



MINNESOTA

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

For the year ended June 30, 2023

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







State of Minnesota

Supplement to the Annual
Comprehensive Financial
Report

Legal Level of Budgetary
Control – All Budgeted
Funds

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

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

For the Year Ended June 30, 2023



State of Minnesota

Supplement to the 2023 Annual Comprehensive Financial Report

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

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

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The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances is available at the following website:
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2023 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Table of Contents

Introduction	Page
Introduction	1
Auditor's Opinion.....	3
Summary of Reporting Policies.....	5
 Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis and Notes:	
General Fund	7
Health Care Access Fund	27
State Government Fund	29
COVID-19 Minnesota Fund	32
Health Care Response Fund.....	33
Trunk Highway Fund	34
Highway User Tax Distribution Fund	36
State Airports Fund.....	38
Petroleum Tank Cleanup Fund	39
Natural Resources Fund.....	40
Game and Fish Fund	42
Environmental Fund	43
Remediation Fund	45
Outdoor Heritage Fund.....	47
Arts and Cultural Heritage Fund	52
Clean Water Fund	55
Parks and Trails Fund	59
Special Compensation Fund	61
Workforce Development Fund	62
Renewable Development Fund	64





2023 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Introduction

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

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

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

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

Scope

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

General Fund

Special Revenue Funds:

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

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

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

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

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

Basis of Reporting

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

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

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

Audit

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

¹ Other budget reports prepared by Minnesota Management and Budget include:
Consolidated Fund Statement, Budgetary Basis, dated July 14, 2022.
Consolidated Fund Statement, Budgetary Basis, dated August 9, 2023

Independent Auditor's Report

Members of the Minnesota State Legislature

The Honorable Tim Walz, Governor

Ms. Erin Campbell, 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, 2023, and have issued our independent auditor's report thereon dated December 15, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole.

The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and Summary of Reporting Policy), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The remaining information on pages 34 to 64, 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



Zach Yzermans, CPA
Audit Director

December 15, 2023





2023 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Summary of Reporting Policies

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

Original and Final Budgets

Revenues

Original Budget

The original budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2022 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*¹.

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

Final Budget (Budget)

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

Expenditures

Original Budget

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

¹ Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated July 14, 2022.

² Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 9, 2023.

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, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Net Revenues and Transfers-In				
Net Revenues				
Individual Income Taxes.....	\$ 15,697,125	\$ 15,494,219	\$ 15,777,561	\$ 283,342
Corporate Income Taxes.....	2,051,145	2,764,021	2,928,922	164,901
Sales Taxes.....	7,190,528	7,383,905	7,412,487	28,582
Property Taxes.....	764,133	757,362	765,246	7,884
Cigarette & Tobacco Taxes.....	600,330	549,080	529,800	(19,280)
Liquor, Wine & Beer Taxes.....	107,700	106,700	109,292	2,592
Insurance Gross Earnings Taxes.....	459,711	462,684	512,680	49,996
Deed & Mortgage Taxes.....	382,492	281,023	261,544	(19,479)
Medical Assistance Surcharges.....	348,984	326,659	314,115	(12,544)
Inheritance, Estate & Gift Taxes.....	215,400	233,300	260,099	26,799
Lawful Gambling Taxes.....	173,050	197,859	195,759	(2,100)
Other Taxes.....	51,720	78,053	70,963	(7,090)
Tobacco Settlements.....	168,289	170,985	179,497	8,512
Departmental Services/Licenses & Fees.....	237,411	237,971	244,957	6,986
Investment Income.....	30,046	434,038	501,959	67,921
Lottery Revenue.....	71,934	81,286	91,567	10,281
DHS RTC Collections.....	89,850	96,950	121,079	24,129
Other Revenues.....	177,966	198,996	208,243	9,247
Total Net Revenues.....	\$ 28,817,814	\$ 29,855,091	\$ 30,485,770	\$ 630,679
Transfers from Other Funds				
COVID Minnesota Fund.....	\$ 2,108	\$ 2,108	\$ 2,108	\$ -
Custodial Fund.....	6,500	7,025	8,142	1,117
Federal Fund.....	204	10,524	138	(10,386)
Health Care Access Fund.....	122,000	122,000	122,000	-
Health Care Response Fund.....	4,091	4,091	4,091	-
Miscellaneous Special Revenue Fund.....	16,549	15,299	20,271	4,972
Permanent School Fund.....	1,000	1,715	1,812	97
Plant Management Fund.....	2,932	2,932	2,932	-
Other Transfers.....	-	-	63	63
Total Transfers from Other Funds.....	\$ 155,384	\$ 165,694	\$ 161,557	\$ (4,137)
Total Net Revenues and Transfers-In.....	\$ 28,973,198	\$ 30,020,785	\$ 30,647,327	\$ 626,542
Expenditures and Transfers-Out				
Accountancy Board				
Departmental Appropriations.....	\$ 728	\$ 733	\$ 657	\$ 76
Administration				
Capitol Area Design.....	\$ 12,447	\$ 12,447	\$ 12,447	\$ -
Developmental Disabilities Council.....	222	222	222	-
Government and Citizen Services.....	11,124	11,151	11,106	45
In Lieu of Rent.....	10,515	10,515	10,515	-
MPR Emergency/Amber Alert.....	200	200	200	-
MPR Equipment Grants.....	310	310	310	-
Public Education Radio Comm Svc Grant.....	492	492	492	-
Public Education Radio Equipment Grants.....	146	142	142	-
Public TV Equipment Grants.....	250	250	250	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
State Agency Accommodation Reimbursement.....	200	200	200	-
Strategic Management Services.....	2,356	2,382	2,360	22
Workers' Compensation Reinsurance Association/Insurance.....	769	769	769	-
Total Administration.....	\$ 40,581	\$ 40,630	\$ 40,563	\$ 67

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2023

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Administrative Hearings				
Departmental Appropriations.....	\$ 270	\$ 466	\$ 351	\$ 115
Municipal Boundary Adjustments.....	291	291	275	16
Total Administrative Hearings.....	\$ 561	\$ 757	\$ 626	\$ 131
Agriculture				
Administration and Financial Assistance.....	\$ 6,289	\$ 6,289	\$ 6,173	\$ 116
Agriculture Best Management Practice Loan Program.....	1,437	1,437	1,437	-
Agriculture Growth Research and Innovation.....	19,103	19,103	19,103	-
Agriculture Innovation Campus Grant.....	750	750	750	-
Agriculture Research Education Extension and Technology.....	9,300	9,300	9,300	-
Agriculture Societies and Associations.....	474	474	340	134
Animal Claims.....	109	139	139	-
Center for Rural Policy and Development.....	150	150	150	-
Crop Claims.....	265	270	270	-
Dairy Development Program.....	687	691	631	60
Drought Relief Rapid Response.....	8,033	8,033	8,033	-
Emerging Farmer Grant Administration.....	250	250	250	-
Farm Advocates.....	342	385	157	228
Farm Downpayment Assistance Grant Administration.....	500	500	493	7
Farm Safety Grants.....	143	145	145	-
Farmland Access Pilot Program.....	50	50	4	46
Greater Mankato Growth.....	75	75	75	-
Health Assistance Region 5.....	260	260	260	-
Horticulture Society Grant.....	17	17	17	-
Industrial Hemp-It.....	9	27	27	-
Laboratory Capital Equipment.....	853	853	853	-
Local and Regional Food System Study.....	10	10	2	8
Meat Processing Technical Education Grant.....	350	350	350	-
Mental Health Outreach Hotline.....	65	65	65	-
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	-
Office of Cannabis Management Start-Up.....	22	22	22	-
Promotion and Marketing.....	3,661	3,671	3,671	-
Protection Service.....	19,359	19,374	19,374	-
Second Harvest Grant.....	1,700	1,700	1,700	-
Soil Health Program.....	491	491	491	-
Southern Minnesota Initiative Foundation.....	25	25	25	-
Turf Seed Council.....	75	75	75	-
University of Minnesota Veterinary Diagnostic Lab Grant FY22.....	-	1,000	1,000	-
University of Minnesota Veterinary Diagnostic Lab Grant.....	250	250	250	-
Total Agriculture.....	\$ 75,605	\$ 76,732	\$ 76,133	\$ 599
Agriculture Utilization Research				
Departmental Appropriations.....	\$ 4,043	\$ 4,043	\$ 4,043	\$ -
Amateur Sports Commission				
Departmental Appropriations.....	\$ 343	\$ 343	\$ 306	\$ 37
Animal Health Board				
Departmental Appropriations.....	\$ 6,353	\$ 6,444	\$ 5,818	\$ 626
Emergency Preparedness and Response.....	208	208	134	74
Total Animal Health Board.....	\$ 6,561	\$ 6,652	\$ 5,952	\$ 700

STATE OF MINNESOTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUDGETARY BASIS

YEAR ENDED JUNE 30, 2023

(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Architecture, Engineering Board				
Departmental Appropriations.....	\$ 1,022	\$ 1,030	\$ 694	\$ 336
Arts Board				
Grants Programs.....	\$ 4,803	\$ 4,803	\$ 4,770	\$ 33
Operations & Services.....	780	787	738	49
Regional Arts Councils.....	<u>2,139</u>	<u>2,139</u>	<u>2,139</u>	-
Total Arts Board.....	\$ 7,722	\$ 7,729	\$ 7,647	\$ 82
Asian-Pacific Council				
Departmental Appropriations.....	\$ 551	\$ 556	\$ 523	\$ 33
Attorney General				
Departmental Appropriations.....	\$ 29,959	\$ 30,228	\$ 29,457	\$ 771
Barber Examiners Board				
Departmental Appropriations.....	\$ 403	\$ 403	\$ 352	\$ 51
Black Minnesotans Council				
Departmental Appropriations.....	\$ 692	\$ 698	\$ 684	\$ 14
Campaign Finance Board				
Departmental Appropriations.....	\$ 1,288	\$ 1,289	\$ 1,109	\$ 180
Public Subsidy.....	1,020	1,020	1,020	-
Tax Checkoff.....	<u>1,388</u>	<u>1,388</u>	<u>1,388</u>	-
Total Campaign Finance Board.....	\$ 3,696	\$ 3,697	\$ 3,517	\$ 180
Capitol Area Architect				
Departmental Appropriations.....	\$ 379	\$ 380	\$ 349	\$ 31
Chicano/Latino Affairs Council				
Departmental Appropriations.....	\$ 640	\$ 640	\$ 563	\$ 77
Commerce				
Departmental Appropriations.....	\$ 10,500	\$ 10,582	\$ 9,473	\$ 1,109
Actuarial Reserve Review.....	432	432	431	1
Additional Investigators.....	345	345	133	212
Additional Peace Officers.....	870	870	870	-
Additional Securities Staff.....	300	300	300	-
Auto Theft Prevention Equipment Library.....	29	29	29	-
Consumer Education.....	210	210	192	18
Energy Regulation and Plan Unit Staff.....	1,003	1,003	973	30
Energy Resources.....	3,813	3,813	3,710	103
Enforcement.....	5,442	5,442	4,794	648
Financial Services Inclusion.....	400	400	400	-
Health Care Enforcement.....	376	376	214	162
Health Insurance Rate Review.....	672	672	672	-
Healthy Air.....	282	282	272	10
Insurance.....	6,040	6,040	5,333	707
IT System Modernization.....	441	441	294	147
Law Enforcement Salary Increase.....	283	283	283	-
National Council Insurance Legislators Dues.....	10	10	10	-
Natural Gas Innovation Plan.....	249	249	34	215
PANDA-PANS.....	32	32	32	-
Pharmacy Benefit Manager.....	530	530	369	161
Solar Schools.....	7,922	7,922	7,922	-
Solar State Colleges and Universities.....	1,241	1,241	1,241	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Student Loan Borrower.....	438	438	148	290
Telecommunications.....	1,218	1,218	983	235
Unclaimed Property Compliance Operations.....	564	575	575	-
Unclaimed Property Compliance System Upgrades.....	353	353	343	10
Unclaimed Property Compliance.....	614	614	446	168
Weights and Measures.....	1,851	1,851	1,831	20
Total Commerce.....	\$ 46,460	\$ 46,553	\$ 42,307	\$ 4,246
Corrections				
Alternatives to Incarceration.....	\$ 480	\$ 480	\$ 480	\$ -
Community Services.....	140,029	140,189	139,846	343
Correctional Institutions.....	484,939	487,027	486,327	700
Facilities Security Audit Group.....	111	111	70	41
Facility Oversight Expansion.....	1,123	1,123	546	577
Healthy Start Act.....	141	155	49	106
Identifying Documents.....	51	51	11	40
Information Technology Needs.....	1,621	1,621	1,621	-
Jailhouse Witness Data.....	18	18	18	-
Operations Support.....	31,021	31,091	31,091	-
Prescription Medications.....	37	37	37	-
Total Corrections.....	\$ 659,571	\$ 661,903	\$ 660,096	\$ 1,807
Cosmetologist Examiners Board				
Departmental Appropriations.....	\$ 3,232	\$ 3,258	\$ 3,038	\$ 220
Court of Appeals				
Departmental Appropriations.....	\$ 14,128	\$ 14,167	\$ 14,167	\$ -
Disability Council				
Departmental Appropriations.....	\$ 1,131	\$ 1,143	\$ 1,138	\$ 5
Education				
Abatement Aid	\$ 3,267	\$ 1,143	\$ 1,138	\$ 5
Abatement Aid Prior Year.....	291	291	197	94
Achievement and Integration Aid	74,754	73,280	73,280	-
Achievement and Integration Aid Prior Year.....	8,353	8,353	7,314	1,039
Achievement and Integration Oversight and Accountability.....	370	370	370	-
ACT Test Reimbursement.....	1,208	1,607	1,607	-
Adult Basic Ed Aid Supplemental Services	1,410	1,410	1,410	-
Adult Basic Ed Aid Supplemental Services Prior Year	157	157	152	5
Adult Basic Education.....	54,611	50,381	50,121	260
Adults with Disabilities	639	639	639	-
Adults with Disabilities Prior Year.....	71	71	65	6
Advanced Placement.....	3,000	3,704	3,704	-
Advanced Placement/Int'l Baccalaureate Summer Workshops.....	1,000	1,000	1,000	-
Agriculture Educator Grants.....	250	259	230	29
Agriculture Homestead Market Value Credit.....	7,586	7,586	7,586	-
Alternative Teacher Pay	80,007	79,417	79,417	-
Alternative Teacher Pay Prior Year.....	8,891	8,891	8,886	5
American Indian Education Aid	10,637	10,437	9,697	740
American Indian Education Aid Prior Year.....	1,138	1,138	1,138	-
American Indian Teacher Preparation.....	989	989	989	-
Board of School Administrators.....	367	369	368	1
Border City Disparity Reduction Credit.....	3,185	3,185	3,185	-
Career and Technical Aid	2,019	1,779	1,779	-
Career and Technical Aid Prior Year.....	260	260	260	-
Charter School Building Lease Aid	90,383	81,428	79,555	1,873

