



# Legislative Report

## Dedicated Funds Report

### Budget Analysis Division

April 2020

**For more information contact:**

Minnesota Department of Human Services

Budget Analysis Division

P.O. Box 64996

St. Paul, MN 55164-0996

651-431-4309



For accessible formats of this information or assistance with additional equal access to human services, write to [DHS.info@state.mn.us](mailto:DHS.info@state.mn.us), call 651-431-2930, or use your preferred relay service. ADA1 (2-18)

Minnesota Statutes, Chapter 3.197, requires the disclosure of the cost to prepare this report. The estimated cost of preparing this report is less than \$5,000.

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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 dedicated funds or accounts that DHS is managing in state fiscal year 2020. The report provides the name, purpose, and legal authority for each account. For each account the report also includes:

- State Fiscal Year 2020 Beginning Balance
- Projected Receipts
- Projected Transfers In
- Projected Expenditures
- Projected Transfers Out
- State Fiscal Year 2020 Projected Ending Balance

The principal information source for the report is the Statewide Integrated Financial Tools (SWIFT) state accounting system. The report reflects information prior to March 2020 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.<sup>1</sup> MMB statewide operating policy<sup>2</sup> 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

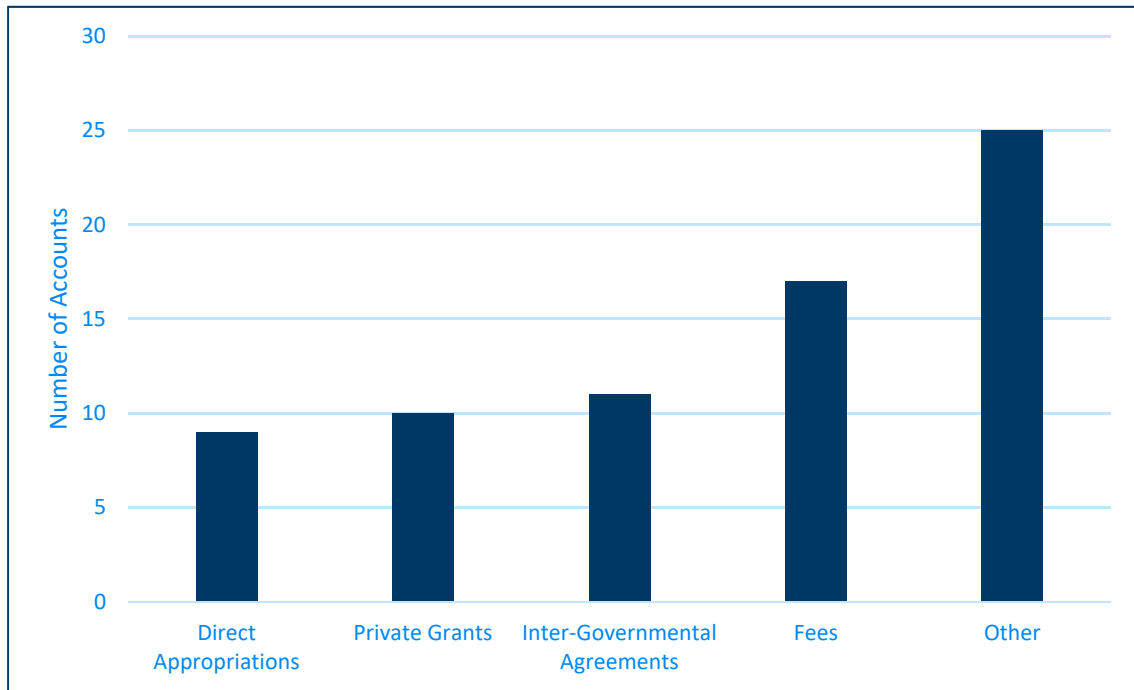
DHS actively manages 72 special revenue accounts in the SWIFT state accounting system as of March 2020. The following chart shows the distribution of these accounts by primary revenue source category.

