Conservation Corps</b>			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 14,163	\$ 14,163	\$ -
Eco & Water Resources - Invasive Species.....	4,528	3,451	1,077
Eco & Water Resources - Nongame Wildlife Program.....	985	985	-
Eco & Water Resources - Water Management.....	6,105	4,955	1,150
Ecological and Water Resources.....	1,789	1,684	105
Enforcement Grants Water Recreation.....	1,117	1,082	35
Enforcement Natural Resources Laws and Rules.....	9,900	7,925	1,975
Enforcement Off Highway Vehicle Grants ATV.....	500	473	27
Enforcement Off Highway Vehicle Grants Mgmt ATV.....	25	24	1
Enforcement Off Highway Vehicle Grants OHM.....	12	11	1
Enforcement Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement Safety Grants ATV.....	360	127	233
Enforcement Safety Grants Management ATV.....	48	-	48
Enforcement Snowmobile Grants.....	338	315	23
Fish & Wildlife - Management.....	2,164	2,164	-
Forest Management - Forest Management Investment.....	16,669	13,330	3,339
Forest Management - Road Maint on State Forest Roads.....	606	600	6
Land & Minerals - Iron Ore Coop Research Minerals Management.....	200	200	-
Land & Minerals - Minerals Management.....	3,384	3,384	-
Lands and Minerals - Resource Management .....	782	782	-
Parks & Trails - Canoe Routes Marking.....	1	1	-
Parks & Trails - Crane Lake Restroom Water Recreation.....	2	2	-
Parks & Trails - Enhance Access Facility Water Recreation.....	1,341	863	478
Parks & Trails - Iron Range Off Highway Vehicle Rec Area.....	2	2	-

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Parks & Trails - IRR OHVRA Virginia ATV.....	2	2	-
Parks & Trails - IRR OHVRA Virginia Off Highway Motorcycle.....	4	4	-
Parks & Trails - Local Trail Grants.....	1,140	890	250
Parks & Trails - Management .....	40,896	29,935	10,961
Parks & Trails - Management ORV.....	695	462	233
Parks & Trails - Master Trail Route Plan ORV.....	84	84	-
Parks & Trails - Off Highway Vehicle GIA ATV.....	1,726	1,587	139
Parks & Trails - Off Highway Vehicle GIA OHM.....	156	113	43
Parks & Trails - Off Highway Vehicle GIA ORV.....	721	24	697
Parks & Trails - QuadCities Trail Grant ATV.....	950	950	-
Parks & Trails - Snowmobile GIA.....	11,077	8,580	2,497
Parks & Trails - State Land and Water Conservation.....	345	229	116
Parks & Trails - State Parks Operations Lottery.....	7,200	7,193	7
Parks & Trails - State Trail Grooming SKI.....	69	69	-
Parks & Trails - Taconite Trail ATV.....	984	984	-
Parks & Trails - Trail Master Plan OHM.....	74	74	-
Parks & Trails - Trail Project Administration ORV.....	200	200	-
Zoo Grants.....	380	380	-
<b>Total Natural Resources.....</b>	<b>\$ 131,725</b>	<b>\$ 108,284</b>	<b>\$ 23,441</b>
<b>Public Safety</b>			
Departmental Appropriations.....	\$ 9	\$ 9	\$ -
<b>Zoological Board</b>			
Departmental Appropriations.....	\$ 190	\$ 190	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 139,014</b>	<b>\$ 115,573</b>	<b>\$ 23,441</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (22,752)	\$ 17,537	\$ 40,289
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 67,090</b>	<b>\$ 67,090</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	2,136	2,136
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 67,090</b>	<b>\$ 69,226</b>	<b>\$ 2,136</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 44,338</b>	<b>\$ 86,763</b>	<b>\$ 42,425</b>
Less: Appropriation Carryover.....	-	21,303	(21,303)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 44,338</b>	<b>\$ 65,460</b>	<b>\$ 21,122</b>

**Notes**

- 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, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 14,941	\$ 19,039	\$ 4,098
Departmental Services/Licenses & Fees.....	72,264	74,576	2,312
Federal Revenue.....	35,271	35,051	(220)
Investment Income.....	207	236	29
Other Revenues.....	174	187	13
<b>Total Net Revenues.....</b>	<b>\$ 122,857</b>	<b>\$ 129,089</b>	<b>\$ 6,232</b>
<b>Transfer from Other Funds</b>			
General Fund.....	\$ 1,120	\$ 1,120	\$ -
<b>Total Transfer from Other Funds.....</b>	<b>\$ 1,120</b>	<b>\$ 1,120</b>	<b>\$ -</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 123,977</b>	<b>\$ 130,209</b>	<b>\$ 6,232</b>
<b>Expenditures and Transfers-Out</b>			
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 10,304	\$ 10,304	\$ -
Eco & Water Resources - Heritage Enhance.....	2,539	2,321	218
Eco & Water Resources - Lake Koronis AIS Grnt.....	510	510	-
Ecological and Water Resources.....	2,891	2,791	100
Enforcement Animal Artifact Educate.....	60	60	-
Enforcement Heritage Enhancement.....	1,699	1,448	251
Enforcement Ice Safety Program.....	346	6	340
Enforcement Natural Resources Laws and Rules.....	26,421	22,336	4,085
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	2,231	2,190	41
Fish & Wildlife - Deer Management.....	9,267	7,671	1,596
Fish & Wildlife - Heritage Enhancement.....	9,728	9,674	54
Fish & Wildlife - Management.....	61,315	53,120	8,195
Fish & Wildlife - Shooting Sports Facility Grants.....	100	100	-
Forest Management - ECS Forest and Invasive Species.....	1,598	1,246	352
Lands and Minerals - Resource Management .....	349	349	-
Parks & Trails - Management.....	3,493	3,149	344
<b>Total Natural Resources.....</b>	<b>\$ 132,851</b>	<b>\$ 117,275</b>	<b>\$ 15,576</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 132,851</b>	<b>\$ 117,275</b>	<b>\$ 15,576</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	<b>\$ (8,874)</b>	<b>\$ 12,934</b>	<b>\$ 21,808</b>
<b>Fund Balance, Beginning, as Reported.....</b>			
Prior Period Adjustments.....	\$ 70,423	\$ 70,423	\$ -
	-	1,238	1,238
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 70,423</b>	<b>\$ 71,661</b>	<b>\$ 1,238</b>
<b>Fund Balance, Ending.....</b>			
Less: Appropriation Carryover.....	\$ 61,549	\$ 84,595	\$ 23,046
	-	14,352	(14,352)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 61,549</b>	<b>\$ 70,243</b>	<b>\$ 8,694</b>