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Charter School Building Lease Aid Prior Year.....	9,436	9,436	9,436	-
Children with Disability Aid.....	2,010	1,484	1,410	74
Children's Discovery Museum Grand Rapids.....	50	50	50	-
Children's Museum of Southern Minnesota.....	50	50	50	-
Civic Education Grant Program.....	105	105	45	60
Come Teach in Minnesota Hiring Bonuses.....	200	200	200	-
Community Education Aid	138	133	133	-
Community Education Aid Prior Year.....	17	17	17	-
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Consolidation Transition Aid	342	64	62	2
Consolidation Transition Aid Prior Year.....	31	31	20	11
Court-Placed Special Education Revenue.....	25	25	-	25
Debt Service Equalization Aid	21,796	21,825	21,824	1
Debt Service Equalization Aid Prior Year.....	2,490	2,490	2,490	-
Digital Well-Being.....	574	574	574	-
Disparity Reduction Aid.....	8,035	8,035	8,035	-
Duluth Children's Museum.....	50	50	50	-
Dyslexia Specialist.....	123	123	90	33
Early Child Family Education	32,960	31,662	31,662	-
Early Child Family Education Prior Year.....	3,518	3,518	3,449	69
Early Childhood Education Scholarship.....	70,709	70,709	70,709	-
Early Childhood Literacy.....	10,730	10,730	10,730	-
Early Childhood Tribal School.....	68	68	68	-
Educate Parents Partnership.....	49	49	49	-
Education Leadership and Support.....	24,468	24,500	24,500	-
Electronic Library for Minnesota.....	900	900	900	-
English Learner Cross Subsidy Reduction Aid.....	2,000	2,000	2,000	-
Enhance Financial Data Analysis.....	269	269	268	1
Enrollment Options Transportation.....	13	21	21	-
Equity Telecommunication Access.....	3,752	3,752	3,752	-
Expanded Concurrent Enrollment Administration.....	30	30	27	3
Expanded Enrollment Concurrent.....	946	950	897	53
Foundation for Student Organizations.....	40	40	40	-
Free School Meals Administration.....	90	90	90	-
GED Tests.....	216	216	41	175
General Education Aid	6,781,014	6,781,014	6,781,014	-
General Education Aid Prior Year.....	734,520	734,520	667,262	67,258
Grants to Increase STEM.....	382	456	191	265
Grow Your Own ParaProf Pathway to Teacher Licensure.....	6,500	6,500	6,500	-
Head Start.....	25,327	25,740	25,616	124
Headwaters Science Center.....	50	50	50	-
Health and Developmental Screening	3,119	3,146	3,146	-
Health and Developmental Screening Prior Year.....	357	357	357	-
Hearing Impaired Adults.....	70	70	70	-
Home Visiting Aid	398	369	369	-
Home Visiting Aid Prior Year.....	46	46	44	2
Interdistrict Desegregation Transport.....	14,823	13,785	13,785	-
International Baccalaureate.....	2,000	2,000	2,000	-
Kindergarten Entrance Assessment.....	298	298	277	21
Language Essentials for Teachers of Reading and Spelling.....	1,003	1,076	1,074	2
Legal Costs of Litigation.....	3,425	3,744	2,234	1,510
Literacy Incentive Aid	41,456	41,456	41,456	-
Literacy Incentive Aid Prior Year.....	4,512	4,512	4,512	-
Local Option Abatement Credit.....	45	45	45	-
Local Option Disaster Credit.....	43	43	43	-
Long-Term Facilities Maintenance Equalized Aid	100,197	97,474	97,474	-
Long-Term Facilities Maintenance Equalized Aid Prior Year.....	10,880	10,880	10,530	350
Mainframe Update.....	480	480	480	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Academy of Science.....	41	41	41	-
Minnesota Children's Museum - Rochester.....	50	50	50	-
Minnesota Children's Museum	269	269	269	-
Minnesota Council on Economic Education.....	150	150	150	-
Minnesota Math Corps Program.....	1,256	1,256	1,256	-
Minnesota Principal's Academy.....	200	288	288	-
Minnesota Youth Council.....	188	188	188	-
MN Learning for English Academic Proficiency & Success Act.....	794	794	791	3
Multicounty Multitype Library	1,170	1,170	1,170	-
Multicounty Multitype Library Prior Year.....	130	130	130	-
Nonexclusionary Discipline.....	1,750	1,750	1,658	92
Nonpublic Pupil Education Aid	15,774	17,327	16,971	356
Nonpublic Pupil Education Aid Prior Year.....	1,676	1,676	1,414	262
Nonpublic Pupil Transportation	17,922	19,043	19,042	1
Nonpublic Pupil Transportation Prior Year.....	1,984	1,984	1,984	-
Northside Achievement Zone.....	1,300	1,668	1,668	-
One Room Schoolhouse.....	65	65	65	-
Out of State Tuition.....	250	250	250	-
Parent-Child Home Program.....	900	900	900	-
Pregnant and Parenting Pupil Transportation.....	55	97	97	-
Prior Year Market Value Credits.....	12	12	12	-
Prior Year Other Credits.....	3	3	3	-
P-Tech Schools.....	791	1,413	1,413	-
Public Library Basic Grant	12,213	12,213	12,213	-
Public Library Basic Grant Prior Year.....	1,357	1,357	1,357	-
Recovery Program Grants.....	750	750	721	29
Regional Centers of Excellence.....	1,039	1,184	1,133	51
Regional Library Telecom	2,070	2,070	2,070	-
Regional Library Telecom Prior Year.....	230	230	199	31
Rural Career and Technical Education Consortium.....	6,000	6,000	6,000	-
Sanneh Foundation.....	1,807	1,807	1,807	-
School Age Care Aid.....	1	1	-	1
School Breakfast.....	12,200	10,802	10,047	755
School Building Bond Agriculture Credit.....	70,047	70,047	70,047	-
School Lunch.....	16,954	15,984	14,073	1,911
School Milk.....	658	659	427	232
School Readiness Program	30,315	30,315	30,315	-
School Readiness Program Prior Year.....	3,368	3,368	3,368	-
Special Education	1,719,191	1,632,863	1,622,466	10,397
Special Education Prior Year.....	226,342	226,342	226,342	-
St. Paul Promise Neighborhood.....	1,544	1,544	1,544	-
Starbase Minnesota.....	857	857	857	-
Statewide Concurrent Enrollment Teacher Training.....	750	750	750	-
Statewide Testing.....	9,748	9,748	9,748	-
Student Organization Agriculture Occupations.....	193	193	193	-
Student Organization Business Occupations.....	95	95	95	-
Student Organization Family and Consumer.....	185	185	185	-
Student Organization Health Occupations.....	46	46	46	-
Student Organization Marketing.....	109	109	109	-
Student Organization Trade and Industry.....	100	100	100	-
Summer Food Service Replacement.....	150	150	150	-
Tier 2 Implementing Grants.....	710	952	952	-
Travel Home Base	463	288	288	-
Travel Home Base Prior Year.....	49	49	49	-
Tribal Contract Schools	2,882	2,303	2,302	1
Tribal Contract Schools Prior Year.....	278	278	278	-
Voluntary Prekindergarten Programs.....	490	501	457	44

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Works Museum Bloomington.....	50	50	50	-
Youth Works.....	900	900	900	-
Total Education.....	\$ 10,456,889	\$ 10,350,015	\$ 10,261,753	\$ 88,262
Emergency Medical Services Board				
Departmental Appropriations.....	\$ 2,178	\$ 2,184	\$ 2,155	\$ 29
Ambulance Training Grant	124	124	124	-
Ambulance Training Grant Prior Year.....	204	204	203	1
Longevity Awards.....	950	950	545	405
Longevity Operations.....	96	96	96	-
Regional Grants	1,386	1,386	1,386	-
Total Emergency Medical Services Board.....	\$ 4,938	\$ 4,944	\$ 4,509	\$ 435
Employment & Economic Development				
Airport Infrastructure Renewal.....	\$ 500	\$ 500	\$ 25	\$ 475
Border to Border Broadband.....	25,000	25,000	25,000	-
Broadband Development Office.....	417	417	417	-
Business and Community Development.....	5,686	5,690	5,613	77
Business Development Competitive Grant.....	1,425	1,425	1,425	-
Center Rural Policy Development.....	139	139	139	-
Contaminated Grants Prior Year.....	910	910	910	-
Contaminated Grants.....	377	378	377	1
Destination Medical Center Administration.....	26	26	21	5
Destination Medical Center General State Infrastructure Aid.....	29,206	29,206	29,206	-
Energy Transition Office.....	458	459	316	143
Extended Employment 2019.....	6,588	6,588	6,588	-
Extended Employment 2021.....	2,701	2,701	2,701	-
Extended Employment Increase 2019.....	2,000	2,000	2,000	-
Extended Employment Increase 2021.....	506	506	506	-
Extended Employment.....	292	316	292	24
Film Production Credit Administration.....	100	100	100	-
General Support Services.....	2,104	2,480	2,480	-
Greater Minnesota Business Development Public Infra	1,750	1,750	1,750	-
Greater Minnesota Business Development Public Infra 2019.....	307	307	307	-
Host Community Economic Development.....	875	875	875	-
Independent Living Services.....	3,011	3,011	3,003	8
Invest Minnesota Marketing Initiative.....	180	180	180	-
Job Skills Partnership Program.....	5,333	5,333	5,333	-
Labor Market Information.....	369	369	369	-
Launch Minnesota - Administration	243	243	243	-
Launch Minnesota - Administration Prior Year.....	5	5	5	-
Launch Minnesota - Grantee Activities.....	500	500	500	-
Launch Minnesota - Innovation Grants	1,467	1,467	1,467	-
Launch Minnesota - Innovation Grants Prior Year.....	86	86	80	6
Main Street Economic Revitalization Loan Program Admin.....	93	93	93	-
Main Street Economic Revitalization Loan Program.....	43,425	43,425	43,425	-
Mental Illness - Support Employment Prior Year.....	563	563	563	-
Mental Illness - Support Employment 2023.....	2,114	2,114	2,114	-
Minnesota Emerging Entrepreneur Program.....	1,000	1,000	1,000	-
Minnesota Film and TV Board.....	325	325	325	-
Minnesota Film TV Board Production Jobs 2021.....	500	500	500	-
Minnesota Initiative Foundations Grant.....	1,500	1,500	1,500	-
Minnesota Investment Fund.....	12,364	12,364	12,364	-
Minnesota Job Creation.....	12,544	12,544	12,544	-
Minnesota Technology Association Grant.....	875	875	875	-
Minnesota Trade Office Foreign Markets.....	270	273	265	8
Minnesota Trade Office.....	1,568	1,568	1,567	1

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Olmstead Implementation Office.....	1,971	1,971	1,269	702
Pathways to Prosperity Competitive Grant.....	2,546	2,546	2,542	4
Quality Child Care Grants.....	2,500	2,500	2,500	-
Redevelopment Grant Program.....	113	113	113	-
Redevelopment via Minnesota Investment Fund.....	5,210	5,210	5,210	-
Rehabilitation Services State.....	14,300	14,300	14,300	-
Rural Career Counseling Coordinator.....	500	500	500	-
Services for Blind - Senior Services.....	256	256	256	-
Services for Blind - Senior Training.....	250	250	250	-
Services for the Blind.....	6,182	6,205	6,205	-
Southeast Asian Competitive Grant.....	1,000	1,000	942	58
State Trade Export Promotion.....	200	200	195	5
Support Services Competitive Grant.....	1,000	1,000	999	1
Upper Minnesota Film Office.....	12	12	12	-
Women and High-Wage, High-Demand Nontraditional Jobs Grant....	750	750	750	-
Youth at Work Competitive Grant.....	750	750	750	-
Total Employment & Economic Development.....	\$ 207,242	\$ 207,674	\$ 206,156	\$ 1,518
Explore Minnesota Tourism				
Departmental Appropriations.....	\$ 15,263	\$ 15,678	\$ 15,308	\$ 370
Marketing Incentive.....	506	625	625	-
Northern Lights Music Festival.....	100	100	100	-
Total Explore Minnesota Tourism.....	\$ 15,869	\$ 16,403	\$ 16,033	\$ 370
Governors Office				
Departmental Appropriations.....	\$ 3,836	\$ 3,987	\$ 3,976	\$ 11
COVID-19 Response Coordination.....	-	225	225	-
Total Governors Office.....	\$ 3,836	\$ 4,212	\$ 4,201	\$ 11
Health				
Community Solutions Grants.....	\$ 765	\$ 765	\$ 765	\$ -
Community Solutions.....	221	221	207	14
COVID-19 Outbreak Management Public Education.....	18,230	18,230	3,945	14,285
Health Improvement.....	124,057	124,564	120,321	4,243
Health Operations.....	16,404	16,433	15,399	1,034
Health Protection.....	29,104	30,341	28,455	1,886
Hospital Decompression.....	2,400	2,400	1,293	1,107
Infrastructure Tribal Grants.....	500	500	500	-
Long-Term Care System Supports.....	600	600	259	341
Mandated Health Benefits.....	54	54	14	40
Mental Health Grants for Health Care Professionals.....	1,000	1,000	1,000	-
Mental Health Loan Forgiveness.....	1,414	1,414	1,414	-
Online Music Instruction Grant.....	300	300	300	-
Public Health Infrastructure	6,000	6,000	6,000	-
Public Health System.....	2,193	2,193	1,885	308
Test to Treat.....	2,080	2,485	654	1,831
Testing Operations.....	29,700	84,400	66,917	17,483
Vaccine Operations.....	20,100	22,200	14,842	7,358
Total Health.....	\$ 255,122	\$ 314,100	\$ 264,170	\$ 49,930
Historical Society				
Departmental Appropriations.....	\$ 23,597	\$ 23,597	\$ 23,597	\$ -
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Farmamerica.....	115	115	115	-
Global Minnesota.....	39	39	39	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota Military Museum.....	50	50	50	-
Total Historical Society.....	\$ 23,918	\$ 23,918	\$ 23,918	\$ -
House of Representatives				
Departmental Appropriations.....	\$ 41,917	\$ 41,917	\$ 41,917	\$ -
Housing Finance Agency				
Bridges.....	\$ 4,338	\$ 4,338	\$ 4,338	\$ -
Build Wealth Minnesota Grant.....	500	500	500	-
Capacity Building Grant.....	450	450	450	-
Economic Development and Housing Challenge.....	12,925	12,925	12,925	-
Family Homeless Prevention.....	10,269	60,269	60,269	-
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	-
Manufactured Home Park Infrastructure Grant.....	1,000	1,000	1,000	-
Open Access Capacity Building Grant.....	70	70	70	-
Preservation of Federally Assisted Housing.....	4,218	4,218	4,218	-
Rehabilitation Multi-Family.....	3,743	3,743	3,743	-
Rehabilitation Single-Family.....	2,772	2,772	2,772	-
Workforce Homeownership Development.....	250	250	250	-
Workforce Housing.....	2,000	2,000	2,000	-
Total Housing Finance Agency.....	\$ 57,798	\$ 107,798	\$ 107,798	\$ -
Human Rights				
Departmental Appropriations.....	\$ 5,689	\$ 5,804	\$ 5,722	\$ 82
Caseload Processing.....	112	112	102	10
Total Human Rights.....	\$ 5,801	\$ 5,916	\$ 5,824	\$ 92
Human Services				
Adult Mental Health Grants.....	\$ 84,997	\$ 84,997	\$ 82,522	\$ 2,475
African American Community Mental Health Center.....	333	333	333	-
Aging and Adult Services Grants.....	32,995	32,995	31,556	1,439
ALS Caregiver Support.....	5,000	5,000	5,000	-
Alternative Care.....	17,393	17,346	17,346	-
Basic Sliding Fee Child Care Assistance Grants.....	53,362	53,362	53,362	-
Chemical Dependency Treatment Fund.....	90,228	83,824	83,824	-
Chemical Dependency Treatment Support Grants.....	2,274	2,274	2,222	52
Child and Community Development Grants (MDE).....	1,225	1,225	1,225	-
Child and Community Service Grants.....	60,856	60,856	60,856	-
Child and Economic Support Grants.....	29,065	29,065	28,729	336
Child Care Development Grants.....	1,737	1,737	1,717	20
Child Mental Health Grants.....	25,703	25,703	24,032	1,671
Child Support Enforcement Grants.....	50	50	50	-
Children and Families.....	20,285	20,298	19,315	983
Children's Residential Facilities.....	3,943	3,943	3,785	158
Children's Services Grants.....	52,743	52,743	51,907	836
Community Support.....	42,324	43,020	41,472	1,548
Continuing Care of Older Adults.....	20,200	20,746	19,773	973
Culturally Linguistically Appropriate Services Implement.....	4,481	4,481	4,481	-
Deaf and Hard-of-Hearing Grants.....	2,886	2,886	2,885	1
Direct Care and Treatment - Community Based Services.....	17,503	17,546	15,767	1,779
Direct Care and Treatment - Mental Health & Substance Abuse	146,340	148,448	147,438	1,010
Direct Care and Treatment - Operations.....	52,245	58,415	54,742	3,673

STATE OF MINNESOTA

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Direct Care and Treatment - Sex Offender Program.....	102,693	103,311	102,732	579
Direct Care and Treatment - Operating Adjustment CARE.....	2,594	2,594	2,594	-
Direct Care and Treatment - SOS Min Security Hospital.....	129,003	129,172	128,193	979
Disabilities Grants.....	61,603	61,603	59,949	1,654
Discharge Planning.....	250	250	250	-
Emergency Food Shelf Program.....	5,000	5,000	5,000	-
Expand Access to Child Care Children with Disabilities.....	500	500	426	74
Gambling Proceeds Administration.....	39	39	39	-
Gambling Proceeds Grants.....	1,450	1,450	1,450	-
General Assistance.....	50,518	48,886	48,886	-
Group Residential Housing.....	197,416	197,596	197,596	-
HCBS Age Friendly Minnesota.....	875	875	875	-
HCBS Centers for Independent Living HCBS Access Grant.....	1,492	1,749	1,680	69
HCBS Community Living Infrastructure.....	4,000	4,000	3,996	4
HCBS Grants for Technology for HCBS Recipients.....	2,500	2,500	2,140	360
HCBS Lead Agency Process Mapping.....	2,778	2,778	1,611	1,167
HCBS Med Assist Outpatient & Behavioral Health Svc Rates.....	1,182	1,182	236	946
HCBS Moving to Independence: Subminimum Wage Phase-Out.....	5,300	5,300	5,270	30
HCBS Provider Capacity Grants for Rural Underserved Commun.....	14,000	14,000	13,942	58
HCBS Psychiatric RTF/Child & Adolescent Mobile Transition.....	5,000	5,000	1,572	3,428
HCBS Reduce Reliance on Children's Congregate Care Settings.....	200	200	200	-
HCBS Reform Analysis.....	400	400	400	-
HCBS Research on Access to LT Care Services and Financing.....	700	700	455	245
HCBS Respite Services for Older Adult Grants.....	4,000	4,000	350	3,650
HCBS Technical Assistance Grants.....	575	575	575	-
HCBS Transition to Community Initiative.....	7,000	7,000	403	6,597
HCBS Workforce Development.....	5,588	5,588	5,588	-
Health Care Grants.....	4,811	4,811	4,582	229
Health Care.....	25,151	26,687	23,004	3,683
Hospital Decompression.....	-	2,343	1,156	1,187
Housing Support Grants.....	15,364	15,364	15,363	1
Intl Implement Court - Appoint Counsel Child Protect Proceed.....	520	520	520	-
Medical Assistance.....	7,305,288	6,132,417	6,132,417	-
Mental Health Provider Supervision Grant.....	2,500	2,500	2,500	-
Mental Health Urgency Room Pilot.....	85	85	85	-
Minnesota Food Assistance Program Grant.....	2,269	2,269	1,211	1,058
Minnesota Inclusion Initiative Grants.....	150	150	150	-
Minnesota Supplemental Assistance.....	53,798	54,581	54,581	-
MN Family Investment Plan Child Care Assistance.....	36,957	-	-	-
MN Family Investment Plan Diversion Work Program.....	73,999	76,969	76,969	-
Mobile Mental Health Crisis Response Team Funding.....	2,523	2,523	2,523	-
Northstar.....	114,572	96,555	96,555	-
Operations.....	200,581	201,567	200,172	1,395
Other Long Term Grants.....	1,925	1,925	1,896	29
Parent-to-Parent Peer Support.....	125	125	125	-
Public Health Emergency Medicaid Renewals.....	-	1,105	1,094	11
Recovery Community Organization Grants.....	4,000	4,000	3,171	829
Resident Experience Survey and Family Survey.....	2,939	3,004	2,733	271
School-Linked Mental Health Grant.....	2,000	2,000	1,804	196
Self-Advocacy Grant.....	143	143	143	-
Self-Advocacy Subgrants.....	105	105	105	-
Shelter-Linked Mental Health Grants.....	2,000	2,000	1,857	143
Support Services Grants.....	8,715	8,715	8,696	19
Temporary Staffing Pool.....	590	1,690	1,000	690
Total Human Services.....	\$ 9,235,934	\$ 8,021,694	\$ 7,975,159	\$ 46,535