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<sup>1</sup> Minn. Stat. § [16A.53](#)

<sup>2</sup> 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>)

**Figure 1 Special Revenue Accounts by Category**



**Table 1 Special Revenue Accounts by Category**

Account Categories	Special Revenue Accounts
Direct Appropriations	9
Private Grants	10
Inter-Governmental Agreements	11
Fees	17
Other	25
<b>Total Special Revenue Accounts</b>	<b>72</b>

## 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.

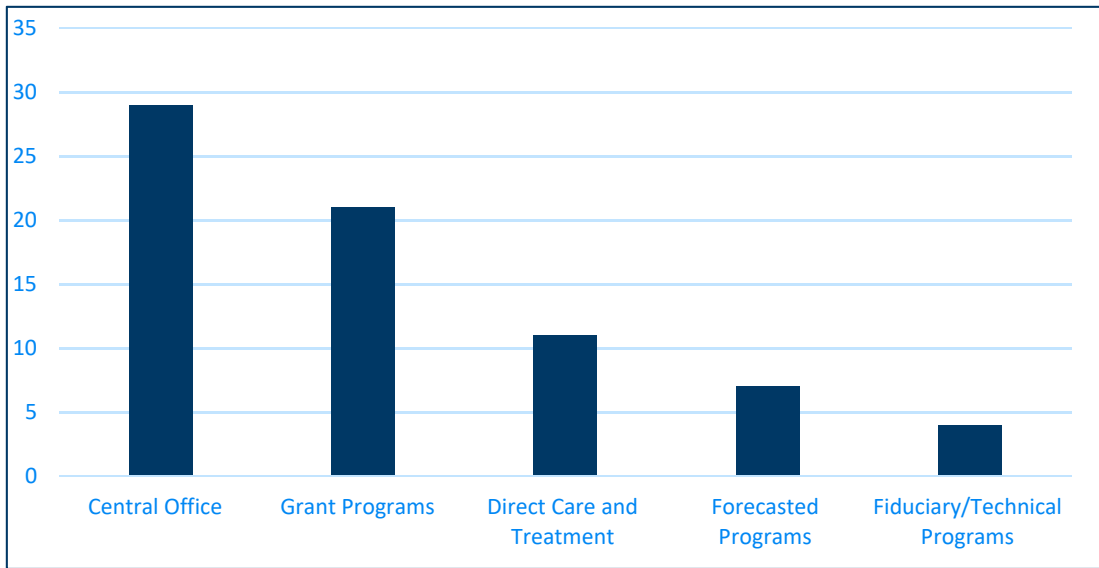
## C. Layout of Report

The report lists the 72 dedicated funds or accounts that DHS is managing in state fiscal year 2020. The report provides the name, purpose and legal authority for each account. For each account the report also includes:

- State Fiscal Year 2020 Beginning Balance
- Projected Receipts
- Projected Transfers In
- Projected Expenditures
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We manage special revenue accounts at the program/budget activity level. Below are special revenue accounts by budget activity.

**Figure 2 Special Revenue Accounts by Budget Activity**



**Table 2 Special Revenue Accounts by Budget Activity**

DHS Budget Program	Special Revenue Accounts
Central Office	29
Grant Programs	21
Direct Care and Treatment	11
Forecasted Programs	7
Fiduciary/Technical Programs	4
<b>Total Dedicated Accounts</b>	<b>72</b>

The primary source for the report is the statewide SWIFT accounting system. The report uses data as of March 2020 and includes appropriate February 2020 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.

### Revenue Maximization (MAX) Operations (Report Line #5)

#### APFD 11008

This account contains recoveries that result from projects or contracts developed to maximize reimbursements and recover state funds. Minnesota statute requires any funds in excess of a \$1.0 million balance to be transferred and credited to the General Fund.



## **Long-Term Care (LTC) Options Project (Report Line #7)**

APFD 11020

This account contains monies appropriated and federal reimbursements for the Minnesota Senior Health Options Project. A balance of approximately \$4.7 million has built up over time and is being reviewed by the Health Care Administration to identify a plan going forward. Legislation enacted during the First Special Session of 2019 directed DHS to transfer approximately \$3.2 million of this balance to the General Fund, leaving a projected balance of \$1.45 million at the end of FY2020.

## **Consolidated Chemical Dependency Treatment Fund (CCDTF) Grants (Report Line #14)**

APFD 11075

This account is updated with February 2020 forecast values, which includes a technical adjustment for the county share repayment in FY2020 for services delivered in Institutes for Mental Disease (IMD). The projected ending balance is expected to be in-line with the FY2020 beginning balance.

## **Systems Operations (Report Line #22)**

APFD 11104

The projected ending balance equals the December 2019 Financial Status Report. Of this amount \$17.5 million represents amounts appropriated by the Legislature for systems projects necessary to implement legislative initiatives and continuing system modernization efforts. Systems Fund policy dictates that the fiscal year ending reserve be at least \$4 million for FY2020. The minimum balance reserve ensures there is at least some one-time financial capacity within the DHS Systems Account to address major unforeseen budget issues on a timely basis and without interruption to the base Systems operations relied upon by DHS and counties to administer Minnesota human service programs state-wide. The reserve is necessary to manage project timelines that extend over multiple state fiscal years.

