

Dedicated Funds Report

Budget Analysis Division
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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 2015. The report provides the name, purpose and legal authority for each account. For each 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 January 2015 month-end SWIFT data. Appendix A gives additional accounting and budget structure information for each dedicated account.

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 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

DHS actively manages 84 special revenue accounts in the SWIFT state accounting system as of January 31, 2015. The table below shows the distribution of these accounts by primary revenue source category.

Special Revenue Account Category	Number of DHS Special Revenue Accounts
Direct Appropriations	11
Private Grants	12

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 DHS Special Revenue Accounts
Inter-Governmental Agreements	12
Fees	17
Other	32
Total Special Revenue Accounts	84

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

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

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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 primary information source for the report is the Statewide Integrated Financial Tools (SWIFT) state accounting system. The report uses January 31, 2015 month-end SWIFT data.

Appendix A provides 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](#)

Account estimates 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 \$235 million. A projected \$5.7 million balance is necessary to manage project timelines that extend over one or more fiscal years.

[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 February 2015 forecasted values. The balance of \$5.6 million includes projected receipts for both the entitlement and non-entitlement activity in the account.

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

This account's balance has been increasing over a number of years. As of January 31, 2015 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.

A rider in Laws 2014, Chapter 312, Article 30, Section 2 required that the commissioner work with community stakeholders to identify gaps in services for individuals living with HIV/AIDS. As part of

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this work, the department along with stakeholders was required to implement a plan 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 implemented in three phases to be used for enhancing services: June 30, 2015, October 31, 2015 and January 31, 2016.

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. 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.

Customer Survey /Health Research and Quality (HRQ) Health Care Administration 10-13 APFD 11051

This account receives a direct appropriation of \$622,000 each year. Of the total, \$497,000 goes to Health Care Research and Quality (HRQ) Division in the Health Care Administration and the remaining \$125,000 goes to the Community Supports Administration. HRQ's annual projected expenditures are approximately \$1.4 million. A projected \$2.1 million balance is shared between the two Administrations, and is necessary to manage project timelines and contracts that extend over one or more fiscal years. In SFY 2016, HRQ is expecting additional projects such as a joint powers agreement with the University of Minnesota to conduct research on important topics related to Medical Assistance administration, a disenrollment survey, HEDIS (Healthcare Effectiveness Data and Information Set) health care quality measures, and a health access survey. The estimated total cost for these additional projects is \$1 million.

Indian Child Welfare Act 10-12 APFD 11099

The department is in the process of converting from a paper invoicing and payment process to an electronic process. There was a delay in payments for the second quarter during this transition period, which created a temporary high balance. This balance will be reduced after payments are back on schedule.

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 are 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	MN Stat. 473.409	Fees: Collections from employees for employer Metro pass expenditures	\$1	\$48	\$0	\$49	\$0	\$0
Revenue Maximization (MAX) Operations 10-11	11008	MN. Stat. 256.01, subd. 2 (o)	Other: Holding account to manage federal revenue from projects to maximize federal reimbursement	\$2,087	\$5,799 ^a	\$1,400	\$6,894	\$1,492	\$900 ^a
Licensing / Background Studies 10-11	11041	MN. Stat. 144.057 subd 1	Fees: Revenue dedicated to background study administration.	\$3,162	\$5,420	\$418	\$7,528	\$418	\$1,054
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.	\$236	\$657	\$0	\$657	\$0	\$236

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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.	\$21,887	\$153,632 ^b	\$67,064	\$236,859 ^b	\$0	\$5,724
Workshop Account 10-11	11142	MN. Stat. 16A.721 subd. 2	Fees: Revenue collected from workshop attendees for training workshops and conferences.	\$97	\$204	\$0	\$211	\$78	\$12
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	\$913	\$0	\$913	\$0	\$0
Communication Systems 10-11	11146	MN. Stat. 256.01, subd. 2, Par. (x)	Fees: Revenue collected from users of communication services	\$236	\$100	\$0	\$100	\$0	\$236
Receipt Center Operations 10-11	11235	MN. Stat. 256.01, subd. 37	Fees: IOC fee revenue is managed to support department mass mailing operations.	\$237	\$1,109	\$0	\$1,109	\$0	\$237