STATE OF MINNESOTA

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Humanities Commission				
Departmental Appropriations.....	\$ 375	\$ 375	\$ 375	\$ -
Minnesota Humanities Center Healthy Eating.....	325	325	325	-
Total Humanities Commission.....	\$ 700	\$ 700	\$ 700	\$ -
Indian Affairs Council				
Departmental Appropriations.....	\$ 1,208	\$ 1,241	\$ 787	\$ 454
Investment Board				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
Iron Range Resources & Rehabilitation				
Occupation Tax School Fund.....	\$ 2,015	\$ 2,015	\$ 2,015	\$ -
Supplement Occupation Tax Environment.....	504	504	504	-
Taconite State Aid.....	3,613	3,613	3,613	-
Total Iron Range Resources & Rehabilitation.....	\$ 6,132	\$ 6,132	\$ 6,132	\$ -
Judicial Standards Board				
Departmental Appropriations.....	\$ 720	\$ 720	\$ 523	\$ 197
Labor & Industry				
Departmental Appropriations.....	\$ 34	\$ 37	\$ 37	\$ -
Frontline Worker Payments Administration.....	7,611	7,611	5,475	2,136
IT Systems Upgrades.....	1,676	1,676	1,676	-
Labor Standards Division.....	1,743	1,743	1,743	-
Police Benefits Study.....	125	125	125	-
Wage Theft.....	2,156	2,156	2,156	-
Total Labor & Industry.....	\$ 13,345	\$ 13,348	\$ 11,212	\$ 2,136
Legislative Coordinating Commission				
Departmental Appropriations.....	\$ 3,833	\$ 3,833	\$ 3,833	\$ -
Human Services Background Study Disqualifications.....	53	53	53	-
Legislative Data Practice Support.....	1	1	1	-
Legislative Reference Library.....	1,847	1,847	1,847	-
Minnesota Legislators' Forum.....	10	10	10	-
Office of Legislative Budget.....	1,443	1,443	1,443	-
Office of Revisor Statutes.....	6,459	6,459	6,459	-
Tax Expenditure Review Commission.....	322	322	322	-
Total Legislative Coordinating Commission.....	\$ 13,968	\$ 13,968	\$ 13,968	\$ -
Legislative Auditor				
Departmental Appropriations.....	\$ 7,508	\$ 7,508	\$ 7,508	\$ -
Department of Human Services Audits.....	625	625	625	-
Total Legislative Auditor.....	\$ 8,133	\$ 8,133	\$ 8,133	\$ -
Mediation Services				
Departmental Appropriations.....	\$ 2,298	\$ 2,300	\$ 2,300	\$ -
Peace Officer Arbitration.....	47	47	47	-
Public Employment Relations Board.....	167	186	185	1
Total Mediation Services.....	\$ 2,512	\$ 2,533	\$ 2,532	\$ 1
Metropolitan Council Transport				
Departmental Appropriations.....	\$ 88,630	\$ 88,630	\$ 88,630	\$ -

STATE OF MINNESOTA

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Parks.....	2,540	2,540	2,540	-
Transit Service Intervention Project.....	2,000	2,000	2,000	-
Total Metropolitan Council Transport.....	\$ 93,170	\$ 93,170	\$ 93,170	\$ -
Military Affairs				
Emergency Services.....	\$ 60	\$ 60	\$ 60	\$ -
Enlistment Incentives.....	12,146	12,146	12,146	-
General Support.....	3,969	3,993	3,978	15
Maintenance Training Facilities.....	10,690	10,742	10,533	209
Total Military Affairs.....	\$ 26,865	\$ 26,941	\$ 26,717	\$ 224
Minnesota Conservation Corps				
Departmental Appropriations.....	\$ 455	\$ 455	\$ 455	\$ -
Minnesota Management & Budget (MMB)				
Departmental Appropriations.....	\$ 30,488	\$ 31,431	\$ 31,428	\$ 3
Governor-Elect Transition Office.....	35	35	35	-
Mental Health Evaluations.....	400	400	114	286
Total Minnesota Management & Budget (MMB).....	\$ 30,923	\$ 31,866	\$ 31,577	\$ 289
Minnesota State Academies				
Departmental Appropriations.....	\$ 15,237	\$ 15,237	\$ 15,147	\$ 90
Minnesota State Retirement System				
Departmental Appropriations.....	\$ 8,758	\$ 8,758	\$ 8,758	\$ -
Judges Plan Appropriation.....	6,000	6,000	6,000	-
Total Minnesota State Retirement System.....	\$ 14,758	\$ 14,758	\$ 14,758	\$ -
MMB Debt Service				
Bond Sale.....	\$ 547,759	\$ 547,759	\$ 547,759	\$ -
Duluth Regional Exchange District.....	2,983	2,983	2,983	-
Electric Vehicle Infrastructure	188	188	188	-
GFSA Refunding Bonds 11/12.....	52,947	52,947	52,947	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2a.....	6,390	6,390	6,390	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2b.....	798	798	798	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 5d.....	2,345	2,345	2,345	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 5e.....	13,619	13,619	13,619	-
Housing Finance Agency Housing Infrastructure Bonds.....	2,037	2,037	2,037	-
Housing Finance Agency Nonprofit Housing Bonds.....	2,400	2,400	2,400	-
Lewis and Clark.....	1,187	1,187	1,187	-
Minnesota Sport Facility Stadium.....	30,155	30,155	30,155	-
Public Television Equipment.....	1,431	1,431	1,431	-
Solar Pilot Project.....	26	26	26	-
Stadium Debt Payoff.....	-	378,269	378,269	-
Superfund.....	1,523	1,523	1,523	-
University of Minnesota Bioscience Building 2010 2011.....	13,921	13,921	13,921	-
University of Minnesota Stadium Debt Service 2007.....	10,250	10,250	10,250	-
Total MMB Debt Service.....	\$ 689,959	\$ 1,068,228	\$ 1,068,228	\$ -
MMB Non-Operating				
CMIA Interest Liability.....	\$ 114	\$ 114	\$ 114	\$ -
Community Justice Reinvestment.....	461	461	461	-
Disaster Assistance.....	-	40,000	40,000	-
Exoneration Awards.....	813	813	813	-
Fisher House.....	500	500	500	-
General Purposes Contingent.....	340	340	-	340

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Health Care Access - Premium Security Plan Account.....	300,092	300,092	300,092	-
Mayo Clinic.....	1,351	1,351	1,351	-
Minneapolis Employee Retirement.....	16,000	16,000	16,000	-
Minnesota Sports Facilities Authority Secure Perimeter.....	-	15,700	15,700	-
Minnesota Sports Facilities Authority.....	1,089	1,089	1,089	-
Miscellaneous Transfers.....	13,369	13,369	13,369	-
Payment to Minnesota Sports Facilities Auth - Cap Reserve.....	1,821	1,821	1,821	-
Payment to Minnesota Sports Facilities Authority - Operating.....	7,286	7,286	7,286	-
Police State Aid DNR Public Safety.....	9,962	9,962	5,004	4,958
Public Employees Retirement Association Direct State Aid.....	9,000	9,000	9,000	-
St. Paul Sports Facility Grant.....	2,700	2,700	2,700	-
State Competitiveness Fund	-	115,000	115,000	-
Teachers Aid.....	44,658	44,658	44,658	-
Tort Claims.....	177	177	12	165
Veterans Home Bemidji.....	4,351	4,351	4,351	-
Veterans Home Montevideo.....	5,269	5,269	5,269	-
Veterans Home Preston.....	6,924	6,924	6,924	-
Total MMB Non-Operating.....	\$ 426,277	\$ 596,977	\$ 591,514	\$ 5,463
MNIT				
Cybersecurity Enhancements.....	\$ 5,408	\$ 5,497	\$ 5,497	\$ -
Enterprise IT Security.....	480	506	506	-
Minnesota Geospatial Information Office.....	951	951	951	-
State Chief Information Officer.....	1,762	1,762	1,762	-
Technology Transformation.....	3,212	3,212	3,212	-
Total MNIT.....	\$ 11,813	\$ 11,928	\$ 11,928	\$ -
MN State Colleges & Universities				
Departmental Appropriations.....	\$ 789,491	\$ 789,491	\$ 789,491	\$ -
Natural Resources				
Departmental Appropriations.....	\$ 10,384	\$ 10,384	\$ 10,384	\$ -
Eco & Water Resources - Aquatic Invasive Species Red Lake.....	228	228	191	37
Eco & Water Resources - Aquatic Invasive Species Research.....	500	500	500	-
Eco & Water Resources - Harmful Invasive Species.....	3,000	3,006	2,981	25
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Red River Flood Damage Grant.....	264	264	264	-
Eco & Water Resources - Waseca County Historical Society.....	204	204	204	-
Eco & Water Resources - Water Resource Activities.....	6,979	7,004	6,942	62
Ecological and Water Resources.....	10,704	10,725	10,690	35
Enforcement Board of Animal Health White-Tailed Deer Farm.....	3,216	3,232	278	2,954
Enforcement Conservation Officer Body Cameras.....	389	389	387	2
Enforcement Invasive Species.....	1,761	1,761	1,740	21
Enforcement Natural Resources Laws and Rules.....	6,506	7,100	6,999	101
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	3,111	3,111	2,410	701
Fish & Wildlife - No Child Left Inside.....	205	231	205	26
Forest Management - Accelerated Tree Planting.....	1,859	1,860	1,858	2
Forest Management - Community Ash Management Plans.....	1,200	1,200	1,200	-
Forest Management - Emergency Fire Fighting.....	30,899	30,974	30,857	117
Forest Management - Forest Resource Council.....	1,246	1,246	1,232	14
Forest Management - Next Gen Core Forestry Data System.....	1,046	1,057	1,057	-
Forest Management - Private Forest Management.....	500	500	500	-
Forest Management Drought Relief Seedlings.....	482	482	482	-
Forest Management.....	25,558	26,164	25,886	278
IT Security and Modernization.....	76	76	76	-
Land & Mineral - Mineral Coop Environmental Research.....	120	120	120	-
Land & Minerals - Resource Management	2,043	2,043	2,043	-

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Office of School Trust Lands.....	193	193	179	14
Operations Support IT Security and Modernization.....	230	230	230	-
Operations Support Legal Costs.....	1,418	1,424	1,144	280
Parks & Trails - Local Park Matching Grants.....	250	250	250	-
Parks & Trails - Local Trails Connections.....	250	250	250	-
Parks & Trails - Management.....	31,990	32,161	32,160	1
Total Natural Resources.....	\$ 146,935	\$ 148,493	\$ 143,823	\$ 4,670
Office of Higher Education				
Departmental Appropriations.....	\$ 213,469	\$ 221,567	\$ 221,366	\$ 201
Agriculture Loan Forgiveness.....	50	50	50	-
ALS Research.....	396	396	396	-
American Indian Scholarship.....	3,513	4,166	4,148	18
Aspiring Teachers of Color.....	2,970	2,970	1,618	1,352
Aviation Loan Forgiveness.....	25	25	25	-
Black Men Teach Twin Cities.....	460	460	460	-
Campus Sexual Assault Report.....	43	43	-	43
Child Care Grants.....	7,757	7,757	7,501	256
College Possible.....	550	550	550	-
Concurrent Enrollment.....	502	650	316	334
Direct Admissions.....	1,000	1,000	658	342
Dual Training Competency Grant.....	2,000	2,000	2,000	-
Emergency Assistance.....	269	315	275	40
Fostering Independence Administration.....	238	238	235	3
Fostering Independence.....	4,509	4,509	4,509	-
Get Ready.....	273	303	44	259
Grants for Students with Intell & Dev Disabilities.....	200	200	200	-
Grants to Teacher Candidates.....	704	704	697	7
Hennepin County Medical Center Program.....	645	645	645	-
Hunger Free Campus.....	307	307	126	181
Independence College.....	1,875	1,875	1,875	-
Interstate Reciprocity.....	8,500	8,500	8,500	-
Intervention College Attendance.....	1,150	1,364	1,357	7
Large Animal Vet Loan Forgiveness.....	375	375	375	-
Loan Repayment Assistance Program.....	50	50	50	-
Midwest Compact.....	230	230	230	-
Minnesota Education Equity Partnership.....	90	90	90	-
Mnlink Gateway and Minitex.....	5,905	5,905	5,905	-
Next Generation Nursing Assistant.....	-	2,445	2,445	-
Safety Officer Survivors.....	142	142	46	96
Sexual Prevention Outreach.....	100	100	95	5
Sexual Violence Prevention.....	156	156	115	41
Spinal Cord and Traumatic Brain.....	3,000	3,000	3,000	-
State Work Study.....	16,829	16,829	12,108	4,721
Statewide Longitudinal Data.....	1,867	1,978	1,965	13
Student Loan Debt Counsel.....	200	245	244	1
Student-Parent Information.....	128	129	114	15
Summer Academic Enrichment Program.....	745	745	744	1
Teacher Shortage Loan Forgiveness.....	200	200	200	-
Tribal College Grants.....	206	206	111	95
Underrepresented Student Teachers.....	833	833	714	119
United Family Practice.....	501	501	501	-
Total Office of Higher Education.....	\$ 282,962	\$ 294,753	\$ 286,603	\$ 8,150
Ombudsman for MH & DD				
Departmental Appropriations.....	\$ 2,661	\$ 2,741	\$ 2,562	\$ 179

STATE OF MINNESOTA

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Department of Psychiatry Monitoring - U of M.....	100	100	100	-
Total Ombudsman for MH & DD.....	\$ 2,761	\$ 2,841	\$ 2,662	\$ 179
Ombuds for Corrections				
Departmental Appropriations.....	\$ 753	\$ 755	\$ 685	\$ 70
Ombudsperson for American Indian Families				
Departmental Appropriations.....	\$ 211	\$ 239	\$ 233	\$ 6
Ombudsperson for Families				
Departmental Appropriations.....	\$ 983	\$ 993	\$ 934	\$ 59
Peace Officers Board				
Departmental Appropriations.....	\$ 3,075	\$ 3,134	\$ 3,042	\$ 92
Continuing Education Grants.....	2,949	2,949	2,949	-
Philando Castile Memorial Training Act.....	6,000	6,000	6,000	-
Total Peace Officers Board	\$ 12,024	\$ 12,083	\$ 11,991	\$ 92
Perpich Center For Arts Education				
Departmental Appropriations.....	\$ 7,910	\$ 7,910	\$ 7,622	\$ 288
Pollution Control Agency				
County Feedlot Grant Program.....	\$ 2,025	\$ 2,025	\$ 1,970	\$ 55
Environmental Quality Board.....	1,217	1,217	942	275
Green Tier Program.....	65	65	48	17
Local Government Water Infrastructure	1,032	1,032	966	66
Municipal Liaison & Economist - Environ Analysis Outcomes.....	111	111	100	11
Municipal Liaison & Economist - Municipal.....	214	214	159	55
Operating Increase.....	2,532	2,532	2,532	-
Outside Legal Costs.....	154	154	154	-
PFAS Source Reduction.....	248	454	421	33
Recycling Composting Program	300	300	300	-
Recycling Composting Program Prior Year.....	-	24	1	23
St. Louis River Mercury Total Maximum Daily Load Study.....	27	274	242	32
Water Program Operating Assistance.....	129	129	116	13
Total Pollution Control Agency.....	\$ 8,054	\$ 8,531	\$ 7,951	\$ 580
Private Detectives Board				
Departmental Appropriations.....	\$ 308	\$ 312	\$ 263	\$ 49
Public Defense Board				
Departmental Appropriations.....	\$ 115,592	\$ 115,735	\$ 115,236	\$ 499
Emergency Caseload Relief.....	500	500	473	27
Public Defense Corporations Increases.....	152	152	152	-
Total Public Defense Board.....	\$ 116,244	\$ 116,387	\$ 115,861	\$ 526
Public Safety				
Additional Alcohol and Gambling Enforcement.....	\$ 250	\$ 250	\$ 185	\$ 65
Additional Violent Crime Enforcement Teams.....	1,250	1,250	731	519
Body Armor Reimbursement.....	766	766	765	1
Body Cameras for AGED Peace Officers.....	20	20	20	-
Capitol Security Additional Troopers.....	12,744	12,807	894	11,913
Capitol Security Body-Worn Cameras.....	457	460	460	-
Capitol Security.....	13,857	13,917	13,778	139
Crash Records Maintenance.....	525	525	504	21
Criminal Apprehension.....	80,688	80,807	80,693	114

STATE OF MINNESOTA

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Criminal Investigations.....	662	662	641	21
Cybersecurity.....	1,561	1,566	1,558	8
Forensic Science Service.....	1,473	1,474	1,469	5
Gambling and Alcohol Enforcement.....	2,804	2,804	2,796	8
Hazardous Substances Transportation Incident Preparedness.....	138	138	135	3
Homeland Security and Emergency Management School Safety.....	295	295	250	45
Homeland Security and Emergency Management.....	2,664	2,664	2,664	-
Hometown Heroes	6,095	6,095	4,879	1,216
Innovation in Community Safety.....	405	405	405	-
Juvenile Justice Unit.....	400	400	267	133
Office of Communications.....	618	618	618	-
Office of Justice Programs.....	40,685	40,706	40,339	367
Office of Missing and Murdered Indigenous Relatives.....	945	945	917	28
Patrolling Highways.....	62	62	62	-
Peace Officer Reimbursements.....	1,367	1,367	1,367	-
Peace Officer Survivor Benefits.....	1,102	1,102	1,102	-
Public Safety Officer Benefits Deficiency.....	-	1,000	905	95
Public Safety Support.....	1,973	1,973	1,965	8
Racially Diverse Youth in Shelters.....	45	45	45	-
School Bus Signal Camera.....	10,604	10,604	10,604	-
State Fire Marshal Bomb Squad.....	59	68	53	15
State Fire Marshal Hazmat and Chemical Assessment Teams.....	165	165	163	2
Supplemental Nonprofit Security Grants.....	225	225	225	-
Survivor Support and Prevention.....	400	400	243	157
Task Force on Missing and Murdered African American Women.....	74	75	2	73
Technology and Support Service.....	1,388	1,389	1,386	3
Youth Intervention Program.....	286	286	286	-
Total Public Safety.....	\$ 187,052	\$ 188,335	\$ 173,376	\$ 14,959
Public Utilities Commission				
Departmental Appropriations.....	\$ 8,558	\$ 8,565	\$ 8,544	\$ 21
Natural Gas Innovation Act.....	144	144	88	56
Total Public Utilities Commission.....	\$ 8,702	\$ 8,709	\$ 8,632	\$ 77
Rare Disease Advisory Council				
Departmental Appropriations.....	\$ 287	\$ 287	\$ 285	\$ 2
Revenue				
Administration.....	\$ 1,862	\$ 1,887	\$ 1,675	\$ 212
Debt Collection Management.....	32,775	32,817	32,182	635
Minnesota Housing Finance Agency Admin.....	100	100	100	-
One-Time Rebate 2024.....	941	941	941	-
Property Tax Benchmarks and Critical Indicators.....	25	25	24	1
Revenue Recording Fee.....	949	949	949	-
Tax Expenditure Review.....	148	148	72	76
Tax System Management.....	153,871	154,167	153,246	921
Taxpayer Assistance Prior Year.....	770	785	785	-
Total Revenue.....	\$ 191,441	\$ 191,819	\$ 189,974	\$ 1,845
Revenue Intergovernmental Payments				
2021 Aid Penalty Forgiveness.....	\$ -	\$ 126	\$ 126	\$ -
Agriculture Market Value Credit.....	28,800	28,800	28,800	-
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Invasive Species Prevention.....	10,000	10,000	10,000	-
Border City Reimbursement.....	83	83	83	-
Casino Aid to Counties.....	1,304	1,304	1,304	-
County Program Aid.....	264,012	264,012	264,012	-