## **AIDS Drug Assistance Program Rebates (Report Line #24)**

APFD 11127

The \$13.7 million projected balance at the end of FY2020 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.

The Department continues to spend rebates as planned with ongoing obligations in core medical and supportive services as well as increased support for housing. We have increased income eligibility for all programs funded through Ryan White and rebates to 400% of the federal poverty limit. 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.

Expenditures being paid out of the rebate funds have been increasing each year. Approximately \$6.5 million was expended in FY2017, increasing to \$13.5 million in FY2019. Rebate revenue increased from approximately \$6 million to nearly \$10.7 million during that same time period. Some of the increase in FY2019 was due to one of the pharmaceutical companies paying a backlog of payments from years past. We are not expecting that large of an increase in rebate revenues in future years. As a result, we anticipate that we will spend rebate funds at a faster pace in FY2020 and beyond.

## **Interim Assistance Operations (Report Line #46)**

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 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 to the Social Security Administration. These providers have up to 12 months to bill DHS. The projected yearend balance of \$4.5 million will ensure that cash flow is available for required outstanding obligations. Expenditures are currently projected to continue to be greater than revenues, resulting in a structural deficit that will spend down the projected ending balance over time.

## **Third Party Administrator MCO (Report Line #59)**

APFD 11296

This account holds fee revenue from health plans that utilize DHS as a third party administrator for dual-eligible individuals in the Minnesota Senior Health Options and Special Needs Basic Care (SNBC) integrated Medicare-Medicaid programs. Staff funded from this account process enrollment, disenrollment, and other program reconciliation services. This team has had a series of vacancies that has resulted in underspending in fiscal year 2020. Spending is anticipated to increase in FY2021.

## **Money Follows the Person (MFP) Rebalancing (Report Line #61)**

APFD 11311

Under the Money Follows the Person (MFP) Rebalancing Demonstration grant, rebalancing funds may be used by the state to invest in or support activities that will promote improvements to the state's delivery of long term services and supports and move the state toward more integrated and inclusive community based service delivery systems. States that receive MFP awards are eligible for enhanced federal financial participation (FFP) of 25%, which is deposited into the rebalancing account. This funding is in the special revenue fund. Investments started being paid out of the fund in FY2019. Additional revenue is earned as people move out of institutions. Each project must be approved by CMS. As of January 2020, approximately \$9.4 million has been received in FFP revenue since FY2016 and an anticipated \$6.9 million in projects has been approved for spending. Other projects will be planned and approved by CMS for the purpose of this funding.

## IV. Dedicated Funds Report (\$000's)

#	Dedicated Account Name: Prog-BACT	Program	SWIFT APFD	Business	Account Legal Cite	Account Category; Description of Purpose	Actual Beginning Balance 7/1/2019	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	Projected Ending Balance 6/30/2020
1	Drug and Alcohol Services Info Systems 10-15	Central Office	11001	Community Supports	MN. Stat.256.01, subd 25	Private Grant: contracted services to provide drug and alcohol abuse service data to the Behavioral Health Services Information System	\$ 222	\$ 147	\$ -	\$ 127	\$ -	\$241
2	Communications Impaired 10-14	Central Office	11002	Community Supports	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.	\$ -	\$1,545	\$ -	\$1,545	\$ -	\$-
3	Compulsive Gambling Receipts10-15	Central Office	11004	Community Supports	MN. Stat. 349.2125, subd 4	Other: forfeiture of seized contraband used to fund compulsive gambling treatment programs	\$30	\$5	\$ -	\$ 5	\$ -	\$ 30
4	DHS Metro Pass Program 10-11	Operations	11007	Operations	MN Stat. 473.409	Fees: Collections from employees for employer Metro pass expenditures	\$30	\$43	\$ -	\$ 43	\$ -	\$ 30
5	Revenue Maximization (MAX) Operations* 90-91	Fiduciary/Technical	11008	Operations	MN. Stat. 256.01, subd. 2 (o)	Other: Holding account to manage federal revenue from projects to maximize federal reimbursement	\$1,413	\$12,010	\$ -	\$6,839	\$5,585	\$ 1,000
6	Alternative Care Grants 20-34	Forecasted Programs	11014	Continuing Care for Older Adults	MN. Stat. 256.01, subd. 2	Other: used to track alternative care client fees and corresponding expenditures	\$ 247	\$3,247	\$ -	\$3,247	\$ -	\$247
7	Long Term Care (LTC) Options Project* 10-13	Operations	11020	Health Care	MN. Stat. 256.01, subd. 34	Direct Appropriation: Minnesota Senior Health Options Project; funded with a direct state appropriation and federal reimbursement.	\$4,692	\$ 181	\$ 181	\$ 362	\$3,242	\$ 1,450
8	Food Stamp Enhanced 40-47	Grant Programs	11033	Children & Families	MN. Stat. 256.01, subd. 2	Other: a federal bonus payment helped fund a supplemental nutrition assistance program to increase access to healthy food.	\$ 359	\$ -	\$ -	\$ 312	\$ -	\$ 47
9	Licensing / Background Studies 10-11	Operations	11041	Operations	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.	\$ 289	\$6,513	\$ -	\$6,802	\$ -	\$-
10	Customer Survey / Health Research Quality (HRQ) 10-13	Operations	11051	Health Care	MN. Stat. 256.01, subd. 2 Par.(y)	Direct Appropriation: health research funded with state and federal matching funds.	\$ 463	\$ 672	\$ 538	\$1,100	\$ -	\$573
11	Child Support Recoupment 40-44	Grant Programs	11057	Children & Families	MN. Stat. 518A.56, subd. Subd. 11	Direct Appropriation: child support account to manage adjustments and recoupments of child support payments.	\$ 355	\$50	\$ 50	\$ 50	\$ -	\$405

