

Legislative Report

Dedicated Funds Report

Budget Analysis Division

March 2017

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Dedicated Funds Report

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Table of Contents

Contents

I.	Executive summary	1
II.	Legislation	1
III.	Introduction	2
IV.	Dedicated Funds Report	8
V.	Appendix A	16
VI.	Appendix B	21

I. Executive summary

The Minnesota Department of Human Services (DHS), Budget Analysis Division prepared this *Dedicated Funds Report*. The report lists the dedicated funds or accounts that DHS is managing in state fiscal year 2017. The report provides the name, purpose and legal authority for each account. For each account the report also includes:

- State Fiscal Year 2017 Beginning Balance
- Projected Receipts
- Projected Transfers In
- Projected Expenditures
- Projected Transfers Out
- State Fiscal Year 2017 Projected Ending Balance

The principal information source for the report is the Statewide Integrated Financial Tools (SWIFT) state accounting system. The report uses January 2017 month-end SWIFT data. Appendix A provides additional accounting and budget structure information for each dedicated account. Appendix B is the current year DHS budget structure.

This report is required annually with each Minnesota Management and Budget (MMB) February Budget & Economic Forecast.

II. Legislation

Minnesota Statutes 2014, section 256.01, subdivision 39: Dedicated Funds Report

Subd. 39. **Dedicated funds report.** By October 1, 2014, and with each February forecast thereafter, the commissioner of human services must provide to the chairs and ranking minority members of the house of representatives and senate committees with jurisdiction over health and human services finance a report of all dedicated funds and accounts. The report must include the name of the dedicated fund or account; a description of its purpose, and the legal citation for its creation; the beginning balance, projected receipts, and expenditures; and the ending balance for each fund and account. This subdivision shall not expire.

III. Introduction

Dedicated funds and accounts are statutorily authorized state accounts which have balance carry forward authority from year to year. This balance carry forward authority gives a department the ability to plan beyond one state fiscal year in managing the resources in these accounts. Dedicated accounts are known as special revenue accounts in the SWIFT state accounting system.

State law gives Minnesota Management and Budget (MMB) authority to establish and maintain funds in the state's accounting system.¹ MMB statewide operating policy² identifies special revenue funds as one of five primary governmental fund types. The other primary fund types are: general funds, capital projects funds, debt service funds and permanent funds.

A. Special Revenue Funds or Accounts

The MMB policy defines a special revenue fund as a fund used to report the proceeds of specific revenue sources that are restricted or committed to be spent for specified purposes other than debt service or capital projects.

DHS is responsible for special revenue accounts in the Restricted Miscellaneous Special Revenue Fund (Fund 2000) and in the Other Miscellaneous Special Revenue Fund (Fund 2001).

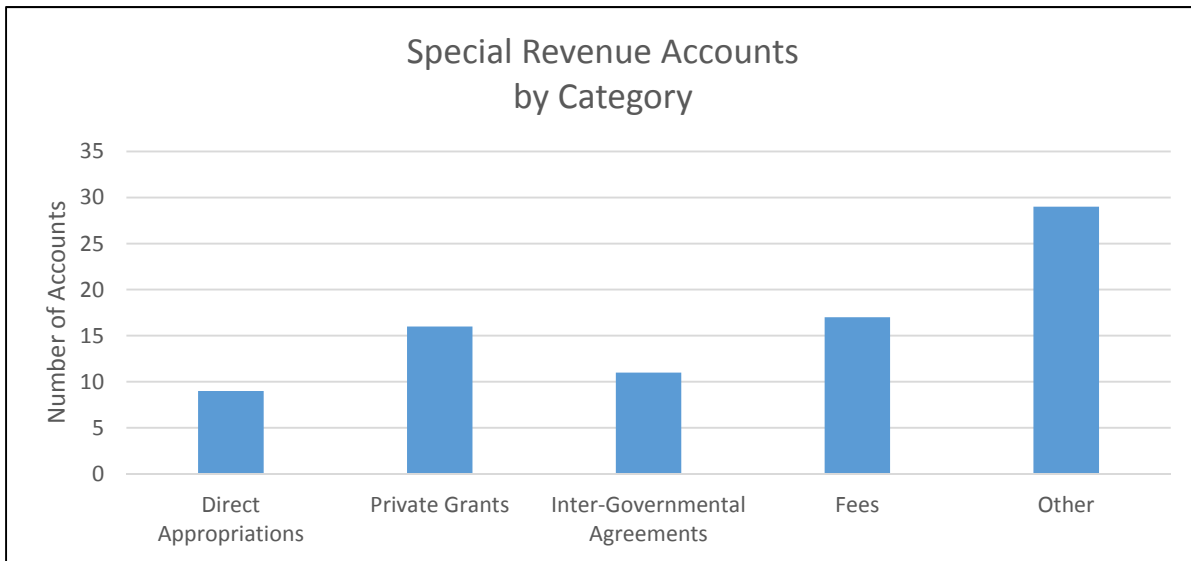
The types of revenue sources in DHS special revenue accounts fall into five categories:

- Direct appropriations: state appropriations matched with other revenue sources
- Private grants: primarily one time foundation grants
- Inter-governmental agreements: includes state and county agencies
- Fee revenue: includes receipts from various sources
- Other: holding accounts and other technical accounts that improve accounting transparency

DHS actively manages 82 special revenue accounts in the SWIFT state accounting system as of January 31, 2017. The following chart shows the distribution of these accounts by primary revenue source category.

