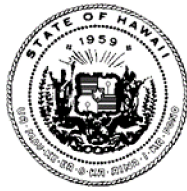


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



RYAN I. YAMANE
DIRECTOR
KA LUNA HO'OKELE

JOSEPH CAMPOS II
DEPUTY DIRECTOR
KA HOPE LUNA HO'OKELE

STATE OF HAWAII
KA MOKU'ĀINA O HAWAI'I
DEPARTMENT OF HUMAN SERVICES
KA 'OIHANA MĀLAMA LAWELAWE KANAKA
Office of the Director
P. O. Box 339
Honolulu, Hawaii 96809-0339

TRISTA SPEER
DEPUTY DIRECTOR
KA HOPE LUNA HO'OKELE

FMO: 24-56

December 16, 2024

The Honorable Ronald D. Kouchi, President
and Members of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Nadine K. Nakamura, Speaker
and Members of the House of
Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

Enclosed is the following report submitted in accordance with section 37-52.5(b), Hawaii Revised Statutes (HRS), related to Administratively Established Accounts and Funds of the Department of Human Services for Fiscal Year 2024.

Per section 93-16, HRS, this report will be available to review electronically at the Department's website, at <https://humanservices.hawaii.gov/reports/legislative-reports/>. For questions regarding this report, contact Linda Fujitani, Business Management Officer, at (808) 586-4856 or email lfujitani@dhs.hawaii.gov.

Sincerely,

Ryan I. Yamane
Director

Enclosure

c: Governor's Office
Lieutenant Governor's Office
Department of Budget and Finance
Senator Donovan M. Dela Cruz, Chair, Senate Committee on Ways and Means
Representative Kyle Yamashita, Chair, House Committee on Finance
Legislative Auditor
Legislative Reference Bureau Library (1 hard copy)
Hawaii State Public Library, System State Publications Distribution Center (2 hard copies, one electronic copy)
Hamilton Library, Serials Department, University of Hawaii (1 hard copy)

REPORT TO THE THIRTY-THIRD
HAWAII STATE LEGISLATURE 2025

In Accordance with section 37-52.5(b), Hawaii Revised
Statutes on Administratively Established Accounts and
Funds of the Department of Human Services for
Fiscal Year 2024

DEPARTMENT OF HUMAN SERVICES
FISCAL MANAGEMENT OFFICE
December 2024

This report is submitted in accordance with section 37-52.5(b), Hawaii Revised Statutes, which requires each department to provide a report to the Legislature that includes:

- (1) A list of all administratively established accounts or funds; and
- (2) All revenues, expenditures, encumbrances, and ending balances of each account or fund.

Please see the following attachments of the administratively established accounts and funds for the Department of Human Services (DHS) for Fiscal Year (FY) 2024.

Department: DHS
 Prog ID(s): HMS229
 Name of Fund: Vehicle Rental
 Legal Authority Administratively Created

Contact Name: Bennett Liu
 Phone: 832-4485
 Fund type (MOF): W
 Appropriation Acct. No.: S-335-K

Intended Purpose: Fund was established to purchase vehicles for administrative and area offices.

Source of Revenues: Vehicle rental fees and interest earned from the State of Hawaii Investment Pool program

Current Program Activities/Allowable Expenses: To lease and replace (purchase) vehicles of HPHA's motor pool inventory.

Variances: The source of revenues is the vehicle rental proceeds, which depend on how many vehicles rent each year. The variances are due to the various numbers of vehicles rent each year. The variances of expenditures are because vehicle purchases are varied each year.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	594,267	723,390	633,529	124,792	231,874	341,810	443,044
Revenues	131,010	127,039	96,479	107,432	109,936	113,234	116,631
Expenditures	1,887	216,900	605,216	350	-	12,000	24,360
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Net Total Transfers							
Ending Cash Balance	723,390	633,529	124,792	231,874	341,810	443,044	535,315
Encumbrances							
Unencumbered Cash Balance	723,390	633,529	124,792	232,225	341,810	443,044	535,315

Additional Information:

Amount Req. for Bond Covenants							
Amount from Bond Proceeds							

Department: DHS
 Prog ID(s): HMS229
 Name of Fund: Equipment Rental
 Legal Authority Administratively Created

Contact Name: Bennett Liu
 Phone: 832-4485
 Fund type (MOF): W
 Appropriation Acct. No.: S-336-K

Intended Purpose: The offices pay rental fees into the fund, which are used to replace equipment after it is retired.