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OIG Audit Recovery 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).	\$4	\$307	\$0	\$304	\$0	\$7
OIG Special Revenue Account 10-11	11256	MN. 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 10-12	11060	MN. 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	MN. Stat. 629.559, subd 5	Direct appropriation: State, county, and federal matching funds, are reinvested into CWT programs.	\$593	\$2,313	\$633	\$2,708	\$0	\$831

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Minnesota Early Learning Foundation 10-12	11186	MN. Stat. 256.01, subd. 25	Private Grant: Minnesota Early Learning Foundation grant to improve various early childhood outcomes	\$27	\$27	\$0	\$27	\$0	\$27
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
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	\$155	\$0	\$155	\$0	\$58

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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.	\$1,751	\$1,960	\$215	\$3,176	\$0	\$750
Customer Survey / Health 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.	\$1,690	\$1,940	\$622	\$1,940	\$0	\$2,312
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.	\$247	\$1,931	\$638	\$2,569	\$0	\$247
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	\$4	\$640	\$0	\$634	\$0	\$10
Assuring Better Children Health Development 10-13	11130	MN. Stat. 256.01, subd 25	Private Grant: project to assure better health outcomes.	\$53	\$29	\$0	\$3	\$0	\$79

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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	\$98	\$0	\$98	\$0	\$0
Health Care (HC) Dual Eligibility 10-13	11221	MN. 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	MN. 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	MN. Stat. 256.01, subd. 2	Fees: Contingency fees fund third party collection expenditures.	\$3	\$900	\$0	\$900	\$0	\$3
Center for Excellence Seattle 10-13	11228	MN. Stat. 256.01, subd. 25	Other: project to study improvements in health care.	\$134	\$278	\$0	\$278	\$0	\$134
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.	\$0	\$1,809	\$0	\$1,654	\$0	\$155

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Minnesota Commission of Deaf, Deaf blind, and Hard of Hearing (CDHH) Supplemental Funding 10-14	11148	MN. Stat. 256.01, subd. 2	Direct Appropriation: telecommunication access fund appropriation for administrative expenses servicing the Commission of Deaf, Deaf-Blind and Hard of Hearing.	\$262	\$20	\$820	\$967	\$20	\$115
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
MN Relay Out Reach Services 10-14	11231	MN. 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	\$1	\$0	\$0
Drug and Alcohol Services Info Systems 10-15	11001	MN. Stat. 256.01, subd 25	Private Grant: drug and alcohol abuse services grant.	\$288	\$113	\$0	\$161	\$0	\$240

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Compulsive Gambling Receipts 10-15	11004	MN. 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	MN. Stat. 254B.02, subd. 1	Other: CCDTF federal matching funds used for alcohol and drug abuse staff, licensing staff, and MMIS operations.	\$3,020	\$11,391	\$4,002	\$8,081	\$8,002	\$2,330
Mental Health Olmstead Planning 10-15	11140	MN. Stat. 256.01, subd 25	Private Grant: Olmstead planning and support.	\$20	\$0	\$0	\$20	\$0	\$0
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	\$18	\$0	\$0	\$18	\$0	\$0
Mental Health Transformation (MH) Transfer 10-15	11207	MN Stat. 256.01, subd 25	Private Grant: Mental health transformation transfer	\$11	\$0	\$0	\$11	\$0	\$0

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Food and Drug Administration (FDA) Tobacco Inspections 10-15	11220	MN. Stat. 254A.03, subd. 1 (9)	Other: FDA Tobacco Inspections of tobacco retailers	\$33	\$978	\$0	\$978	\$0	\$33
CMHS Contracted Services 10-15	11255	MN. Stat. 256.01 subd 25	Other: CMHS Contracted Services 10-15	\$107	\$176	\$1	\$206	\$1	\$77
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.	\$1	\$750	\$0	\$750	\$0	\$1
General Assistance (GA) Grants 20-23	11086	MN. Stat. 256.01, subd. 2	Other: holding account used to track GA dedicated receipts.	\$0	\$50	\$0	\$50	\$0	\$0
Minnesota Supplemental grants (MSA) 20-24	11135	MN. Stat. 256.01, subd. 2	Other: holding account used to track MSA dedicated receipts.	\$0	\$5	\$0	\$5	\$0	\$0
Group Residential Housing Grants (GRH) 20-25	11165	MN. Stat. 256.01, subd. 2	Other: holding account to track GRH dedicated receipts.	\$0	\$1,750	\$0	\$1,665	\$0	\$85
MinnesotaCare Grants 20-31	11056	MN. Stat. 256.01 subd 2	Other: holding account used to track dedicated MN Care receipts.	\$56	\$	\$0	\$0	\$54	\$2