¹ Minn. Stat. § [16A.53](#)

² Minnesota Management and Budget Statewide Operating Policy Number 0201-01 (<http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0201-01-funds-policy.pdf>)



Account Categories	Special Revenue Accounts
Direct Appropriations	9
Private Grants	16
Inter-Governmental Agreements	11
Fees	17
Other	29
Total Special Revenue Accounts	82

B. Special Revenue Account Management

Managing special revenue accounts requires estimating and adjusting revenues to match expenditures during the year. Fluctuations in revenue and expenditures may create high or low cash balances during the year and long-term. Authority to carry forward a balance from year to year mitigates the challenges in managing revenue and expenditure fluctuations.

Examples of issues that affect our ability to manage dedicated accounts include:

- Federal revenue changes (higher or lower, or delays in receiving)
- Fee revenue changes (higher or lower, or delays in receiving)
- Matching the timing of expenditures to when sufficient revenues are available
- Project and contract obligations that extend over more than one fiscal year
- Project start-up delays (which can lead to fiscal obligations in a subsequent year)

- Expenditure or revenue pressures outside the agency’s control

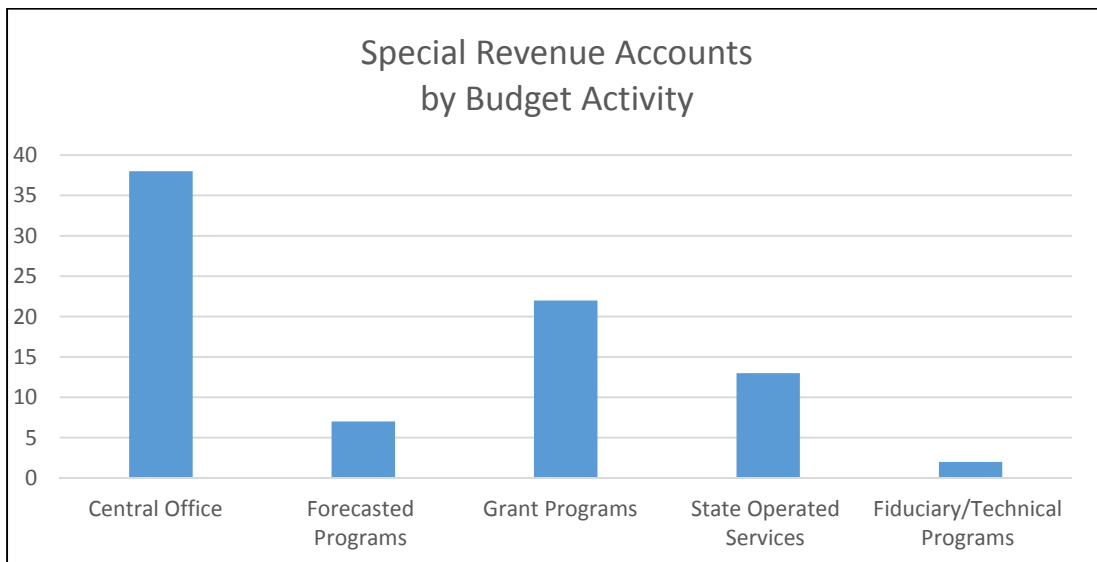
A balance in a special revenue account can act as a reserve and is often necessary to maintain the short and long-term integrity of the dedicated account. Contracts and other fiscal commitments that extend beyond a twelve month planning period depend on reliable resources.

C. Layout of Report

The report lists the 82 dedicated funds or accounts that DHS is managing in state fiscal year 2017. The report provides the name, purpose and legal authority for each account. For each account the report also includes:

- State Fiscal Year 2017 Beginning Balance
- Projected Receipts
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We manage special revenue accounts at the program/budget activity level, so we present the report in program/budget activity order. Below are special revenue accounts by budget activity.



DHS Budget Program	Special Revenue Accounts
Central Office - Program 10	38
Forecasted Programs - Program 20	7
Grant Programs - Program 40	22
State Operated Services - Program 60	13
Fiduciary/Technical Programs 80/90	2
Total Dedicated Accounts	82

The primary source for the report is the statewide SWIFT accounting system. The report uses January 31, 2017 month-end data, with appropriate February 2017 forecast estimates.

Appendix A provides detail accounting information for each special revenue account.

Appendix B is the current DHS biennial budget structure.

D. Notes on Selected Special Revenue Accounts

Below are special revenue accounts, which have specific issues reflected in this report. Additional background information is provided to clarify the data reported for these accounts.

Licensing Operations 10-11 APFD 11041 report line #2

This account manages project timelines that extend over one or more fiscal years. A major challenge is to forecast the level of appeals. A projected balance of \$1.2 million is necessary to provide resources beyond one fiscal year.

Systems Operations 10-11 APFD 11104 report line #4

The projected SFY 2017 expenditures are estimated to exceed \$399 million. The majority of that amount is attributed to the large systems modernization projects currently underway, that are eligible for enhanced federal funding. The projected \$14.5 million balance is within the balance reserve policy of 5 percent of a three year moving average of actual expenditures. A reserve policy is necessary to manage project timelines that extend over multiple state fiscal years.

Consolidated Chemical Dependency and Treatment Fund (CCDTF) Community Supports Administration 10-15 APFD 11092 report line #31

Projected receipts and expenditures are adjusted to equal the February 2017 forecasted values. This account uses a portion of federal receipts earned on CCDTF expenditures. Statute authorizes using a portion of the CCDTF for administrative costs associated with managing the CCDTF, collecting and evaluating data on substance abuse treatment, making payments to providers and licensing treatment programs. Certain activities financed by this account occur on multi-year cycles, requiring a reserve balance.

CCDTF Grants 20-35 Community Supports Administration APFD 11075 report line #44

Projected receipts and expenditures are adjusted to equal the February 2017 forecasted values. The balance of \$2.5 million includes projected receipts for entitlement and non-entitlement activity.

