

Dedicated Funds Report

Budget Analysis Division
October 2014

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I. Executive Summary

The Minnesota Department of Human Services (DHS), Budget Analysis Division prepared this *Dedicated Funds Report*. The report lists the 85 active dedicated funds or accounts that DHS is managing in state fiscal year 2015. The report provides the name, purpose and legal authority for each active account. For each active account the report also includes:

- State Fiscal Year 2015 Beginning Balance
- Projected Receipts
- Projected Transfers In
- Projected Expenditures
- Projected Transfers Out
- State Fiscal Year 2015 Projected Ending Balance

The principal information source for the report is the Statewide Integrated Financial Tools (SWIFT) state accounting system. The report uses August 31, 2014 month-end SWIFT data. Appendix A gives additional accounting and budget structure information for each dedicated account.

This report is also required annually with each Minnesota Management and Budget (MMB) February state forecast.

II. Legislation

Laws of 2014, Chapter 312, Article 30, Section 12 Dedicated Funds Report (to be codified at M.S. section 256.01, subdivision 39)

Sec. 12. [256.01] [subdivision 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 section 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 many 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

As of August 31, 2014, there are 85 active special revenue accounts in SWIFT that DHS is responsible for. The table below shows the distribution of these accounts by revenue source category.

Special Revenue Account Category	Number of active DHS Special Revenue Accounts
Direct Appropriations	11
Private Grants	15

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>)

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Special Revenue Account Category	Number of active DHS Special Revenue Accounts
Inter-Governmental Agreements	13
Fees	17
Other	29
Total Special Revenue Accounts	85

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 some of 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 85 active dedicated funds or accounts that DHS is managing in state fiscal year 2015. The report provides the name, purpose and legal authority for each active account. For each active account the report also includes:

- State Fiscal Year 2015 Beginning Balance
- Projected Receipts
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- Projected Transfers Out
- State Fiscal Year 2015 Projected Ending Balance

We manage special revenue accounts at the budget activity level, so we present the report in budget activity order.

The main information source for the report is the Statewide Integrated Financial Tools (SWIFT) state accounting system. The report uses August 31, 2014 month-end SWIFT data. In some cases these data are still preliminary for state fiscal year 2015. A follow-on report, due with the February 2015 state forecast, will include data for the established state fiscal year 2015 budgets.

Appendix A gives additional accounting and budget structure information for each dedicated account.

D. Notes on Selected Special Revenue Accounts

Some special revenue accounts have specific issues that are reflected in this report. Below we provide some additional background to clarify the data reported for these accounts.

[Systems Operations 10-11](#) [APFD 11104](#)

The reported data are as of state fiscal year 2014 close and are adjusted from the SWIFT data to include projected federal receipts for DHS systems activities. Federal enhanced funding is available for a set period, so state expenditure must occur in that period in order to earn the federal reimbursement. Annual projected expenditures are over \$200 million. A projected \$9.8 million balance is necessary to manage project timelines that extend over one or more fiscal years.

[Minnesota Commission of Deaf, Deaf blind and Hard of Hearing \(CDHH\) Supplemental Funding 10-14](#) [APFD 11148](#)

The reported data do not yet reflect the actual state fiscal year 2015 budget established for this account. Commission staff has reviewed that budget and anticipates that most of the available and projected funds will be spent by the end of the fiscal year. We expect that the next report will show a significantly lower projected ending balance in this account.

[Consolidated Chemical Dependency and Treatment Fund \(CCDTF\) Operations 10-15](#) [APFD 11092](#)

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. Some of the activities financed by this account occur on multi-year cycles, requiring an available cash balance.

[CCDTF Grants 20-35](#) [APFD 11075](#)

Because the Consolidated Chemical Dependency Treatment Fund (CCDTF) is a forecasted program, the projected total receipts and expenditures have been adjusted to equal 2014 End of Session values. The balance of over \$5 million includes projected receipts for both the entitlement and county non-entitlement activity in the account.

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[AIDS Drug Assistance Program \(ADAP\) Rebates 40-55](#) [APFD 11127](#)

This account's balance has been increasing over a number of years. As of September 15, 2014 the balance is \$17.8 million. The increase is primarily due to staff proactively collecting rebates from pharmaceutical companies. Much of this rebate funding supplements other federal and state monies and is primarily spent for insurance coverage and HIV related drug purchases for clients. There are federal restrictions and guidelines on how the money can be spent. As required by the 2014 legislature, an HIV work group will develop and implement a plan to use the account to enhance current services and also retain sufficient funds in the account to ensure long term stability. The results and progress of this work will be reported to the legislature by December 15, 2014.