Source of Revenues: Equipment rental fees (Federal and State) and interest earned from the State of Hawaii investment pool program

Current Program Activities/Allowable Expenses: To lease and replace (purchase) equipment of HPHA's administrative and project office

Variances: The source of revenues is the equipment rental proceeds, which depend on the amount of equipment rent each year. The variances are due to the various amount of equipment rent each year. The variances of expenditures are because equipment purchases are varied each year.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	767,116	803,537	805,166	804,903	815,028	838,173	862,012
Revenues	39,302	28,268	3,766	12,860	28,376	29,228	30,104
Expenditures	2,881	26,639	4,028	2,735	5,232	5,389	5,550
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Net Total Transfers							
Ending Cash Balance	803,537	805,166	804,903	815,028	838,173	862,012	886,566
Encumbrances							
Unencumbered Cash Balance	803,537	805,166	804,903	815,028	838,173	862,012	886,566

Additional Information:

Amount Req. for Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 301
 Name of Fund: Special Deposits
 Legal Authority: Administratively established

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF) T
 Appropriation Acct. No. T-903-K

Intended Purpose: To hold Supplemental Security Income (SSI) and Retirement Survivor and Disability Insurance (RSDI) in trust for foster children until they reach the age of majority.
 Source of Revenues: Supplemental Security Income (SSI) and Retirement Survivor and Disability Insurance (RSDI) from the Social Security Administration on behalf of children in foster care.
 Current Program Activities/Allowable Expenses: Cost of maintenance of foster children in out-of home care under the placement responsibility of DHS.

Variations:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	568,168	653,311	595,809	772,206	809,558	907,737	975,650
Revenues	247,139	261,454	267,400	113,888	320,835	242,143	242,143
Expenditures	161,996	318,956	91,003	76,536	222,656	174,230	174,230
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	653,311	595,809	772,206	809,558	907,737	975,650	1,043,563
Encumbrances							
Unencumbered Cash Balance	653,311	595,809	772,206	809,558	907,737	975,650	1,043,563

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 301
 Name of Fund: SSI Dedicated Funds
 Legal Authority: Administratively Established

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF) T
 Appropriation Acct. No. T-905-K

Intended Purpose: To hold Supplemental Security Income (SSI) and Retirement Survivor and Disability Insurance (RSDI) in trust for foster children until they reach the age of majority.
 Source of Revenues: Supplemental Security Income (SSI) and Retirement Survivor and Disability Insurance (RSDI) from the Social Security Administration on behalf of children in foster care.
 Current Program Activities/Allowable Expenses: Cost of maintenance of foster children in out-of-home care under the placement responsibility of DHS. Approval has to be received by the Social Security Administration before any disbursements are made.
 Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,606	10,606	10,606	10,606	10,606	10,606	10,606
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,606	10,606	10,606	10,606	10,606	10,606	10,606
Encumbrances							
Unencumbered Cash Balance	10,606	10,606	10,606	10,606	10,606	10,606	10,606

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 802
 Name of Fund: Donations for Sight Conservation
 Legal Authority: HRS 347-10

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF) T
 Appropriation Acct. No. T-908-K

Intended Purpose: Donation account for sight conservation.

Source of Revenues: Donations.

Current Program Activities/Allowable Expenses:

Expend or distribute donations, eye glasses and other services for sight conservation and for assistance to blind and visually handicapped persons.

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	361,920	361,602	376,776	388,358	376,953	377,738	377,738
Revenues	8,685	15,305	11,582	583	895	5,000	5,000
Expenditures	9,003	131	0	11,988	110	5,000	5,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	361,602	376,776	388,358	376,953	377,738	377,738	377,738
Encumbrances							
Unencumbered Cash Balance	361,602	376,776	388,358	376,953	377,738	377,738	377,738

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): N/A*
 Name of Fund: Medical Assistance Program Temporary Dep
 Legal Authority: 42CFR 431 10

Contact Name: Eric Nouchi
 Phone: 692-7956
 Fund type (MOF) T
 Appropriation Acct. No. T-910-K

Intended Purpose: This trust account was established as temporary holding account for checks and money orders received for medical assistance programs.

Source of Revenues: Penalty for noncompliance with Medicare/Medical requirement and donations for long term care research projects.

