

DAVID Y. IGE
GOVERNOR



CATHY BETTS
DIRECTOR

JOSEPH CAMPOS II
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES
P. O. Box 339
Honolulu, Hawaii 96809-0339

FMO 20-1216-A

December 21, 2020

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

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

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

Enclosed is the 2020 Annual Report on Administratively Established Accounts and Funds of the Department of Human Services for Fiscal Year 2020, as required by section 37-52.5, Hawaii Revised Statutes (HRS).

In accordance with section 93-16, HRS, the report is available to review electronically at the Department's website, at <https://humanservices.hawaii.gov/reports/legislative-reports/>.

Sincerely,

A handwritten signature in black ink, appearing to read "Cathy Betts", is written over a horizontal line.

Cathy Betts
Director

Enclosure
c:
Governor's Office
Lieutenant Governor's Office
Department of Budget & Finance
Legislative Auditor
Legislative Reference Bureau Library (1 hard copy)

President Kouchi, Speaker Saiki

December 21, 2020

Page 2

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REPORT TO THE THIRTY-FIRST HAWAII STATE
LEGISLATURE OF 2021

In Accordance with Section 37-52.5, Hawaii Revised
Statutes: The Annual Report on Administratively
Established Accounts and Funds
For Fiscal Year 2020

FISCAL MANAGEMENT OFFICE
DEPARTMENT OF HUMAN SERVICES
STATE OF HAWAII
December 2020

Section 37-52.5, Hawaii Revised Statutes (HRS) requires expending departments or agencies to submit a report to the Legislature of newly administratively established accounts or funds. In addition, each department or agency, at least 20 days prior to the convening of each regular session, shall submit 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.

See the attached reports of administratively established accounts and funds for the Department of Human Services (DHS) for Fiscal Year (FY) 2020:

Report on Non-General Fund Information
for Submittal to the 2021 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.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	414,732	440,686	404,612	568,168	653,311	712,955	772,599
Revenues	26,454	9,910	168,834	247,139	113,084	113,084	113,084
Expenditures	500	45,984	5,278	161,996	53,440	53,440	53,440
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	440,686	404,612	568,168	653,311	712,955	772,599	832,243
Encumbrances							
Unencumbered Cash Balance	440,686	404,612	568,168	653,311	712,955	772,599	832,243

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): 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-F

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017 (actual)	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (estimated)	FY 2022 (estimated)	FY 2023 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	595,698	10,845,514	4,920,094	88,413	551,717	551,717	551,717
Revenues	66,522,572	62,628,499	59,006,891	61,382,011	61,300,000	61,300,000	61,300,000
Expenditures	56,272,756	68,553,919	63,838,572	60,918,707	61,300,000	61,300,000	61,300,000
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	10,845,514	4,920,094	88,413	551,717	551,717	551,717	551,717
Encumbrances							
Unencumbered Cash Balance	10,845,514	4,920,094	88,413	551,717	551,717	551,717	551,717

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): 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.
 Purpose of Proposed Ceiling Adjustment (if applicable):
 Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	8,994	0	0	0	0	0	0
Expenditures	8,994	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 2021 Legislature

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

Contact Name: Carmen Hollister
 Phone: 586-5643
 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.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	36,097	34,088	43,148	30,788	40,730	40,730	40,730
Revenues	9,080	9,060	13,050	11,000	1,058	1,058	1,058
Expenditures	11,089	0	25,410	1,058	1,058	1,058	1,058
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	34,088	43,148	30,788	40,730	40,730	40,730	40,730
Encumbrances							
Unencumbered Cash Balance	34,088	43,148	30,788	40,730	40,730	40,730	40,730

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): HMS 802
 Name of Fund: Donations for Sight Conservation
 Legal Authority: HRS 347-10