[SOS Special Health Care Receipts 60-61](#) [APFD 16050](#)

This account's balance is the result of collections from cost of care receipts during the year. By law the receipts are used for three purposes, one of which is to cover the operating costs of the Willmar Intensive Residential Treatment Services (IRTS) program. Because the timing and amount of these receipts varies throughout a fiscal year, DHS must keep a balance in the account to make sure sufficient funds are available at the start of each fiscal year for the required purposes.

[Interim Assistance Operations 80-81](#) [APFD 11238](#)

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 those clients received before they were found to be eligible for SSI. DHS also uses a portion of these repayments to provide grants to community providers of SSI client advocacy and application services to help clients apply with the Social Security Administration. These providers have up to 12 months to bill DHS. This requires DHS to keep a cash flow balance in this account to meet outstanding obligations.

IV. Dedicated Accounts Report

The amounts in the report below are for state fiscal year 2015 and are listed in thousands of dollars. The accounts area listed in budget activity order.

Dedicated Account Name	SWIFT APFD	Account Legal Cite	Category: Description of Purpose	7/1/2014 Beginning Balance	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	6/30/2015 Projected Ending Balance
DHS Metro Pass Program 10-11	11007	Minn. Stat. 473.409	Fees: Collections from employees for employer Metro pass expenditures.	\$1	\$43	\$0	\$43	\$0	\$1
Revenue Maximization (MAX) Operations 10-11	11008	Minn. Stat. 256.01, subd. 2, para. (o)	Other: Holding account to manage federal revenue from projects to maximize federal reimbursement.	\$2,085	\$5,641 ^a	\$600	\$6,734	\$692	\$900 ^a
Licensing / Background Studies 10-11	11041	Minn. Stat. 144.057, subd. 1	Fees: Revenue dedicated to background study administration.	\$3,156	\$5,420	\$0	\$4,778	\$0	\$3,798
County Merit System Operations 10-11	11091	Minn. Stat. 256.012, subd. 2, para. c	Inter-Government Agreement: County payments required to support county merit system.	\$230	\$657	\$0	\$657	\$0	\$230
Systems Operations 10-11	11104	Minn. 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.	\$16,161	\$137,886 ^b	\$66,880	\$211,062 ^b	\$0	\$9,865
Workshop Account 10-11	11142	Minn. Stat. 16A.721 subd. 2	Fees: Revenue collected from workshop attendees for training workshops and conferences.	\$93	\$204	\$0	\$204	\$0	\$93

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Emergency Preparedness 10-11	11145	Minn. Stat. 256.01, subd 2, para (a), clause 6	Inter-Government Agreement: Department of Public Safety (DPS) and DHS agreement to help support emergency preparedness.	\$0	\$913	\$0	\$913	\$0	\$0
Communication Systems 10-11	11146	Minn. Stat. 256.01, subd. 2, para. (x)	Fees: Revenue collected from users of communication services.	\$232	\$100	\$0	\$100	\$0	\$232
Issuance Operations Center (IOC) 10-11	11235	Minn. Stat. 256.01, subd. 37	Fees: IOC fee revenue is managed to support department mass mailing operations.	\$125	\$1,109	\$0	\$1,109	\$0	\$125
OIG Audit Recovery Operations 10-11	11236	Minn 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).	\$4	\$200	\$0	\$200	\$0	\$4
OIG Special revenue 10-11	11256	Minn. Stat. 256B.04, subd. 22	Fees: Application fees collected for provider screening by DHS Office of Inspector General.	\$0	\$641	\$0	\$309	\$0	\$332
Paternity Education Grant 10-12	11060	Minn. Stat. 256.01, subd. 2	Other: federal reimbursement used for paternity education and outreach activities.	\$319	\$364	\$0	\$102	\$0	\$581
Child Welfare Training (CWT) 10-12	11152	Minn. Stat. 629.559, subd 5	Direct appropriation: State, county, and federal matching funds, are reinvested into CWT programs.	\$585	\$2,313	\$633	\$2,708	\$0	\$823