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Medical Assistance (MA) Grants 20-33	11180	MN. Stat. 256.01 subd 2	Other: holding account used to track dedicated MA receipts.	\$25	\$65,180	\$0	\$65,180 ^c	\$0	\$25
Alternative Care Grants 20-34	11014	MN. Stat. 256.01, subd. 2	Other: holding account used to track alternative care client fees.	\$1	\$2,257	\$0	\$2,257	\$0	\$1
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.	\$5,696	\$82,976 ^c	\$82,684	\$165,660 ^d	\$0	\$5,696
Parent Aware Getting Ready 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

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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.	\$658	\$5,987	\$0	\$6,303	\$0	\$342
Child Support Recoupment 40-44	11057	MN. Stat. 518A.56, subd. 11	Direct Appropriation: child support account to manage adjustments and recoupments of child support payments.	\$46	\$0	\$100	\$146	\$0	\$0
Child Support Enforcement Grants 40-44	11093	MN. Stat. 518A.51	Fees: non-federal share of oblige processing fees, which fund county incentive grants.	\$0	\$1,490	\$0	\$1,456	\$34	\$0
Children's Trust Fund 40-45	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.	\$402	\$942	\$0	\$531	\$0	\$813

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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.	\$537	\$1,659	\$1,482	\$1,587	\$0	\$2,091
Privatized Adoption / Foster Care Recruitment 40-45	11182	MN. Stat. 256.01, subd. 2	Direct Appropriation: state and federal administrative funds provide adoption and foster care recruitment grants.	\$1,379	\$2,325	\$0	\$2,384	\$0	\$1,320
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.	\$123	\$0	\$26	\$123	\$26	\$0
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

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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.	\$4	\$0	\$0	\$4	\$0	\$0
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.	\$65	\$738	\$0	\$240	\$0	\$563
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.	\$0	\$15	\$0	\$15	\$0	\$0
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.	\$0	\$187	\$0	\$187	\$0	\$0

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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.	\$0	\$300	\$0	\$296	\$0	\$4
Hennepin County Title I Case Management 40-55	11010	MN Stat. Section 256.01, subd 2, Par (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
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.	\$24,553	\$7,026	\$120	\$13,732	\$120	\$17,847
Money Follows the Person (MFP) Rebalancing 40-55	11252	MN. Stat. 256.01, subd. 2 256B.04 Subd. 20	Other: enhanced federal funding for management of Moving Home Minnesota.	\$0	\$839	\$0	\$839	\$0	\$0

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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.	\$950	\$0	\$0	\$950	\$0	\$0
Adult Mental Health (SOS Rider 40-57	11251	2013 Minn. Laws, Chap. 108, Article 14, Sec. 2 Subd 7A	Direct Appropriation: transfer authority for mental health transition for higher intensity residential treatment.	\$0	\$0	\$1,000	\$1,000	\$0	\$0
Screen Brief Intervention Ref. Treatment (SBIRT) Child Mental Health Grants 40-58	11248	MN. 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	MN. Stat. 16A.721 subd. 2	Fees: collections from attendees, which fund workshops and training, conferences.	\$36	\$20	\$0	\$20	\$0	\$36
RWJ Executive Nurse Fellowship 60-61	16012	MN. Stat. 256.01 subd. 25	Private Grant: executive nurse fellowship program	\$2	\$0	\$0	\$2	\$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
Ded. 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	\$82	\$0	\$0
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.	\$34	\$0	\$0	\$34	\$0	\$0
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.	\$97	\$20	\$0	\$45	\$0	\$72
Community Health Clinics 60-61	16043	MN. Stat. 246.57 subd. 6	Fees: dental clinic operations, which provide services for clients with intellectual disabilities.	\$93	\$4,200	\$0	\$4,200	\$0	\$93
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.	\$589	\$5,770	\$0	\$5,982	\$0	\$377