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12	Paternity Education 10-12	Operations	11060	Children & Families	MN. Stat. 256.01, subd. 2	Other: federal reimbursement used for paternity education and outreach activities	\$ 118	\$ 364	\$ -	\$ 102	\$ -	\$381
13	MFIP/DWP Grants 20-21	Forecasted Programs	11063	Children & Families	MN. Stat. 256.01, subd. 2	Other: holding account used to track counties/tribal shares of MFIP dedicated receipts.	\$ -	\$ 750	\$ -	\$ 750	\$ -	\$-
14	Consolidated Chemical Dependency Treatment Grants* 20-35	Forecasted Programs	11075	Community Supports	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.	\$5,171	\$97,230	\$ 113,748	\$ 210,978	\$ -	\$ 5,171
15	Children's Trust Fund 40-55	Grant Programs	11076	Children & Families	MN. Stat. 256E.22, subd. 1	Fees: 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.	\$1,113	\$ 611	\$ -	\$1,043	\$ -	\$681
16	General Assistance (GA) Grants 20-23	Forecasted Programs	11086	Children & Families	MN. Stat. 256.01, subd. 2	Other: holding account used to track General Assistance dedicated receipts.	\$2	\$50	\$ -	\$ 50	\$ -	\$ 2
17	County Merit System Operations 10-11	Operations	11091	Operations	MN. Stat. 256.012, subd. 2, Par c	Inter-Government Agreement: County payments required to support county merit system.	\$1	\$1,575	\$ -	\$ 741	\$ -	\$835
18	Child Support Grants 40-44	Grant Programs	11093	Children & Families	MN. Stat. 518A.51	Fees: non-federal share of obligee processing fees, which fund county incentive grants.	\$60	\$1,543	\$ -	\$1,543	\$ 34	\$ 26
19	Rural Real Time Captioning Deaf and Hard of Hearing Grants 40-54	Grant Programs	11096	Community Supports	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.	\$ -	\$ 302	\$3	\$ 299	\$3	\$ 3
20	Indian Child Welfare Act(ICWA)40-45	Grant Programs	11099	Children & Families	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.	\$73	\$ -	\$1,482	\$1,555	\$ -	\$ 0
21	Professional Review Organization Contract 10-13	Operations	11103	Health Care	MN Stat. 256.01, subd. 34	Direct Appropriation: Medical assistance (MA) prior authorizations funded with state and federal matching funds.	\$ -	\$2,740	\$1,175	\$3,915	\$ -	\$ 0
22	Systems Operations* 10-11	Operations	11104	Operations	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.	\$48,133	\$227,928	\$103,659	\$350,761	\$0	\$28,959