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Minnesota Early Learning Foundation 10-12	11186	Minn. Stat. 256.01, subd. 25	Private Grant: Minnesota Early Learning Foundation grants to improve various early childhood outcomes.	\$27	\$0	\$0	\$0	\$0	\$27
Bremer MFIP Disparities Project 10-12	11204	Minn. Stat. 256.01, subd 25	Private Grant: foundation grants to support counties and tribes seeking to address racial disparities.	\$0	\$0	\$0	\$0	\$0	\$0
TANF SSI-Trans. Project 10-12	11210	Minn. 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
CSED 1115 Grant 10-12	11219	Minn. Stat. 256.01, subd. 34, clause (3)	Other: federal funding to streamline child support order reviews and modifications.	\$58	\$155	\$0	\$155	\$0	\$58
Long Term Care (LTC) Options Project 10-13	11020	Minn. Stat. 256.01, subd. 34	Direct Appropriation: Minnesota Senior Health Options Project; funded with a direct state appropriation and federal reimbursement.	\$1,473	\$1,960	\$215	\$2,175	\$0	\$1,473
Customer Survey / Health Research Quality (HRQ) 10-13	11051	Minn. Stat. 256.01, subd. 2, para. (y)	Direct Appropriation: health research funded with state and federal matching funds.	\$1,573	\$1,940	\$622	\$1,940	\$0	\$2,195

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Professional Review Organization Contract 10-13	11103	Minn. Stat. 256.01, subd. 34	Direct Appropriation: Medical assistance (MA) prior authorizations funded with state and federal matching funds.	\$0	\$1,931	\$638	\$2,569	\$0	\$0
Individualized Education Program (IEP) Health Services 10-13	11119	Minn. Stat. 125A.744, subd. 3	Inter-Governmental Agreement:: IEP health services funded with federal reimbursement.	\$5	\$640	\$0	\$634	\$0	\$11
Assuring Better Children Health Development 10-13	11130	Minn. Stat. 256.01, subd 25	Private Grant: project to assure better health outcomes.	\$53	\$29	\$0	\$3	\$0	\$79
Maternal and Child Health 10-13	11156	Minn. Stat. 256.01, subd. 2	Inter-Governmental Agreement: Dept. of Health and DHS management of maternal and child health activities.	\$0	\$98	\$0	\$98	\$0	\$0
Health Care (HC) Dual Eligibility Project 10-13	11221	Minn. Stat. 4.07, subd. 3	Other : Health care dual eligibility project. 10-13	\$94	\$60	\$0	\$60	\$0	\$94
Robert Wood Foundation 10-13	11222	Minn. Stat. 256.01, subd 25	Private Grant: project to improve health outcomes.	\$14	\$0	\$0	\$0	\$0	\$14
Third Party Liability (TPL) Contingency Fees 10-13	11224	Minn. Stat. 256.01, subd. 2	Fees: Contingency fees fund third party collection expenditures.	\$0	\$900	\$0	\$900	\$0	\$0
Center for Excellence Seattle 10-13	11228	Minn. Stat. 256.01, subd. 25	Other: project to study improvements in health care.	\$71	\$0	\$0	\$17	\$0	\$54

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Communications Impaired 10-14	11002	Minn. Stat. 256.01, subd. 2	Inter-governmental Agreement: This account receives a portion of telephone surcharges on Minnesota customers collected by the Dept. of Commerce's Telecommunications Access Minnesota (TAM) fund. The account funds the Telephone Equipment Distribution program for clients who are deaf, hard of hearing, have speech or physical disabilities, or who are deaf-blind.	\$0	\$1,809	\$0	\$1,685	\$0	\$124
Minnesota Commission of Deaf, Deaf blind, and Hard of Hearing (CDHH) Supplemental Funding 10-14	11148	Minn. Stat. 256.01, subd. 2	Direct Appropriation: TAM fund appropriation for administrative expenses servicing the Commission of Deaf, Deaf-Blind and Hard of Hearing.	\$258	\$298	\$800	\$433	\$0	\$923
Nursing Home Contract 10-14	11208	Minn. Stat. 256B.434, subd. 2, para. c, clause 4	Fees: revenue that was collected from nursing homes participating in alternative payment demo project. The funding is to be used for developing data collection systems and outcome-based contracting standards.	\$121	\$0	\$0	\$0	\$0	\$121