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 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.	\$593	\$375	\$0	\$741	\$0	\$227
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	\$4,000	\$3,940	\$3,713	\$3,820	\$4,713	\$3,120
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	\$453	\$750	\$0	\$800	\$0	\$403
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	\$9	\$0	\$0	\$9	\$0	\$0
Deed. Services-Work 60-63	16033	MN. Stat. 246.56 subd. 2	Other: therapeutic work activity programs for clients within the forensic services programs	\$129	\$500	\$0	\$500	\$0	\$129

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	MN. Stat. 246.57 subd. 1	Fees: collections from court ordered Rule 20 evaluation of competency to stand trial.	\$94	\$184	\$0	\$250	\$0	\$28
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.	\$6,821	\$3,260	\$1,508	\$3,968	\$2,149	\$5,472
Collections Clearing Account 90-91	11213	MN Stat. 256.01, subd. 2	Other: Holding account used for technical accounting transactions	\$34	(\$7)	\$0	\$0	\$0	\$27
Minnesota Commission of Deaf, Blind and Hard of Hearing (MNCDHH) Designated Fund	11206	MN Stat. 256.01, subd. 2	Other: Holding account used for technical accounting transactions	\$2	\$0	\$0	\$0	\$0	\$2
Equipment Distribution Program	11240	MN Stat. 256.01, subd. 2	Other: Holding account used for technical accounting transactions	\$4	\$0	\$0	\$0	\$0	\$4
Bremer MFIP Disparities Project	11	MN Stat. 256.01, subd. 2	Other: Holding account used for technical accounting transactions	\$1	\$0	\$0	\$0	\$0	\$1

Dedicated Funds Report

^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 Expenditures are adjusted to equal estimated revenues.

^d The CCDTF Grants projected receipts and expenditures are adjusted to equal the February 2015 Forecast.

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 Mental Health
11002	2001	Communications Impaired 10-14	14	Continuing Care Administration
11004	2001	Compulsive Gambling Receipts 10-15	15	Chemical Mental Health
11007	2000	DHS Metro Pass Program 10-11	11	Operations
11008	2001	Revenue Maximization (MAX) Operations 90-91	91	Operations
11010	2000	Hennepin County Title I Case Management 40-55	55	Disabilities Grants
11014	2000	Alternative Care Grants 20-34	34	Alternative Care Grants
11020	2001	Long Term Care (LTC) Options Project 10-13	13	Health Care Administration
11033	2000	Food Stamp Enhanced 40-47	47	Children & Families
11041	2000	Licensing / Background Studies 10-11	11	Operations
11051	2001	Customer Survey / Heath Research Quality (HRQ) 10-13	13	Health Care Administration
11056	2000	MinnesotaCare Grants 20-31	31	Health Care Administration
11057	2001	Child Support Recoupment 40-44	44	Child Support Grants
11060	2001	Paternity Education 10-12	12	Children & Families
11063	2000	MFIP/DPW Grants 20-21	21	MFIP/DWP Grants
11075	2000	CCDTF Grants 20-35	35	CD Treatment Fund

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11076	2000	Children's Trust Fund 40-55	55	Children & Families
11086	2000	General Assistance (GA) Grants 20-23	23	Children & Families
11091	2000	County Merit System Operations 10-11	11	Operations
11092	2000	Consolidated Chemical Dependency and Treatment Fund (CCDTF) Operations 10-13	13	Health Care Administration
11093	2000	Child Support Enforcement Grants 40-44	44	Children & Families
11095	2000	Emergency Food and Shelter 40-47	47	Children & Families
11096	2001	Rural Real Time Captioning Deaf and Hard of Hearing Grants 40-54	54	Continuing Care Administration
11099	2001	Indian Child Welfare Act (ICWA) 40-45	45	Children & Families
11103	2001	Professional Review Organization Contract 10-13	13	Health Care Administration
11104	2001	Systems Operations 10-11	11	Operations
11111	2001	Compulsive Gambling Indian Gaming 40-57	57	Chemical Mental Health
11119	2000	Individualized Education Program (IEP) Health Services 10-13	13	Health Care Administration
11127	2000	AIDS Drug Assistance Program (ADAP) Rebates 40-55	55	Continuing Care Administration
11130	2000	Assuring Better Children Health Development 10-13	13	Health Care Administration
11135	2000	Minnesota Supplemental grants (MSA) 20-24	24	Children & Families
11140	2000	Mental Health Olmstead Planning 10-15	15	Chemical Mental Health
11142	2001	Workshop Account 10-11	11	Operations