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23	Compulsive Gambling Indian Gaming 40-57	Grant Programs	11111	Community Supports	MN. Stat.245.98. Subd. 4	Inter-Governmental Agreement: contract with Indian tribal gaming authorities, which fund compulsive gambling grants.	\$ 237	\$ 430	\$ 640	\$ 370	\$ 300	\$637
24	AIDS Drug Assistance Program (ADAP) Rebates* 40-55	Grant Programs	11127	Community Supports	MN. Stat. 256.01, subd. 20 para. 6b	Other: ADAP dedicated funding from drug rebates that supplements state-and federal allocations.	\$18,493	\$11,170	\$ 63	\$ 15,916	\$ 63	\$ 13,748
25	Casey Parent Support Outreach 10-12	Operations	11128	Children & Families	MN Stat. 256.01, subd 25	Private Grant: foundation funding to support the Parent Support Outreach Program, serving families at risk of child maltreatment.	\$44	\$ -	\$ -	\$-	\$ -	\$ 44
26	Minnesota Supplemental grants (MSA) 20-24	Forecasted Programs	11135	Community Supports	MN. Stat. 256.01, subd. 2	Other: holding account used to track Minnesota Supplemental Assistance (MSA) dedicated receipts.	\$ -	\$5	\$ -	\$ 5	\$ -	\$-
27	Workshop Account 10-11	Operations	11142	Operations	MN. Stat.16A.721 subd. 2	Fees: Revenue collected from workshop attendees for training workshops and conferences.	\$ 202	\$ 279	\$ -	\$ 365	\$ -	\$116
28	Emergency Preparedness 10-11	Operations	11145	Operations	MN. Stat. 256.01, subd 2A 6	Inter-Government Agreement: Department of Public Safety (DPS) and DHS agreement to help support emergency preparedness.	\$ -	\$ 522	\$ -	\$ 522	\$ -	\$-
29	Communication Systems10-11	Operations	11146	Operations	MN. Stat. 256.01, subd. 2, Par. (x)	Fees: Revenue collected from users of communication services	\$ 316	\$ 250	\$ -	\$ 174	\$ -	\$392
30	Parent Aware Getting Ready; MN Early Learning Foundation 40-43	Grant Programs	11147	Children & Families	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.	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
31	Minnesota Commission of Deaf, Deaf blind, and Hard of Hearing (CDHH) Supplemental Funding 10-15	Operations	11148	Community Supports	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.	\$ 236	\$ -	\$1,735	\$1,856	\$ 115	\$ -
32	Child Welfare Training(CWT) 10-12	Operations	11152	Children & Families	MN. Stat. 629.559, subd 5	Direct appropriation: State, county, and federal matching funds, are reinvested into CWT programs.	\$ 283	\$3,008	\$2,004	\$4,912	\$ -	\$383
33	Group Residential Housing Grants (GRH) 20-25	Forecasted Programs	11165	Community Supports	MN. Stat. 256.01, subd. 2	Other: holding account to track GRH dedicated receipts.	\$ -	\$2,475	\$ -	\$2,475	\$ -	\$ -

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34	Nursing Home Advisory Council 40-53	Grant Programs	11178	Continuing Care for Older Adults	MN. Stat. 144A.33, subd. 4	Inter-Governmental Agreement: Grants to nursing home resident councils for ongoing education, training and information dissemination.	\$ 364	\$ 187	\$ -	\$ 187	\$ -	\$364
35	Medical Assistance (MA) Grants 20-33	Forecasted Programs	11180	Operations	MN. Stat. 256.01 subd 2	Other: holding account used to track dedicated MA receipts.	\$2,648	\$95,180	\$ -	\$ 97,829	\$ -	\$ -
36	Privatized Adoption / Foster Care Recruitment 40-45	Grant Programs	11182	Children & Families	MN. Stat. 256.01, subd. 2	Other: state and federal administrative funds provide adoption and foster care recruitment grants.	\$ 662	\$2,400	\$ -	\$2,993	\$ -	\$ 69
37	Nursing Home Contract 10-14	Operations	11208	Continuing Care for Older Adults	MN. Stat. 256B.434, subd. 2, Par. C, Item 4	Fees: revenue collected from nursing homes participating in alternative payment demo project.	\$ 121	\$ -	\$ -	\$ 121	\$ -	\$ -
38	CO ADMR Clearing Account 90-91	Fiduciary/Technical	11212	Operations	MN Stat. 256.01, Subd. 2	Other: This account is used solely to distribute the agency's federal administrative reimbursement. It is technical in nature.	\$31	\$ -	\$ -	\$ 31	\$ -	\$ -
39	Collections Clearing Account 90-91	Fiduciary/Technical	11213	Operations	MN. Stat. 256.01, subd. 34 (3)	Other: Collections Clearing Account Technical	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
40	CSED 1115 Grant 10-12	Operations	11219	Children & Families	MN. Stat. 256.01, subd. 34 (3)	Other: federal funding to streamline child support order reviews and modifications.	\$58	\$ -	\$ -	\$-	\$ -	\$ 58
41	Food and Drug Administration (FDA) Tobacco Inspections 10-15	Operations	11220	Community Supports	MN. Stat. 254A.03, subd. 1 (9)	Other: FDA Tobacco Inspections of tobacco retailers	\$ 128	\$1,944	\$ -	\$1,320	\$ -	\$751
42	Third Party Liability (TPL) Contingency Fees 10-13	Operations	11224	Health Care	MN. Stat. 256.01, subd. 2	Fees: Contingency fees fund third party collection expenditures. (APID 1450)	\$ -	\$ 635	\$ -	\$ 635	\$ -	\$ -
43	Receipt Center Operations 10-11	Operations	11235	Operations	MN. Stat. 256.01, subd. 37	Fees: Issuance Operations Center (IOC) fee revenue is managed to support department central mailing operations.	\$ 245	\$1,109	\$ 679	\$1,527	\$ -	\$506
44	OIG Recovery Audit Operations 10-11	Operations	11236	Operations	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)	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
45	Otto Bremer Foundation Grant 40-47	Grant Programs	11237	Children & Families	MN. Stat.256.01, subd 25	Private Grant: project to research issues related to youth homelessness in rural and tribal communities in greater Minnesota.	\$ -	\$ -	\$ -	\$-	\$ -	\$ -