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 67,362	\$ 68,962	\$ 1,600
Departmental Services/Licenses & Fees.....	39,879	41,401	1,522
Investment Income.....	219	103	(116)
Other Revenues.....	90	91	1
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 107,550</b>	<b>\$ 110,557</b>	<b>\$ 3,007</b>
<b>Expenditures and Transfers-Out</b>			
<b>Administrative Hearings</b>			
Sanitary Districts.....	\$ 80	\$ 34	\$ 46
<b>Health</b>			
Biomonitoring & Health Risks.....	\$ 985	\$ 873	\$ 112
Blood Lead Testing, Lead Poisoning Prev & Asthma Education.....	200	200	-
Flame-Retardant Chemicals.....	65	22	43
Harmful Chemicals in Children's Products.....	74	62	12
Trichloroethylene (TCE).....	136	98	38
<b>Total Health.....</b>	<b>\$ 1,460</b>	<b>\$ 1,255</b>	<b>\$ 205</b>
<b>Pollution Control Agency</b>			
Departmental Appropriations.....	\$ 22,000	\$ 22,000	\$ -
Air Monitoring.....	228	228	-
Ambient Air Monitoring.....	365	322	43
Business Friendly Data Service.....	946	943	3
Environmental and Analysis Outcomes.....	11,637	11,244	393
Environmental Loans and Grants.....	238	231	7
Environmental Quality Board.....	226	79	147
Environmental Risks.....	385	205	180
Feedlot Permits.....	214	171	43
Flame Retardant Prohibitive.....	76	76	-
Food Waste Reduction.....	1,278	1,278	-
Impaired Waters Listing.....	51	51	-
Improve Minnesota Air Quality.....	895	754	141
Industrial.....	14,427	14,048	379
Municipal.....	6,474	6,215	259
Operations.....	4,564	4,356	208
Recycling Composting Program.....	592	592	-
Recycling Market Development.....	800	800	-
Remediation.....	641	597	44
Resource Management Assistance.....	18,040	17,483	557
SCORE Grants.....	17,750	17,750	-
SSTS Activities - Municipal Continued Increased Activity.....	793	713	80
SSTS Activities - Municipal.....	714	699	15
SSTS Activities - Resource Mgt & Assist Cont Inc Activity.....	172	171	1
SSTS Activities - Resource Mgt & Assistance.....	113	112	1
St Louis River Remedial Action.....	509	503	6
Technical Assist & Review of Municipal Water Infra Proj.....	195	99	96
Toxic Chemicals Children.....	33	33	-

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Understanding Reducing TCE.....	290	285	5
Wastewater Lab Registration.....	109	109	-
Watershed.....	7,270	6,357	913
<b>Total Pollution Control Agency.....</b>	<b>\$ 112,025</b>	<b>\$ 108,504</b>	<b>\$ 3,521</b>
<b>Public Safety</b>			
Homeland Security and Emergency Management.....	\$ 78	\$ 7	\$ 71
<b>Revenue</b>			
Tax System Management.....	\$ 305	\$ 305	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 113,948</b>	<b>\$ 110,105</b>	<b>\$ 3,843</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (6,398)	\$ 452	\$ 6,850
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 23,755</b>	<b>\$ 23,755</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	640	640
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 23,755</b>	<b>\$ 24,395</b>	<b>\$ 640</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 17,357</b>	<b>\$ 24,847</b>	<b>\$ 7,490</b>
Less: Appropriation Carryover.....	-	4,008	(4,008)
Less: Reserved for Long-Term Receivables.....	-	929	(929)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 17,357</b>	<b>\$ 19,910</b>	<b>\$ 2,553</b>

**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	\$ 19,910
Remediation Fund	<u>10,987</u>
<b>Environmental &amp; Remediation Fund in ACFR</b>	<b><u>\$ 30,897</u></b>

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 \$22,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.

**STATE OF MINNESOTA**

**REMEDIATION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 954	\$ 1,050	\$ 96
Departmental Services/Licenses & Fees.....	792	713	(79)
Investment Income.....	10,290	3,216	(7,074)
Other Revenues.....	14,438	11,148	(3,290)
<b>Total Net Revenues.....</b>	<b>\$ 26,474</b>	<b>\$ 16,127</b>	<b>\$ (10,347)</b>
<b>Transfer from Other Funds</b>			
Environmental Fund.....	\$ 22,000	\$ 22,000	\$ -
General Fund.....	3	3	-
Petroleum Tank Cleanup Fund.....	12,064	11,226	(838)
<b>Total Transfer from Other Funds.....</b>	<b>\$ 34,067</b>	<b>\$ 33,229</b>	<b>\$ (838)</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 60,541</b>	<b>\$ 49,356</b>	<b>\$ (11,185)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agriculture</b>			
MERLA Administration.....	\$ 412	\$ 377	\$ 35
Protection Service.....	1,469	1,469	-
<b>Total Agriculture.....</b>	<b>\$ 1,881</b>	<b>\$ 1,846</b>	<b>\$ 35</b>
<b>Employment &amp; Economic Development</b>			
Contaminated Cleanup Grants Prior Year.....	\$ 33	\$ 33	\$ -
Contaminated Cleanup Grants.....	700	700	-
<b>Total Employment &amp; Economic Development.....</b>	<b>\$ 733</b>	<b>\$ 733</b>	<b>\$ -</b>
<b>Health</b>			
Private Water Supply.....	\$ 287	\$ 191	\$ 96
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 4,033	\$ 4,033	\$ -
Enforcement Natural Resources Laws and Rules.....	140	72	68
<b>Total Natural Resources.....</b>	<b>\$ 4,173</b>	<b>\$ 4,105</b>	<b>\$ 68</b>
<b>Pollution Control Agency</b>			
Dry Cleaner Report.....	\$ 488	\$ 211	\$ 277
Environmental and Analysis Outcomes.....	247	140	107
Environmental Quality Board.....	175	129	46
Operations.....	743	729	14
Remediation.....	52,808	51,962	846
Underground Storage Tank Program - Industrial.....	1,001	996	5
Underground Storage Tank Program - Operations.....	181	178	3
Underground Storage Tank Program - Remediation.....	4,762	4,757	5
Underground Storage Tank Program - Watershed .....	122	122	-
Watershed.....	139	86	53
<b>Total Pollution Control Agency.....</b>	<b>\$ 60,666</b>	<b>\$ 59,310</b>	<b>\$ 1,356</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 67,740</b>	<b>\$ 66,185</b>	<b>\$ 1,555</b>

