

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Legal Authority: HRS 235-20.5

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) B
 Appropriation Acct. No. S-327-T

Intended Purpose: To offset costs associated with administering sections 235-20, 235-110.9, and 235-110.91; to fund operations of the Special Enforcement Section (SES) and taxpayer education programs.

Source of Revenues: Fees collected under sections 235-20, 235-110.9 and 235-110.91; revenues collected by SES pursuant to section 235-85; fines assessed pursuant to section 237D-4.

Current Program Activities/Allowable Expenses: Issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers; issuing certificates under sections 235-110.9 and 235-110.91; administering the operations of SES; and developing, implementing, and providing taxpayer education programs, including tax publications.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A

Variances: Variances in the revenues were due to cases involving transient accommodations tax (TAT).

Financial Data							
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	775,875	791,104	797,097	800,669	800,669	800,669
Beginning Cash Balance	931,798	471,859	1,953,704	2,641,947	4,900,692	9,315,415	13,643,968
Revenues	20,250	1,663,126	2,674,245	4,817,767	5,000,000	5,000,000	5,000,000
Expenditures	380,189	321,670	532,298	585,277	585,277	671,447	671,447
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(100,000)						
		140,389					
			(1,453,704)				
JM4775				(1,974,245)			
JS0254				500			
Net Total Transfers	(100,000)	140,389	(1,453,704)	(1,973,745)	0	0	0
Ending Cash Balance	471,859	1,953,704	2,641,947	4,900,692	9,315,415	13,643,968	17,972,521
Encumbrances	0	868	0	0			
Unencumbered Cash Balance	471,859	1,952,836	2,641,947	4,900,692	9,315,415	13,643,968	17,972,521

Additional Information:

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

S-17-327

	+	-	Balance
Beginning cash for S-17-327	2,641,947.18		2,641,947.18
Adjustment: Cash transfer of 1,974,244.93 from S-16-327 to G00 per Section 235-20.5 (2) HRS (JM4775). Balance of 667,702.25 transferred from S- 16-327 (JS0254).			
		1,974,244.93	667,702.25
S-17-327 Revenues	4,817,767.22		5,485,469.47
Cash Transfer:			5,485,469.47
From S-15-327 (JS0254)	500.00		5,485,969.47
Expenditures		585,277.46	4,900,692.01

FAMIS - Account Summary

Department	Division	Program ID	MOF	Appn Type	Fund	Fiscal Year	Appn Acct (F-FY-ACCT)	AS OF	
T (TAX) <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	S-17-327 <input type="button" value="v"/>	PY <input type="button" value="v"/>	<input type="button" value="Submit"/> <input type="button" value="Download"/>
								Records: 1	

Account Title TAX ADMINISTRATION SPECIAL FUND Appn Type 2

Appropriation	<u>797,097.00</u>	Beginning Cash	<u>0.00</u>	
Appropriation Transfer	<u>0.00</u>	+ Revenues	<u>4,817,767.22</u>	Details By Source Code
Allotment	<u>585,277.46</u>	+ Cash Transfer	<u>668,202.25</u>	Details List Cash Transfers
Appropriation Balance	<u>0.00</u>	- Expenditures	<u>585,277.46</u>	Details By Object Code
Allotment 10 Balance	<u>0.00</u>	= Ending Cash	<u>4,900,692.01</u>	
Allotment 20 Balance	<u>0.00</u>			

Encumbrance

Contracts Balance	<u>0.00</u>	Details List Contracts	
Claims (POs) Balance	<u>0.00</u>	Details List Claims (POs)	Total Records Found: 1

DATA STATUS: Data is Balanced

FAMIS as of: 11/07/2017

PAYROLL as of: 11/03/2017

v5.4:5(RC1)

FAMIS - CashTransfer Listing

Department Division Program ID MOF Appn Type Fund Fiscal Year Appn Acct (F-FY-ACCT) AS OF
 T (TAX) -ALL- -ALL- -ALL- -ALL- -ALL- -ALL- S-17-327 PY Download Back