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46	Interim Assistance Operations* 80-81	Fiduciary/Technical	11238	Operations	MN Stat.256D.06, subd. 5 ( e )	Other: federal SSI reimbursements provide resources for helping recipients of public assistance apply for benefits to the Social Security Administration.	\$3,933	\$5,079	\$1,946	\$4,538	\$1,946	\$ 4,474
47	Race to the Top Grant 40-43	Grant Programs	11239	Children & Families	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.	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
48	BlueCross Blue Shield (BCBS) SNAP outreach grants 40-47	Grant Programs	11243	Children & Families	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.	\$ 236	\$ -	\$ -	\$ 9	\$ -	\$227
49	CMHS Contracted Services 10-15	Operations	11255	Community Supports	MN. Stat.256.01 subd 25	Private Grant: contracted services to provide mental health service data to the Behavioral Health Services Information System	\$84	\$ 171	\$ -	\$ 161	\$ -	\$ 94
50	OIG Provider Screening 10-11	Operations	11256	Operations	MN. Stat. 256B.04 subd 22	Fees: Application fees collected for provider screening by DHS Office of Inspector General.	\$0	\$1,008	\$ -	\$1,008	\$ -	\$ -
51	Hunger Free Minnesota 40-47	Grant Programs	11259	Children & Families	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.	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
52	Sauer Children's Foundation 10-12	Operations	11261	Children & Families	MN. Stat. 256.01, subd. 2	Private Grant: a 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.	\$1	\$ -	\$ -	\$-	\$ -	\$ 1
53	DEED SGAP 40-55	Grant Programs	11273	Community Supports	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.	\$ -	\$ -	\$ -	\$-	\$ -	\$ -

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54	Bush Foundation Inequities Grant 10-11	Operations	11277	Operations	MN. Stat. 256.01, subd. 2	Private Grant: Bush Foundation Inequities Grant to improve DHS program outcomes for populations of color and American Indians.	\$4	\$ -	\$ -	\$ 4	\$ -	\$ -
55	MDH Safe Harbor Expansion	Operations	11286	Children & Families	MN Stat. 256.01, Subd. 2	Inter-Agency Agreement: Funds from MDH to fund .5 FTE for Safe Harbor work	\$ -	\$ 217	\$ -	\$ 177	\$ -	\$ 40
56	DEED HB-TE-MPD	Grant Programs	11288	Community Supports	Laws 2016, Ch. 189, Art. 7, Subd. 4	Inter-Agency Agreement: Dept. of Economic Development home-based technology, enhanced monitoring pilot program	\$ 171	\$ -	\$ -	\$ 171	\$ -	\$ -
57	Parents & Children Thriving	Grant Programs	11291	Children & Families	MN. Stat. 256.01, subd. 25	Private Grant: grant from National Governors Association (NGA) to develop system-wide supports for low-income families through two-generation strategies.	\$19	\$20	\$ -	\$ 19	\$ -	\$ 20
58	Mental Health Innovation Grant Program	Grant Programs	11295	Community Supports	MN Stat. 246.18 4A	Other: Establishes grants, administered by DHS, to entities that provide services to reduce the incidence of hospitalization in AMRTC and CBHHS	\$ 372	\$1,000	\$ -	\$1,000	\$ -	\$372
59	Third Party Administrator MCO* 10-13	Operations	11296	Health Care	MN Stat. 16A.1283 (b)3	Fees: As part of the MN Senior Health Options and Special Needs Basic Care integrated Medicare-Medicaid programs, the state provides third-party administrative services for integrated enrollment, disenrollment and program reconciliation services.	\$ 941	\$1,100	\$ -	\$ 880	\$ -	\$ 1,161
60	Help Me Grow	Grant Programs	11299	Continuing Care for Older Adults	MS 471.59	Interagency agreement with the Minnesota Department of Health and the Minnesota Board on Aging. MDH provides funding to MBA to develop referral information for families and children through MinnesotaHelp.info.	\$49	\$ 187		\$ 187	\$ -	\$ 49
61	Money Follows the Person (MFP) Rebalancing* 40-55	Grant Programs	11311	Continuing Care for Older Adults	MN. Stat. 256B.04 Subd. 20	Other: enhanced federal funding for management of Moving Home Minnesota (MHM). This funding is generated from the enhanced FFP (25%) that can be expended on various projects that help people stay out of institutions.	\$ -	\$4,707	\$8,883	\$4,707	\$ -	\$ 8,883
62	DCT System Wide Seminar Workshop 60-61	Direct Care & Treatment	16010	Direct Care & Treatments	MN. Stat. 16A.721 subd. 2	Fees: collections from attendees, which fund workshops and training, conferences.	\$5	\$30	\$ -	\$ 33	\$2	\$ -