**STATE OF MINNESOTA****REMEDIATION FUND****SCHEDULE OF REVENUES, EXPENDITURES****AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****BUDGETARY BASIS****YEAR ENDED JUNE 30, 2021****UNAUDITED****(IN THOUSANDS)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (7,199)	\$ (16,829)	\$ (9,630)
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 766,729	\$ 766,729	\$ -
Prior Period Adjustments.....	-	3,432	3,432
<b>Fund Balance, Beginning, as Restated.....</b>	<u>\$ 766,729</u>	<u>\$ 770,161</u>	<u>\$ 3,432</u>
<b>Fund Balance, Ending.....</b>	\$ 759,530	\$ 753,332	\$ (6,198)
Less: Appropriation Carryover.....	-	742,345	(742,345)
<b>Unassigned Fund Balance, Ending.....</b>	<u>\$ 759,530</u>	<u>\$ 10,987</u>	<u>\$ (748,543)</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, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 113,912	\$ 119,284	\$ 5,372
Investment Income.....	4,984	1,316	(3,668)
Other Revenues.....	2	2	-
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 118,898</b>	<b>\$ 120,602</b>	<b>\$ 1,704</b>
<b>Expenditures and Transfers-Out</b>			
<b>Legislative Coordinating Commission</b>			
Lessard Sams Carry Forward.....	\$ 39	\$ 39	\$ -
Lessard Sams Outdoor Heritage.....	540	540	-
Outdoor Heritage Website.....	4	4	-
<b>Total Legislative Coordinating Commission.....</b>	<b>\$ 583</b>	<b>\$ 583</b>	<b>\$ -</b>
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 106	\$ 106	\$ -
Accel USFWS Habitat Conserv Ease Phase II Ducks Unlimited.....	2,248	2,248	-
Accel USFWS Habitat Conserv Ease Phase II Pheasants Forever.....	939	939	-
Accel Wildlife Management Area Acquisition Phase VIII.....	55	55	-
Accelerating Habitat Conservation Southwest Minnesota.....	3,044	3,044	-
Accelerating Waterfowl Production Area Acquisition Phase XII.....	3,652	3,652	-
Accelerating Wildlife Management Area Acquisition Phase X.....	42	42	-
Accelerating Wildlife Management Area Acquisition Phase XII.....	3,231	3,231	-
Accelerating WMA IX.....	16	16	-
Accelerating WMA VIII.....	1	1	-
Accelerating WMA XI.....	39	39	-
Anoka Sandplain Habitat Restoration & Enhancement - Phase IV.....	102	102	-
Cannon River Hdwrts Hab Complex VIII Trust for Public Land.....	2	2	-
Cannon River Headquarters Complex Phase V.....	25	25	-
Cannon River Headquarters Complex Phase VII.....	2	2	-
Cannon River Headwaters Habitat Phase IV.....	30	30	-
Cannon River Watershed Habitat Complex IX Great River Greening.....	261	261	-
Cannon River Watershed Habitat Complex IX Trust for Public Land.....	846	846	-
Contract Management FY20.....	108	108	-
Contract Management FY21.....	210	210	-
Dakota County Habitat Protection/Restoration Phase VI.....	1	1	-
Eco & Water Resources - Grassland Restoration & Enhancement.....	606	606	-
Eco & Water Resources - Accel Native Prairie Bank Prot VI.....	584	584	-
Eco & Water Resources - Accel Native Prairie Protect.....	20	20	-
Eco & Water Resources - Accel Prairie Rest Enhance DNR .....	122	89	33
Eco & Water Resources - Accel Prairie Rest Enhance DNR IX.....	81	81	-
Eco & Water Resources - Accel Prairie Rest Enhance DNR VIII.....	339	339	-
Eco & Water Resources - Aquatic Habitat R&E Phase II.....	535	535	-
Eco & Water Resources - Aquatic Habitat R&E Phase III.....	203	203	-
Eco & Water Resources - Aquatic Habitat Restor & Enhance.....	508	508	-
Eco & Water Resources - DNR Grassland Enhancement.....	29	29	-
Eco & Water Resources - DNR Stream Habitat Phase II.....	180	180	-
Eco & Water Resources - DNR Stream Habitat.....	947	947	-
Eco & Water Resources - Grassland Enhancement.....	31	31	-
Eco & Water Resources - Native Prairie Bank Protect VII.....	26	26	-
Eco & Water Resources - St Louis River Restore Init III.....	5	5	-

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Eco & Water Resources - Technical Evaluation Panel FY18.....	14	14	-
Eco & Water Resources - Technical Evaluation Panel FY19.....	149	149	-
Eco & Water Resources - Technical Evaluation Panel.....	24	24	-
Eco & Water Resources - WMA & SNA Phase VII.....	2	2	-
Enhanced Public Land Grasslands Phase IV.....	2,280	2,280	-
Fish & Wildlife - Accel Prairie Restore & Enhance DNR IX.....	101	101	-
Fish & Wildlife - Accel Prairie Restore & Enhance DNR VIII.....	781	781	-
Fish & Wildlife - Accel Prairie Restore & Enhance VI.....	67	63	4
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance VII.....	195	65	130
Fish & Wildlife - Aquatic Habitat Protection VII.....	47	2	45
Fish & Wildlife - Aquatic Habitat Protection VIII .....	558	1	557
Fish & Wildlife - Aquatic Habitat Restoration & Enhance II.....	126	126	-
Fish & Wildlife - Aquatic Habitat Restoration & Enhancement .....	321	321	-
Fish & Wildlife - Big Rice Lake Wild Rice Enhancement.....	171	171	-
Fish & Wildlife - Conserv Partner Statewide and Metro II.....	93	93	-
Fish & Wildlife - Conserv Partner Statewide and Metro VIII.....	787	49	738
Fish & Wildlife - Conserv Partner Statewide and Metro XI.....	444	444	-
Fish & Wildlife - Conserv Partners Legacy Grant - Admin IX.....	634	134	500
Fish & Wildlife - Conserv Partners Legacy Grant - Metro 12.....	2,120	2,120	-
Fish & Wildlife - Conserv Partners Legacy Grant 12.....	4,663	4,663	-
Fish & Wildlife - Conserv Partners Legacy Grant IX.....	155	45	110
Fish & Wildlife - Conservation Grant Statewide and Metro X.....	456	456	-
Fish & Wildlife - Conservation Grant Statewide and Metro.....	35	35	-
Fish & Wildlife - DNR Forest Habitat Enhancement.....	1	1	-
Fish & Wildlife - DNR Stream Habitat FY16.....	95	95	-
Fish & Wildlife - DNR Stream Habitat II.....	56	56	-
Fish & Wildlife - DNR Trout Stream Easements.....	32	32	-
Fish & Wildlife - Grassland Enhancement Phase XI.....	989	989	-
Fish & Wildlife - Grassland Enhancement X.....	691	691	-
Fish & Wildlife - Lower Miss River Habitat Partnership IV.....	2	2	-
Fish & Wildlife - Mississippi Headwaters Habitat Partner.....	73	11	62
Fish & Wildlife - Roseau Lake Rehabilitation.....	291	291	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement IX.....	581	581	-
Fish & Wildlife - Shallow Lake & Wetland Enhancement VIII.....	493	377	116
Fish & Wildlife - Shallow Lake & Wetland Enhancement X.....	577	577	-
Fish & Wildlife - Shallow Lake & Wetlands Enhancement XI.....	597	597	-
Fish & Wildlife - Shallow Lake & Wetlands Enhancement XII.....	186	186	-
Fish & Wildlife - Shallow Lake Protection Wild Rice.....	2	-	2
Fish & Wildlife - Southeast Forest Habitat.....	58	58	-
Fish & Wildlife - St Louis River Habitat Restoration III.....	9	9	-
Fish & Wildlife - St Louis River Habitat Restoration IV.....	442	442	-
Fish & Wildlife - St Louis River Restoration V.....	275	275	-
Fish & Wildlife - Wild Rice Shoreland Protection IV.....	8	8	-
Fish & Wildlife - WMA SNA Area Acquisition Phase IX.....	182	182	-
Fish & Wildlife - WMA SNA Area Acquisition Phase VI.....	33	9	24
Fish & Wildlife - WMA SNA Area Acquisition Phase VII.....	25	25	-
Fish & Wildlife - WMA SNA Area Acquisition Phase VIII.....	55	55	-
Fish & Wildlife - WMA SNA Area Acquisition Phase X.....	1,118	1,118	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XI.....	122	122	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XII .....	13	13	-
Fisheries Habitat Prot Phase IV Leech Lake Watershed Found.....	12	12	-
Fisheries Habitat Protect NC MN Lakes VI MN Land Trust.....	1,931	1,931	-
Fisheries Habitat Protect NC MN Lakes VI Nthrn Waters Land.....	883	883	-