STATE OF MINNESOTA

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Disparity Reduction Aid.....	10,124	10,124	10,124	-
Disparity Reduction Credit.....	11,331	11,331	11,331	-
DNR-PILT Payments.....	36,567	36,567	36,567	-
Fire State Aid.....	36,931	36,931	36,931	-
Firefighter Relief Association.....	707	707	707	-
Forest Land Tax Credit.....	13,643	13,643	13,643	-
Frontline Worker Pay.....	500,000	500,000	499,935	65
Homestead Credit Refund.....	593,632	593,632	593,632	-
Insurance Surcharge.....	6,200	6,200	6,200	-
Local Government Aid.....	564,398	564,398	564,389	9
Local Option Disaster Abatement.....	276	276	276	-
Local Option Disaster Credit.....	10	10	10	-
Mahnomen Property Tax Reimbursement.....	1,200	1,200	1,200	-
Out-of-Home Placement Aid.....	3,549	4,054	4,054	-
Performance Measurement Reimbursement Aid.....	514	514	514	-
Police State Aid.....	86,799	86,799	86,799	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,500	-
Political Contribution Refund.....	2,598	2,598	2,598	-
Prior Year Credit (Real and Manufacturing).....	7	7	7	-
Prior Year Market Value Credits.....	34	34	34	-
Property Tax Exemption ISD 745 Albany.....	-	46	46	-
Property Tax Targeting Refund.....	7,072	7,072	7,072	-
Renters Property Tax Refund.....	226,453	226,453	226,453	-
Riparian Protection Aid.....	8,000	8,000	8,000	-
State Taconite Aid.....	3,965	3,965	3,965	-
Supplemental Local Government Aid.....	5,516	5,516	5,516	-
Supplemental TAC Homestead Credit.....	5,464	5,464	5,464	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	16,019	16,019	16,019	-
Township Aid.....	10,000	10,000	10,000	-
Utility Valuation Transition Aid.....	9	9	9	-
Total Revenue Intergovernmental Payments.....	\$ 2,476,101	\$ 2,476,778	\$ 2,476,704	\$ 74
Science Museum				
Departmental Appropriations.....	\$ 1,079	\$ 1,079	\$ 1,079	\$ -
Secretary of State				
Departmental Appropriations.....	\$ 8,530	\$ 8,552	\$ 8,376	\$ 176
Ballot Drop Box Grants.....	2,828	2,828	1,000	1,828
Help America Vote Act State Match.....	461	461	461	-
Redistricting Litigation.....	-	495	493	2
Structured Settlement.....	19	19	19	-
Voting Rights Restoration.....	-	14	8	6
Total Secretary of State.....	\$ 11,838	\$ 12,369	\$ 10,357	\$ 2,012
Senate				
Departmental Appropriations.....	\$ 38,922	\$ 38,924	\$ 38,924	\$ -
Sentencing Guidelines Commission				
Departmental Appropriations.....	\$ 822	\$ 822	\$ 728	\$ 94
State Auditor				
Departmental Appropriations.....	\$ 15,420	\$ 15,420	\$ 9,195	\$ 6,225
Local Government Performance Measures.....	2	2	2	-
Total State Auditor.....	\$ 15,422	\$ 15,422	\$ 9,197	\$ 6,225

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
State Guardian Ad Litem Board				
Departmental Appropriations.....	\$ 24,511	\$ 24,716	\$ 23,968	\$ 748
Supreme Court				
Civil Legal Services.....	\$ 17,206	\$ 17,206	\$ 17,206	\$ -
Family Law Legal Services.....	1,017	1,017	1,017	-
MNCIS Programming to Elim Interest Child Support Judgements.....	24	24	24	-
Supreme Court Contingency.....	6	7	7	-
Supreme Court Operations.....	46,191	46,406	46,406	-
Total Supreme Court.....	\$ 64,444	\$ 64,660	\$ 64,660	\$ -
Tax Court				
Departmental Appropriations.....	\$ 1,922	\$ 1,925	\$ 1,895	\$ 30
Teaching Board				
Departmental Appropriations.....	\$ 2,980	\$ 3,012	\$ 3,005	\$ 7
Collaborative Urban Greater MN Educators - Comp Grants Admin....	30	30	30	-
Collaborative Urban Greater MN Educators of Color Grants	970	970	970	-
Mentoring Grant	2,906	2,906	2,906	-
Mentoring Grant Administration.....	92	92	90	2
Mentoring Grant Prior Year.....	1,072	1,076	1,076	-
Recruitment Grants	243	243	243	-
Recruitment Grants Administration.....	8	8	7	1
Recruitment Grants Prior Year.....	142	142	142	-
Total Teaching Board.....	\$ 8,443	\$ 8,479	\$ 8,469	\$ 10
Transportation				
Active Transportation Program.....	\$ 1,193	\$ 1,193	\$ 1,193	\$ -
Aeronautics.....	2,054	2,054	2,051	3
Agency Services.....	904	907	907	-
Building Services.....	55	55	55	-
City of Karlstad.....	2,285	2,285	2,285	-
Freight.....	1,162	1,162	1,152	10
Local Bridges.....	5,655	5,655	5,655	-
Local Road Improvement.....	905	905	905	-
Multimodal Systems.....	6,500	6,500	6,500	-
Passenger Rail.....	621	621	581	40
Rail Inspector Program.....	477	477	272	205
Rail Road Grade Crossing Safety.....	309	309	309	-
Roosevelt Tower.....	3	3	3	-
State Roads.....	3,640	3,640	3,640	-
Transit.....	25,140	25,273	20,476	4,797
Tribal Training.....	100	101	101	-
Total Transportation.....	\$ 51,003	\$ 51,140	\$ 46,085	\$ 5,055
Trial Courts				
Departmental Appropriations.....	\$ 348,602	\$ 349,166	\$ 349,166	\$ -
Interpreter Compensation Increase.....	200	200	200	-
New Judge Units.....	707	707	707	-
Total Trial Courts.....	\$ 349,509	\$ 350,073	\$ 350,073	\$ -
Uniform Laws Commission				
Departmental Appropriations.....	\$ 120	\$ 120	\$ 87	\$ 33
University of Minnesota				
Agriculture and Extension Service.....	\$ 42,922	\$ 42,922	\$ 42,922	\$ -

STATE OF MINNESOTA

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	Original Budget	Budget	Actual	Variance
Alzheimer's Research.....	500	500	500	-
Health Sciences.....	8,858	8,858	8,858	-
Health Training Restoration.....	7,800	7,800	7,800	-
Institute of Technology.....	1,140	1,140	1,140	-
Maintenance and Operations.....	577,118	577,118	577,118	-
Medical School.....	15,000	15,000	15,000	-
Minnesota Discovery, Research and Innovation Economy.....	4,000	4,000	4,000	-
Morris Scholarship Assistance.....	500	500	500	-
Natural Resources Research Institute.....	2,250	2,250	2,250	-
Prepaid Medical Assistance Program.....	17,400	17,400	17,400	-
St. Cloud Hospital Residency.....	346	346	346	-
System Special.....	5,181	5,181	5,181	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
Total University of Minnesota.....	\$ 690,506	\$ 690,506	\$ 690,506	\$ -
Veterans Affairs				
County Veteran Service Office Grants.....	\$ 1,642	\$ 1,644	\$ 1,244	\$ 400
Duluth Cemetery.....	657	657	657	-
GI Bill Education Administration.....	656	656	656	-
GI Bill Education Grants.....	1,629	1,629	1,629	-
GI Bill On-the-Job Training and Apprentice Administration.....	100	100	100	-
GI Bill On-the-Job Training and Apprentice Aid.....	101	101	101	-
Gold Star Program.....	100	100	100	-
Minnesota Assistance Council for Vets Perm Supportive Hous.....	5,412	5,412	5,412	-
Minnesota Assistance Council for Vets.....	750	750	750	-
Redwood Falls State Veterans Cemetery.....	830	830	827	3
Temporary Housing and Outreach.....	1,714	1,714	1,714	-
Tenancy and Landlord Support.....	1,100	1,100	1,100	-
Veteran Suicide.....	1,329	1,396	582	814
Veterans Bonus Program.....	20,658	20,658	20,658	-
Veterans Camp Bliss.....	75	75	75	-
Veterans Campground Upgrades.....	774	774	30	744
Veterans Health Care.....	70,505	70,509	70,509	-
Veterans Homelessness Initiative.....	6,068	6,068	3,068	3,000
Veterans Programs and Services.....	18,131	18,288	18,273	15
Veterans Resilience Project.....	400	400	400	-
Veterans Service Organizations.....	500	500	500	-
Veterans Services Honor Guard.....	216	216	200	16
Total Veterans Affairs.....	\$ 133,347	\$ 133,577	\$ 128,585	\$ 4,992
Water & Soil Resources Board				
Departmental Appropriations.....	\$ 6,111	\$ 6,132	\$ 5,727	\$ 405
Cost Share Work Feedlot.....	260	260	260	-
Cost Share Work Prior Year.....	44	44	44	-
Drainage Assess - Advisory Team.....	169	169	167	2
Easement Stewardship.....	127	127	113	14
Flood Plain Management.....	140	140	140	-
Lower Minnesota River Watershed District Dredge.....	240	240	240	-
Red River Basin Board.....	100	100	100	-
Soil and Water Conservation District Service Grant 2021.....	1,301	1,301	1,301	-
Soil Health Practice Cost Sharing.....	1,276	1,276	1,276	-
Water Conservation Act Oversight.....	799	805	785	20
Water Quality/Storage Program.....	856	856	856	-
Total Water & Soil Resources Board.....	\$ 11,423	\$ 11,450	\$ 11,009	\$ 441
Zoological Board				
Departmental Appropriations.....	\$ 9,809	\$ 9,809	\$ 9,809	\$ -

STATE OF MINNESOTA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	Original Budget	Budget	Actual	Variance
Total Expenditures and Transfers-Out.....	\$ 28,208,925	\$ 27,571,127	\$ 27,314,391	\$ 256,736
Less: Indirect Cost Reimbursement.....	70,969	70,969	70,969	-
Total Net Expenditures and Transfers-Out.....	\$ 28,137,956	\$ 27,500,158	\$ 27,243,422	\$ 256,736
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 835,242	\$ 2,520,627	\$ 3,403,905	\$ 883,278
Fund Balance, Beginning, as Reported.....	\$ 13,011,443	\$ 13,011,443	\$ 13,011,443	\$ -
Prior Period Adjustments.....	-	-	141,088	141,088
Fund Balance, Beginning, as Restated.....	\$ 13,011,443	\$ 13,011,443	\$ 13,152,531	\$ 141,088
Fund Balance, Ending.....	\$ 13,846,685	\$ 15,532,070	\$ 16,556,436	\$ 1,024,366
Less: Appropriation Carryover.....	-	-	211,070	(211,070)
Less: Reserved for Long-Term Receivables.....	-	-	40,242	(40,242)
Less: Budgetary Reserve.....	-	-	3,202,098	(3,202,098)
Unassigned Fund Balance, Ending.....	\$ 13,846,685	\$ 15,532,070	\$ 13,103,026	\$ (2,429,044)

Notes

1. Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:
 - a. On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.
 - b. Estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
 - c. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.
2. In the Annual Comprehensive Financial Report (ACFR), the General Fund includes the direct appropriated portion of two other funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the 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) a \$122,000 transfer from the Health Care Access Fund, a \$2,108 transfer from the COVID Minnesota Fund, and a \$4,091 transfer from the Health Care Response Fund to the General Fund were eliminated. This is a result of the combining activity discussed above.
 - b. A reconciliation of the actual unassigned fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:	
General Fund	\$ 13,103,026
Health Care Access Fund	947,345
State Government Fund	96,356
COVID Minnesota Fund	-
Health Care Response Fund	-
General Fund in ACFR	\$ 14,146,727

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, 2023
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues				
Insurance Gross Earnings Taxes.....	\$ 116,639	\$ 134,530	\$ 118,320	\$ (16,210)
Other Taxes.....	714,088	731,268	738,680	7,412
Departmental Services/Licenses & Fees.....	23,613	5,841	951	(4,890)
Investment Income.....	1,880	19,311	33,673	14,362
Other Revenues.....	17,941	17,093	18,153	1,060
Total Net Revenues.....	\$ 874,161	\$ 908,043	\$ 909,777	\$ 1,734
Transfers from Other Funds				
Miscellaneous Special Revenue Fund.....	\$ -	\$ -	\$ 391	\$ 391
Total Net Revenues and Transfers-In.....	\$ 874,161	\$ 908,043	\$ 910,168	\$ 2,125
Expenditures and Transfers-Out				
Health				
Health Improvement.....	\$ 38,262	\$ 38,993	\$ 37,259	\$ 1,734
Insulin Safety Net Survey.....	63	63	56	7
Statewide Health Improvement Initiatives.....	118	118	118	-
Total Health.....	\$ 38,443	\$ 39,174	\$ 37,433	\$ 1,741
Human Services				
Health Care Grants.....	\$ 3,465	\$ 1,529	\$ 799	\$ 730
Health Care.....	31,577	31,589	29,177	2,412
Medical Assistance.....	353,265	353,265	353,265	-
MinnesotaCare.....	166,682	60,213	58,809	1,404
Operations.....	18,235	18,271	15,314	2,957
Technical Activities.....	154	154	154	-
Total Human Services.....	\$ 573,378	\$ 465,021	\$ 457,518	\$ 7,503
MMB Non-Operating				
Departmental Appropriations.....	\$ 122,000	\$ 122,000	\$ 122,000	\$ -
MNsure				
Insulin Act Bonus Payments.....	\$ 1	\$ 1	\$ 1	\$ -
Insulin Public Awareness Campaign.....	71	71	71	-
Total MNsure.....	\$ 72	\$ 72	\$ 72	\$ -
Pharmacy Board				
Insulin Safety Net Program.....	\$ 152	\$ 152	\$ 1	\$ 151
Revenue				
Tax System Management.....	\$ 1,764	\$ 1,764	\$ 1,764	\$ -
Revenue Intergovernmental Payments				
MinnesotaCare Interest on Refunds.....	\$ 1,850	\$ 1,850	\$ 1,850	\$ -
University of Minnesota				
Health Sciences.....	\$ 2,157	\$ 2,157	\$ 2,157	\$ -
Total Expenditures and Transfers-Out.....	\$ 739,816	\$ 632,190	\$ 622,795	\$ 9,395

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, 2023
(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.....	\$ 134,345	\$ 275,853	\$ 287,373	\$ 11,520
Fund Balance, Beginning, as Reported.....	\$ 663,529	\$ 663,529	\$ 663,529	\$ -
Prior Period Adjustments.....	-	-	3,020	3,020
Fund Balance, Beginning, as Restated.....	\$ 663,529	\$ 663,529	\$ 666,549	\$ 3,020
Fund Balance, Ending.....	\$ 797,874	\$ 939,382	\$ 953,922	\$ 14,540
Less: Appropriation Carryover.....	-	-	6,577	(6,577)
Unassigned Fund Balance, Ending.....	\$ 797,874	\$ 939,382	\$ 947,345	\$ 7,963

STATE OF MINNESOTA

**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In				
Net Revenues				
Departmental Services/Licenses & Fees.....	\$ 108,319	\$ 113,162	\$ 109,370	\$ (3,792)
Other Revenues.....	2,538	2,533	2,857	324
Total Net Revenues.....	\$ 110,857	\$ 115,695	\$ 112,227	\$ (3,468)
Transfers from Other Funds				
Miscellaneous Special Revenue Fund.....	\$ -	\$ -	\$ 163	\$ 163
Total Net Revenues and Transfers-In.....	\$ 110,857	\$ 115,695	\$ 112,390	\$ (3,305)
Expenditures and Transfers-Out				
Attorney General				
Regulatory Law and Professions.....	\$ 2,937	\$ 2,937	\$ 2,407	\$ 530
State Government Services.....	21	21	21	-
Total Attorney General.....	\$ 2,958	\$ 2,958	\$ 2,428	\$ 530
Behavioral Health & Therapy Board				
Departmental Appropriations.....	\$ 1,080	\$ 1,092	\$ 1,003	\$ 89
Chiropractic Examiners Board				
Departmental Appropriations.....	\$ 763	\$ 784	\$ 735	\$ 49
Dentistry Board				
Departmental Appropriations.....	\$ 1,757	\$ 1,808	\$ 1,497	\$ 311
Administrative Services Unit - Operating Costs.....	2,422	2,422	1,513	909
Volunteer Health Care Provider Program.....	264	264	36	228
Total Dentistry Board.....	\$ 4,443	\$ 4,494	\$ 3,046	\$ 1,448
Dietetics & Nutrition Practice				
Departmental Appropriations.....	\$ 188	\$ 189	\$ 142	\$ 47
Health				
Health Improvement.....	\$ 12,833	\$ 13,787	\$ 12,867	\$ 920
Health Protection.....	65,176	67,990	63,742	4,248
Psychiatric Hospital Data.....	15	15	10	5
Total Health.....	\$ 78,024	\$ 81,792	\$ 76,619	\$ 5,173
Human Services				
Continuing Care of Older Adults.....	\$ 125	\$ 125	\$ 124	\$ 1
Elimination of Duplicative Background Studies.....	522	522	275	247
Operations.....	4,290	4,290	3,646	644
Technical Activities.....	16	16	16	-
Total Human Services.....	\$ 4,953	\$ 4,953	\$ 4,061	\$ 892
Marriage & Family Therapy Board				
Departmental Appropriations.....	\$ 476	\$ 476	\$ 397	\$ 79
Medical Practice Board				
Departmental Appropriations.....	\$ 5,313	\$ 5,358	\$ 4,871	\$ 487
Health Professional Services Program.....	1,062	1,062	986	76
Retirement Costs.....	54	54	54	-
Total Medical Practice Board.....	\$ 6,429	\$ 6,474	\$ 5,911	\$ 563