AIDS Drug Assistance Program (ADAP) Rebates 40-55 Community Supports Administration APFD 11127 report line #62

This account balance has increased over a number of years. The \$22.1 million projected balance is primarily due to staff success in collecting rebates from pharmaceutical companies. Rebate funding supplements federal and state monies and is spent on client insurance coverage and HIV related drug purchases. There are federal restrictions and guidelines on how these funds may be spent.

A rider in Laws 2014, Chapter 312, Article 30, Section 2 required the commissioner work with community stakeholders to identify gaps in services for individuals living with HIV/AIDS. In 2014, DHS began working with community stakeholders to identify gaps in services for individuals living with HIV/AIDS. As part of this work, a plan was developed for using available funds to enhance existing service levels while at the same time, retaining sufficient funding to ensure long term stability in the program. A legislative report entitled, *HIV/AIDS Unmet Need and Rebate Use Report*, was issued on December 14, 2014 which contains the recommendations of the department and the group. The overall recommendation was that \$4,750,000 be held in reserves to ensure the ongoing operations of programs. The group also recommended that a \$12 million disbursement be made to meet unmet needs over a five year period, 2014 to 2019.

In FY 16, \$2.9 million rebate funds were spent. At the same time there was a greater than expected increase in drug rebates over the previous year. The Department continues to spend rebate as planned with ongoing obligations in core medical and supportive services as well as increased support for housing. There were delays in implementing contracts last year so we expect that all contract obligations will be fully operational for the full year in 2017. An RFP will be released later this year for non-medical case management using rebate funds which expands upon programming currently available. We have increased income eligibility for all programs funded through Ryan White and rebate to 400% FPL. We have also increased support to the Minnesota Department of Health to increase their efforts in finding individuals who are out of care and offering them assistance in re-engagement in medical care. Taken together, we anticipate that we will spend rebate funds at a faster pace with more programs available to more people living with HIV.

SOS Special Health Care Receipts 60-61 Direct Care and Treatment (DCT) APFD 16050 report line #76

This account's balance is a result of collections from cost of care receipts during the year. By law the receipts are used for two purposes; (1) providing services needed to transition individuals from institutional setting within state-operated services to the community when those services have no adequate funding source; and (2) to fund the operating costs of the Willmar Intensive Residential Treatment Services (IRTS) program. DHS must maintain sufficient funds for the start of each fiscal year for the required purposes. The Laws of Minnesota, 2015, Chapter 71, Article 14, Sec. 2, Subd. 6 (a) requires a state fiscal year 2017 transfer of \$2,000,000 to the general fund. This is a onetime transfer for repeal of never implemented grants for mental health specialty treatment services.

Interim Assistance Operations 80-81 Community Supports Administration APFD 11238 report
line #80

By law, Supplemental Security Income (SSI) back payments due to clients are used to repay the state for temporary General Assistance or Group Residential Housing benefits that clients received before they were found to be eligible for SSI. DHS uses a portion of these repayments to provide grants to community providers of SSI client advocacy and application services, which help clients apply with the Social Security Administration. These providers have up to 12 months to bill DHS. A cash flow balance is required to meet outstanding obligations. The estimated 2017 year-end balance is \$3.9 million.

IV. Dedicated Funds Report

#	Dedicated Account Name: Prog-BACT	SWIFT APFD	Account Legal Cite	Account Category; Description of Purpose	7/1/2016 Actual Beginning Balance	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	6/30/2017 Projected Ending Balance
1	DHS Metro Pass Program 10-11	11007	MN Stat. 473.409	Fees: Collections from employees for employer Metro pass expenditures	\$4	\$43	\$0	\$43	\$0	\$4
2	Licensing / Background Studies* 10-11	11041	MN. Stat. 144.057 subd 1	Fees: Background study fees collected for conducting required background studies for PCPOs, MDH, DHS and other programs. Fees collected dedicated to background study administration.	\$3,780	\$4,916	\$0	\$7,505	\$0	\$1,191
3	County Merit System Operations 10-11	11091	MN. Stat. 256.012, subd 2, Par c	Inter-Government Agreement: County payments required to support county merit system.	\$117	\$678	\$0	\$795	\$0	\$0
4	Systems Operations* 10-11	11104	MN. Stat. 256.014, subd. 2	Direct Appropriation: state and federal matching funds are dedicated to development and operations of DHS systems. This includes MN-IT staff.	\$29,845	\$299,575	\$84,494	\$399,393	\$0	\$14,521
5	Workshop Account 10-11	11142	MN. Stat. 16A.721 subd. 2	Fees: Revenue collected from workshop attendees for training workshops and conferences.	\$92	\$220	\$0	\$218	\$0	\$94
6	Emergency Preparedness 10-11	11145	MN. Stat. 256.01, subd 2A 6	Inter-Government Agreement: Department of Public Safety (DPS) and DHS agreement to help support emergency preparedness.	\$0	\$395	\$0	\$395	\$0	\$0
7	Communication Systems 10-11	11146	MN. Stat. 256.01, subd. 2, Par. (x)	Fees: Revenue collected from users of communication services	\$314	\$100	\$0	\$100	\$0	\$314
8	Receipt Center Operations 10-11	11235	MN. Stat. 256.01, subd. 37	Fees: Issuance Operations Center (IOC) fee revenue is managed to support department central mailing operations.	\$521	\$450	\$679	\$1,034	\$0	\$616
9	OIG Recovery Audit Operations 10-11	11236	MN Stat. 256.01, subd. 33	Other: management of contingent contract fees for medical assistance recoveries, which meet fiscal requirements of the Recovery Act Contract (RAC). APID 1485	\$71	\$200	\$0	\$200	\$0	\$71
10	OIG Provider Screening 10-11	11256	MN. Stat. 256B.04 subd 22	Fees: Application fees collected for provider screening by DHS Office of Inspector General.	\$1,282	\$1,400	\$0	\$1,197	\$0	\$1,485
11	Bush Foundation Inequities	11277	MN. Stat. 256.01, subd. 2	Private Grant :Bush Foundation Inequities Grant to improve DHS program outcomes for populations of color and American Indians.	\$37	\$0	\$0	\$28	\$0	\$9
12	Paternity Education 10-12	11060	MN. Stat. 256.01, subd. 2	Other: federal reimbursement used for paternity education and outreach activities	\$258	\$364	\$0	\$178	\$0	\$444