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Forest Management - Minnesota Forests for the Future VI.....	28	28	-
Forest Management - Minnesota Forests for the Future VII.....	165	165	-
Forest Management - Richard J. Dorer Memorial Forest.....	10	10	-
Forest Management - State Forest Acquisitions Phase IV.....	601	122	479
Hennepin County Habitat Conservation Phase II Hennepin City.....	446	446	-
Hennepin County Habitat Conservation Phase II MN Land Trust.....	2,709	2,709	-
Heron Lake Area Conservation Partnership Ducks Unlimited.....	1,450	1,450	-
Heron Lake Area Conservation Partnership Heron Lake Wtrshd.....	801	801	-
Heron Lake Area Conservation Partnership MN Land Trust.....	1,061	1,061	-
Heron Lake Area Conservation Partnership Pheasants Forever.....	1,162	1,162	-
Knife River Habitat Rehabilitation Phase V.....	700	700	-
Living Shallow Lakes and Wetlands Initiative Phase V.....	9	9	-
Lower Wild Rice Corridor Habitat Restoration Phase III.....	148	148	-
Martin County DNR WMA Acquisition Phase IV Conservation.....	104	104	-
Martin County DNR WMA Acquisition Phase IV Ducks Unlimited.....	618	618	-
Martin County DNR WMA Acquisition Phase IV Fox Lake Conserv.....	1,645	1,645	-
Martin County WMA Acquisition Phase II Ducks Unlimited.....	4	4	-
Martin County WMA Acquisition Phase II Fox Lake Conservation.....	12	12	-
Martin County/Fox Lake WMA .....	1	1	-
Metro Big Rivers Phase VI.....	25	25	-
Metro Big Rivers Phase X Friend of the Mississippi River.....	300	300	-
Metro Big Rivers Phase X Great River Greening.....	366	366	-
Metro Big Rivers Phase X Minnesota Land Trust.....	1,597	1,597	-
Metro Big Rivers Phase X MN Valley Ntl Wildlife Refuge.....	801	801	-
Metro Big Rivers Phase X The Trust for Public Land.....	3,346	3,346	-
Metro Wildlife Management Areas .....	7	7	-
Minnesota Prairie Recovery Phase VI.....	9	9	-
Minnesota Prairie Recovery Phase X.....	3,365	3,365	-
Mississippi Headwaters Habitat Corridor Phase IV TFPL.....	15	15	-
Mississippi Headwaters Habitat Corridor V MS Headwaters Bd.....	69	69	-
Mississippi Headwaters Habitat Corridor V Trust Public Land.....	2,012	2,012	-
Mississippi Headwaters Trust for Public Land FY17.....	15	15	-
Northern Forest Habitat Conservation.....	4,198	4,198	-
Northern Tallgrass Prairie Ntl Wildlife Refuge Land Acq XI.....	2,295	2,295	-
Prairie Chicken Habitat Partnership of South Red River Valley.....	4	4	-
Prairie Chicken Habitat Ptnrshp S Red River Valley Phase V.....	8	8	-
Prairie Chicken Habitat Ptnrshp S Red River Valley Phase VI.....	1,706	1,706	-
Protecting Coldwater Fisheries on Minnesota's North Shore.....	1,809	1,809	-
Resilient Habitat for Heritage Brook Trout Nature Conserv.....	350	350	-
Resilient Habitat for Heritage Brook Trout Trout Unlimited.....	258	258	-
Resilient Habitat for Heritage Brook Trout MN Land Trust.....	801	801	-
Resilient Habitat for Heritage Brook Trout Trust Public Land.....	817	817	-
Roseau River Habitat Restoration.....	3,036	3,036	-
Rum River Wildlife & Fish Habitat Enhance Bioeng Bank Stabil.....	816	816	-
Sauk River Hab Protect & Restore II Minnesota Land Trust.....	1,423	1,423	-
Sauk River Hab Protect & Restore II Pheasants Forever.....	2,028	2,028	-
Sauk River Hab Protect & Restore II Sauk Rvr Watershed Dist.....	430	430	-
Sauk Rvr Wtrshd Hab Protect & Restor - Pheasants Forever.....	8	8	-
SE Minnesota Prot & Rest - Nature Conservancy Phase VII.....	2	2	-
SE Minnesota Prot & Rest - Trust for Public Land Phase VII.....	1	1	-
SE Minnesota Protect & Restore VIII Minnesota Land Trust.....	763	763	-
SE Minnesota Protect & Restore VIII Nature Conserv.....	1,108	1,108	-
SE Minnesota Protect & Restore VIII Trust for Public Land.....	752	752	-

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Shallow Lake and Wetland Protection & Restoration Phase IX.....	4,573	4,573	-
Shallow Lake and Wetland Protection Phase VI.....	14	14	-
Shallow Lake and Wetland Protection Phase VIII.....	57	57	-
Shallow Lake and Wetland Protection Program Phase VII.....	117	117	-
Shallow Lake Protection Program.....	24	7	17
Shell Rock River Watershed Habitat Restoration Phase IX.....	1,918	1,918	-
Southeast Metro Phase V Trust for Public Land.....	2	2	-
Southeast Minnesota Protection and Restoration III.....	35	35	-
Southeast MN Protection and Restoration Phase IV.....	15	15	-
Southeast Wetland Restoration.....	1,351	1,351	-
St Croix Wtrshd Hab Prot & Restor - Trust for Public Land I.....	23	23	-
Trout Unlimited Coldwater Fish Habitat Enhance & Restore XII.....	1,474	1,474	-
Wetland Habitat Protection Phase V.....	2,683	2,683	-
Young Forest Conservation Phase III.....	1,275	1,275	-
<b>Total Natural Resources.....</b>	<b>\$ 103,006</b>	<b>\$ 100,189</b>	<b>\$ 2,817</b>
<b>Water &amp; Soil Resources Board</b>			
ACUB Easements Phase VI.....	\$ 1	\$ 1	\$ -
ACUB Easements Phase VII.....	24	24	-
Camp Ripley Sentinel Landscape ACUB Protection Phase VIII.....	2,344	2,344	-
Grassland Easements.....	1,706	1,706	-
Lower Wild Rice Corridor Habitat Restoration Phase III.....	24	24	-
Mississippi Headwaters Habitat Corridor Phase IV.....	397	397	-
Mississippi Headwaters Habitat Corridor Phase V.....	255	255	-
Reinvest in Minnesota Buffer Easements Phase VI.....	843	843	-
Reinvest in Minnesota Buffer Easements Phase VII.....	3,100	3,100	-
Reinvest in Minnesota Buffer Easements.....	3,114	3,114	-
Reinvest in Minnesota Easements 12.....	4	4	-
Reinvest in Minnesota Easements Wetland Acq & Restor.....	17	17	-
Reinvest in Minnesota Grasslands Reserve Phase II.....	314	314	-
Reinvest in Minnesota Mississippi Headwaters Easement III.....	70	70	-
Reinvest in Minnesota Mississippi Headwaters Easement.....	8	8	-
Reinvest in Minnesota Wetlands Partnership VIII.....	1,961	1,961	-
Reinvest in Minnesota Wetlands Phase IX.....	877	877	-
Reinvest in Minnesota Wetlands Reserve Partnership VI.....	11	11	-
Reinvest in Minnesota Wetlands.....	2,658	2,658	-
Reinvest in Minnesota Wild Rice Easement.....	13	13	-
Targeted RIM Easement Pine and Leech Watersheds Phase I.....	187	187	-
Wild Rice Corridor Habitat.....	40	40	-
Wild Rice Shoreland Phase VI.....	236	236	-
Wildlife Easements Phase V.....	404	404	-
<b>Total Water &amp; Soil Resources Board.....</b>	<b>\$ 18,608</b>	<b>\$ 18,608</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 122,197</b>	<b>\$ 119,380</b>	<b>\$ 2,817</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (3,299)	\$ 1,222	\$ 4,521