STATE OF MINNESOTA

**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
MMB Non-Operating				
State Government Special Revenue Contingent.....	\$ 800	\$ 800	\$ -	\$ 800
Nursing Board				
Departmental Appropriations.....	\$ 6,147	\$ 6,193	\$ 5,335	\$ 858
Nursing Home Administrative Board				
Departmental Appropriations.....	\$ 854	\$ 854	\$ 699	\$ 155
Occupational Therapy Practice Board				
Departmental Appropriations.....	\$ 553	\$ 564	\$ 504	\$ 60
Optometry Board				
Departmental Appropriations.....	\$ 319	\$ 319	\$ 235	\$ 84
Pharmacy Board				
Departmental Appropriations.....	\$ 5,033	\$ 5,040	\$ 4,586	\$ 454
Physical Therapy Board				
Departmental Appropriations.....	\$ 763	\$ 764	\$ 715	\$ 49
Podiatric Medicine Board				
Departmental Appropriations.....	\$ 314	\$ 317	\$ 209	\$ 108
Pollution Control Agency				
Municipal.....	\$ 75	\$ 75	\$ 70	\$ 5
Operations.....	1	1	1	-
Total Pollution Control Agency.....	\$ 76	\$ 76	\$ 71	\$ 5
Psychology Board				
Departmental Appropriations.....	\$ 1,836	\$ 1,939	\$ 1,014	\$ 925
Public Safety				
Criminal Apprehension.....	\$ 7	\$ 7	\$ 3	\$ 4
Office of Justice Programs.....	96	96	96	-
Total Public Safety.....	\$ 103	\$ 103	\$ 99	\$ 4
Social Work Board				
Departmental Appropriations.....	\$ 1,809	\$ 1,832	\$ 1,703	\$ 129
Veterinary Medicine Board				
Departmental Appropriations.....	\$ 441	\$ 441	\$ 326	\$ 115
Total Expenditures and Transfers-Out.....	\$ 118,362	\$ 122,454	\$ 109,838	\$ 12,616
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (7,505)	\$ (6,759)	\$ 2,552	\$ 9,311
Fund Balance, Beginning, as Reported.....	\$ 89,140	\$ 89,140	\$ 89,140	\$ -
Prior Period Adjustments.....	-	-	6,129	6,129
Fund Balance, Beginning, as Restated.....	\$ 89,140	\$ 89,140	\$ 95,269	\$ 6,129
Fund Balance, Ending.....	\$ 81,635	\$ 82,381	\$ 97,821	\$ 15,440
Less: Appropriation Carryover.....	-	-	1,465	(1,465)
Unassigned Fund Balance, Ending.....	\$ 81,635	\$ 82,381	\$ 96,356	\$ 13,975

STATE OF MINNESOTA

**STATE GOVERNMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

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 Health Related Boards.

STATE OF MINNESOTA**COVID MINNESOTA FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures and Transfers-Out				
MMB Non-Operating				
Transfer to General Fund.....	\$ 2,108	\$ 2,108	\$ 2,108	\$ -
Total Expenditures and Transfers-Out.....	\$ 2,108	\$ 2,108	\$ 2,108	\$ -
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (2,108)	\$ (2,108)	\$ (2,108)	\$ -
Fund Balance, Beginning, as Reported.....	\$ -	\$ -	\$ -	\$ -
Prior Period Adjustments.....	-	-	2,108	2,108
Fund Balance, Beginning, as Restated.....	\$ -	\$ -	\$ 2,108	\$ 2,108
Fund Balance, Ending.....	\$ (2,108)	\$ (2,108)	\$ -	\$ 2,108
Unassigned Fund Balance, Ending.....	\$ (2,108)	\$ (2,108)	\$ -	\$ 2,108

Notes

1. During fiscal year 2023, some expenditures incurred by the Minnesota Department of Health in prior years were reimbursed by federal resources or recipients. This activity is reported as a prior period adjustment in Actuals. These prior year adjustments reported in Actuals resulted in an ending fund balance that was transferred to the General fund. The deficit reported in the original and final budget ending fund balance is a result of these transfers.

STATE OF MINNESOTA**HEALTH CARE RESPONSE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures and Transfers-Out				
MMB Non-Operating				
Transfer to General Fund.....	\$ 4,091	\$ 4,091	\$ 4,091	\$ -
Total Expenditures and Transfers-Out.....	\$ 4,091	\$ 4,091	\$ 4,091	\$ -
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (4,091)	\$ (4,091)	\$ (4,091)	\$ -
Fund Balance, Beginning, as Reported.....	\$ -	\$ -	\$ -	\$ -
Prior Period Adjustments.....	-	-	4,091	4,091
Fund Balance, Beginning, as Restated.....	\$ -	\$ -	\$ 4,091	\$ 4,091
Fund Balance, Ending.....	\$ (4,091)	\$ (4,091)	\$ -	\$ 4,091
Unassigned Fund Balance, Ending.....	\$ (4,091)	\$ (4,091)	\$ -	\$ 4,091

Notes

1. During fiscal year 2023, some expenditures incurred by the Minnesota Department of Health in prior years were reimbursed by federal resources or recipients. This activity is reported as a prior period adjustment in Actuals. These prior year adjustments reported in Actuals resulted in an ending fund balance that was transferred to the General fund. The deficit reported in the original and final budget ending fund balance is a result of these transfers.

STATE OF MINNESOTA

**TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 20,398	\$ 21,204	\$ 806
Federal Revenue.....	949,007	855,140	(93,867)
Investment Income.....	26,181	24,645	(1,536)
Other Revenues.....	36,609	32,389	(4,220)
Total Net Revenues.....	\$ 1,032,195	\$ 933,378	\$ (98,817)
Transfers from Other Funds			
General Fund.....	\$ 3,601	\$ 3,601	\$ -
Highway User Tax Distribution Fund.....	1,478,163	1,505,222	27,059
Plant Management Fund.....	1,308	1,308	-
Total Transfers from Other Funds.....	\$ 1,483,072	\$ 1,510,131	\$ 27,059
Total Net Revenues and Transfers-In.....	\$ 2,515,267	\$ 2,443,509	\$ (71,758)
Expenditures and Transfers-Out			
Public Safety			
Additional Troopers.....	\$ 14,278	\$ 2,904	\$ 11,374
Body-Worn Cameras.....	3,335	3,335	-
Commercial Vehicle Enforcement.....	13,580	13,578	2
Commercial Vehicle Enforcement-Body-Worn Cameras.....	432	432	-
DWI Lab Analysis.....	2,766	2,423	343
Public Safety Support.....	4,615	4,613	2
State Patrol Operating Deficiency.....	4,795	4,795	-
State Patrol.....	115,232	115,205	27
Technology and Support Service.....	5,629	5,326	303
Traffic Safety.....	512	473	39
Total Public Safety.....	\$ 165,174	\$ 153,084	\$ 12,090
Transportation			
Departmental Appropriations.....	\$ 17,414	\$ 17,414	\$ -
Agency Services - Transportation.....	299	241	58
Agency Services.....	55,033	50,998	4,035
Building Services.....	53,717	53,244	473
Debt Service.....	247,908	247,908	-
Environmental Management.....	1,167	718	449
Freight.....	5,727	5,004	723
Highway Sign Revolving Account.....	1,671	1,671	-
Information Technology Improvements.....	10,138	9,816	322
Land Conveyance.....	1,223	1,223	-
Liquid Deicing Chemicals.....	2,287	2,277	10
Non-Metro Metropolitan Planning Organizations.....	266	266	-
Operations and Maintenance.....	428,700	425,922	2,778
Pavement Stripe Rev Acct.....	3,985	3,985	-
Program Planning and Delivery.....	282,418	272,264	10,154
Regional Development Commissions Grant.....	915	889	26
State Property Reimbursement.....	2,071	2,071	-
State Road Construction - Economic Development.....	2,734	2,734	-
State Road Construction.....	1,371,586	1,371,496	90
Statewide Radio Communications.....	7,665	7,665	-

STATE OF MINNESOTA

**TRUNK HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Targeted Group Business Program.....	142	142	-
Transfer Oversize/Overweight Fees for Loan TIFIA.....	4,086	4,086	-
Total Transportation.....	\$ 2,501,152	\$ 2,482,034	\$ 19,118
Total Expenditures and Transfers-Out.....	\$ 2,666,326	\$ 2,635,118	\$ 31,208
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (151,059)	\$ (191,609)	\$ (40,550)
Fund Balance, Beginning, as Reported.....	\$ 327,487	\$ 327,487	\$ -
Prior Period Adjustments.....	-	105,882	105,882
Fund Balance, Beginning, as Restated.....	\$ 327,487	\$ 433,369	\$ 105,882
Fund Balance, Ending.....	\$ 176,428	\$ 241,760	\$ 65,332
Less: Appropriation Carryover.....	-	219,968	(219,968)
Unassigned Fund Balance, Ending.....	\$ 176,428	\$ 21,792	\$ (154,636)

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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 202,115	\$ 204,431	\$ 2,316
Motor Vehicle Taxes.....	1,472,849	1,472,849	-
Fuel Taxes.....	898,144	881,971	(16,173)
Departmental Services/Licenses & Fees.....	2,796	6,961	4,165
Investment Income.....	5,469	6,201	732
Total Net Revenues and Transfers-In.....	\$ 2,581,373	\$ 2,572,413	\$ (8,960)
Expenditures and Transfers-Out			
Public Safety			
Patrolling Highways.....	\$ 184	\$ 184	\$ -
State Patrol Vehicle Crimes Unit Deficiency.....	5	5	-
Vehicle Crimes Unit Body-Worn Cameras.....	21	21	-
Vehicle Crimes Unit.....	982	982	-
Total Public Safety.....	\$ 1,192	\$ 1,192	\$ -
Revenue			
Tax System Management.....	\$ 2,287	\$ 2,287	\$ -
Revenue Intergovernmental Payments			
ATV Unrefunded Gas Tax.....	\$ 1,858	\$ 1,858	\$ -
Forest Road Unrefunded Gas Tax.....	1,011	1,011	-
Highway Fuel Refund Interest.....	72	72	-
Motorboat Unrefunded Gas Tax.....	10,323	10,323	-
Off-Road Motorcycle.....	317	317	-
Off-Road Vehicle.....	1,129	1,129	-
Snowmobile Unrefunded Gas Tax.....	6,882	6,882	-
Total Revenue Intergovernmental Payments.....	\$ 21,592	\$ 21,592	\$ -
Transportation			
Departmental Appropriations.....	\$ 2,555,611	\$ 2,555,611	\$ -
Total Expenditures and Transfers-Out.....	\$ 2,580,682	\$ 2,580,682	\$ -
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 691	\$ (8,269)	\$ (8,960)
Fund Balance, Beginning, as Reported.....	\$ 15,898	\$ 15,898	\$ -
Prior Period Adjustments.....	-	(50)	(50)
Fund Balance, Beginning, as Restated.....	\$ 15,898	\$ 15,848	\$ (50)
Fund Balance, Ending.....	\$ 16,589	\$ 7,579	\$ (9,010)
Less: Appropriation Carryover.....	-	101	(101)
Unassigned Fund Balance, Ending.....	\$ 16,589	\$ 7,478	\$ (9,111)

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, 2023
(IN THOUSANDS)**

UNAUDITED

Notes

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

STATE OF MINNESOTA

**STATE AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 10,000	\$ 8,420	\$ (1,580)
Fuel Taxes.....	5,000	5,196	196
Other Taxes.....	11,000	12,011	1,011
Departmental Services/Licenses & Fees.....	1,124	1,007	(117)
Investment Income.....	1,140	1,112	(28)
Other Revenues.....	30	30	-
Total Net Revenues and Transfers-In	\$ 28,294	\$ 27,776	\$ (518)
Expenditures and Transfers-Out			
Transportation			
Departmental Appropriations.....	\$ 37	\$ 37	\$ -
Aeronautics Operation.....	5,936	5,839	97
Aeronautics.....	21,261	21,261	-
Civil Air Patrol Facility Grant.....	523	523	-
Unmanned Aircraft Systems.....	64	64	-
Total Transportation	\$ 27,821	\$ 27,724	\$ 97
Total Expenditures and Transfers-Out	\$ 27,821	\$ 27,724	\$ 97
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 473	\$ 52	\$ (421)
Fund Balance, Beginning, as Reported	\$ 18,927	\$ 18,927	\$ -
Prior Period Adjustments.....	-	4,226	4,226
Fund Balance, Beginning, as Restated	\$ 18,927	\$ 23,153	\$ 4,226
Fund Balance, Ending	\$ 19,400	\$ 23,205	\$ 3,805
Less: Appropriation Carryover.....	-	9,693	(9,693)
Less: Reserved for Long-Term Receivables.....	-	2,568	(2,568)
Unassigned Fund Balance, Ending	\$ 19,400	\$ 10,944	\$ (8,456)

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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Departmental Services/Licenses & Fees.....	\$ 25,003	\$ 13,444	\$ (11,559)
Investment Income.....	75	697	622
Other Revenues.....	65	27	(38)
Total Net Revenues.....	\$ 25,143	\$ 14,168	\$ (10,975)
Transfers from Other Funds			
Remediation Fund.....	\$ 396	\$ 396	\$ -
Total Net Revenues and Transfers-In.....	\$ 25,539	\$ 14,564	\$ (10,975)
Expenditures and Transfers-Out			
Commerce			
Petroleum Tank Cleanup	\$ 20,025	\$ 19,287	\$ 738
Employment & Economic Development			
Contaminated Cleanup Grants	\$ 3,707	\$ 3,707	\$ -
Contaminated Grants Administration.....	152	152	-
Total Employment & Economic Development.....	\$ 3,859	\$ 3,859	\$ -
Total Expenditures and Transfers-Out.....	\$ 23,884	\$ 23,146	\$ 738
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 1,655	\$ (8,582)	\$ (10,237)
Fund Balance, Beginning, as Reported.....	\$ 26,056	\$ 26,056	\$ -
Prior Period Adjustments.....	-	30	30
Fund Balance, Beginning, as Restated.....	\$ 26,056	\$ 26,086	\$ 30
Fund Balance, Ending.....	\$ 27,711	\$ 17,504	\$ (10,207)
Less: Appropriation Carryover.....	-	14,854	(14,854)
Unassigned Fund Balance, Ending.....	\$ 27,711	\$ 2,650	\$ (25,061)

STATE OF MINNESOTA

**NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 17,629	\$ 18,484	\$ 855
Departmental Services/Licenses & Fees.....	67,152	74,075	6,923
Federal Revenue.....	2,150	3,110	960
Investment Income.....	458	815	357
Other Revenues.....	5,333	3,378	(1,955)
Total Net Revenues.....	\$ 92,722	\$ 99,862	\$ 7,140
Transfers from Other Funds			
Game and Fish Fund.....	\$ 1,163	\$ 1,397	\$ 234
General Fund.....	344	344	-
Highway User Tax Distribution Fund.....	21,376	20,509	(867)
Miscellaneous Special Revenue Fund.....	2,486	2,747	261
Permanent School Fund.....	8,136	7,900	(236)
Total Transfers from Other Funds.....	\$ 33,505	\$ 32,897	\$ (608)
Total Net Revenues and Transfers-In.....	\$ 126,227	\$ 132,759	\$ 6,532
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks Lottery.....	\$ 7,450	\$ 7,450	\$ -
Minnesota Conservation Corps			
Departmental Appropriations.....	\$ 490	\$ 490	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 21,490	\$ 16,061	\$ 5,429
Eco & Water Resources - Invasive Species.....	4,825	4,047	778
Eco & Water Resources - Nongame Wildlife Program.....	1,000	1,000	-
Eco & Water Resources - Water Management.....	6,131	3,852	2,279
Eco & Water Resources.....	1,526	1,330	196
Enforcement Grants Water Recreation.....	1,096	1,083	13
Enforcement Natural Resources Laws and Rules.....	10,842	9,580	1,262
Enforcement Off Highway Vehicle Grants ATV.....	596	459	137
Enforcement Off Highway Vehicle Grants Mgmt ATV.....	25	25	-
Enforcement Off Highway Vehicle Grants OHM.....	13	11	2
Enforcement Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement Safety Grants ATV.....	361	140	221
Enforcement Safety Grants Management ATV.....	50	26	24
Enforcement Snowmobile Grants.....	412	304	108
Fish & Wildlife - Management.....	2,022	1,952	70
Forest Management - Forest Inventory.....	551	551	-
Forest Management - Forest Management Investment.....	17,115	16,079	1,036
Forest Management - Next Generation Core Forestry.....	411	408	3
Forest Management - Road Maint on State Forest Roads.....	565	565	-
Land & Minerals - Iron Ore Coop Research Minerals Management...	202	202	-
Land & Minerals - Land Acquisition.....	1	1	-
Land & Minerals - Minerals Management.....	3,371	3,371	-
Land & Minerals - Resource Management	828	828	-
Parks & Trails - Enhance Access Facility Water Recreation.....	1,345	1,334	11