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11145	2001	Emergency Preparedness 10-11	11	Operations
11146	2001	Communication Systems 10-11	11	Operations
11147	2000	Parent Aware Getting Ready 40-43	43	Children & Families
11148	2001	Minnesota Commission of Deaf, Deaf blind, and Hard of Hearing (CDHH) Supplemental Funding 10-14	54	Continuing Care Administration
11152	2001	Child Welfare Training (CWT) 10-12	45	Children & Families
11156	2001	Maternal and Child Health 10-13	13	Health Care Administration
11165	2000	Group Residential Housing Grants (GRH) 20-25	25	Children & Families
11178	2000	Nursing Home Advisory Council 40-53	53	Continuing Care Administration
11180	2000	Medical Assistance (MA) Grants 20-33	33	Health Care Administration
11182	2001	Privatized Adoption / Foster Care Recruitment 40-45	45	Children & Families
11186	2000	Minnesota Early Learning Foundation 40-43	43	Children & Families
11204	2000	Bremer MFIP Disparities Project	12	Children & Families
11205	2000	National Association of State Mental Health Program Directors (NASMHPD) Transformation Transfer Initiative (TTI) Project 10-15	15	Chemical Mental Health
11206	2001	Minnesota Commission of Deaf, Blind and Hard of Hearing (MNCDDH) Designated Fund 10-14	14	Continuing Care Administration
11207	2000	Mental Health Transformation (MH) Transfer 10-15	15	Chemical Mental Health
11208	2000	Nursing Home Contract 10-14	14	Continuing Care Administration

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11210	2000	TANF SSI-Trans. Project 10-12	12	Children & Families
11213	2000	Collections Clearing Account 90-91	91	Operations
11219	2001	CSED 1115 Grant 10-12	12	Children & Families
11220	2000	Food and Drug Administration (FDA) Tobacco Inspections 10-15	15	Chemical Mental Health
11221	2000	Health Care (HC) Dual Eligibility 10-13	13	Health Care Administration
11222	2000	Robert Wood Foundation 10-13	13	Health Care Administration
11224	2000	Third Party Liability (TPL)) Contingency Fees 10-13	13	Health Care Administration
11228	2000	Center for Excellence Seattle 10-13	13	Health Care Administration
11231	2001	MN Relay Out Reach Services 10-14	14	Continuing Care
11235	2001	Receipt Center Operations 10-11	11	Operations
11236	2000	OIG Audit Recovery Operations 10-11	11	Operations
11237	2000	Otto Bremer Foundation Grant 40-47	47	Children & Families
11238	2000	Interim Assistance Operations 80-81	81	Children & Families
11239	2001	Race to the Top Grant 40-43	43	Children & Families
11240	2000	Equipment Distribution Program 10-14	14	Continuing Care
11243	2000	BlueCross Blue Shield (BCBS) SNAP outreach grants 40-47	47	Children & Families
11248	2001	Screen Brief Intervention Ref. Treatment (SBIRT) Child Mental Health Grants 40-58	58	Chemical Mental Health
11251	2000	Adult Mental Health (SOS Rider 40-57	57	Chemical Mental Health
11252	2000	Money Follows the Person (MFP) Rebalancing 40-55	55	Continuing Care Administration

Dedicated Funds Report

SWIFT APFD	Special Revenue Fund	Dedicated Account Name	Primary DHS BACT	DHS Budget Activity (BACT) Name
11255	2000	CMHS Contracted Services 10-15	15	Chemical Mental Health
11256	2000	OIG Special Revenue Account 10-11	11	Operations
11259	2000	Hunger Free Minnesota 40-47	47	Children & Families
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
16017	2000	Ded. 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	Ded. Services-Work 60-63	63	MN. Sec. Hospital
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
16041	2000	Intermediate Care Facilities (ICF / developmentally disabled (DD) Depreciation MSOCS 60-62	62	SOS Enterprise Services
16034	2000	Ded. Services Outpatient 60-63	63	SOS MN Security Hospital

†2000 = Restricted Miscellaneous Special Revenue

2001 = Other Miscellaneous Special Revenue