**STATE OF MINNESOTA****OUTDOOR HERITAGE FUND****SCHEDULE OF REVENUES, EXPENDITURES****AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****BUDGETARY BASIS****YEAR ENDED JUNE 30, 2021****UNAUDITED****(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 96,221	\$ 96,221	\$ -
Prior Period Adjustments.....	-	14,062	14,062
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 96,221</b>	<b>\$ 110,283</b>	<b>\$ 14,062</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 92,922</b>	<b>\$ 111,505</b>	<b>\$ 18,583</b>
Less: Appropriation Carryover.....	-	84,246	(84,246)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 92,922</b>	<b>\$ 27,259</b>	<b>\$ (65,663)</b>

**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	\$ 27,259
Arts and Cultural Heritage Fund	6,623
Clean Water Fund	12,604
Parks and Trails Fund	4,939
<b>Heritage Fund in ACFR</b>	<b>\$ 51,425</b>

**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, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 68,175	\$ 71,391	\$ 3,216
Investment Income.....	330	130	(200)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 68,505</b>	<b>\$ 71,521</b>	<b>\$ 3,016</b>
<b>Expenditures and Transfers-Out</b>			
<b>Administration</b>			
Assoc Minnesota Public Education Radio FY20.....	\$ 3	\$ 3	\$ -
Association of Minnesota Public Education Radio Stations.....	1,564	1,564	-
Como Park Zoo.....	1,310	1,310	-
Grants Admin/Arts-Culture .....	122	122	-
Grants Admin/Arts-Culture Prior Year.....	146	146	-
Great Lakes Aquarium.....	73	73	-
Lake Superior Zoo.....	73	73	-
Midwest Outdoors Unlimited.....	24	24	-
Minnesota Public Radio FY21.....	1,722	1,722	-
Public TV Production and Acquisition Grants FY20.....	1	1	-
Public TV Production and Acquisition Grants FY21.....	3,901	3,901	-
Science Museum of Minnesota.....	631	631	-
Wilderness Inquiry.....	364	364	-
<b>Total Administration.....</b>	<b>\$ 9,934</b>	<b>\$ 9,934</b>	<b>\$ -</b>
<b>Agriculture</b>			
County Fairs Arts and Culture Prior Year.....	\$ 302	\$ 302	\$ -
County Fairs Arts and Culture.....	73	64	9
<b>Total Agriculture.....</b>	<b>\$ 375</b>	<b>\$ 366</b>	<b>\$ 9</b>
<b>Arts Board</b>			
Arts & Arts Access Regional Arts Center.....	\$ 7,621	\$ 7,621	\$ -
Arts & Cultural Heritage FY19.....	6	6	-
Arts & Cultural Heritage FY20.....	14	14	-
Arts & Cultural Heritage FY21.....	914	914	-
Arts & Culture Heritage Regional Arts Center .....	458	458	-
Arts and Arts Access FY19.....	69	69	-
Arts and Arts Access FY20.....	221	221	-
Arts and Arts Access FY21.....	15,253	15,253	-
Arts Education FY19.....	14	14	-
Arts Education FY20.....	79	79	-
Arts Education FY21.....	2,845	2,845	-
Arts Education Regional Arts Center.....	1,418	1,418	-
Grants Program Administration FY20.....	497	497	-
Grants Program Administration FY21.....	694	694	-
<b>Total Arts Board.....</b>	<b>\$ 30,103</b>	<b>\$ 30,103</b>	<b>\$ -</b>

**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, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Education</b>			
Minnesota Regional Library System Grants.....	\$ 2,550	\$ 2,550	\$ -
Water Safety Grant Program FY20.....	50	10	40
Water Safety Grant Program FY21.....	12	12	-
<b>Total Education.....</b>	<b>\$ 2,612</b>	<b>\$ 2,572</b>	<b>\$ 40</b>
<b>Historical Society</b>			
Carver County Historical Society Grant.....	\$ 32	\$ 32	\$ -
Cultural Heritage Exhibit.....	17	17	-
Digital Library.....	375	375	-
Historic and Cultural Grants FY20.....	3,523	3,523	-
Historic and Cultural Grants FY21.....	1,516	1,516	-
History Partnerships FY20.....	702	702	-
History Partnerships FY21.....	327	327	-
Isanti Historical Society-Moody School and Grandy Church.....	36	36	-
Statewide History Programs FY20.....	4,134	4,134	-
Statewide Site Survey.....	187	187	-
<b>Total Historical Society.....</b>	<b>\$ 10,849</b>	<b>\$ 10,849</b>	<b>\$ -</b>
<b>Humanities Commission</b>			
Children's Museum Grants Prior Year.....	\$ 350	\$ 350	\$ -
Children's Museum Grants.....	100	100	-
Civics Program Grant FY19.....	100	100	-
Community Identity and Heritage Grant Prior Year.....	160	160	-
Community Identity and Heritage-Hmong.....	100	100	-
Community Identity and Heritage-Somali.....	175	175	-
Minnesota Children's Museum Prior Year.....	359	359	-
Minnesota Children's Museum.....	300	300	-
Minnesota Children's Rochester STEM.....	50	50	-
Minnesota Humanities Ctr Programs FY19.....	50	50	-
Minnesota Humanities Ctr Programs FY20.....	993	993	-
Why Treaties Matter Exhibit.....	20	20	-
<b>Total Humanities Commission.....</b>	<b>\$ 2,757</b>	<b>\$ 2,757</b>	<b>\$ -</b>
<b>Indian Affairs Council</b>			
Dakota Ojibwe Grants Prior Year.....	\$ 11	\$ 11	-
Dakota Ojibwe Grants.....	424	424	-
Dakota Ojibwe Schools.....	311	311	-
Dakota Ojibwe Tribal Prior Year.....	77	77	-
Dakota Ojibwe Tribal.....	532	532	-
<b>Total Indian Affairs Council.....</b>	<b>\$ 1,355</b>	<b>\$ 1,355</b>	<b>\$ -</b>
<b>Legislative Coordinating Commission</b>			
Arts and Cultural Website.....	\$ 2	\$ 2	\$ -
<b>University of Minnesota</b>			
Bell Museum Access Grants.....	\$ 50	\$ 50	\$ -
<b>Zoological Board</b>			
Departmental Appropriations.....	\$ 1,726	\$ 1,726	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 59,763</b>	<b>\$ 59,714</b>	<b>\$ 49</b>