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MN Relay Out Reach Services 10-14	11231	Minn. Stat. 256.01, subd. 2	Inter-Agency Agreement: Department of Commerce and DHS telecommunications distribution program (TED Program) for Minnesota relay outreach services.	\$0	\$1	\$0	\$0	\$0	\$1
Drug and Alcohol Services Info Systems 10-15	11001	Minn. Stat. 256.01, subd 25	Private Grant: drug and alcohol abuse services grant.	\$288	\$94	\$0	\$261	\$0	\$121
Compulsive Gambling Receipts 10-15	11004	Minn. Stat. 349.2125, subd 4	Other: forfeiture of seized contraband used to fund compulsive gambling treatment programs.	\$14	\$5	\$0	\$5	\$0	\$14
Consolidated Chemical Dependency and Treatment Fund (CCDTF) Operations 10-15	11092	Minn. Stat. 254B.02, subd. 1	Other: CCDTF federal matching funds used for alcohol and drug abuse staff, licensing staff, and related MMIS operations.	\$2,959	\$9,943	\$1,568	\$5,232	\$5,568	\$3,670
Mental Health Olmstead Planning 10-15	11140	Minn. Stat. 256.01, subd 25	Private Grant: Olmstead planning and administrative support.	\$20	\$0	\$0	\$0	\$0	\$20
Community Mental Health Support Employment 10-15	11173	Minn. Stat. 256.01, subd 25	Private Grant: J& J Dartmouth community mental health grants.	\$7	\$0	\$0	\$7	\$0	\$0

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National Association of State Mental Health Program Directors (NASMHPD) Transformation Transfer Initiative (TTI) Project 10-15	11205	Minn. Stat. 256.01, subd 25	Other: Transformation transfer initiative project support.	\$18	\$0	\$0	\$0	\$0	\$18
Mental Health Transformation (MH) Transfer 10-15	11207	Minn. Stat. 256.01, subd 25	Private Grant: Mental health transformation transfer.	\$11	\$0	\$0	\$0	\$0	\$11
Food and Drug Administration (FDA) Tobacco Inspections 10-15	11220	Minn. Stat. 254A.03, subd. 1, clause (9)	Other: FDA Tobacco Inspections of tobacco retailers	\$0	\$1,818	\$0	\$1,736	\$0	\$82
CMHS Contracted Services 10-15	11255	Minn. Stat. 256.01, subd 25	Other: CMHS Contracted Services 10-15	\$82	\$93	\$0	\$143	\$0	\$32
MFIP/DWP Grants 20-21	11063	Minn. Stat. 256.01, subd. 2	Other: holding account used to receive dedicated funds, which are posted as negative expenditures against the MFIP/DWP grants.	\$1	\$750	\$0	\$750	\$0	\$1
General Assistance (GA) Grants 20-23	11086	Minn. Stat. 256.01, subd. 2	Other: holding account used to receive dedicated funds, which are posted as negative expenditures against the GA grants.	\$0	\$50	\$0	\$50	\$0	\$0

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Minnesota Supplemental grants (MSA) 20-24	11135	Minn. Stat. 256.01, subd. 2	Other: holding account used to receive dedicated funds, which are posted as negative expenditures against the MSA grants.	\$0	\$5	\$0	\$5	\$0	\$0
Group Residential Housing Grants (GRH) 20-25	11165	Minn. Stat. 256.01, subd. 2	Other: holding account used to receive dedicated funds, which are posted as negative expenditures against the GRH grants.	\$0	\$1,750	\$0	\$1,665	\$0	\$85
Medical Assistance (MA) Grants 20-33	11180	Minn. Stat. 256.01, subd. 2	Other: holding account used to receive dedicated funds, which are posted as negative expenditures against the MA grants.	\$0	\$65,180	\$0	\$65,180	\$0	\$0
Alternative Care Grants 20-34	11014	Minn. Stat. 256.01, subd. 2	Other: Alternative Care clients are charged fees based upon income and assets. This holding account is used to receive the fees dedicated funds, which are posted as negative expenditures against the alternative care grants.	\$0	\$2,257	\$0	\$2,257	\$0	\$0
CCDTF Grants 20-35	11075	Min n. 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.	\$5,696	\$76,150 ^c	\$82,935	\$159,085 ^c	\$0	\$5,696

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Parent Aware Getting Ready 40-43	11147	Minn. 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
Race to the Top Grant 40-43	11239	Minn. 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.	\$12	\$5,044	\$0	\$5,044	\$0	\$12
Child Support Recoupment 40-44	11057	Minn. Stat. 518A.56, subd. 11	Direct Appropriation: child support account to manage adjustments and recoupments of child support payments.	\$46	\$100	\$50	\$50	\$0	\$146
Child Support Enforcement Grants 40-44	11093	Minn. Stat. 518A.51	Fees: non-federal share of oblige processing fees, which fund county incentive grants.	\$0	\$1,490	\$0	\$1,490	\$0	\$0
Children's Trust Fund 40-45	11076	Minn. 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.	\$401	\$831	\$0	\$553	\$0	\$679