STATE OF MINNESOTA

**NATURAL RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Parks & Trails - Iron Range OH Vehicle Rec Area.....	1	1	-
Parks & Trails - IRR OHVRA Virginia ATV.....	3	3	-
Parks & Trails - IRR OHVRA Virginia Off Highway Motorcycle.....	2	2	-
Parks & Trails - Local Trail Grants.....	1,175	1,109	66
Parks & Trails - Management.....	42,827	39,999	2,828
Parks & Trails - Off Highway Vehicle GIA ATV.....	2,319	2,310	9
Parks & Trails - Off Highway Vehicle GIA OHM.....	204	185	19
Parks & Trails - Off Highway Vehicle GIA ORV.....	557	69	488
Parks & Trails - Prospectors Trail ATV.....	769	769	-
Parks & Trails - Snowmobile GIA.....	10,682	8,737	1,945
Parks & Trails - State Land and Water Conservation.....	2,787	2,767	20
Parks & Trails - State Parks Operations Lottery.....	8,402	8,401	1
Parks & Trails - Statewide ATV Trails Master Plan.....	195	153	42
Zoo Grants.....	380	380	-
Total Natural Resources.....	\$ 145,082	\$ 128,095	\$ 16,987
Public Safety			
Departmental Appropriations.....	\$ 2	\$ 2	\$ -
Zoological Board			
Departmental Appropriations.....	\$ 190	\$ 190	\$ -
Total Expenditures and Transfers-Out.....	\$ 153,214	\$ 136,227	\$ 16,987
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (26,987)	\$ (3,468)	\$ 23,519
Fund Balance, Beginning, as Reported.....	\$ 95,895	\$ 95,895	\$ -
Prior Period Adjustments.....	-	2,239	2,239
Fund Balance, Beginning, as Restated.....	\$ 95,895	\$ 98,134	\$ 2,239
Fund Balance, Ending.....	\$ 68,908	\$ 94,666	\$ 25,758
Less: Appropriation Carryover.....	-	21,834	(21,834)
Unassigned Fund Balance, Ending.....	\$ 68,908	\$ 72,832	\$ 3,924

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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 17,630	\$ 18,484	\$ 854
Departmental Services/Licenses & Fees.....	67,416	70,312	2,896
Federal Revenue.....	41,199	39,764	(1,435)
Investment Income.....	1,138	2,302	1,164
Other Revenues.....	173	171	(2)
Total Net Revenues.....	\$ 127,556	\$ 131,033	\$ 3,477
Transfers from Other Funds			
General Fund.....	\$ 1,056	\$ 1,056	\$ -
Total Net Revenues and Transfers-In.....	\$ 128,612	\$ 132,089	\$ 3,477
Expenditures and Transfers-Out			
Natural Resources			
Departmental Appropriations.....	\$ 10,120	\$ 10,120	\$ -
Eco & Water Resources - Heritage Enhance.....	2,474	2,472	2
Eco & Water Resources - Lake Koronis AIS Grnt.....	410	410	-
Eco & Water Resources.....	3,039	2,799	240
Enforcement Heritage Enhancement.....	2,832	2,826	6
Enforcement Ice Safety Program.....	328	153	175
Enforcement Natural Resources Laws and Rules.....	28,783	28,210	573
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	1,945	959	986
Fish & Wildlife - Deer Management.....	9,869	8,998	871
Fish & Wildlife - Disease Outbreak Response HE.....	1,122	449	673
Fish & Wildlife - Heritage Enhancement.....	9,364	9,089	275
Fish & Wildlife - Management.....	61,984	61,342	642
Fish & Wildlife - No Child Left Inside Heritage Enhancement.....	278	253	25
Fish & Wildlife - Shooting Range Database.....	50	50	-
Fish & Wildlife - Shooting Sports Facility Grants HE.....	125	123	2
Forest Management - Community Ash Mgmt Heritage Enhance.....	500	500	-
Forest Management - ECS Forest and Invasive Species.....	1,757	1,421	336
Land & Minerals - Resource Management	344	344	-
Parks & Trails - Management.....	3,135	2,694	441
Total Natural Resources.....	\$ 138,459	\$ 133,212	\$ 5,247
Total Expenditures and Transfers-Out.....	\$ 138,459	\$ 133,212	\$ 5,247
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (9,847)	\$ (1,123)	\$ 8,724
Fund Balance, Beginning, as Reported.....	\$ 91,537	\$ 91,537	\$ -
Prior Period Adjustments.....	-	1,088	1,088
Fund Balance, Beginning, as Restated.....	\$ 91,537	\$ 92,625	\$ 1,088
Fund Balance, Ending.....	\$ 81,690	\$ 91,502	\$ 9,812
Less: Appropriation Carryover.....	-	15,768	(15,768)
Unassigned Fund Balance, Ending.....	\$ 81,690	\$ 75,734	\$ (5,956)

STATE OF MINNESOTA

**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 80,371	\$ 82,159	\$ 1,788
Departmental Services/Licenses & Fees.....	41,411	43,833	2,422
Investment Income.....	289	1,007	718
Other Revenues.....	96	105	9
Total Net Revenues and Transfers-In.....	\$ 122,167	\$ 127,104	\$ 4,937
Expenditures and Transfers-Out			
Administrative Hearings			
Sanitary Districts.....	\$ 61	\$ 31	\$ 30
Attorney General			
Departmental Appropriations.....	\$ 290	\$ 31	\$ 259
Health			
Biomonitoring and Health Risks.....	\$ 1,010	\$ 975	\$ 35
Flame-Retardant Chemicals.....	89	65	24
Harmful Chemicals in Children's Products.....	71	28	43
Trichloroethylene (TCE).....	121	114	7
Total Health.....	\$ 1,291	\$ 1,182	\$ 109
Pollution Control Agency			
Departmental Appropriations.....	\$ 22,000	\$ 22,000	\$ -
Air Monitoring.....	263	263	-
Ambient Air Monitoring.....	451	450	1
Business Friendly Data Service.....	950	950	-
Environmental and Analysis Outcomes.....	12,541	12,540	1
Environmental Loans and Grants.....	119	119	-
Environmental Quality Board.....	197	183	14
Environmental Risks.....	326	325	1
Equipment for Compliance and Enforcement.....	184	178	6
Feedlot Permits.....	253	253	-
Flame Retardant Prohibitive.....	133	105	28
Food Waste Reduction	1,358	1,358	-
Food Waste Reduction Prior Year.....	64	-	64
Impaired Waters Listing.....	55	21	34
Improve Minnesota Air Quality.....	880	880	-
Industrial.....	15,413	15,412	1
Metro Landfill.....	2,776	2,745	31
Municipal.....	7,489	7,489	-
Operations.....	5,601	5,598	3
PFAS in Food Packaging.....	104	99	5
PFAS Source Evaluation.....	496	492	4
Recycling Composting Program	660	660	-
Recycling Composting Program Prior Year.....	127	47	80
Recycling Market Development.....	800	800	-
Remediation.....	195	195	-
Resource Management Assistance.....	15,329	15,319	10
SCORE Grants.....	18,450	18,450	-
SSTS Activities - Municipal Continued Increased Activity.....	872	872	-

STATE OF MINNESOTA

**ENVIRONMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
SSTS Activities - Municipal.....	999	998	1
St. Louis River Remedial Action.....	366	362	4
Toxic Chemicals Children.....	33	33	-
Understanding Reducing TCE.....	285	285	-
Wastewater Lab Registration.....	116	116	-
Watershed.....	7,839	7,839	-
Total Pollution Control Agency.....	\$ 117,724	\$ 117,436	\$ 288
Public Safety			
Homeland Security and Emergency Management.....	\$ 75	\$ 75	\$ -
Revenue			
Tax System Management.....	\$ 314	\$ 314	\$ -
Total Expenditures and Transfers-Out.....	\$ 119,755	\$ 119,069	\$ 686
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 2,412	\$ 8,035	\$ 5,623
Fund Balance, Beginning, as Reported.....	\$ 35,473	\$ 35,473	\$ -
Prior Period Adjustments.....	-	607	607
Fund Balance, Beginning, as Restated.....	\$ 35,473	\$ 36,080	\$ 607
Fund Balance, Ending.....	\$ 37,885	\$ 44,115	\$ 6,230
Less: Appropriation Carryover.....	-	4,920	(4,920)
Less: Reserved for Long-Term Receivables.....	-	715	(715)
Unassigned Fund Balance, Ending.....	\$ 37,885	\$ 38,480	\$ 595

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	\$ 38,480
Remediation Fund	33,966
Environmental & Remediation Fund in ACFR	\$ 72,446

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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 1,149	\$ 975	\$ (174)
Departmental Services/Licenses & Fees.....	860	853	(7)
Investment Income.....	7,006	7,785	779
Other Revenues.....	8,870	5,871	(2,999)
Total Net Revenues.....	\$ 17,885	\$ 15,484	\$ (2,401)
Transfers from Other Funds			
Environmental Fund.....	\$ 22,000	\$ 22,000	\$ -
General Fund.....	103	103	-
Petroleum Tank Cleanup Fund.....	13,069	13,792	723
Total Transfers from Other Funds.....	\$ 35,172	\$ 35,895	\$ 723
Total Net Revenues and Transfers-In.....	\$ 53,057	\$ 51,379	\$ (1,678)
Expenditures and Transfers-Out			
Agriculture			
MERLA Administration.....	\$ 431	\$ 423	\$ 8
Protection Service.....	1,874	1,874	-
Total Agriculture.....	\$ 2,305	\$ 2,297	\$ 8
Employment & Economic Development			
Contaminated Cleanup Grants	\$ 429	\$ 429	\$ -
Contaminated Cleanup Grants Prior Year.....	1,485	1,485	-
Total Employment & Economic Development.....	\$ 1,914	\$ 1,914	\$ -
Health			
Private Water Supply.....	\$ 277	\$ 246	\$ 31
Natural Resources			
Departmental Appropriations.....	\$ 1,005	\$ 1,005	\$ -
Enforcement Natural Resources Laws and Rules.....	170	46	124
Total Natural Resources.....	\$ 1,175	\$ 1,051	\$ 124
Pollution Control Agency			
Dry Cleaner Grants.....	\$ 46	\$ 46	\$ -
Environmental and Analysis Outcomes.....	224	222	2
Operations.....	1,332	1,330	2
Remediation.....	70,819	70,819	-
Underground Storage Tank Program - Industrial.....	1,079	1,079	-
Underground Storage Tank Program - Operations.....	1,091	1,091	-
Underground Storage Tank Program - Remediation.....	3,890	3,890	-
Underground Storage Tank Program - Watershed	122	122	-
Watershed.....	115	115	-
Total Pollution Control Agency.....	\$ 78,718	\$ 78,714	\$ 4
Total Expenditures and Transfers-Out.....	\$ 84,389	\$ 84,222	\$ 167
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (31,332)	\$ (32,843)	\$ (1,511)

STATE OF MINNESOTA**REMEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)****UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fund Balance, Beginning, as Reported.....	\$ 741,177	\$ 741,177	\$ -
Prior Period Adjustments.....	-	2,733	2,733
Fund Balance, Beginning, as Restated.....	\$ 741,177	\$ 743,910	\$ 2,733
Fund Balance, Ending.....	\$ 709,845	\$ 711,067	\$ 1,222
Less: Appropriation Carryover.....	-	574	(574)
Less: Budgetary Reserve.....	-	676,527	(676,527)
Unassigned Fund Balance, Ending.....	\$ 709,845	\$ 33,966	\$ (675,879)

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.
2. State law and/or settlement agreements stipulate specific uses for three distinct accounts within the Remediation fund. These accounts are included as reserves so balances in these accounts do not contribute to the unassigned ending fund balance.

Budgetary Reserve

3M Grant Water Quality Reserve	\$ 653,350
Metro Landfill Account Reserve	683
Natural Resource Damages Reserve	22,494
Total Budgetary Reserve	\$ 676,527

STATE OF MINNESOTA

**OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 143,428	\$ 145,295	\$ 1,867
Investment Income.....	2,500	12,251	9,751
Other Revenues.....	2	421	419
Total Net Revenues and Transfers-In.....	\$ 145,930	\$ 157,967	\$ 12,037
Expenditures and Transfers-Out			
Legislative Coordinating Commission			
Lessard Sams Carry Forward.....	\$ 4	\$ 4	\$ -
Lessard Sams Outdoor Heritage.....	553	553	-
Outdoor Heritage Website.....	1	1	-
Total Legislative Coordinating Commission.....	\$ 558	\$ 558	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 87	\$ 87	\$ -
Accelerating Waterfowl Production Area Acquisition Phase XI.....	310	310	-
Accelerating Waterfowl Production Area Acquisition Prog XIII.....	5	5	-
Accelerating Waterfowl Production Area Aquisition Phase XIV.....	5,531	5,531	-
Accelerating Wildlife Management Area Acquisition Phase X.....	63	24	39
Accelerating Wildlife Management Area Acquisition Phase XI.....	32	32	-
Accelerating Wildlife Management Area Acquisition Phase XII.....	24	24	-
Accelerating Wildlife Management Area Acquisition Phase XIV.....	5,530	5,530	-
Big Woods Protection.....	1,020	1,020	-
Buffalo River Watershed Stream Habitat Phase II.....	2,407	2,407	-
Cannon River Headquarters Complex Phase VII.....	2	2	-
Cannon River Wtrshd Hab Phase X Trust for Public Land.....	14	14	-
Cannon River Wtrshd Hab Phase XI Cannon River Wtshd Ptnr.....	157	157	-
Cannon River Wtrshd Hab Phase XI Great Rvr Greening.....	828	828	-
Cannon River Wtrshd Hab Phase XI Trust for Public Land.....	1,608	1,608	-
Contract Management	300	300	-
Contract Management FY22.....	7	7	-
Dakota County Habitat Protection Restoration Phase VII.....	6	6	-
Dakota County Habitat Protection Restoration Phase VIII.....	6,066	6,066	-
Daylighting Phalen Creek.....	3,312	3,312	-
Eco & Water Resources - Accel Native Prairie Bank Prot VIII	21	21	-
Eco & Water Resources - Aquatic Habitat R&E Phase II.....	1,201	1,201	-
Eco & Water Resources - Aquatic Habitat R&E Phase III.....	2,362	2,362	-
Eco & Water Resources - Aquatic Habitat R&E Phase IV.....	754	754	-
Eco & Water Resources - Aquatic Habitat R&E Phase V.....	946	946	-
Eco & Water Resources - Aquatic Habitat Restor & Enhance.....	955	955	-
Eco & Water Resources - DNR Grassland Enhancement.....	428	264	164
Eco & Water Resources - Forest Habitat Enhance Phase II FY21.....	1	1	-
Eco & Water Resources - Forest Habitat Enhance Phase II FY22.....	3	3	-
Eco & Water Resources - Grassland Enhance XIII.....	15	15	-
Eco & Water Resources - Grassland Enhancement.....	346	346	-
Eco & Water Resources - Grassland Restor & Enhance Ph 12.....	240	240	-
Eco & Water Resources - Grassland Restor & Enhance Ph 14.....	17	17	-
Eco & Water Resources - Native Prairie Bank Protect VII.....	1,258	127	1,131
Eco & Water Resources - Technical Evaluation Panel FY20.....	1	1	-
Eco & Water Resources - Technical Evaluation Panel FY21.....	133	132	1

STATE OF MINNESOTA

**OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Eco & Water Resources - Technical Evaluation Panel FY22.....	54	54	-
Enhance Metro and North Shore Trout Stream Habitats.....	1,158	1,158	-
Enhanced Public Land Open Landscapes Phase II.....	2,525	2,525	-
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance XII.....	702	702	-
Fish & Wildlife - Aquatic Habitat Restoration & Enhance II.....	90	90	-
Fish & Wildlife - Aquatic Habitat Restoration & Enhancement	206	201	5
Fish & Wildlife - Aquatic Restoration XIII.....	158	158	-
Fish & Wildlife - Big Rice Lake Wild Rice Enhancement.....	28	28	-
Fish & Wildlife - Conserv Partners Grant Admin FY20.....	472	34	438
Fish & Wildlife - Conserv Partners Grant Admin FY22.....	4	4	-
Fish & Wildlife - Conserv Partners Legacy Grant Phase XII.....	510	137	373
Fish & Wildlife - Conserv Partners Legacy Grant Phase XIV.....	4,498	4,498	-
Fish & Wildlife - Conserv Partners Legacy Grant XIII.....	1,409	1,409	-
Fish & Wildlife - Conserv Partners Legacy Metro Phase XIV.....	1,238	1,238	-
Fish & Wildlife - Conserv Partners Statewide and Metro II.....	282	185	97
Fish & Wildlife - Conserv Partners Statewide and Metro XI.....	123	36	87
Fish & Wildlife - Conservation Grant Program Admin 19.....	445	165	280
Fish & Wildlife - DNR Forest Habitat Enhancement.....	21	21	-
Fish & Wildlife - Forest Habitat Enhance Phase II FY21.....	174	174	-
Fish & Wildlife - Forest Habitat Enhance Phase II FY22.....	46	46	-
Fish & Wildlife - Grassland Enhancement Phase X.....	814	808	6
Fish & Wildlife - Grassland Enhancement Phase XI.....	956	956	-
Fish & Wildlife - Grassland Enhancement Phase XIV.....	2	2	-
Fish & Wildlife - Initial Development Plan Coordinator.....	123	106	17
Fish & Wildlife - Roseau Lake Rehabilitation.....	1,917	1,917	-
Fish & Wildlife - Shallow Lake & Wetlands Enhancement X.....	1,282	999	283
Fish & Wildlife - Shallow Lake & Wetlands Enhancement XIV.....	395	395	-
Fish & Wildlife - Shallow Lake & Wetlands Enhancement XI.....	854	854	-
Fish & Wildlife - Shallow Lake & Wetlands Enhancement XII.....	286	286	-
Fish & Wildlife - Southeast Forest Habitat.....	467	467	-
Fish & Wildlife - St. Louis River Habitat Restoration V.....	163	163	-
Fish & Wildlife - St. Louis River Habitat Restoration VI.....	1,097	1,097	-
Fish & Wildlife - St Louis River Habitat Restoration VII.....	211	211	-
Fish & Wildlife - Targeted Culvert Replacement.....	3,643	3,643	-
Fish & Wildlife - Trout Stream Conservation Easements.....	230	230	-
Fish & Wildlife - WMA SNA Area Acquisition Phase VIII.....	3	3	-
Fish & Wildlife - WMA SNA Area Acquisition Phase X.....	44	44	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XI.....	113	113	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XII	162	162	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XIII.....	49	49	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XIV.....	2	2	-
Fisheries Habitat Prot Phase IV Leech Lake Watershed Found.....	5	5	-
Fisheries Habitat Protect NC MN Lakes VI Nthrn Waters Land.....	11	11	-
Fisheries Habitat Protect NC MN Lakes VIII MN Land Trust.....	2,683	2,683	-
Fisheries Habitat Protect NC MN Lakes VIII Nthrn Waters Land.....	1,853	1,853	-
Forest Management - Forest Habitat Enhancement Phase II.....	106	106	-
Forest Management - Forests for the Future Phase IX.....	9	9	-
Forest Management - Minnesota Forests for the Future VII.....	2,002	2,002	-
Forest Management - Minnesota Forests for the Future VIII.....	981	981	-
Forest Management - Richard J. Dorer Memorial Forest.....	1,010	3	1,007
Grassland Conservation Partnership Phase III MN Land Trust.....	526	526	-
Heron Lake Area Conservation Partnership Ducks Unlimited.....	9	9	-
Klondike Clean Water Retention Phase II.....	988	988	-