**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, 2021  
(IN THOUSANDS)****UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 8,742	\$ 11,807	\$ 3,065
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 19,923	\$ 19,923	\$ -
Prior Period Adjustments.....	-	302	302
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 19,923</b>	<b>\$ 20,225</b>	<b>\$ 302</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 28,665</b>	<b>\$ 32,032</b>	<b>\$ 3,367</b>
Less: Appropriation Carryover.....	-	25,409	(25,409)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 28,665</b>	<b>\$ 6,623</b>	<b>\$ (22,042)</b>

**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, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 113,912	\$ 119,284	\$ 5,372
Investment Income.....	2,613	647	(1,966)
Other Revenues.....	2	7	5
<b>Total Net Revenues and Transfers-In</b> .....	<b>\$ 116,527</b>	<b>\$ 119,938</b>	<b>\$ 3,411</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agriculture</b>			
Clean Water Agriculture Best Management Practice Program.....	\$ 106	\$ 106	\$ -
Clean Water Agriculture Water Quality Cert.....	4,056	4,056	-
Clean Water Crop Markets.....	907	907	-
Clean Water Groundwater.....	2,942	2,942	-
Clean Water Irrigation Water Quality.....	216	216	-
Clean Water Perennial & Winter Annual Crop.....	4,326	4,326	-
Clean Water Pesticide Monitoring.....	350	350	-
Clean Water Research Database.....	40	40	-
Clean Water Research.....	401	401	-
Clean Water Technical Assistance.....	1,208	1,208	-
<b>Total Agriculture</b> .....	<b>\$ 14,552</b>	<b>\$ 14,552</b>	<b>\$ -</b>
<b>Health</b>			
Contaminants of Concern FY19.....	\$ 18	\$ 18	\$ -
Contaminants of Concern Prior Year.....	1,807	1,807	-
Contaminants of Concern.....	102	102	-
Drinking Water and Lead Study.....	32	32	-
Drinking Water Sources.....	2,820	2,820	-
Groundwater Pathogens.....	22	22	-
Groundwater Restoration.....	724	724	-
Private Well Protection.....	2	2	-
Private Wells.....	192	192	-
Safe Drinking Water.....	55	55	-
Source Water Protection.....	122	122	-
Virus Study.....	36	36	-
Water Reuse.....	23	23	-
<b>Total Health</b> .....	<b>\$ 5,955</b>	<b>\$ 5,955</b>	<b>\$ -</b>
<b>Legislative Coordinating Commission</b>			
Clean Water Website.....	\$ 3	\$ 3	\$ -
<b>Metropolitan Council Transport</b>			
Master Water Supply.....	\$ 1,000	\$ 1,000	\$ -
Water Demand Reduction Grant.....	375	375	-
<b>Total Metropolitan Council Transport</b> .....	<b>\$ 1,375</b>	<b>\$ 1,375</b>	<b>\$ -</b>
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 91	\$ 91	\$ -
Eco & Water Resources - 20 Applied Research Tools .....	113	113	-
Eco & Water Resources - 20 Aquifer Monitoring .....	828	812	16
Eco & Water Resources - 20 Buffer Map Maintenance.....	56	1	55

**STATE OF MINNESOTA**

**CLEAN WATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Eco & Water Resources - 20 County Geologic Atlas .....	43	42	1
Eco & Water Resources - 20 Lake IBI Assessment.....	33	33	-
Eco & Water Resources - 20 Nonpoint Source .....	174	169	5
Eco & Water Resources - 20 Stream Flow Monitoring.....	288	288	-
Eco & Water Resources - 20 Watershed Restoration Strategies .....	639	639	-
Eco & Water Resources - 21 Applied Research Tools .....	312	312	-
Eco & Water Resources - 21 Aquifer Monitoring .....	873	873	-
Eco & Water Resources - 21 Buffer Map Maintenance.....	2	2	-
Eco & Water Resources - 21 County Geologic Atlas .....	21	21	-
Eco & Water Resources - 21 Lake IBI Assessment.....	237	237	-
Eco & Water Resources - 21 Nonpoint Source .....	917	917	-
Eco & Water Resources - 21 Stream Flow Monitoring.....	1,716	1,716	-
Eco & Water Resources - 21 Watershed Restoration Strategies .....	1,324	1,324	-
Fish & Wildlife - 20 Lake IBI Assessment.....	448	448	-
Fish & Wildlife - 21 Lake IBI Assessment.....	381	381	-
Forest Management - Applied Research Tools Prior Year.....	246	246	-
Forest Management - Applied Research Tools.....	111	111	-
<b>Total Natural Resources.....</b>	<b>\$ 8,853</b>	<b>\$ 8,776</b>	<b>\$ 77</b>
<b>Pollution Control Agency</b>			
Accelerated Implementation FY19.....	\$ 3	\$ 3	\$ -
Accelerated Implementation FY20.....	238	238	-
Chloride Reduction Efforts.....	400	400	-
Clean Water Council FY19.....	1	1	-
Clean Water Council FY20.....	67	67	-
Drinking Water Protection FY20.....	832	832	-
Drinking/Ground Water-SSTS.....	53	53	-
Drinking/Ground Water-Subsurface Sewage Treatment Sys.....	3,214	3,214	-
Enhanced Data Base.....	83	83	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL FY20.....	920	920	-
St Louis Harbor Restoration FY19.....	94	94	-
St Louis Harbor Restoration FY20.....	375	375	-
Statewide Indirect Cost.....	47	47	-
TMDL Development FY18-19.....	123	123	-
TMDL Development FY20-21.....	6,031	6,031	-
Voyagers National Park.....	1,180	1,180	-
Water Quality Assessment FY19.....	70	70	-
Water Quality Assessment FY20.....	6,613	6,613	-
<b>Total Pollution Control Agency.....</b>	<b>\$ 20,344</b>	<b>\$ 20,344</b>	<b>\$ -</b>
<b>Public Facilities Authority</b>			
Clean Water Legacy Point Source FY17.....	\$ 1,572	\$ 1,572	\$ -
Clean Water Legacy Point Source FY19.....	8,824	8,824	-
Clean Water Legacy Small Community Waste Water FY17.....	36	36	-
CWL TMDL 2009 until spent.....	222	222	-
<b>Total Public Facilities Authority.....</b>	<b>\$ 10,654</b>	<b>\$ 10,654</b>	<b>\$ -</b>
<b>University of Minnesota</b>			
County Geologic Atlases.....	\$ 250	\$ 250	\$ -
Stormwater Best Management Practice Performance Eval.....	750	750	-
<b>Total University of Minnesota.....</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>