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Indian Child Welfare Act (ICWA) 40-45	11099	Minn. 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.	\$537	\$1,659	\$1,482	\$1,573	\$0	\$2,105
Casey Parent Support Outreach 40-45	11128	Minn. Stat. 256.01, subd 25	Private Grant: project that provided partial funding for the early intervention program, serving families at risk.	0	0	0	0	0	\$0
Privatized Adoption / Foster Care Recruitment 40-45	11182	Minn. Stat. 256.01, subd. 2	Direct Appropriation: state and federal administrative funds provide adoption and foster care recruitment grants.	\$857	\$2,325	\$0	\$2,325	\$0	\$857
Food Stamp Enhanced 40-47	11033	Minn. Stat. 256.01, subd. 2	Other: a federal bonus payment helped fund a supplemental nutrition assistance program to increase access to healthy food.	\$123	\$0	\$0	\$0	\$0	\$123
Emergency Food and Shelter 40-47	11095	Minn. 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

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Otto Bremer Foundation Grant 40-47	11237	Minn. Stat. 256.01, subd 25	Private Grant: project to research issues related to youth homelessness in rural and tribal communities in greater Minnesota.	\$4	\$0	\$0	\$4	\$0	\$0
BlueCross Blue Shield (BCBS) SNAP Outreach Grants 40-47	11243	Minn. 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.	\$52	\$884	\$0	\$192	\$0	\$744
Hunger Free Minnesota 40-47	11259	Minn. 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.	\$0	\$15	\$0	\$15	\$0	\$0
Nursing Home Advisory Council 40-53	11178	Minn. Stat. 144A.33, subd. 4	Inter-Governmental Agreement: The account receives license fees that are collected by the Department of Health. The account funds grants to nursing home resident councils for ongoing education, training and information dissemination.	\$0	\$187	\$0	\$187	\$0	\$0

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Veteran's Transportation Grant 40-53	11247	Minn. Stat. 256.01, subd. 2	Inter-Governmental Agreements: inter-agency contract with Minnesota Department of Transportation (MN DOT) to manage Veteran's Transportation and Community Living Initiative.	\$0	\$0	\$0	\$0	\$0	\$0
Rural Real Time Captioning Deaf and Hard of Hearing Grants 40-54	11096	Minn. Stat. 256.01, subd. 2	Inter-Governmental Agreements: This account receives a portion of telephone surcharges on Minnesota customers collected by the Dept. of Commerce's Telecommunications Access Minnesota (TAM) fund. The account funds grants to rural television stations to provide real-time captioning of news and news programming where real-time captioning does not exist.	\$0	\$300	\$0	\$300	\$0	\$0
Hennepin County Title I Case Management 40-55	11010	Minn Stat. 256.01, subd 2, para. (a)	Inter-Government Agreements: MA fee for service providers fund a HIV/AIDS dental healthcare grant for clients living in the 13 county metro areas.	\$0	\$120	\$0	\$120	\$0	\$0

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AIDS Drug Assistance Program (ADAP) Rebates 40-55	11127	Minn. Stat. 256.01, subd. 20, para. 6b	Other: ADAP dedicated funding from drug rebates that supplements state and federal allocations. In addition to insurance and purchasing HIV related drugs, these funding supplements programs like chemical health training for people with HIV/AIDS, back to work programs and outreach to minority programs for people with HIV/AIDS.	\$24,551	\$7,026	\$0	\$13,732 ^d	\$0	\$17,845
Money Follows the Person (MFP) Rebalancing 40-55	11252	Minn. Stat. §§ 256.01, subd. 2; 256B.04, subd. 20	Other: Enhanced federal funding is managed for Moving Home Minnesota, which is the Minnesota name of the federal program of Money Follows the Person.	\$0	\$0	\$0	\$0	\$0	\$0
Compulsive Gambling Indian Gaming 40-57	11111	Minn. Stat. 245.98, subd. 4	Inter-Governmental Agreement: contract with Indian tribal gaming authorities, which fund compulsive gambling grants.	\$611	\$0	\$0	\$0	\$0	\$611
Adult Mental Health (SOS Rider) 40-57	11251	Laws 2013, Ch. 108, Art.14, sec. 2, subd. 7, para. a	Direct Appropriation: transfer authority for mental health transition for higher intensity residential treatment.	\$0	\$0	\$1,000	\$1,000	\$0	\$0