Contact Name: Wallace Ma
 Phone: 586-5631
 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.
 Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	373,641	375,384	388,285	361,920	361,602	361,602	361,602
Revenues	6,743	19,326	4,839	8,685	5,000	5,000	5,000
Expenditures	5,000	6,425	31,204	9,003	5,000	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	375,384	388,285	361,920	361,602	361,602	361,602	361,602
Encumbrances							
Unencumbered Cash Balance	375,384	388,285	361,920	361,602	361,602	361,602	361,602

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): 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: Assistance payments to qualified program recipients.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	72,723	3,160,755	1,706,593	593,008	788,713	788,713	788,713
Revenues	27,296,844	25,347,554	22,085,941	22,432,176	22,400,000	22,400,000	22,400,000
Expenditures	24,208,812	26,801,716	23,199,526	22,236,471	22,400,000	22,400,000	22,400,000
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	3,160,755	1,706,593	593,008	788,713	788,713	788,713	788,713
Encumbrances							
Unencumbered Cash Balance	3,160,755	1,706,593	593,008	788,713	788,713	788,713	788,713
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): HMS 601
 Name of Fund: Recruitment of Foster Parents (Respite Companion Svc Prog Acct)
 Legal Authority: Section 346-14 & 346-56, HRS

Contact Name: Carmen Hollister
 Phone: 586-5643
 Fund type (MOF) T
 Appropriation Acct. No. T-915-K

Intended Purpose: The grant was from PY05-SCSEP-CC-DHS and the account balance of \$6,110 was returned to DOL as of FY2017.

Source of Revenues: Financed by federal funds from the U.S. Department of Labor

Current Program Activities/Allowable Expenses: This was established to pay part time respite companions their accumulated vacation credits in the event that this grant is discontinued.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017 (actual)	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (estimated)	FY 2022 (estimated)	FY 2023 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	6,110	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	6,110	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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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 2021 Legislature

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

Contact Name: Carmen Hollister
 Phone: 586-5643
 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.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	907,624	1,048,030	954,864	1,101,478	1,097,374	1,097,374	1,097,374
Revenues	444,753	434,743	434,657	437,250	441,354	441,354	441,354
Expenditures	304,347	527,909	288,043	441,354	441,354	441,354	441,354
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	1,048,030	954,864	1,101,478	1,097,374	1,097,374	1,097,374	1,097,374
Encumbrances			59,312	56,528	0	0	0
Unencumbered Cash Balance	1,048,030	954,864	1,042,166	1,040,846	1,097,374	1,097,374	1,097,374

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): 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.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	49,801	54,071	58,865	61,577	63,012	72,553	82,094
Revenues	18,602	15,415	2,712	1,435	9,541	9,541	9,541
Expenditures	14,332	10,621	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	54,071	58,865	61,577	63,012	72,553	82,094	91,635
Encumbrances							
Unencumbered Cash Balance	54,071	58,865	61,577	63,012	72,553	82,094	91,635

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 2020 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/Medicaid 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	1,078,909	1,438,000	1,438,000	1,438,000	1,438,000
Revenues			359,091				
Expenditures							
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	1,438,000	1,438,000	1,438,000	1,438,000	1,438,000
Encumbrances							
Unencumbered Cash Balance	0	0	1,438,000	1,438,000	1,438,000	1,438,000	1,438,000

Additional Information:

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

* This is a holding account not associated with a specific Prog ID

Hawaii Public Housing Authority
(in \$1,000s)

Fund Number	Fund Name	Beginning Balance	Expenditure	Revenue	Transfer in	Encumbrance	Ending Balance
		07/01/19	FY19 -20	FY19 -20	FY19 -20	06/30/20	06/30/20
308	State Low-income Housing Revolving Fund	1,211	1,823	1,731		293	1,119
332	Public Housing Revolving Fund	9,618	29,347	27,429			7,700
335	Vehicle Rental Revolving Fund	594	2	131			723
336	Equipment Rental Revolving Fund	767	3	39			804
337	Housing for Elders Revolving Fund	4,537	2,481	3,355		665	5,411
912	Payroll Clearing Trust Account	0	25,716	25,716			0
913	Temporary Deposit - Payroll Overpayment Trust Fund	42	0	0			42