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13	Child Welfare Training (CWT) 10-12	11152	MN. Stat. 629.559, subd 5	Direct appropriation: State, county, and federal matching funds, are reinvested into CWT programs.	\$553	\$1,896	\$633	\$2,708	\$0	\$374
14	TANF SSI-Trans. Project 10-12	11210	MN. Stat. 256.01, subd. 25	Other: A Manpower Demonstration Research Corporation (MDRC) plan to understand the relationship between Temporary Assistance for Needy Families (TANF) participants and the Supplemental Security Income system.	\$47	\$0	\$0	\$0	\$0	\$47
15	CSED 1115 Grant 10-12	11219	MN. Stat. 256.01, subd. 34 (3)	Other: federal funding to streamline child support order reviews and modifications.	\$58	\$0	\$0	\$0	\$0	\$58
16	Sauer Children's Foundation 10-12	11261	MN. Stat. 256.01, subd. 2	Private Grant: Sauer's Children's Foundation funds are being used to support a Professional/Technical contract for \$100,000 with an Evaluation vendor. The Trauma Pre-screen project is being conducted to validate that the Social service information system automated pre-screening rating for child trauma exposure accurately identifies those children who are at risk for high trauma exposure and in need of additional screening and possible therapy services. (\$30,000 Sauer Foundation funds/\$70,000 federal CBCAP funds)	\$14	\$0	\$0	\$14	\$0	\$0
17	Long Term Care (LTC) Options Project 10-13	11020	MN. Stat. 256.01, subd. 34	Direct Appropriation: Minnesota Senior Health Options Project; funded with a direct state appropriation and federal reimbursement.	\$2,253	\$1,960	\$215	\$2,125	\$0	\$2,303
18	Customer Survey / Heath Research Quality (HRQ) 10-13	11051	MN. Stat. 256.01, subd. 2 Par.(y)	Direct Appropriation: health research funded with state and federal matching funds.	\$1,412	\$1,440	\$622	\$1,530	\$0	\$1,944
19	Professional Review Organization Contract 10-13	11103	MN Stat. 256.01, subd. 34	Direct Appropriation: Medical assistance (MA) prior authorizations funded with state and federal matching funds.	\$16	\$2,704	\$1,151	\$3,819	\$0	\$52
20	Individualized Education Program (IEP) Health Services 10-13	11119	MN Stat. 125A.744, subd. 3	Inter-Governmental Agreement:: IEP health services funded with federal reimbursement	\$5	\$240	\$0	\$234	\$0	\$11
21	Assuring Better Children Health Development 10-13	11130	MN. Stat. 256.01, subd 25	Private Grant: project to assure better health outcomes.	\$0	\$0	\$0	\$0	\$0	\$0

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22	Maternal and Child Health 10-13	11156	MN. Stat. 256.01, subd. 2	Inter-Governmental Agreement: Dept. of Health and DHS management of maternal and child health activities.	\$0	\$0	\$0	\$0	\$0	\$0
23	Health Care (HC) Dual Eligibility 10-13	11221	MN. Stat. 4.07, subd. 3	Other : Health Care Dual Eligibility Project 10-13	\$85	\$0	\$0	\$85	\$0	\$0
24	Robert Wood Foundation 10-13	11222	MN. Stat. 256.01, subd 25	Private Grant: project to improve health outcomes.	\$14	\$0	\$0	\$0	\$0	\$14
25	Third Party Liability (TPL)) Contingency Fees 10-13	11224	MN. Stat. 256.01, subd. 2	Fees: Contingency fees fund third party collection expenditures. (APID 1450)	\$0	\$1,619	\$0	\$1,619	\$0	\$0
26	Center for Excellence Seattle 10-13	11228	MN. Stat. 256.01, subd. 25	Other: project to study improvements in health care.	\$57	\$0	\$0	\$0	\$0	\$57
27	Nursing Home Contract 10- 14	11208	MN. Stat. 256B.434, subd. 2, Par. C, Item 4	Fees: revenue collected from nursing homes participating in alternative payment demo project.	\$121	\$0	\$0	\$121	\$0	\$0
28	Drug and Alcohol Services Info Systems 10-15	11001	MN. Stat. 256.01, subd 25	Private Grant: drug and alcohol abuse services grant.	\$87	\$94	\$0	\$78	\$0	\$103
29	Communications Impaired 10-14	11002	MN. Stat. 256.01, subd. 2	Inter-Agency Agreement: Dept. of Commerce and DHS manage equipment distribution program for deaf, hard of hearing and deaf-blind clients.	\$13	\$1,809	\$0	\$1,660	\$0	\$162
30	Compulsive Gambling Receipts 10-15	11004	MN. Stat. 349.2125, subd 4	Other: forfeiture of seized contraband used to fund compulsive gambling treatment programs	\$21	\$5	\$0	\$8	\$0	\$18
31	Consolidated Chemical Dependency and Treatment Fund (CCDTF) Operations* 10-15	11092	MN. Stat. 254B.02, subd. 1	Other: CCDTF federal matching funds used for alcohol and drug abuse staff, licensing staff, and MMIS operations.	\$3,190	\$7,947	\$0	\$6,567	\$2,000	\$2,570
32	Mental Health Olmstead Planning 10-15	11140	MN. Stat. 256.01, subd 25	Private Grant: Olmstead planning and support.	\$0	\$20	\$100	\$120	\$0	\$0
33	Minnesota Commission of Deaf, Deaf blind, and Hard of Hearing (CDHH) Supplemental Funding 10-15	11148	MN. Stat. 256.01, subd. 2	Direct Appropriation: transfer from Dept. Of Commerce telecommunication access fund transfer for administrative expenses servicing the Commission of Deaf, Deaf- Blind and Hard of Hearing.	\$298	\$200	\$800	\$1,098	\$0	\$200