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	50,000	47,738	47,738	0	0
Revenues							
Expenditures			2,262		47,738		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	47,738	47,738	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	47,738	47,738	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Department: DHS
 Prog ID(s): HMS229
 Name of Fund: Payroll Clearance
 Legal Authority: 356D-14

Contact Name: Bennett Liu
 Phone: 832-4485
 Fund type (MOF): T
 Appropriation Acct. No.: T-912-K

Intended Purpose: Account used to reconcile payroll payment throughout HPHA

Source of Revenues: Various

Current Program Activities/Allowable Expenses: Payroll disbursement

Variances: no

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	25,715,961	25,986,313	25,150,913	24,462,134	26,618,847	27,417,412	28,239,934
Expenditures	25,715,961	25,986,313	25,150,913	24,462,134	26,618,847	27,417,412	28,239,934
Transfers	List each net transfer in/out or projection in/out; list each account number						
Net Total Transfers							
Ending Cash Balance	0	0	0	(0)	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:
 Amount Req. for Bond Covenants

Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Department: DHS
 Prog ID(s): HMS229
 Name of Fund: Temporary deposits- payroll
 Legal Authority Administratively Created

Contact Name: Bennett Liu
 Phone: 832-4486
 Fund type (MOF) T
 Appropriation Acct. No. T-913-K

Intended Purpose: To serve as a temporary deposit account for payroll that is overpaid to employees at HPHA

Source of Revenues: No revenue is generated by this fund. The monies deposited into this account are strictly reimbursement from employees that have been overpaid.

Current Program Activities/Allowable Expenses: No expenses are recorded in this fund.

Variances: no

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	41,584	41,584	41,584	41,584	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Transfer to T-23-912-K account for payroll disbursement				-41,584			
Net Total Transfers				-41,584			
Ending Cash Balance	41,584	41,584	41,584	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	41,584	41,584	41,584	0	0	0	0

Additional Information:

Amount Req. for Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 301
 Name of Fund: Donations for Social Services
 Legal Authority: Administratively established

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF) T
 Appropriation Acct. No. T-918-K

Intended Purpose: Established as a holding account for private donations from various sources.

Source of Revenues: Donations.

Current Program Activities/Allowable Expenses: Funds are disbursed to meet the acute emergency needs of clients who need immediate cash to purchase food or other goods or services.

Variations:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,101,478	1,097,374	1,085,009	1,071,234	1,018,736	995,395	995,395
Revenues	437,250	408,000	410,000	407,500	300,000	323,000	323,000
Expenditures	441,354	420,365	423,775	459,998	323,341	323,000	323,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,097,374	1,085,009	1,071,234	1,018,736	995,395	995,395	995,395
Encumbrances	56,528	26,528	33,689	9,558	30,005		
Unencumbered Cash Balance	1,040,846	1,058,481	1,037,545	1,009,178	965,390	995,395	995,395

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 904
 Name of Fund: No Kid Hungry-SNAP Nutr Grant Demo Proj.
 Legal Authority: HRS, Section 346-8

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF): T
 Appropriation Acct. No. T-21-921-K

Intended Purpose: To invest in the state systems that leverage SNAP and related programs to increase access to nutrition supports for sustained impact in reducing childhood hunger.

Source of Revenues: Funds are from a non-profit private foundation.

Current Program Activities/Allowable Expenses: Contracted services for project management and technical advising to establish governance process and documents. Also covers training and outreach resource/material development.

Variations:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	264,358	194,418	61,430	56,478	0
Revenues		264,358					0
Expenditures			69,940	132,988	4,952	56,478	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	264,358	194,418	61,430	56,478	0	0
Encumbrances				49,606			
Unencumbered Cash Balance	0	264,358	194,418	11,824	56,478	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): Not Applicable
 Name of Fund: Temporary Deposits-Payroll Overpayments
 Legal Authority: Administratively Established

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF) T
 Appropriation Acct. No. T-922-K

Intended Purpose: Temporary holding account for payroll overpayments.

Source of Revenues: Reimbursements from staff who were overpaid.

Current Program Activities/Allowable Expenses: When all overpayments have been received from an employee, the funds are reimbursed to the account from which the overpayment occurred.