**STATE OF MINNESOTA**

**CLEAN WATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Water &amp; Soil Resources Board</b>			
Clean Water Administration Easements.....	\$ 427	\$ 427	\$ -
Clean Water Legacy Accelerated Implementation FY15.....	98	98	-
Clean Water Legacy Accelerated Implementation FY17.....	85	85	-
Clean Water Legacy Accelerated Implementation FY20.....	2,952	2,952	-
Clean Water Legacy Administration Easements FY15.....	499	499	-
Clean Water Legacy Administration Easements FY19.....	410	410	-
Clean Water Legacy Administration FY17.....	38	38	-
Clean Water Legacy Administration FY19.....	1,857	1,857	-
Clean Water Legacy Assistance FY15.....	1	1	-
Clean Water Legacy Buffer Easements FY13.....	165	165	-
Clean Water Legacy Buffer Easements FY15.....	1,750	1,750	-
Clean Water Legacy Buffer Easements FY19.....	5,798	5,798	-
Clean Water Legacy Buffer Restore, Preserve, Protect FY17.....	3,905	3,905	-
Clean Water Legacy Conservation Drainage Prog.....	551	551	-
Clean Water Legacy CREP Easements FY17.....	710	710	-
Clean Water Legacy CREP Easements FY19.....	12,038	12,038	-
Clean Water Legacy CREP.....	3,804	3,804	-
Clean Water Legacy Critical Shorelands FY17.....	442	442	-
Clean Water Legacy Critical Shorelands FY18.....	194	194	-
Clean Water Legacy Dept. of Health Well Sealing.....	3	3	-
Clean Water Legacy Erosion Transects FY21.....	191	191	-
Clean Water Legacy One Watershed One Plan FY15.....	38	38	-
Clean Water Legacy One Watershed One Plan FY17.....	343	343	-
Clean Water Legacy One Watershed One Plan.....	2,214	2,214	-
Clean Water Legacy Oversight FY21.....	798	798	-
Clean Water Legacy Performance Base Watershed.....	15,702	15,702	-
Clean Water Legacy Projects and Practices FY19.....	12,794	12,794	-
Clean Water Legacy Restoration Technical Evaluation Panel.....	163	163	-
Clean Water Legacy Riparian Buffer Compliance FY15.....	22	22	-
Clean Water Legacy Riparian Buffer Compliance FY21.....	1,888	1,888	-
Clean Water Legacy Selected Sub Watersheds.....	3	3	-
Clean Water Legacy Soil & Water Conserv Dist FY17.....	1	1	-
Clean Water Legacy Soil & Water Conserv Dist FY19.....	11,670	11,670	-
Clean Water Legacy Threatened Shorelands.....	1,360	1,360	-
Clean Water Legacy Wellhead Protection FY15.....	321	321	-
Clean Water Legacy Wellhead Protection FY17.....	89	89	-
Clean Water Legacy Wellhead Protection FY19.....	1,623	1,623	-
<b>Total Water &amp; Soil Resources Board.....</b>	<b>\$ 84,947</b>	<b>\$ 84,947</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 147,683</b>	<b>\$ 147,606</b>	<b>\$ 77</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (31,156)	\$ (27,668)	\$ 3,488
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 88,954</b>	<b>\$ 88,954</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	12,533	12,533
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 88,954</b>	<b>\$ 101,487</b>	<b>\$ 12,533</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 57,798</b>	<b>\$ 73,819</b>	<b>\$ 16,021</b>
Less: Appropriation Carryover.....	-	61,215	(61,215)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 57,798</b>	<b>\$ 12,604</b>	<b>\$ (45,194)</b>

**STATE OF MINNESOTA**

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**CLEAN WATER FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**YEAR ENDED JUNE 30, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

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<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
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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.

**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, 2021**

**(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 49,189	\$ 51,509	\$ 2,320
Investment Income.....	841	228	(613)
Other Revenues.....	3	60	57
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 50,033</b>	<b>\$ 51,797</b>	<b>\$ 1,764</b>
<b>Expenditures and Transfers-Out</b>			
<b>Legislative Coordinating Commission</b>			
Parks & Trails Website.....	\$ 1	\$ 1	\$ -
<b>Metropolitan Council Transport</b>			
Parks & Trail Fund.....	\$ 20,277	\$ 20,277	\$ -
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 66	\$ 66	\$ -
Parks & Trails - 18 Acquisition and Development.....	27	27	-
Parks & Trails - 18 Conservation Corps Minnesota.....	13	13	-
Parks & Trails - 18 Coordination Projects.....	221	221	-
Parks & Trails - 18 Existing Holdings.....	455	455	-
Parks & Trails - 18 Great Minnesota Grants.....	21	21	-
Parks & Trails - 18 Resource Management.....	17	17	-
Parks & Trails - 19 Acquisition and Development.....	474	474	-
Parks & Trails - 19 Connect to Outdoors.....	283	283	-
Parks & Trails - 19 Conservation Corps Minnesota.....	199	199	-
Parks & Trails - 19 Existing Holdings.....	2,879	2,879	-
Parks & Trails - 19 Grant Administration.....	217	217	-
Parks & Trails - 19 Project Coordination.....	65	65	-
Parks & Trails - 19 Resource Management.....	551	549	2
Parks & Trails - 19 State Parks and Trails.....	1,383	1,383	-
Parks & Trails - 20 Acquisition and Development.....	2,162	2,162	-
Parks & Trails - 20 Connect to Outdoors.....	806	806	-
Parks & Trails - 20 Conservation Corps Minnesota.....	63	63	-
Parks & Trails - 20 Greater MN Regional Parks Commission.....	2,298	2,298	-
Parks & Trails - 20 Maintain Existing Holdings.....	3,559	3,559	-
Parks & Trails - 20 Resource Management.....	276	276	-
Parks & Trails - 20 State Parks and Trails.....	166	166	-
Parks & Trails - 21 Acquisitions & Development.....	167	167	-
Parks & Trails - 21 Connect to Outdoors.....	586	586	-
Parks & Trails - 21 Conservation Corps Minnesota.....	623	623	-
Parks & Trails - 21 Greater MN Regional Parks Commission.....	8,520	8,520	-
Parks & Trails - 21 Maintain Existing Holdings.....	2,526	2,526	-
Parks & Trails - 21 Resource Management.....	468	468	-
Parks & Trails - 21 State Parks and Trails.....	1,023	1,023	-
Parks and Trails - 21 Project Coordination .....	3	3	-
<b>Total Natural Resources.....</b>	<b>\$ 30,117</b>	<b>\$ 30,115</b>	<b>\$ 2</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 50,395</b>	<b>\$ 50,393</b>	<b>\$ 2</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (362)	\$ 1,404	\$ 1,766

**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, 2021****UNAUDITED****(IN THOUSANDS)**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 26,784	\$ 26,784	\$ -
Prior Period Adjustments.....	-	4,660	4,660
<b>Fund Balance, Beginning, as Restated.....</b>	<u>\$ 26,784</u>	<u>\$ 31,444</u>	<u>\$ 4,660</u>
<b>Fund Balance, Ending.....</b>	\$ 26,422	\$ 32,848	\$ 6,426
Less: Appropriation Carryover.....	-	27,909	(27,909)
<b>Unassigned Fund Balance, Ending.....</b>	<u>\$ 26,422</u>	<u>\$ 4,939</u>	<u>\$ (21,483)</u>