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34	National Association of State Mental Health Program Directors (NASMHPD) Transformation Transfer Initiative (TTI) Project 10-15	11205	MN. Stat. 256.01, subd 25	Other: Transformation transfer initiative project support	\$3	\$0	\$0	\$0	\$0	\$3
35	Mental Health Transformation (MH) Transfer 10-15	11207	MN Stat. 256.01, subd 25	Private Grant: Mental health transformation transfer	\$2	\$0	\$0	\$0	\$0	\$2
36	Food and Drug Administration (FDA) Tobacco Inspections 10-15	11220	MN. Stat. 254A.03, subd. 1 (9)	Other: FDA Tobacco Inspections of tobacco retailors	\$177	\$957	\$0	\$957	\$0	\$177
37	CMHS Contracted Services 10-15	11255	MN. Stat. 256.01 subd 25	Private Grant: CMHS Contracted Services 10-15	\$85	\$151	\$0	\$151	\$0	\$85
38	MFIP/DPW Grants 20-21	11063	MN. Stat. 256.01, subd. 2	Other: holding account used to track counties/tribal shares of MFIP dedicated receipts.	\$0	\$750	\$0	\$400	\$0	\$350
39	General Assistance (GA) Grants 20-23	11086	MN. Stat. 256.01, subd. 2	Other: holding account used to track General Assistance dedicated receipts.	\$0	\$50	\$0	\$50	\$0	\$0
40	Minnesota Supplemental grants (MSA) 20-24	11135	MN. Stat. 256.01, subd. 2	Other: holding account used to track Minnesota Supplemental Assistance (MSA) dedicated receipts.	\$0	\$5	\$0	\$5	\$0	\$0
41	Group Residential Housing Grants (GRH) 20- 25	11165	MN. Stat. 256.01, subd. 2	Other: holding account to track GRH dedicated receipts.	\$0	\$1,775	\$0	\$1,775	\$0	\$0
42	Medical Assistance (MA) Grants 20-33	11180	MN. Stat. 256.01 subd 2	Other: holding account used to track dedicated MA receipts.	\$3,732	\$65,255	\$0	\$61,180	\$0	\$7,807
43	Alternative Care Grants 20- 34	11014	MN. Stat. 256.01, subd. 2	Other: holding account used to track alternative care client fees.	\$274	\$2,257	\$0	\$2,257	\$0	\$274
44	CCDTF Grants* 20-35	11075	MN. Stat. 254B.02, subd. 1	Direct Appropriation: State, federal and county funds support the CD treatment fund, which pays for residential and outpatient chemical dependency (CD) treatment services for eligible low-income Minnesotans.	\$2,511	\$65,158	\$115,120	\$180,277	\$0	\$2,512

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45	MDRC-MFIP Paid Work Experience 40-41	11272	MN. Stat. 256.01, subd. 25	Funding from Manpower Demonstration Research Center to conduct random control trial evaluations of subsidized and transitional work demonstration programs. Minnesota's project was accepted into the national evaluation. The funds from MDRC will be used to keep services going through December 2016, allowing maximum time to enroll MFIP participants into the demonstration sites.	\$741	\$0	\$0	\$741	\$0	\$0
46	Parent Aware Getting Ready; MN Early Learning Foundation 40-43	11147	MN. Stat. 256.01, subd. 25	Private Grant: A Greater Twin Cities United Way grant to implement quality supports for licensed child care/early care and education programs.	\$7	\$0	\$0	\$0	\$0	\$7
47	Race to the Top Grant 40-43	11239	MN. Stat. 256.01, subd. 2	Other: A federal grant award to provide funding for the Parent Aware Quality Rating and Improvement System for child care/early cares and education programs.	\$791	\$2,174	\$0	\$2,965	\$0	\$0
48	Child Support Recoupment 40-44	11057	MN. Stat. 518A.56, subd. Subd. 11	Direct Appropriation: child support account to manage adjustments and recoupments of child support payments.	\$103	\$153	\$50	\$153	\$0	\$153
49	Child Support Grants 40-44	11093	MN. Stat. 518A.51	Fees: non-federal share of obligee processing fees, which fund county incentive grants.	\$5	\$1,543	\$0	\$1,543	\$0	\$5
50	Children's Trust Fund 40-55	11076	MN. Stat. 256E.22,subd 1	Fees: Minnesota Department of Health (MDH) vital record fees, provide grants to counties and community-based agencies for child abuse and neglect prevention and services to families to reduce the risk of child maltreatment.	\$789	\$622	\$627	\$618	\$0	\$1,420
51	Indian Child Welfare Act (ICWA) 40-45	11099	MN. Stat. 260.795, subd. 3	Direct Appropriation: grants to tribes and urban American Indian social service agencies to provide services to preserve and strengthen American Indian families and reunify children.	\$586	\$177	\$1,482	\$1,673	\$0	\$572
52	Privatized Adoption / Foster Care Recruitment 40-45	11182	MN. Stat. 256.01, subd. 2	Other: state and federal administrative funds provide adoption and foster care recruitment grants.	\$1,254	\$1,926	\$0	\$2,443	\$0	\$737