Variations:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	61,577	63,012	63,087	63,087	63,087	63,087	63,087
Revenues	1,435	75	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	63,012	63,087	63,087	63,087	63,087	63,087	63,087
Encumbrances							
Unencumbered Cash Balance	63,012	63,087	63,087	63,087	63,087	63,087	63,087

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 211
 Name of Fund: Electronic Benefit Transfer (EBT) Account
 Legal Authority: N/A

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF): T
 Appropriation Acct. No.: T-XX-923-K

Intended Purpose: This trust account was established to accommodate the Electronic Benefit Transfer (EBT) transactions. Funds are transferred into this account when financial benefits are authorized to the Department's clients and are then transferred daily to the DHS' contractor who issues the actual benefits to the clients when they access their accounts electronically.

Source of Revenues: DHHS - ACF, TANF Grant for TANF Cash Assistance (AF-F). The general fund is the source of revenue for the TAONF (AF-State). Amounts represent combined federal and general funds. The federal portion of TANF Cash Assistance (AF-F) is included in Appropriation Account S-XX-201-K.

Current Program Activities/Allowable Expenses: Assistance payments to qualified program recipients.

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	88,413	551,717	1,259,701	4,970,708	4,754,676	822,488	822,488
Revenues	61,382,011	82,847,464	65,685,415	51,173,812	50,736,418	50,700,000	50,700,000
Expenditures	60,918,707	82,139,480	61,974,408	51,375,706	54,668,606	50,700,000	50,700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				(14,138)			
Net Total Transfers	0	0	0	(14,138)	0	0	0
Ending Cash Balance	551,717	1,259,701	4,970,708	4,754,676	822,488	822,488	822,488
Encumbrances							
Unencumbered Cash Balance	551,717	1,259,701	4,970,708	4,754,676	822,488	822,488	822,488

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 601
 Name of Fund: Foster Grandparent Program Account
 Legal Authority: Bretzlaff Foundation Endowment

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF): T
 Appropriation Acct. No.: T-924-K

Intended Purpose: Private donations. Provide services related to foster grandparents including recruitment.

Source of Revenues: Bretzlaff Endowment Foundation through the Hawaii Justice Foundation

Current Program Activities/Allowable Expenses: Monies used to increase the number of foster grandparents and to defray related expenses purchase food or other goods or services.

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	30,788	40,730	52,009	63,852	73,355	81,365	81,365
Revenues	11,000	11,900	13,000	10,000	11,000	2,990	2,990
Expenditures	1,058	621	1,157	497	2,990	2,990	2,990
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	40,730	52,009	63,852	73,355	81,365	81,365	81,365
Encumbrances					315		
Unencumbered Cash Balance	40,730	52,009	63,852	73,355	81,050	81,365	81,365

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: HMS
 Prog ID(s): HMS 211, 237, 305 and 903
 Name of Fund: HANA Electronic Benefit Transfer (EBT) Account
 Legal Authority: N/A

Contact Name: Derek Oshiro
 Phone: 586-5630
 Fund type (MOF): T
 Appropriation Acct. No.: T-XX-925-K

Intended Purpose: This trust account was established to accommodate the Electronic Benefit Transfer (EBT) transactions. Funds are transferred into this account when financial benefits are authorized to the Department's clients and are then transferred daily to the DHS' contractor who issues the actual benefits to the clients when they access their accounts electronically.

Source of Revenues: Amounts represent combined federal and general funds. The federal portion of HMS 211 (Temporary Assistance for Needy Families) is funded by DHHS - ACF, TANF Grant and is included in Appropriation Account S-XX-201-K. HMS 237 (Supplemental Nutrition Assistance Program) is funded by the US Department of Agriculture - Food & Nutrition Service and is included in Appropriation Account S-XX-206-K. HMS 305 (Child Care Subsidy Program) is funded by DHHS - ACF, CCDF Grant and is included in Appropriation Account S-XX-225-K. HMS 903 (TANF - FTW Program) is funded by DHHS - ACF, TANF Grant and is included in Appropriation Account S-XX-227-K.

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	593,008	788,713	828,938	4,045,140	1,554,321	912,101	912,101
Revenues	22,432,176	57,675,015	123,903,906	60,928,461	32,138,690	32,000,000	32,000,000
Expenditures	22,236,471	57,634,790	120,687,704	63,433,418	32,780,910	32,000,000	32,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				14,138			
Net Total Transfers	0	0	0	14,138	0	0	0
Ending Cash Balance	788,713	828,938	4,045,140	1,554,321	912,101	912,101	912,101
Encumbrances							
Unencumbered Cash Balance	788,713	828,938	4,045,140	1,554,321	912,101	912,101	912,101

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							