**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, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 66,000	\$ 65,545	\$ (455)
Departmental Services/Licenses & Fees.....	5,390	3,656	(1,734)
Investment Income.....	1,305	268	(1,037)
Other Revenues.....	649	570	(79)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 73,344</b>	<b>\$ 70,039</b>	<b>\$ (3,305)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Administrative Hearings</b>			
Workers Compensation Judges.....	\$ 8,911	\$ 8,537	\$ 374
<b>Commerce</b>			
Enforcement.....	\$ 204	\$ 189	\$ 15
Insurance.....	559	559	-
<b>Total Commerce.....</b>	<b>\$ 763</b>	<b>\$ 748</b>	<b>\$ 15</b>
<b>Labor &amp; Industry</b>			
Assigned Risk Safety.....	\$ 3,339	\$ 3,339	\$ -
Copy File Review.....	231	231	-
General Support Division.....	6,039	6,039	-
Loggers Expense and Reimbursement.....	770	770	-
Workers Comp Benefits.....	12,665	12,665	-
Workers Comp Fund - IDC.....	131	131	-
Workers Comp System Upgrade.....	5,707	5,707	-
Workers Compensation Division.....	12,365	12,365	-
Workplace Safety.....	4,612	4,612	-
<b>Total Labor &amp; Industry.....</b>	<b>\$ 45,859</b>	<b>\$ 45,859</b>	<b>\$ -</b>
<b>Workers Comp Court of Appeals</b>			
Departmental Appropriations.....	\$ 2,459	\$ 2,085	\$ 374
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 57,992</b>	<b>\$ 57,229</b>	<b>\$ 763</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	\$ 15,352	\$ 12,810	\$ (2,542)
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 41,003</b>	<b>\$ 41,003</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	884	884
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 41,003</b>	<b>\$ 41,887</b>	<b>\$ 884</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 56,355</b>	<b>\$ 54,697</b>	<b>\$ (1,658)</b>
Less: Appropriation Carryover.....	-	6,630	(6,630)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 56,355</b>	<b>\$ 48,067</b>	<b>\$ (8,288)</b>

**STATE OF MINNESOTA**

**WORKFORCE DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 61,571	\$ 60,385	\$ (1,186)
Investment Income.....	375	304	(71)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 61,946</b>	<b>\$ 60,689</b>	<b>\$ (1,257)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Employment &amp; Economic Development</b>			
AVIVO.....	\$ 250	\$ 250	\$ -
Better Futures.....	150	150	-
Big Brothers Big Sisters.....	250	250	-
Bridges to Healthcare.....	250	250	-
CLUES.....	625	625	-
Construction Careers Foundation.....	375	375	-
Deaf / Hard of Hearing.....	1,000	655	345
Dislocated Worker Program.....	25,489	25,489	-
Displaced Homemaker.....	100	100	-
EMERGE Community Development.....	250	250	-
Enterprise Minnesota - Small Business Growth.....	450	450	-
Extended Employment 2021.....	6,830	6,830	-
Extended Employment Prior Year.....	894	894	-
General Support Services.....	110	110	-
Hennepin County Cedar Riverside.....	150	150	-
Hmong American Partnership.....	500	500	-
Job Training Grants.....	1,350	281	1,069
Mental Illness-Support Employment 2020.....	594	594	-
Metropolitan Economic Development Association.....	400	400	-
Minneapolis Foundation.....	400	400	-
Minnesota Diversified Industries.....	100	100	-
Minnesota Grocers Association.....	50	50	-
Minnesota Youth Program.....	4,050	4,050	-
Neighborhood Development Center - Small Business Dev.....	650	650	-
Nonprofits Assistance Fund.....	250	249	1
Opportunities Industrialization Center.....	500	500	-
Opportunities Industrialization Ctr Am Indian Opportunities.....	500	500	-
Pathways to Prosperity Competitive Grant.....	4,604	4,523	81
Regional Center Entrepreneurial Facilitation.....	150	150	-
Rural Career.....	500	500	-
STEM Minnesota High Tech Association.....	875	875	-
Summit Academy OIC.....	1,000	1,000	-
Twin City R!SE.....	700	700	-
Ujamaa Place.....	500	500	-
White Earth Nation Integrated Development System.....	125	6	119
Youth Workforce Development Competitive Grant.....	3,348	3,286	62
Youthbuild.....	1,000	1,000	-
YouthPrise.....	500	500	-
YWCA Minneapolis.....	125	125	-
YWCA St Paul.....	125	125	-
<b>Total Employment &amp; Economic Development.....</b>	<b>\$ 60,069</b>	<b>\$ 58,392</b>	<b>\$ 1,677</b>

**STATE OF MINNESOTA**

**WORKFORCE DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Labor &amp; Industry</b>			
Apprenticeship.....	\$ 1,189	\$ 1,189	\$ -
Helmets to Hardhats.....	200	200	-
Leap Grants.....	100	100	-
PIPELINE Program.....	338	338	-
Prevailing Wage Enforcement.....	161	161	-
Youth Skills Administration.....	100	100	-
Youth Skills Grants.....	1,000	1,000	-
<b>Total Labor &amp; Industry</b> .....	<b>\$ 3,088</b>	<b>\$ 3,088</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out</b> .....	<b>\$ 63,157</b>	<b>\$ 61,480</b>	<b>\$ 1,677</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	<b>\$ (1,211)</b>	<b>\$ (791)</b>	<b>\$ 420</b>
<b>Fund Balance, Beginning, as Reported</b> .....			
Prior Period Adjustments.....	-	4,729	4,729
<b>Fund Balance, Beginning, as Restated</b> .....	<b>\$ 36,706</b>	<b>\$ 41,435</b>	<b>\$ 4,729</b>
<b>Fund Balance, Ending</b> .....			
Less: Appropriation Carryover.....	-	1,253	(1,253)
<b>Unassigned Fund Balance, Ending</b> .....	<b>\$ 35,495</b>	<b>\$ 39,391</b>	<b>\$ 3,896</b>

**STATE OF MINNESOTA**

**RENEWABLE DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2021  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Investment Income.....	\$ 570	\$ 446	\$ (124)
Other Revenues.....	<u>19,260</u>	<u>19,260</u>	-
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 19,830</b>	<b>\$ 19,706</b>	<b>\$ (124)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Commerce</b>			
Granite Falls Hydropower.....	\$ 490	\$ 490	\$ -
Made in Minnesota Administration.....	143	83	60
Made in Minnesota Incentive Payments.....	3,920	3,920	-
Prairie Island Net Zero.....	<u>2,406</u>	<u>2,406</u>	-
<b>Total Commerce.....</b>	<b>\$ 6,959</b>	<b>\$ 6,899</b>	<b>\$ 60</b>
<b>Employment &amp; Economic Development</b>			
Community Energy Transition.....	\$ 1,643	\$ 1,643	\$ -
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 8,602</b>	<b>\$ 8,542</b>	<b>\$ 60</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	<u>\$ 11,228</u>	<u>\$ 11,164</u>	<u>\$ (64)</u>
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 71,500</b>	<b>\$ 71,500</b>	<b>\$ -</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 82,728</b>	<b>\$ 82,664</b>	<b>\$ (64)</b>
Less: Appropriation Carryover.....	-	35,917	(35,917)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 82,728</b>	<b>\$ 46,747</b>	<b>\$ (35,981)</b>

**Notes**

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