Dedicated Funds Report

Dedicated Account Name	SWIFT APFD	Account Legal Cite	Category: Description of Purpose	7/1/2014 Beginning Balance	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	6/30/2015 Projected Ending Balance
Screen Brief Intervention Ref. Treatment (SBIRT) Child Mental Health Grants 40-58	11248	Minn. Stat. 256.01, subd 2	Inter-Agency Agreement: Dept. Of Public Safety (DPS) contract to provide Screening & Brief Intervention Referral to Treatment (SBIRT) training.	\$0	\$392	\$0	\$392	\$0	\$0
SOS\System Wide Seminar Workshop 60-61	16010	Minn. Stat. 16A.721 subd. 2	Fees: collections from attendees, which fund workshops and training, conferences.	\$36	\$20	\$0	\$0	\$0	\$56
RWJ Executive Nurse Fellowship 60-61	16012	Minn. Stat. 256.01 subd. 25	Private Grant: executive nurse fellowship program	\$2	\$0	\$0	\$0	\$0	\$2
Deed. Services Work-Activity-(METO) 60-61	16017	Minn. Stat. 246.56, subd. 2	Other : Balance will be used for MN Life Bridge	\$82	\$0	\$0	\$0	\$0	\$82
Dedicated Services Lease Inc. System-wide 60-61	16023	Minn. Stat. 245.037	Fees: collections from rent paid by private party to lease space on RTC campuses.	\$34	\$0	\$0	\$0	\$0	\$34
DD Mobile Crisis Teams 60-61	16027	Minn. Stat. 246.57 subd. 1	Fees: collections from private provider for training provided by Community Support Services.	\$86	\$20	\$0	\$15	\$0	\$91
Community Health Clinics 60-61	16043	Minn. Stat. 246.57 subd. 6	Fees: dental clinic operations, which provide services for clients with intellectual disabilities.	\$0	\$4,200	\$0	\$4,002	\$0	\$198

Dedicated Funds Report

Dedicated Account Name	SWIFT APFD	Account Legal Cite	Category: Description of Purpose	7/1/2014 Beginning Balance	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	6/30/2015 Projected Ending Balance
Dedicated Services-Shared Services-Willmar 60-61	16047	Minn. 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.	\$338	\$7,685	\$0	\$7,389	\$0	\$634
Dedicated Services Lease Income –Brainerd 60-61	16049	Minn. Stat. 245.037	Fees: Rent collected from MinnesotaCare to lease space on the old Brainerd Regional Human Services Center campus.	\$561	\$375	\$0	\$368	\$0	\$568
SOS Special Health Care Receipts 60-61	16050	Minn. Stat. 246.18, subd. 8	Fees: Collections from newly formed community services after 7/1/2010	\$3,972	\$8,166	\$0	\$3,713	\$1,000	\$7,425
SOS Indirect Cost Clearing Account 60-61	16051	Minn. Stat. 256.01, subd. 2	Other: holding Account - used to collect/pay Statewide and DHS Overhead Allocations for SOS enterprise / revenue programs	\$453	\$925	\$0	\$125	\$0	\$1,253
Intermediate Care Facilities (ICF / developmentally disabled (DD) Depreciation. MSOCS 60-62	16041	Minn. Stat. 246.18, subd. 5	Other: account used to maintain buildings owned by the state for housing clients receiving ICF/DD services	\$9	\$0	\$0	\$0	\$0	\$9
Deed. Services-Work Activity 60-61	16033	Minn. Stat. 246.56, subd. 2	Other: therapeutic Work Activity programs for clients within the Forensic Services programs	\$80	\$500	\$0	\$378	\$0	\$202

Dedicated Funds Report

Dedicated Account Name	SWIFT APFD	Account Legal Cite	Category: Description of Purpose	7/1/2014 Beginning Balance	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	6/30/2015 Projected Ending Balance
Deed. Services Out Patient 60-63	16034	Minn. Stat. 246.57, subd. 1	Fees: collections from court ordered Rule 20 evaluation of competency to stand trial.	\$94	\$100	\$0	\$105	\$0	\$89
Interim Assistance Operations 80-81	11238	Minn Stat. 256D.06, subd. 5, para. (e)	Other: Up to 35 percent of prior year recoveries under General Assistance interim assistance provisions are used to provide advocacy, support, and claim processing related to helping recipients of public assistance to apply for benefits under the Social Security Administration.	\$6,821	\$3,260	\$1,048	\$3,968	\$1,048	\$6,114
Central Office ADMR Clearing Account 90-91	11212	Minn. Stat. 256.01, subd. 2	Other: holding account used for technical accounting transactions	\$0	\$0	\$0	\$0	\$0	\$0
Collections Clearing Account 90-91	11213	Minn. Stat. 256.01, subd. 2	Other: Holding account used for technical accounting transactions.	\$34	\$1	\$0	\$0	\$0	\$35