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53	Food Stamp Enhanced 40-47	11033	MN. Stat. 256.01, subd. 2	Other: a federal bonus payment helped fund a supplemental nutrition assistance program to increase access to healthy food.	\$78	\$16	\$0	\$43	\$0	\$51
54	Emergency Food and Shelter 40-47	11095	MN. Stat. 256.01, subd. 2	Private Grant: Federal Emergency Management Agency (FEMA)/United Way funding for food and shelter emergencies.	\$0	\$3	\$0	\$3	\$0	\$0
55	Otto Bremer Foundation Grant 40-47	11237	MN. Stat. 256.01, subd 25	Private Grant: project to research issues related to youth homelessness in rural and tribal communities in greater Minnesota.	\$0	\$0	\$0	\$0	\$0	\$0
56	BlueCross Blue Shield (BCBS) SNAP outreach grants 40-47	11243	MN. Stat. 256.01, subd. 2	Private Grant: project to promote the Supplemental Nutrition Assistance Program (SNAP) benefits to 50 farmers' markets through the "Market Bucks" program.	\$0	\$15	\$0	\$9	\$0	\$6
57	Hunger Free Minnesota 40-47	11259	MN. Stat. 256.01, subd. 2	Private Grant: foundation funding to conduct focus groups, to research and issue a report on the barriers to SNAP for adults without children.	\$4	\$0	\$0	\$0	\$0	\$4
58	Nursing Home Advisory Council 40-53	11178	MN. Stat. 144A.33, subd. 4	Inter-Governmental Agreement: Grants to nursing home resident councils for ongoing education, training and information dissemination.	\$259	\$187	\$0	\$187	\$0	\$259
59	Veteran's Transportation Grant 40-53	11247	MN. Stat. 256.01, subd. 2	Inter-Governmental Agreement to provide enhancements to MinnesotaHelp Network Tools to make it easier for veterans across the state to access information about local transportation services.	\$0	\$0	\$0	\$0	\$0	\$0
60	Rural Real Time Captioning Deaf and Hard of Hearing Grants 40-54	11096	Minn. Stat. 256.01, subd. 2	Inter-Governmental Agreements: grants to rural television stations to provide real- time captioning of news and news programming where real-time captioning does not exist.	\$90	\$300	\$0	\$315	\$0	\$75
61	MCDHH Designated Fund	11206	MN. Stat. 256.01, 2	Other: Transformation transfer initiative project support	\$2	\$0	\$0	\$0	\$0	\$2
62	AIDS Drug Assistance Program (ADAP) Rebates* 40-55	11127	MN. Stat. 256.01, subd. 20 para. 6b	Other: ADAP dedicated funding from drug rebates that supplements state-and federal allocations.	\$25,671	\$7,290	\$0	\$10,800	\$0	\$22,161

#	Dedicated Account Name: Prog-BACT	SWIFT APFD	Account Legal Cite	Account Category; Description of Purpose	7/1/2016 Actual Beginning Balance	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	6/30/2017 Projected Ending Balance
63	Money Follows the Person (MFP) Rebalancing 40-55	11252	MN. Stat. 256B.04 Subd. 20	Other: enhanced federal funding for management of Moving Home Minnesota (MHM). This funding is from the revenue generated from the enhanced FFP (25%) that can be expended on various projects that help people stay out of institutions.	\$1,300	\$4,990	\$0	\$4,990	\$0	\$1,300
64	DEED SGAP 40-55	11273	MN. Stat. 256.01, subd. 2	Interagency Agreement: Between the Disability Services Division and the Department of Economic and Employment Development (DEED) to provide a benefits planning service. This funding is from grant funding received by Vocational Rehab Services in DEED.	\$0	\$76	\$0	\$76	\$0	\$0
65	Compulsive Gambling Indian Gaming 40-57	11111	MN. Stat. 245.98. Subd. 4	Inter-Governmental Agreement: contract with Indian tribal gaming authorities, which fund compulsive gambling grants.	\$980	\$900	\$340	\$1,820	\$0	\$400
66	Community Mental Health Support Employment 40-57	11173	MN. Stat. 256.01, subd 25	Private Grant: J& J Dartmouth community mental health grants.	\$5	\$0	\$0	\$0	\$0	\$5
67	SOS\System Wide Seminar Workshop 60-61	16010	MN. Stat. 16A.721 subd. 2	Fees: collections from attendees, which fund workshops and training, conferences.	\$180	\$20	\$0	\$180	\$0	\$20
68	RWJ Executive Nurse Fellowship 60-61	16012	MN. Stat. 256.01 subd. 25	Private Grant: executive nurse fellowship program	\$1	\$0	\$0	\$1	\$0	\$0
69	Deed. Services Work- Activity- (METO) 60-61	16017	MN. Stat. 246.56, subd. 2	Other: Balance will be used for MN Life Bridge	\$82	\$0	\$0	\$0	\$0	\$82
70	Dedicated Services Lease Inc. System-wide 60-61	16023	MN. Stat. 245.037	Fees: Collections from rent paid by private party to lease space on RTC campuses.	\$15	\$0	\$0	\$21	\$0	\$0
71	DD Mobile Crisis Teams 60-61	16027	MN. Stat. 246.57 subd. 1	Fees: collections from private provider for training provided by Community Support Services.	\$23	\$5	\$0	\$20	\$0	\$8
72	Deed. Services-Work 60- 63	16033	MN. Stat. 246.56 subd. 2	Other: therapeutic Work Activity programs for clients within the Forensic Services programs	\$171	\$500	\$0	\$500	\$0	\$171
73	Community Health Clinics 60-61	16043	MN. Stat. 246.57 subd. 6	Fees: dental clinic operations, which provide services for clients with intellectual disabilities.	\$2	\$3,482	\$0	\$3,482	\$0	\$2
74	Dedicated Services- Shared Services-Willmar 60-61	16047	MN. Stat. 245.57 subd. 6	Inter-Governmental Agreement: Community Partnership Network (CPN) -- SOS/County Partnership providing ACT, AMHRS and other MH Services in the community thru Shared Service Agreements.	\$196	\$0	\$0	\$196	\$0	\$0

