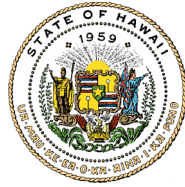


**JOSH GREEN, M.D.**  
GOVERNOR  
KE KIA'ĀINA



**CATHY BETTS**  
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: 23-49

November 29, 2023

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

The Honorable Scott K. Saiki, Speaker  
and Members of the House of Representatives  
Thirty-Second State Legislature  
State Capitol, Room 431  
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Saiki, 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 2023.

Following 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 Ken Kitamura, Business Management Officer, at (808) 586-4856 or email [kkitamura@dhs.hawaii.gov](mailto:kkitamura@dhs.hawaii.gov).

Sincerely,

Cathy Betts  
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, 1 electronic copy)  
Hamilton Library, Serials Department, University of Hawaii (1 hard copy)

REPORT TO THE THIRTY-SECOND  
HAWAII STATE LEGISLATURE 2024

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 2023

DEPARTMENT OF HUMAN SERVICES  
FISCAL MANAGEMENT OFFICE  
November 2023

This report is submitted in accordance with section 37-52.5(b), Hawaii Revised Statutes, that 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) 2023.

Department: DHS  
 Prog ID(s): HPHA  
 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  
 These vehicles are used by the HPHA's administrative and project offices.

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

Variations: The source of revenues is the vehicle rental proceeds, which depend on how many vehicles rent each year. The variations are due to the various numbers of vehicles rent each year. The variations 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)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	594,267	723,390	633,529	124,792	232,225	222,880	201,255
Revenues	131,010	127,039	96,479	107,432	110,655	113,975	117,394
Expenditures	1,887	216,900	605,216	350	120,000	135,600	151,668
<b>Transfers</b>							
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	232,225	222,880	201,255	166,981
Encumbrances							
Unencumbered Cash Balance	723,390	633,529	124,792	232,225	222,880	201,255	166,981

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): HPHA  
 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

Purpose of Proposed Ceiling Adjustment (if applicable): NA

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)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	767,116	803,537	805,166	804,903	815,028	825,457	836,199
Revenues	39,302	28,268	3,766	12,860	13,245	13,643	14,052
Expenditures	2,881	26,639	4,028	2,735	2,817	2,901	2,988
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	825,457	836,199	847,263
Encumbrances							
Unencumbered Cash Balance	803,537	805,166	804,903	815,028	825,457	836,199	847,263

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: 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.  
 Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	568,168	653,311	595,809	772,206	809,558	890,547	971,536
Revenues	247,139	261,454	267,400	113,888	211,743	211,743	211,743
Expenditures	161,996	318,956	91,003	76,536	130,754	130,754	130,754
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	890,547	971,536	1,052,525
Encumbrances							
Unencumbered Cash Balance	653,311	595,809	772,206	809,558	890,547	971,536	1,052,525

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)	(estimated)	(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)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	361,920	361,602	376,776	388,358	376,953	376,953	376,953
Revenues	8,685	15,305	11,582	583	5,000	5,000	5,000
Expenditures	9,003	131	0	11,988	5,000	5,000	5,000
<b>Transfers</b>							
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	376,953	376,953	376,953
<b>Encumbrances</b>							
Unencumbered Cash Balance	361,602	376,776	388,358	376,953	376,953	376,953	376,953

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 2021 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:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0					
Beginning Cash Balance	0	0	50,000	0	0	0	0
Revenues	0	0		0	0	0	0
Expenditures	0	0	2,262	0	0	0	0
<b>Transfers</b>							
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	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	47,738	0	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): HPHA  
 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.

Purpose of Proposed Ceiling Adjustment (if applicable): NA

Variances: no

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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
<b>Transfers</b>							
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.

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,101,478	1,097,374	1,085,009	1,071,234	1,018,736	1,018,736	1,018,736
Revenues	437,250	408,000	410,000	407,500	460,000	460,000	460,000
Expenditures	441,354	420,365	423,775	459,998	460,000	460,000	460,000
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	1,018,736	1,018,736	1,018,736
Encumbrances	56,528	26,528	33,689	9,558			
Unencumbered Cash Balance	1,040,846	1,058,481	1,037,545	1,009,178	1,018,736	1,018,736	1,018,736

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)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	264,358	194,418	61,430	0	0
Revenues		264,358					0
Expenditures			69,940	132,988	61,430	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	0	264,358	194,418	61,430	0	0	0
Encumbrances				49,606			
Unencumbered Cash Balance	0	264,358	194,418	11,824	0	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.

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	61,577	63,012	63,087	63,087	63,087	63,087	63,049
Revenues	1,435	75	0	0	0	0	0
Expenditures	0	0	0	0	0	38	38
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	63,049	63,011
Encumbrances							
Unencumbered Cash Balance	63,012	63,087	63,087	63,087	63,087	63,049	63,011

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)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	88,413	551,717	1,259,701	4,970,708	4,754,676	4,754,676	4,754,676
Revenues	61,382,011	82,847,464	65,685,415	51,173,812	51,200,000	51,200,000	51,200,000
Expenditures	60,918,707	82,139,480	61,974,408	51,375,706	51,200,000	51,200,000	51,200,000
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	4,754,676	4,754,676	4,754,676
Encumbrances							
Unencumbered Cash Balance	551,717	1,259,701	4,970,708	4,754,676	4,754,676	4,754,676	4,754,676

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)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	30,788	40,730	52,009	63,852	73,355	73,355	73,355
Revenues	11,000	11,900	13,000	10,000	497	497	497
Expenditures	1,058	621	1,157	497	497	497	497
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	73,355	73,355	73,355
Encumbrances							
Unencumbered Cash Balance	40,730	52,009	63,852	73,355	73,355	73,355	73,355

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:

Variations:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	593,008	788,713	828,938	4,045,140	1,554,321	1,554,321	1,554,321
Revenues	22,432,176	57,675,015	123,903,906	60,928,461	60,000,000	60,000,000	60,000,000
Expenditures	22,236,471	57,634,790	120,687,704	63,433,418	60,000,000	60,000,000	60,000,000
<b>Transfers</b>							
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	1,554,321	1,554,321	1,554,321
Encumbrances							
Unencumbered Cash Balance	788,713	828,938	4,045,140	1,554,321	1,554,321	1,554,321	1,554,321

Additional Information:

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