Account Title TAX ADMINISTRATION SPECIAL FUND

Appn Type 2

<u>PROC DATE</u>	<u>F_FY_ACCT</u>	<u>TRANS FY</u>	<u>TRANS FM</u>	<u>TRANS CODE</u>	<u>REVERSE</u>	<u>TRANS AMOUNT</u>
		COUNT			1	668,202.25
07/27/2016	S-17-327	2017	01	971		668,202.25
		COUNT			1	668,202.25

DATA STATUS: Data is Balanced FAMIS as of: 11/07/2017 PAYROLL as of: 11/03/2017 v5.4:5(RC1)

STATE OF HAWAII JOURNAL VOUCHER

Department No: JV17-048

Comptroller No: JM 4087

Department Date: 02/07/2017

MULTIPLE

Comptroller Date: 020917

FUND

SFX	TC	F	YR	APP	D	ALLOT CAT	SOURCE/OBJECT	COST CENTER	PROJECT		DEPT ACT	G/L ACCT	S/L ACCT	REFERENCE DOC		AMOUNT		M O D	R E V	OPTIONAL DEPARTMENTAL DATA	REMARKS
									NUMBER	PH				NUMBER	SFX						
XX	XXX	X	XX	XXX	XX	XX	XXXX	XXXX	XXXXXX	XX	XXX	XXX	XXXXXX	XXXXXXXXXX	XX	XXXXXXXXXXXX	XX	X	X	x (22)	
01	804	S	16	327	T		7200									1,974,244	93		R	JV17-048	
02	805	G	00	000	O		1373									1,974,244	93		R	JV17-048	
03	804	S	16	327	T		9991									1,974,244	93			JV17-048	
04	805	G	00	000	T		1992									1,974,244	93			JV17-048	
<p style="font-size: 2em; opacity: 0.5;">SEE JV 17- 053</p>																					

EXPLANATION: 01 & 02) To reverse the transfer of ending cash balance of Appropriation Acct S-16-327 (SES) to General Fund Acct due to wrong source codes.
 03 & 04) To correct the transfer of ending cash balance of Appropriation Acct S-15-327 (SES) to General Fund Acct using the right source codes.
 Per Section 235-20.5 (2) HRS

CC: B&F -- BPPM
 TAX -- ASO

DEPARTMENTAL CERTIFICATION:

[Signature]
 for HEAD OF DEPARTMENT

COMPTROLLER APPROVAL:

[Signature]
 for COMPTROLLER

STATE OF HAWAII JOURNAL VOUCHER

Department No: JV17-012

Comptroller No: JM 0381

Department Date: 08/02/2016

MULTIPLE

Comptroller Date: 080516

FUND

SFX	TC	F	YR	APP	D	ALLOT CAT	SOURCE/ OBJECT	COST CENTER	PROJECT		DEPT ACT	G/L ACCT	S/L ACCT	REFERENCE DOC		AMOUNT		M O D	R E V	OPTIONAL DEPARTMENTAL DATA	REMARKS
									NUMBER	PH				NUMBER	SFX						
XX	XXX	X	XX	XXX	XX	XX	XXXX	XXXX	XXXXXX	XX	XXX	XXX	XXXXXX	XXXXXXXXXX	XX	XXXXXXXXXXXX	XX	X	X	X (22)	
01	411	S	16	327	T											1,974,244	93			JV17-012	
02	511	S	16	327	T	20										1,974,244	93			JV17-012	
03	804	S	16	327	T		7200									1,974,244	93			JV17-012	
04	805	G	00	000	T		1992 1373	X								1,974,244	93			JV17-012	
<p><i>SHOULD BE</i></p> <p><u>1992</u></p> <p><i>CORRECTED ON</i></p> <p><i>JV 17-048</i></p>																					
<p><i>SHOULD BE</i></p> <p><i>512</i></p> <p><i>NOT CORRECTED</i></p>																					

EXPLANATION:
To transfer ending cash balance of Appropriation Account S-16-327-107 to General Fund Account.

cc: Taxation - ASO ✓

REF: Datamart 07/22/16

DEPARTMENTAL CERTIFICATION:
[Signature]

for **HEAD OF DEPARTMENT**

COMPTROLLER APPROVAL:
[Signature]

for **COMPTROLLER**

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Legal Authority: HRS 245-41.5

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) B
 Appropriation Acct. No. S-325-T

Intended Purpose: To provide funding to administer and operate the cigarette tax stamp program.