^a The Revenue Maximization projected receipts and ending balance are adjusted to reflect the account's \$1 million statutory limit.

^b The Systems Operations data include projected federal receipts for DHS systems activities.

^c The CCDTF Grants projected receipts and expenditures are adjusted to equal the End of Session Forecast.

^d The AIDS Drug Assistance Program (ADAP) Rebates projected expenditures are as of September 15, 2014.

V. Appendix

Appendix A

Accounts in Special Revenue Funds 2000 and 2001

Listed by SWIFT Appropriation Financial Department (APFD)

SWIFT APFD	Special Revenue Fund†	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11001	2000	Drug and Alcohol Services Info Systems 10-15	15	Chemical and Mental Health
11002	2001	Communications Impaired	14	Continuing Care
11004	2001	Compulsive Gambling Receipts 10-15	15	Chemical and Mental Health
11007	2000	DHS Metro Pass Program	11	Operations
11008	2001	Revenue Maximization (MAX) Operations	11	Operations
11010	2000	Hennepin County Title I Case Management 40-55	55	Disabilities Grants
11014	2000	Alternative Care Grants 20-34	34	Alternative Care
11020	2001	Long Term Care (LTC) Options Project 10-13	13	Health Care
11033	2000	Food Stamp Enhanced 40-47	47	Child and Economic Support Grants
11041	2000	Licensing / Background Studies 10-11	11	Operations
11051	2001	Customer Survey / Health Research Quality (HRQ)	13	Health Care
11057	2001	Child Support Recoupment 40-44	44	Child Support Grants
11060	2001	Paternity Education 10-12	12	Children and Families
11063	2000	MFIP/DPW Grants 20-21	21	MFIP / DWP
11075	2000	CCDTF Grants 20-35	35	CD Treatment Fund
11076	2000	Children's Trust Fund 40-45	45	Children's Services Grants
11086	2000	General Assistance (GA) Grants 20-23	23	General Assistance

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund†	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11091	2000	County Merit System Operations 10-11	11	Operations
11092	2000	Consolidated Chemical Dependency and Treatment Fund (CCDTF) Operations 10-15	15	Chemical and Mental Health
11093	2000	Child Support Enforcement Grants 40-44	44	Child Support Grants
11095	2000	Emergency Food and Shelter 40-47	47	Child and Economic Support Grants
11096	2001	Rural Real Time Captioning Deaf and Hard of Hearing Grants 40-54	54	Deaf and Hard of hearing Grants
11099	2001	Indian Child Welfare Act (ICWA) 40-45	45	Children's Services Grants
11103	2001	Professional Review Organization Contract	13	Health Care
11104	2001	Systems Operations	11	Operations
11111	2001	Compulsive Gambling Indian Gaming 40-57	57	Adult Mental Health Grants
11119	2000	Individualized Education Program (IEP) Health Services 10-13	13	Health Care
11127	2000	AIDS Drug Assistance Program (ADAP) Rebates 40-55	55	Disabilities Grants
11128	2000	Casey Parent Support Outreach 40-45	45	Children's Services Grants
11130	2000	Assuring Better Children Health Development	13	Health Care
11135	2000	Minnesota Supplemental grants (MSA) 20-24	24	MN Supplemental Assistance
11140	2000	Mental Health Olmstead Planning 10-15	15	Chemical and Mental Health
11142	2001	Workshop Account	11	Operations
11145	2001	Emergency Preparedness		Operations
11146	2001	Communication Systems	11	Operations
11147	2000	Parent Aware Getting Ready 40-43	43	Child Care Development Grants
11148	2001	Minnesota Commission of Deaf, Deaf blind, and Hard of Hearing (CDHH) Supplemental Funding	14	Continuing Care