#	Dedicated Account Name: Prog-BACT	SWIFT APFD	Account Legal Cite	Account Category; Description of Purpose	7/1/2016 Actual Beginning Balance	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	6/30/2017 Projected Ending Balance
75	Dedicated Services Lease Income -Brainerd 60-61	16049	MN. Stat. 245.037	Fees: Rent collected from MinnesotaCare to lease space on the old Brainerd Regional Human Services Center campus.	\$804	\$375	\$0	\$375	\$0	\$804
76	SOS Special Health Care Receipts 60-61	16050	MN. Stat. 246.18 subd. 8	Fees: Collections from newly formed community services after 7/1/2010	\$2,292	\$4,085	\$0	\$2,862	\$2,000	\$1,515
77	SOS Indirect Cost Clearing Account 60-61	16051	MN. Stat. 256.01, subd. 2	Other: Holding Account - used to collect/pay Statewide and DHS Overhead Allocations for SOS enterprise / revenue programs	\$188	\$750	\$0	\$750	\$0	\$188
78	Intermediate Care Facilities (ICF / developmentally disabled (DD) Depreciation. MSOCS 60-62	16041	MN. Stat. 246.18 subd. 5	Other: account used to maintain buildings owned by the state for housing clients receiving ICF/DD services	\$4	\$0	\$0	\$4	\$0	\$0
79	Deed. Services Out Patient 60-63	16034	MN. Stat. 246.57 subd. 1	Fees: collections from court ordered Rule 20 evaluation of competency to stand trial.	\$72	\$250	\$0	\$322	\$0	\$0
80	Interim Assistance Operations* 80-81	11238	MN Stat. 256D.06, subd. 5 (e)	Other: federal SSI reimbursements provide resource for helping recipients of public assistance apply for benefits to the Social Security Administration.	\$4,829	\$2,580	\$0	\$3,530	\$0	\$3,879
81	Revenue Maximization (MAX) Operations 90-91	11008	MN. Stat. 256.01, subd. 2 (o)	Other: Holding account to manage federal revenue from projects to maximize federal reimbursement	\$2,203	\$6,530	\$0	\$6,307	\$1,526	\$900
82	Collections Clearing Account	11213	MN. Stat. 256.01, subd. 34 (3)	Other: Collections Clearing Account Technical	\$0	\$0	\$0	\$0	\$0	\$0

* See Additional Notes in Section D - Pages 5-7

Appendix A

Dedicated Accounts in Special Revenue Funds

Listed by SWIFT Appropriation Financial Department (APFD)

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary Budget #	Primary Budget Name
11001	2000	Drug and Alcohol Services Info System	15	Community Supports
11002	2001	Communications Impaired	15	Community Supports
11004	2001	Compulsive Gambling Receipts	15	Community Supports
11007	2000	DHS Metro Pass Program	11	Operations
11008	2001	Revenue Maximization (MAX) Operations	91	Operations
11014	2000	Alternative Care Grants	34	Alternative Care Grants
11020	2001	Long Term Care (LTC) Options Project	13	Health Care Administration
11033	2000	Food Stamp Enhanced	47	Child & Economic Support Grants
11041	2000	Licensing / Background Studies	11	Operations
11051	2001	Customer Survey / Health Research Quality (HRQ)	13	Health Care Administration
11057	2001	Child Support Recoupment	44	Child Support Grants
11060	2001	Paternity Education	12	Children & Families
11063	2000	MFIP/DPW Grants	21	MFIP/DWP Grants
11075	2000	CCDTF Grants	35	CD Treatment Fund
11076	2000	Children's Trust Fund	45	Children's Services Grants
11086	2000	General Assistance (GA) Grants	23	General Assistance Grants
11091	2000	County Merit System Operations	11	Operations

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary Budget #	Primary Budget Name
11092	2000	Consolidated Chemical Dependency and Treatment Fund (CCDTF) Operations	15	Community Supports
11093	2000	Child Support Grants	44	Child Support Grants
11095	2000	Emergency Food and Shelter	47	Child & Economic Support Grants
11096	2001	Rural Real Time Captioning Deaf and Hard of Hearing Grants	54	Continuing Care Administration
11099	2001	Indian Child Welfare Act (ICWA)	45	Children's Services Grants
11103	2001	Professional Review Organization Contract	13	Health Care Administration
11104	2001	Systems Operations	11	Operations
11111	2001	Compulsive Gambling Indian Gaming	57	Adult Mental Health Grants
11119	2000	Individualized Education Program (IEP) Health Services	13	Health Care Administration
11127	2000	AIDS Drug Assistance Program (ADAP) Rebates	55	Disability Grants
11130	2000	Assuring Better Children Health Development	13	Health Care Administration
11135	2000	Minnesota Supplemental grants (MSA)	24	MSA Grants
11140	2000	Mental Health Olmstead Planning	15	Community Supports
11142	2001	Workshop Account	11	Operations
11145	2001	Emergency Preparedness	11	Operations
11146	2001	Communication Systems	11	Operations
11147	2000	Parent Aware Getting Ready	43	Children & Families
11148	2001	Minnesota Commission of Deaf, Deaf blind, and Hard of Hearing (CDHH) Supplemental Funding	15	Community Supports
11152	2001	Child Welfare Training	45	Children & Families
11156	2001	Maternal and Child Health	13	Health Care Administration