STATE OF MINNESOTA

**OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Living Shallow Lakes & Wetlands Initiative VIII.....	5,155	5,155	-
Martin County DNR WMA Acquisition Phase IV Fox Lake Conserv.....	13	13	-
Martin County DNR WMA Acquisition Phase V Fox Lake Conserv.....	3	3	-
Martin County WMA Acquisition Phase VI Conservation Fund.....	49	49	-
Martin County WMA Acquisition Phase VI Ducks Unlimited.....	417	417	-
Martin County WMA DNR Acquisition Phase VI Fox Lake Conserv.....	1,472	1,472	-
Martin County/Ducks Unlimited WMA Phase III.....	2	2	-
Metro Big Rivers - Friends of the Mississippi Rvr Phase XII.....	643	643	-
Metro Big Rivers - Great River Greening Phase XII.....	742	742	-
Metro Big Rivers - Minnesota Land Trust Phase IX.....	251	251	-
Metro Big Rivers - Minnesota Land Trust Phase XII.....	2,788	2,788	-
Metro Big Rivers - MN Valley Natl Wildlife Refuge Phase XII.....	1,100	1,100	-
Metro Big Rivers - The Trust for Public Land Phase X.....	20	20	-
Metro Big Rivers - The Trust for Public Land Phase XI.....	10	10	-
Metro Big Rivers - The Trust for Public Land Phase XII.....	2,879	2,879	-
Metro Wildlife Management Areas	74	74	-
Minnesota Forest Recovery Phase II.....	4,585	4,585	-
Minnesota Prairie Recovery Phase XII.....	4,512	4,512	-
Mississippi Headwaters Hab Corr MS Headwaters Bd VII.....	54	54	-
Mississippi Headwaters Hab Corr Trust for Public Land VII.....	3,760	3,760	-
Mississippi Headwaters Habitat Corridor Phase IV TFPL.....	56	13	43
Mississippi Headwaters Habitat Corridor V Trust Public Land.....	3	3	-
Mississippi Headwaters Trust for Public Land FY17.....	17	17	-
Northern Tallgrass Prairie Ntl Wildlife Refuge Land Acq XIII.....	3,870	3,870	-
Pheasants Forever Wildlife Management Area Phase XIII.....	24	24	-
Prairie Chicken Habitat Partnership of South Red River Valle.....	1	1	-
Prairie Chicken Habitat Phase VIII.....	4,380	4,380	-
Prairie Chicken Habitat Ptnrshp S Red River Valley Phase VI.....	7	7	-
Protect & Restore Minnesota's Imp Bird Areas Phase III AM.....	2,140	2,140	-
Protecting Cold Water Fisheries Mn North Shore Phase II.....	3,395	3,395	-
Sauk River Hab Protect & Restor - Minnesota Land Trust.....	4	4	-
Sauk River Hab Protect & Restore II Pheasants Forever.....	4	4	-
Sauk River Habitat Protect & Minnesota Land Trust IV.....	1,245	1,245	-
Sauk River Habitat Protect & Restor Pheasants Forever IV.....	1,226	1,226	-
Sauk River Habitat Protect & Restor Sauk Rvr Wtshd Dist IV.....	1,601	1,601	-
SE Minnesota Prot & Rest - Trust for Public Land Phase VII.....	35	35	-
SE Minnesota Protect & Restor Minnesota Land Trust Phase X.....	2,111	2,111	-
SE Minnesota Protect & Restor Nature Conservancy Phase X.....	1,817	1,817	-
SE Minnesota Protect & Restor Trust for Public Land Phase X.....	1,388	1,388	-
Shallow Lake & Wetland Protect & Restor Ducks Unlimited XI.....	4,719	4,719	-
Shallow Lake and Wetland Protection & Restoration Phase IX.....	105	105	-
Shallow Lake and Wetland Protection & Restoration Phase X.....	30	30	-
Shallow Lake and Wetland Protection Phase VIII.....	23	23	-
Shallow Lake and Wetland Protection Program Phase VII.....	149	129	20
Shell Rock River Watershed Habitat Restor Program Phase XI.....	1,438	1,438	-
St Croix Wtrshd Hab Prot & Rest - Minnesota Land Trust II.....	6	6	-
St Croix Wtrshd Hab Prot & Rest - Trust for Public Land II.....	15	15	-
St Croix Wtrshd Hab Prot & Restor - Trust for Public Land I.....	4	4	-
St Croix Wtrshed Hab Prot & Restor Minnesota Land Trust III.....	2,160	2,160	-
St Croix Wtrshed Hab Prot & Restor Trust for Public Land III.....	1,389	1,389	-
St Croix Wtrshed Hab Prot & Restor Wild Rivers Conserv III.....	95	95	-
St Louis River Restoration Minnesota Land Trust Phase IV.....	964	964	-
Washington County Habitat Protect & Restor MN Land Trust.....	3,320	3,320	-

STATE OF MINNESOTA

**OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Washington County Habitat Protect & Restor Washington County...	968	968	-
Wetland Habitat Protect & Restor Minnesota Land Trust VII.....	3,330	3,330	-
Total Natural Resources.....	\$ 143,697	\$ 139,706	\$ 3,991
Water & Soil Resources Board			
Camp Ripley Sentinel Landscape ACUB Protection Phase IX.....	\$ 272	\$ 272	\$ -
Camp Ripley Sentinel Landscape ACUB Protection Phase VIII.....	236	236	-
Camp Ripley Sentinel Landscape ACUB Protection Easements X.....	1,454	1,454	-
Grassland Easements.....	21	21	-
Integrating Habitat and Clean Water.....	4	4	-
Lower Otter Tail River Corridor Habitat Restoration Phase I.....	8	8	-
Lower Wild Rice Corridor Habitat Restoration Phase III.....	583	583	-
Mississippi Headwaters Habitat Corridor Phase IV.....	2	2	-
Mississippi Headwaters Habitat Corridor Phase V.....	53	53	-
Mississippi Headwaters Habitat Corridor Phase VII.....	2	2	-
Mississippi Headwaters Habitat Corridor Project Phase V.....	296	296	-
Reinvest in Minnesota Buffer Easements Phase VI.....	3	3	-
Reinvest in Minnesota Buffer Easements Phase VII.....	171	171	-
Reinvest in Minnesota Buffer Easements.....	849	849	-
Reinvest in Minnesota Buffers for Wildlife and Water Phase I.....	14	14	-
Reinvest in Minnesota Grasslands Reserve Phase II.....	553	553	-
Reinvest in Minnesota Grasslands Reserve Phase III.....	345	345	-
Reinvest in Minnesota Mississippi Headwaters Easement III.....	70	7	63
Reinvest in Minnesota Wetlands Partnership VIII.....	483	79	404
Reinvest in Minnesota Wetlands Phase IX.....	162	162	-
Reinvest in Minnesota Wetlands Phase X.....	1,100	1,100	-
RIM Buffers for Wildlife and Water Easements Phase X.....	11	11	-
Riparian Habitat Protection in Kettle & Snake River Wtrshds.....	364	364	-
Targeted RIM Easement Pine and Leech Watersheds Phase I.....	953	953	-
Wild Rice Corridor Habitat.....	181	181	-
Wild Rice Shoreland Phase VI.....	17	17	-
Wild Rice Shoreland Protection Phase VI.....	469	469	-
Wild Rice Shoreland Protection Phase VII.....	107	107	-
Wildlife Easements Phase V.....	385	385	-
Total Water & Soil Resources Board.....	\$ 9,168	\$ 8,701	\$ 467
Total Expenditures and Transfers-Out.....	\$ 153,423	\$ 148,965	\$ 4,458
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (7,493)	\$ 9,002	\$ 16,495
Fund Balance, Beginning, as Reported.....	\$ 144,645	\$ 144,645	\$ -
Prior Period Adjustments.....	-	6,672	6,672
Fund Balance, Beginning, as Restated.....	\$ 144,645	\$ 151,317	\$ 6,672
Fund Balance, Ending.....	\$ 137,152	\$ 160,319	\$ 23,167
Less: Appropriation Carryover.....	-	107,601	(107,601)
Unassigned Fund Balance, Ending.....	\$ 137,152	\$ 52,718	\$ (84,434)

STATE OF MINNESOTA

**OUTDOOR HERITAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

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	\$	52,718
Arts and Cultural Heritage Fund		25,826
Clean Water Fund		39,816
Parks and Trails Fund		15,177
Heritage Fund in ACFR	\$	133,537

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, 2023
(IN THOUSANDS)**

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 85,839	\$ 86,957	\$ 1,118
Investment Income.....	157	1,514	1,357
Other Revenues.....	-	107	107
Total Net Revenues and Transfers-In	\$ 85,996	\$ 88,578	\$ 2,582
Expenditures and Transfers-Out			
Administration			
Appetite for Change.....	\$ 73	\$ 73	\$ -
Association Minnesota Public Education Radio FY22.....	41	41	-
Association Minnesota Public Education Radio.....	1,892	1,892	-
Como Park Zoo.....	1,455	1,455	-
Grants Admin/Arts - Culture	71	71	-
Grants Admin/Arts - Culture FY22.....	246	244	2
Lake Superior Zoo.....	73	73	-
Midwest Outdoors FY22.....	24	24	-
Midwest Outdoors.....	24	24	-
Minnesota Public Radio.....	1,892	1,892	-
Public TV Production and Acquisition Grants FY22.....	108	108	-
Public TV Production and Acquisition Grants.....	4,326	4,326	-
Science Museum of Minnesota.....	679	679	-
The TAP	15	15	-
The TAP FY22.....	15	15	-
Veterans Memorial Grants.....	72	72	-
Wilderness Inquiry.....	388	388	-
Total Administration	\$ 11,394	\$ 11,392	\$ 2
Agriculture			
County Fairs Arts and Culture FY21.....	\$ 16	\$ 16	\$ -
County Fairs Arts and Culture.....	323	323	-
Total Agriculture	\$ 339	\$ 339	\$ -
Arts Board			
Arts and Arts Access Regional Arts Center	\$ 8,253	\$ 8,253	\$ -
Arts and Cultural Heritage	1,204	1,204	-
Arts and Cultural Heritage FY22.....	2	2	-
Arts and Cultural Heritage Regional Arts Center	516	516	-
Arts and Arts Access	19,202	19,202	-
Arts and Arts Access FY22.....	81	43	38
Arts Education	3,598	3,598	-
Arts Education FY22.....	50	25	25
Arts Education Regional Arts Center	1,547	1,547	-
Grants Program Administration	677	677	-
Grants Program Administration FY22.....	920	920	-
Total Arts Board	\$ 36,050	\$ 35,987	\$ 63
Education			
Minnesota Center for the Book.....	\$ 100	\$ 100	\$ -
Minnesota Regional Library System Grants.....	2,500	2,500	-

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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Water Safety Grant Program FY22.....	110	104	6
Water Safety Grant Program.....	110	89	21
Total Education.....	\$ 2,820	\$ 2,793	\$ 27
 Historical Society			
Digital Library.....	\$ 382	\$ 382	\$ -
Historic and Cultural Grants FY22.....	4,168	4,168	-
Historic and Cultural Grants.....	3,543	3,543	-
History Partnerships.....	2,450	1,866	584
Litchfield Opera House.....	50	50	-
Statewide History Programs FY22.....	6,213	6,213	-
Statewide History Programs.....	2,502	2,502	-
Statewide Site Survey.....	475	82	393
Total Historical Society.....	\$ 19,783	\$ 18,806	\$ 977
 Humanities Commission			
Children's Museum Grants	\$ 375	\$ 375	\$ -
Children's Museum Grants Prior Year.....	246	246	-
Civics Program Grant FY19.....	100	100	-
Community Identity and Heritage Grant	1,601	1,601	-
Community Identity and Heritage Grant Prior Year.....	1,767	1,767	-
Minnesota Children's Museum	375	375	-
Minnesota Children's Museum Prior Year.....	271	271	-
Minnesota Humanities Center Programs FY19.....	1,250	1,250	-
Minnesota Humanities Center Programs FY21.....	400	400	-
Total Humanities Commission.....	\$ 6,385	\$ 6,385	\$ -
 Indian Affairs Council			
Dakota Ojibwe Grants	\$ 302	\$ 302	\$ -
Dakota Ojibwe Grants FY22.....	464	298	166
Dakota Ojibwe Schools	200	200	-
Dakota Ojibwe Schools FY22.....	213	46	167
Dakota Ojibwe Tribal	430	430	-
Dakota Ojibwe Tribal FY22.....	640	416	224
Graves Protection	90	90	-
Work Group FY22.....	50	30	20
Total Indian Affairs Council.....	\$ 2,389	\$ 1,812	\$ 577
 Zoological Board			
Departmental Appropriations.....	\$ 1,998	\$ 1,998	\$ -
Total Expenditures and Transfers-Out.....	\$ 81,158	\$ 79,512	\$ 1,646
 Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 4,838	\$ 9,066	\$ 4,228
 Fund Balance, Beginning, as Reported.....	\$ 34,524	\$ 34,524	\$ -
Prior Period Adjustments.....	-	771	771
Fund Balance, Beginning, as Restated.....	\$ 34,524	\$ 35,295	\$ 771

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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Ending.....	\$ 39,362	\$ 44,361	\$ 4,999
Less: Appropriation Carryover.....	-	18,535	(18,535)
Unassigned Fund Balance, Ending.....	\$ 39,362	\$ 25,826	\$ (13,536)

Notes

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STATE OF MINNESOTA

**CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 143,428	\$ 145,295	\$ 1,867
Investment Income.....	1,250	5,487	4,237
Other Revenues.....	18	1	(17)
Total Net Revenues and Transfers-In	\$ 144,696	\$ 150,783	\$ 6,087
Expenditures and Transfers-Out			
Agriculture			
Clean Water Agriculture Best Management Practice Program.....	\$ 93	\$ 93	\$ -
Clean Water Agriculture Water Quality Cert.....	425	425	-
Clean Water Crop Markets.....	423	423	-
Clean Water Groundwater.....	731	731	-
Clean Water Perennial & Winter Annual Crop.....	2,333	2,333	-
Clean Water Research Database.....	24	24	-
Clean Water Research.....	175	175	-
Clean Water Technical Assistance.....	231	231	-
Forever Green Initiative.....	3,363	3,363	-
Minnesota Agriculture Water Quality Certification Program.....	4,389	4,389	-
Minnesota Water Research Digital Library.....	41	41	-
Nitrate in Groundwater.....	1,841	1,841	-
Pesticide Monitoring Lab.....	342	342	-
Private Well Pesticide Testing.....	193	193	-
Regional Irrigation Water Quality Specialist.....	209	209	-
Technical Assistance.....	1,584	1,584	-
Total Agriculture	\$ 16,397	\$ 16,397	\$ -
Health			
Contaminants of Concern FY19.....	\$ 105	\$ 105	\$ -
Contaminants of Concern FY21.....	1,195	1,195	-
Drinking Water Sources FY19.....	301	277	24
Drinking Water Sources.....	4,037	4,037	-
Groundwater Pathogens.....	283	112	171
Groundwater Restoration FY19.....	177	143	34
Groundwater Restoration.....	699	699	-
Private Wells.....	329	329	-
Safe Drinking Water FY19.....	312	308	4
Safe Drinking Water.....	84	84	-
Water Reuse.....	261	261	-
Total Health	\$ 7,783	\$ 7,550	\$ 233
Legislative Coordinating Commission			
Clean Water Website.....	\$ 1	\$ 1	\$ -
Metropolitan Council Transport			
Clean Water Demand Reduction.....	\$ 625	\$ 625	\$ -
Clean Water Supply.....	919	919	-
Total Metropolitan Council Transport	\$ 1,544	\$ 1,544	\$ -