#	Dedicated Account Name: Prog-BACT	Program	SWIFT APFD	Business	Account Legal Cite	Account Category; Description of Purpose	Actual Beginning Balance 7/1/2019	Projected Receipts	Projected Transfers In	Projected Expenditures	Projected Transfers Out	Projected Ending Balance 6/30/2020
63	Ded Srvs - Work Activity (METO) 60-65	Direct Care & Treatment	16017	Direct Care & Treatments	MN Stat. 246.56, Subd 2	Other: Balance will be used for MN Life Bridge clients as needed	\$82	\$ -	\$ -	\$ 2	\$ -	\$ 80
64	Dedicated Services Lease Inc. System-wide 60-65	Direct Care & Treatment	16023	Direct Care & Treatments	MN. Stat. 245.037	Fees: Collections from rent paid by private party to lease space on RTC campuses.	\$ 508	\$ -	\$ -	\$ 508	\$ -	\$ -
65	DD Mobile Crisis Teams 60-62	Direct Care & Treatment	16027	Direct Care & Treatments	MN. Stat. 246.57 subd. 1	Fees: collections from private provider for training provided by Community Support Services.	\$37	\$ -	\$ -	\$ 36	\$ -	\$ 1
66	Deed. Services-Work 60-63	Direct Care & Treatment	16033	Direct Care & Treatments	MN. Stat. 246.56 subd. 2	Other: Therapeutic Work Activity programs for clients within the Forensic Services programs	\$ 261	\$ 500	\$ -	\$ 511	\$ -	\$250
67	Deed. Services Out Patient 60-63	Direct Care & Treatment	16034	Direct Care & Treatments	MN. Stat. 246.57 subd. 1	Fees: collections from court ordered Rule 20 evaluation of competency to stand trial.	\$ 325	\$ 300	\$ -	\$ 510	\$ -	\$115
68	Intermediate Care Facilities (ICF / developmentally disabled (DD) Depreciation. MSOCS60-62	Direct Care & Treatment	16041	Direct Care & Treatments	MN. Stat. 246.18 subd. 5	Other: account used to maintain buildings owned by the state for housing clients receiving ICF/DD services	\$4	\$ -	\$ -	\$ 4	\$ -	\$ -
69	Community Health Clinics 60-65	Direct Care & Treatment	16043	Direct Care & Treatments	MN. Stat. 246.57 subd. 6	Fees: dental clinic operations, which provide services for clients with disabilities.	\$ 654	\$4,228	\$ -	\$4,882	\$ -	\$ -
70	Dedicated Services-Shared Services-Willmar 60-62	Direct Care & Treatment	16047	Direct Care & Treatments	MN. Stat. 245.57 subd. 6	Other: Remaining cash balance from DCT/County Partnership that ended in 2016.	\$64	\$ -	\$ -	\$-	\$ -	\$ 64
71	Dedicated Services Lease Income - Brainerd60-65	Direct Care & Treatment	16049	Direct Care & Treatments	MN. Stat. 245.037	Fees: Rent collected from MinnesotaCare and the Mille Lacs Band of Ojibwe to lease space on the old Brainerd Regional Human Services campus	\$1,786	\$ 850	\$ -	\$2,556	\$ -	\$ 80
72	DCT Indirect Cost Clearing Account 60-65	Direct Care & Treatment	16051	Direct Care & Treatments	MN. Stat. 256.01, subd. 2	Other: holding Account - used to collect/pay Statewide and DHS Overhead Allocations for DCT enterprise / revenue programs	\$ 124	\$ 400	\$ -	\$ 520	\$ -	\$ 4