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary Budget #	Primary Budget Name
11165	2000	Group Residential Housing Grants (GRH)	25	GRH Grants
11173	2000	Community Mental Health	57	Adult Mental Health
11178	2000	Nursing Home Advisory Council	14	Continuing Care Administration
11180	2000	Medical Assistance (MA) Grants	33	Medical Assistance
11182	2001	Privatized Adoption / Foster Care Recruitment	45	Children's Services Grants
11205	2000	National Association of State Mental Health Program Directors (NASMHPD) Transformation Transfer Initiative (TTI) Project	15	Community Supports
11206	2001	Minnesota Commission of Deaf, Blind and Hard of Hearing (MNCDHH) Designated Fund	14	Continuing Care Administration
11207	2000	Mental Health Transformation (MH) Transfer	15	Community Supports
11208	2000	Nursing Home Contract	14	Continuing Care Administration
11210	2000	TANF SSI-Trans. Project	12	Children & Families
11213	2000	Collections Clearing Account	91	Operations
11219	2001	Child Support Grants	12	Child Support Grants
11220	2000	Food and Drug Administration (FDA) Tobacco Inspections	15	Community Supports
11221	2000	Health Care (HC) Dual Eligibility	13	Health Care Administration
11222	2000	Robert Wood Foundation	13	Health Care Administration
11224	2000	Third Party Liability (TPL)) Contingency Fees	13	Health Care Administration
11228	2000	Center for Excellence Seattle	13	Health Care Administration
11235	2001	Receipt Center Operations	11	Operations
11236	2000	OIG Audit Recovery	11	Operations

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary Budget #	Primary Budget Name
11237	2000	Otto Bremer Foundation Grant	47	Children & Families
11238	2000	Interim Assistance Operations	81	Community Supports
11239	2001	Race to the Top Grant	43	Children & Families
11243	2000	BlueCross Blue Shield (BCBS) SNAP Outreach Grants	47	Children & Families
11247	2001	Veteran's Transportation Grant	53	Continuing Care Administration
11252	2000	Money Follows the Person (MFP) Rebalancing	55	Continuing Care Administration
11255	2000	CMHS Contracted Services	15	Community Supports
11256	2000	OIG Special Revenue Account	11	Operations
11259	2000	Hunger Free Minnesota	47	Child & Economic Support Grants
11261	2000	Sauer's Children's Foundation	12	Children & Families
11272	2000	MDRC-MFIP Work Experience	41	Support Services Grants
11273	2001	Deed-SGAP	55	Disability Grants
11277	2000	Bush Foundation Inequities	11	Operations
16010	2000	SOS\System Wide Seminar Workshop	61	SOS Mental Health
16012	2000	RWJ Executive Nurse Fellowship	61	SOS Mental Health
16017	2000	Dedicated Services Work-Activity- (METO)	61	SOS Mental Health
16023	2000	Dedicated Services Lease Inc. System-wide	61	SOS Mental Health
16027	2000	DD Mobile Crisis Team	61	SOS Mental Health
16033	2000	Dedicated Services Work Activity	63	MN. Sec. Hospital
16034	2000	Dedicated Services-Outpatient	63	MN. Sec. Hospital

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary Budget #	Primary Budget Name
16041	2000	Intermediate Care Facilities (ICF / developmentally disabled (DD) Depreciation MSOCS	62	MSOCS
16043	2000	Community Health Clinics	61	SOS Mental Health
16047	2000	Dedicated Services-Shared Services-Willmar	61	SOS Mental Health
16049	2000	Dedicated Services Lease Income -Brainerd	61	SOS Mental Health
16050	2000	SOS Special Health Care Receipts	61	SOS Mental Health
16051	2001	SOS Indirect Cost Clearing Account	61	SOS Mental Health

Appendix B

DHS Biennial Budget Structure

Program #	Program Name	BACT	Budget Activity (BACT)
10	Central Office	11	Operations
		12	Children & Families
		13	Health Care
		14	Continuing Care for Older Adults (CCOA)
		15	Community Support Services
		16	MN-IT @ DHS
20	Forecasted Programs	21	MFIP/DWP Grants
		22	MFIP Child Care Grants
		23	General Assistance Grants
		24	MN Supplemental Assistance Grants
		25	Group Residential Housing
		26	Northstar Care for Children
		31	MinnesotaCare
		33	Medical Assistance
		34	Alternative Care
		35	Chemical Dependency (CD) Treatment Fund
40	Grant Programs	41	Support Services Grants
		42	Basic Sliding Fee (BSF) Child Care Assistance
		43	Child Care Development Grants
		44	Child Support Enforcement Grants
		45	Children's Services Grants
		46	Child & Community Service Grants
		47	Child & Economic Support Grants
		48	Refugee Services Grants
		51	Health Care Grants

Program #	Program Name	BAC T	Budget Activity (BACT)
		52	Other Long-Term Care Grants
		53	Aging and Adult Services Grants
		54	Deaf & Hard of Hearing Grants
		55	Disabilities Grants
		57	Adult Mental Health Grants
		58	Child Mental Health Grants
		59	CD Treatment Support Grants
60	State Operated Services	61	SOS Mental Health
		62	SOS Enterprise Services
		63	SOS Minnesota Security Hospital
		64	MN Sex Offender Program
		65	DCT Operations
80	Fiduciary Activities	81	Fiduciary Activities
90	Technical Activities	91	Technical Activities