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund†	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11152	2001	Child Welfare Training (CWT)	12	Children and Families
11156	2001	Maternal and Child Health	13	Health Care
11165	2000	Group Residential Housing Grants (GRH) 20-25	25	Group Residential Grants
11173	2000	Community Mental Health Support Employment 40-57	57	Adult Mental Health Grants
11178	2000	Nursing Home Advisory Council 40-53	53	Aging and Adult Services Grants
11180	2000	Medical Assistance (MA) Grants 20-33	33	Medical Assistance
11182	2001	Privatized Adoption / Foster Care Recruitment 40-45	45	Children's Services Grants
11186	2000	Minnesota Early Learning Foundation 40-43	43	Child Care Development Grants
11204	2000	Bremer MFIP Disparities Project 10-12	12	Children and Families
11205	2000	National Association of State Mental Health Program Directors (NASMHPD) Transformation Transfer Initiative (TTI) Project	15	Chemical and Mental Health
11207	2000	Mental Health Transformation (MH) Transfer 10-15	15	Chemical and Mental Health
11208	2000	Nursing Home Contract 10-14	14	Continuing Care
11210	2000	TANF SSI-Trans. Project 10-12	12	Children and Families
11212	2001	Central Office Administrative Reimbursement (ADMR) Clearing Account 90-91	91	Technical Activities
11213	2000	Collections Clearing Account 90-91	91	Technical Activities
11219	2001	Child Support Division (CSE) Federal 1115 Grant	12	Children and Families
11220	2000	Food and Drug Administration (FDA) Tobacco Inspections 10-15	15	Chemical and Mental Health
11221	2000	Health Care (HC) Dual Eligibility 10-13	13	Health Care

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund†	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11222	2000	Robert Wood Foundation 10-13	13	Health Care
11224	2000	Third Party Liability (TPL) Contingency Fees 10-13	13	Health Care
11228	2000	Center for Excellence Seattle 10-13	13	Health Care
11231	2001	MN Relay Out Reach Services 10-14	14	Continuing Care
11235	2001	Issuance Operations Center (IOC)	11	Operations
11236	2000	OIG Audit Recovery Operations 10-11	11	Operations
11237	2000	Otto Bremer Foundation Grant 40-47	47	Child and Economic Support Grants
11238	2000	Interim Assistance Operations 80-81	81	Fiduciary Activities
11239	2001	Race to the Top Grant 40-43	43	Child Care Development Grants
11243	2000	BlueCross Blue Shield (BCBS) SNAP outreach grants 40-47	47	Child and Economic Support Grants
11247	2001	Veteran's Transportation Grant 40-53	53	Aging and Adult Services Grants
11248	2001	Screen Brief Intervention Ref. Treatment (SBIRT) Child Mental Health Grants 40-58	58	Child Mental Health Grants
11251	2000	Adult Mental Health SOS Rider 40-57	57	Adult Mental Health Grants
11252	2000	Money Follows the Person (MFP) Rebalancing 40-55	55	Disabilities Grants
11255	2000	CMHS Contracted Services 10-15	15	Chemical and Mental Health
11256	2000	OIG Special Revenue	11	Operations
11259	2000	Hunger Free Minnesota 40-47	47	Child and Economic Support Grants
16010	2000	SOS\System Wide Seminar Workshop 60-61	61	SOS Mental Health
16012	2000	RWJ Executive Nurse Fellowship 60-61	61	SOS Mental Health

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund†	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
16017	2000	Deed. Services Work-Activity-(METO) 60-61	61	SOS Mental Health
16023	2000	Dedicated Services Lease Inc. System-wide 60-61	61	SOS Mental Health
16027	2000	DD Mobile Crisis Teams 60-61	61	SOS Mental Health
16033	2000	Deed. Services-Work 60-61	61	SOS Mental Health
16034	2000	Deed. Services Out Patient 60-63	63	SOS MN Security Hospital
16041	2000	Intermediate Care Facilities (ICF / developmentally disabled (DD) Depreciation. MSOCS 60-62	62	SOS Enterprise Services
16043	2000	Community Health Clinics 60-61	61	SOS Mental Health
16047	2000	Dedicated Services-Shared Services-Willmar 60-61	61	SOS Mental Health
16049	2000	Dedicated Services Lease Income -Brainerd 60-61	61	SOS Mental Health
16050	2000	SOS Special Health Care Receipts 60-61	61	SOS Mental Health
16051	2001	SOS Indirect Cost Clearing Account 60-61	61	SOS Mental Health

†2000 = Restricted Miscellaneous Special Revenue

2001 = Other Miscellaneous Special Revenue