Source of Revenues: The allocated portion of the stamp fee designated to pay for the cost to the State of providing the stamps as provided by section 245-26.

Current Program Activities/Allowable Expenses: Monies in the fund are used to purchase stamps from the manufacturer and to pay for the cost of distributing stamps through a financial institution.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A

Variances: Variances in expenditures from FY16 to FY17 were due to a reduction of stamp purchases from the vendor.

Financial Data							
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	547,875	272,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	108,799	517,698	505,995	593,611	785,562	972,094	1,158,626
Revenues	219,079	233,681	225,117	205,988	252,000	252,000	252,000
Expenditures	166,238	135,311	87,502	65,468	65,468	65,468	65,468
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	356,058						
		(110,073)					
			(49,999)				
JS 0253				51,431			
Net Total Transfers	356,058	(110,073)	(49,999)	51,431	0	0	0
Ending Cash Balance	517,698	505,995	593,611	785,562	972,094	1,158,626	1,345,158
Encumbrances	36,268	47,006	72,468	57,834			
Unencumbered Cash Balance	481,430	458,989	521,143	727,728	972,094	1,158,626	1,345,158

Additional Information:

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

S-17-325

	+	-	Balance
Beginning cash for S-17-325	593,610.56		593,610.56
Adjustment: Beginning cash for S-17-325 less contract balance. Cash transfer of 521,142.56 from S-16-325 (JS0253)		72,468.00	521,142.56
S-17-325 Revenues	205,988.42		727,130.98
Cash Transfer:			727,130.98
From S-14-325 (JS0253)	396.00		727,526.98
From S-15-325 (JS0253)	123,502.49		851,029.47
Expenditures		65,467.83	785,561.64
Journal Voucher JS 0253	645,041.05		645,041.05
Less: Beginning cash balance for S-17-325		593,610.56	51,430.49

FAMIS - Account Summary

Department	Division	Program ID	MOF	Appn Type	Fund	Fiscal Year	Appn Acct (F-FY-ACCT)	AS OF	
T (TAX) <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	-ALL- <input type="button" value="v"/>	S-17-325 <input type="button" value="v"/>	PY <input type="button" value="v"/>	<input type="button" value="Submit"/> <input type="button" value="Download"/>
Records: 1									

Account Title CIGARETTE TAX STAMP ADMIN SPECIAL FUND Appn Type 2

Appropriation	<u>272,000.00</u>	Beginning Cash	<u>0.00</u>	
Appropriation Transfer	<u>0.00</u>	+ Revenues	<u>205,988.42</u>	Details By Source Code
Allotment	<u>123,301.83</u>	+ Cash Transfer	<u>645,041.05</u>	Details List Cash Transfers
Appropriation Balance	<u>0.00</u>	- Expenditures	<u>65,467.83</u>	Details By Object Code
Allotment 10 Balance	<u>0.00</u>	= Ending Cash	<u>785,561.64</u>	
Allotment 20 Balance	<u>0.00</u>			

Encumbrance

Contracts Balance	<u>57,834.00</u>	Details List Contracts
Claims (POs) Balance	<u>0.00</u>	Details List Claims (POs)

Total Records Found: 1

DATA STATUS: Data is Balanced

FAMIS as of: 11/07/2017

PAYROLL as of: 11/03/2017

v5.4:5(RC1)

FAMIS - CashTransfer Listing

Department Division Program ID MOF Appn Type Fund Fiscal Year Appn Acct (F-FY-ACCT) AS OF

T (TAX) -ALL- -ALL- -ALL- -ALL- -ALL- -ALL- S-17-325 PY
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Account Title CIGARETTE TAX STAMP ADMIN SPECIAL FUND Appn Type 2

<u>PROC DATE</u>	<u>F_FY ACCT</u>	<u>TRANS FY</u>	<u>TRANS FM</u>	<u>TRANS CODE</u>	<u>REVERSE</u>	<u>TRANS AMOUNT</u>
		COUNT			1	645,041.05
07/27/2016	S-17-325	2017	01	971		645,041.05
		COUNT			1	645,041.05
DATA STATUS: Data is Balanced		FAMIS as of: 11/07/2017		PAYROLL as of: 11/03/2017		vs 4:5(RC1)