# 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 / Heath 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
11093	2000	Child Support Grants	44	Child 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

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary Budget #	Primary Budget Name
11104	2001	Systems Operations	11	Operations
11111	2001	Compulsive Gambling Indian Gaming	57	Adult Mental Health Grants
11127	2000	AIDS Drug Assistance Program (ADAP) Rebates	55	Disability Grants
11128	2000	Casey Parent Support Outreach	12	Children & Families
11135	2000	Minnesota Supplemental grants (MSA)	24	MSA Grants
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
11165	2000	Group Residential Housing Grants (GRH)	25	GRH Grants
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
11208	2000	Nursing Home Contract	14	Continuing Care Administration
11212	2001	CO ADMR Clearing Account	91	Technical Activities
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
11224	2000	Third Party Liability (TPL) ) Contingency Fees	13	Health Care Administration
11235	2001	Receipt Center Operations	11	Operations
11236	2000	OIG Audit Recovery	11	Operations
11237	2000	Otto Bremer Foundation Grant	47	Children & Families
11238	2000	Interim Assistance Operations	81	Community Supports

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary Budget #	Primary Budget Name
11239	2001	Race to the Top Grant	43	Children & Families
11243	2000	BlueCross Blue Shield (BCBS) SNAP Outreach Grants	47	Children & Families
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
11273	2001	Deed-SGAP	55	Disability Grants
11277	2000	Bush Foundation Inequities	11	Operations
11286	2001	MDH Safe Harbor Expansion	12	Children & Families
11288	2001	DEED HB-TE-MPD	55	Disabilities Grants
11291	2000	Parents & Children Thriving	12	Children & Families
11295	2000	Mental Health Innovation Grant Program	57	Adult Mental Health Grants
11296	2001	Third Party Administrator	13	Health Care
11299	2001	Help Me Grow	55	Disabilities Grants
11311	2001	Money Follows the Person Rebalancing	52	Other Long Term Care Grants
16010	2000	SOS\System Wide Seminar Workshop	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
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
16051	2001	SOS Indirect Cost ClearingAccount	61	SOS Mental Health

# Appendix B

## DHS Biennial Budget Structure

Program #	Program Name	BACT	Budget Activity (BACT)
10	Central Office	11	Operations
10	Central Office	12	Children & Families
10	Central Office	13	Health Care
10	Central Office	14	Continuing Care for Older Adults (CCOA)
10	Central Office	15	Community Support Services
10	Central Office	16	MN-IT @ DHS
20	Forecasted Programs	21	MFIP/DWP Grants
20	Forecasted Programs	22	MFIP Child Care Grants
20	Forecasted Programs	23	General Assistance Grants
20	Forecasted Programs	24	MN Supplemental Assistance Grants
20	Forecasted Programs	25	Group Residential Housing
20	Forecasted Programs	26	Northstar Care for Children
20	Forecasted Programs	31	MinnesotaCare
20	Forecasted Programs	33	Medical Assistance
20	Forecasted Programs	34	Alternative Care
20	Forecasted Programs	35	Chemical Dependency (CD) Treatment Fund
40	Grant Programs	41	Support Services Grants
40	Grant Programs	42	Basic Sliding Fee (BSF) Child Care Assistance
40	Grant Programs	43	Child Care Development Grants
40	Grant Programs	44	Child Support Enforcement Grants
40	Grant Programs	45	Children's Services Grants
40	Grant Programs	46	Child & Community Service Grants
40	Grant Programs	47	Child & Economic Support Grants
40	Grant Programs	48	Refugee Services Grants
40	Grant Programs	51	Health Care Grants
40	Grant Programs	52	Other Long-Term Care Grants
40	Grant Programs	53	Aging and Adult Services Grants

<b>Program #</b>	<b>Program Name</b>	<b>BACT</b>	<b>Budget Activity (BACT)</b>
40	Grant Programs	54	Deaf & Hard of Hearing Grants
40	Grant Programs	55	Disabilities Grants
40	Grant Programs	57	Adult Mental Health Grants
40	Grant Programs	58	Child Mental Health Grants
40	Grant Programs	59	CD Treatment Support Grants
60	Direct Care and Treatment	61	DCT Mental Health
60	Direct Care and Treatment	62	DCT Enterprise Services
60	Direct Care and Treatment	63	DCT Minnesota Security Hospital
60	Direct Care and Treatment	64	MN Sex Offender Program
60	Direct Care and Treatment	65	DCT Operations
80	Fiduciary Activities	81	Fiduciary Activities
90	Technical Activities	91	Technical Activities