STATE OF MINNESOTA

**CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Natural Resources			
Departmental Appropriations.....	\$ 75	\$ 75	\$ -
Eco & Water Resources - 21 Applied Research Tools	40	22	18
Eco & Water Resources - 21 Aquifer Monitoring	623	574	49
Eco & Water Resources - 21 County Geologic Atlas	55	34	21
Eco & Water Resources - 21 Lake IBI Assessment.....	44	31	13
Eco & Water Resources - 21 Stream Flow Monitoring.....	49	49	-
Eco & Water Resources - 21 Watershed Restoration Strategies	177	174	3
Eco & Water Resources - 22 Aquifer Monitoring	540	539	1
Eco & Water Resources - 22 Nonpoint Source	284	279	5
Eco & Water Resources - 22 Stream Flow Monitoring.....	296	286	10
Eco & Water Resources - 22 Watershed Restoration Strategies	334	256	78
Eco & Water Resources - Applied Research Tools	280	280	-
Eco & Water Resources - Aquifer Monitoring	792	792	-
Eco & Water Resources - Nonpoint Source	916	916	-
Eco & Water Resources - Stream Flow Monitoring.....	1,749	1,749	-
Eco & Water Resources - Watershed Restoration Strategies	1,352	1,352	-
Fish & Wildlife - 21 Lake IBI Assessment.....	522	521	1
Fish & Wildlife - Lake IBI Assessment.....	549	549	-
Fish & Wildlife - Mercury and Other Fish Contaminants.....	171	171	-
Forest Management - 21 Applied Research Tools.....	198	198	-
Forest Management - Applied Research Tools.....	56	56	-
Total Natural Resources.....	\$ 9,102	\$ 8,903	\$ 199
Pollution Control Agency			
Accelerated Implementation.....	\$ 172	\$ 172	\$ -
Chloride Reduction Efforts FY19.....	171	171	-
Chloride Reduction Efforts FY21.....	371	371	-
Clean Water Council FY20.....	87	87	-
Clean Water Council FY21.....	212	212	-
Drinking Water Protection FY20.....	382	382	-
Drinking Water Protection FY21.....	795	795	-
Drinking/Ground Water - Subsurface Sewage Treatment Sys FY21...	2,866	2,866	-
Enhanced Data Base.....	168	27	141
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL FY21.....	884	884	-
St. Louis Harbor Restoration FY20.....	457	457	-
St. Louis Harbor Restoration FY21.....	302	302	-
Statewide Indirect Cost.....	30	30	-
TMDL Development FY18-19.....	292	283	9
TMDL Development FY20-21.....	1,115	1,115	-
TMDL Development FY22-23.....	5,893	5,893	-
Voyagers National Park FY21.....	1,200	1,200	-
Water Quality Assessment FY19.....	4	2	2
Water Quality Assessment FY20.....	543	543	-
Water Quality Assessment FY21.....	6,714	6,714	-
Total Pollution Control Agency.....	\$ 22,658	\$ 22,506	\$ 152
Public Facilities Authority			
Clean Water Legacy Point Source FY19.....	\$ 1,843	\$ 1,843	\$ -
Clean Water Legacy Point Source FY21.....	3,746	3,746	-
Clean Water Legacy Small Community Waste Water FY19.....	57	57	-
Total Public Facilities Authority.....	\$ 5,646	\$ 5,646	\$ -

STATE OF MINNESOTA

**CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
University of Minnesota			
Clean Water Report.....	\$ 95	\$ 95	\$ -
County Geologic Atlases.....	450	450	-
Stormwater Best Management Practice Performance Evaluation....	750	750	-
Total University of Minnesota.....	\$ 1,295	\$ 1,295	\$ -
Water & Soil Resources Board			
Clean Water Administration Easements.....	\$ 103	\$ 103	\$ -
Clean Water Legacy Accelerated Implementation FY13.....	18	18	-
Clean Water Legacy Accelerated Implementation FY20.....	428	428	-
Clean Water Legacy Accelerated Implementation FY21.....	2,782	2,782	-
Clean Water Legacy Administration Easements FY15.....	213	213	-
Clean Water Legacy Administration Easements FY19.....	268	268	-
Clean Water Legacy Administration Easements FY21.....	125	125	-
Clean Water Legacy Administration FY19.....	58	58	-
Clean Water Legacy Administration FY21.....	1,926	1,926	-
Clean Water Legacy Buffer Easements FY13.....	2	2	-
Clean Water Legacy Buffer Easements FY15.....	72	72	-
Clean Water Legacy Buffer Easements FY19.....	1,806	1,806	-
Clean Water Legacy Buffer Restore, Preserve, Protect FY17.....	186	186	-
Clean Water Legacy Conservation Drainage Prog FY22.....	800	800	-
Clean Water Legacy CREP Easements FY17.....	8	8	-
Clean Water Legacy CREP Easements FY19.....	674	674	-
Clean Water Legacy CREP.....	4	4	-
Clean Water Legacy Critical Shorelands FY17.....	370	18	352
Clean Water Legacy Enhance Adoption of Cover Crops.....	3,137	3,137	-
Clean Water Legacy Erosion Transects FY21.....	399	399	-
Clean Water Legacy One Watershed One Plan FY20.....	1,017	1,017	-
Clean Water Legacy One Watershed One Plan FY21.....	1,603	1,603	-
Clean Water Legacy One Watershed One Plan FY22.....	26,628	26,628	-
Clean Water Legacy Oversight FY19.....	63	63	-
Clean Water Legacy Oversight FY21.....	742	742	-
Clean Water Legacy Performance Base Watershed 2019.....	232	232	-
Clean Water Legacy Projects and Practices FY19.....	13	13	-
Clean Water Legacy Projects and Practices FY21.....	11,499	11,499	-
Clean Water Legacy Protect and Restore Wetlands.....	792	792	-
Clean Water Legacy Restoration Technical Eval Panel FY19.....	71	71	-
Clean Water Legacy Restoration Technical Eval Panel FY21.....	42	42	-
Clean Water Legacy Riparian Buffer Compliance FY19.....	20	20	-
Clean Water Legacy Riparian Buffer Compliance FY21.....	1,763	1,763	-
Clean Water Legacy Soil & Water Conserv Dist FY21.....	11,760	11,760	-
Clean Water Legacy Threatened Shorelands.....	409	409	-
Clean Water Legacy Wellhead Protection FY15.....	2	2	-
Clean Water Legacy Wellhead Protection FY19.....	914	914	-
Total Water & Soil Resources Board.....	\$ 70,949	\$ 70,597	\$ 352
Total Expenditures and Transfers-Out.....	\$ 135,375	\$ 134,439	\$ 936
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 9,321	\$ 16,344	\$ 7,023

STATE OF MINNESOTA**CLEAN WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)****UNAUDITED**

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 84,420	\$ 84,420	\$ -
Prior Period Adjustments.....	-	22,374	22,374
Fund Balance, Beginning, as Restated.....	\$ 84,420	\$ 106,794	\$ 22,374
Fund Balance, Ending.....	\$ 93,741	\$ 123,138	\$ 29,397
Less: Appropriation Carryover.....	-	83,322	(83,322)
Unassigned Fund Balance, Ending.....	\$ 93,741	\$ 39,816	\$ (53,925)

Notes

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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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Sales Taxes.....	\$ 61,935	\$ 62,741	\$ 806
Investment Income.....	400	2,029	1,629
Other Revenues.....	4	7	3
Total Net Revenues and Transfers-In.....	\$ 62,339	\$ 64,777	\$ 2,438
Expenditures and Transfers-Out			
Metropolitan Council Transport			
Parks & Trails Fund.....	\$ 22,149	\$ 22,149	\$ -
Natural Resources			
Departmental Appropriations.....	\$ 45	\$ 45	\$ -
Parks & Trails - 19 Project Coordination.....	360	360	-
Parks & Trails - 20 Project Coordination.....	11	11	-
Parks & Trails - 21 Acquisition and Development.....	2,130	2,126	4
Parks & Trails - 21 Connect to Outdoors.....	1,613	1,613	-
Parks & Trails - 21 Conservation Corps Minnesota.....	172	172	-
Parks & Trails - 21 Greater MN Reg Parks Comm SW Syst Plan.....	21	21	-
Parks & Trails - 21 Greater MN Regional Parks Comm Admin.....	106	106	-
Parks & Trails - 21 Greater MN Regional Parks Commission.....	312	312	-
Parks & Trails - 21 Maintain Existing Holdings.....	2,144	2,144	-
Parks & Trails - 21 Project Coordination	41	41	-
Parks & Trails - 21 Resource Management.....	949	949	-
Parks & Trails - 21 State Parks and Trails.....	756	756	-
Parks & Trails - 22 Acquisition and Development.....	1,925	1,925	-
Parks & Trails - 22 Connect to Outdoors.....	943	943	-
Parks & Trails - 22 Conservation Corps Minnesota.....	256	256	-
Parks & Trails - 22 Maintain Existing Holdings.....	2,958	2,958	-
Parks & Trails - 22 Outside Seven County Metro Area.....	578	578	-
Parks & Trails - 22 Project Coordination.....	27	27	-
Parks & Trails - 22 Resource Management.....	482	482	-
Parks & Trails - 22 State Parks and Trails.....	143	143	-
Parks & Trails - Acquisition and Development.....	995	995	-
Parks & Trails - Connect to Outdoors.....	208	208	-
Parks & Trails - Conservation Corps Minnesota.....	614	614	-
Parks & Trails - Grant Administration.....	135	135	-
Parks & Trails - Greater MN Grants.....	9,948	9,948	-
Parks & Trails - Greater MN Regional Parks Commission.....	456	456	-
Parks & Trails - Maintain Existing Holdings.....	1,356	1,356	-
Parks & Trails - Project Coordination.....	18	18	-
Parks & Trails - Resource Management.....	287	287	-
Parks & Trails - State Parks and Trails.....	1,193	1,193	-
Total Natural Resources.....	\$ 31,182	\$ 31,178	\$ 4
Total Expenditures and Transfers-Out.....	\$ 53,331	\$ 53,327	\$ 4
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 9,008	\$ 11,450	\$ 2,442

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, 2023
(IN THOUSANDS)

UNAUDITED

	Budget	Actual	Variance
Fund Balance, Beginning, as Reported.....	\$ 34,333	\$ 34,333	\$ -
Prior Period Adjustments.....	-	876	876
Fund Balance, Beginning, as Restated.....	\$ 34,333	\$ 35,209	\$ 876
Fund Balance, Ending.....	\$ 43,341	\$ 46,659	\$ 3,318
Less: Appropriation Carryover.....	-	31,482	(31,482)
Unassigned Fund Balance, Ending.....	\$ 43,341	\$ 15,177	\$ (28,164)

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, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 55,000	\$ 55,283	\$ 283
Departmental Services/Licenses & Fees.....	3,855	4,735	880
Investment Income.....	530	2,512	1,982
Other Revenues.....	700	785	85
Total Net Revenues and Transfers-In.....	\$ 60,085	\$ 63,315	\$ 3,230
Expenditures and Transfers-Out			
Administrative Hearings			
Workers' Compensation Judges.....	\$ 7,862	\$ 7,796	\$ 66
Commerce			
Enforcement.....	\$ 215	\$ 215	\$ -
Insurance.....	604	396	208
Total Commerce.....	\$ 819	\$ 611	\$ 208
Labor & Industry			
Assigned Risk Safety.....	\$ 2,456	\$ 2,456	\$ -
Copy File Review.....	293	293	-
General Support Division.....	6,039	6,039	-
Loggers Expense and Reimbursement.....	719	719	-
Workers' Comp Benefits.....	33,060	33,060	-
Workers' Comp Fund-IDC.....	110	110	-
Workers' Compensation Division.....	12,059	12,059	-
Workplace Safety.....	5,238	5,238	-
Total Labor & Industry.....	\$ 59,974	\$ 59,974	\$ -
Workers Comp Court of Appeals			
Departmental Appropriations.....	\$ 2,353	\$ 2,248	\$ 105
Total Expenditures and Transfers-Out.....	\$ 71,008	\$ 70,629	\$ 379
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (10,923)	\$ (7,314)	\$ 3,609
Fund Balance, Beginning, as Reported.....	\$ 65,652	\$ 65,652	\$ -
Prior Period Adjustments.....	-	1,062	1,062
Fund Balance, Beginning, as Restated.....	\$ 65,652	\$ 66,714	\$ 1,062
Fund Balance, Ending.....	\$ 54,729	\$ 59,400	\$ 4,671
Less: Appropriation Carryover.....	-	7,386	(7,386)
Unassigned Fund Balance, Ending.....	\$ 54,729	\$ 52,014	\$ (2,715)

STATE OF MINNESOTA

**WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Other Taxes.....	\$ 66,356	\$ 74,172	\$ 7,816
Investment Income.....	1,600	3,024	1,424
Total Net Revenues.....	\$ 67,956	\$ 77,196	\$ 9,240
Transfers from Other Funds			
Miscellaneous Special Revenue Fund.....	\$ -	\$ 281	\$ 281
Total Net Revenues and Transfers-In.....	\$ 67,956	\$ 77,477	\$ 9,521
Expenditures and Transfers-Out			
Employment & Economic Development			
30,000 Feet.....	\$ 250	\$ 250	\$ -
African Immigrant Community.....	1,000	1,000	-
AVIVO.....	650	650	-
Better Futures.....	300	300	-
Big Brothers Big Sisters.....	250	250	-
Boys and Girls Club.....	750	750	-
Bridges to Healthcare.....	475	475	-
Center for Economic Inclusion.....	250	246	4
CLUES.....	700	700	-
Construction Careers Foundation.....	375	375	-
Deaf / Hard of Hearing.....	990	425	565
Dislocated Worker Program.....	21,803	21,803	-
Displaced Homemaker.....	225	225	-
EMERGE Community Development.....	250	250	-
Extended Employment 2019.....	6,830	6,830	-
Extended Employment FY22.....	552	552	-
General Support Services.....	80	80	-
Getting to Work Grant Program.....	250	250	-
Goodwill - Easter Seals.....	500	500	-
Hmong American Partnership.....	300	292	8
Hmong Chamber of Commerce Business Practices.....	125	124	1
International Institute of Minnesota.....	350	350	-
International License Training.....	1,000	1,000	-
Job Training Grants.....	1,350	546	804
Juxtaposition Arts Center.....	250	250	-
Mental Illness - Support Employment 2020.....	622	577	45
Minnesota Diversified Industries.....	450	450	-
Minnesota Grocers Association.....	250	250	-
Minnesota Youth Program.....	4,055	4,050	5
Neighborhood Development Center - Small Business Dev.....	750	750	-
Nonprofits Assistance Fund.....	1,000	967	33
Opportunities Industrialization Center.....	500	466	34
Opportunities Industrialization Ctr Am Indian Opportunities.....	712	712	-
Pathways to Prosperity Competitive Grant.....	4,604	4,599	5
Pillsbury United Communities.....	500	500	-
Project Pride.....	500	498	2
Rural Career.....	500	500	-
Summit Academy OIC.....	1,175	1,175	-
Twin City RISE.....	700	700	-

STATE OF MINNESOTA

**WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Ujamaa Place.....	400	400	-
Workforce Development Increase.....	275	275	-
YMCA North.....	300	286	14
Youth Workforce Development Competitive Grant.....	3,348	3,345	3
Youthbuild.....	1,000	1,000	-
Youthprise.....	700	700	-
YWCA Minneapolis.....	150	148	2
YWCA St. Paul.....	150	8	142
Total Employment & Economic Development.....	\$ 62,496	\$ 60,829	\$ 1,667
Labor & Industry			
Apprenticeship.....	\$ 1,362	\$ 1,362	\$ -
Competency Standards.....	200	200	-
Helmets to Hardhats.....	225	225	-
LEAP Grants.....	100	100	-
Pipeline Program.....	311	311	-
Prevailing Wage Enforcement.....	165	165	-
Youth Skills Administration.....	100	100	-
Youth Skills Grants.....	1,000	1,000	-
Total Labor & Industry.....	\$ 3,463	\$ 3,463	\$ -
Total Expenditures and Transfers-Out.....	\$ 65,959	\$ 64,292	\$ 1,667
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 1,997	\$ 13,185	\$ 11,188
Fund Balance, Beginning, as Reported.....			
Prior Period Adjustments.....	\$ 55,210	\$ 55,210	\$ -
	-	5,344	5,344
Fund Balance, Beginning, as Restated.....	\$ 55,210	\$ 60,554	\$ 5,344
Fund Balance, Ending.....			
Less: Appropriation Carryover.....	\$ 57,207	\$ 73,739	\$ 16,532
	-	739	(739)
Unassigned Fund Balance, Ending.....	\$ 57,207	\$ 73,000	\$ 15,793

STATE OF MINNESOTA

**RENEWABLE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

UNAUDITED

	Budget	Actual	Variance
Net Revenues and Transfers-In			
Net Revenues			
Investment Income.....	\$ 693	\$ 4,927	\$ 4,234
Other Revenues.....	<u>26,211</u>	<u>28,490</u>	<u>2,279</u>
Total Net Revenues and Transfers-In.....	\$ 26,904	\$ 33,417	\$ 6,513
Expenditures and Transfers-Out			
Administration			
Energy Conservation Revolving Loan.....	\$ 118	\$ 118	\$ -
State Building Energy Conservation Improve Revolving Loan.....	<u>274</u>	<u>10</u>	<u>264</u>
Total Administration.....	\$ 392	\$ 128	\$ 264
Commerce			
Granite Falls Hydropower.....	\$ 178	\$ 163	\$ 15
Made in Minnesota Administration.....	<u>154</u>	<u>38</u>	<u>116</u>
Made in Minnesota Incentive Payments.....	<u>3,432</u>	<u>3,432</u>	<u>-</u>
Microgrid Research and Application.....	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Prairie Island Net Zero.....	<u>42,094</u>	<u>42,094</u>	<u>-</u>
Solar on State College and University Campuses.....	<u>1,242</u>	<u>1,242</u>	<u>-</u>
Total Commerce.....	\$ 48,300	\$ 48,169	\$ 131
Corrections			
Correctional Institutions.....	\$ 24	\$ 24	\$ -
Total Expenditures and Transfers-Out.....	\$ 48,716	\$ 48,321	\$ 395
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....			
	<u>\$ (21,812)</u>	<u>\$ (14,904)</u>	<u>\$ 6,908</u>
Fund Balance, Beginning, as Reported.....	\$ 76,485	\$ 76,485	\$ -
Prior Period Adjustments.....	<u>-</u>	<u>(2,284)</u>	<u>(2,284)</u>
Fund Balance, Beginning, as Restated.....	\$ 76,485	\$ 74,201	\$ (2,284)
Fund Balance, Ending.....	\$ 54,673	\$ 59,297	\$ 4,624
Less: Appropriation Carryover.....	<u>-</u>	<u>4,995</u>	<u>(4,995)</u>
Unassigned Fund Balance, Ending.....	\$ 54,673	\$ 54,302	\$ (371)

Notes

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