

Report on Non-General Fund Information
for Submittal to the 2019 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):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	272,000	272,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	517,698	505,995	593,611	785,562	865,049	1,055,803	1,246,557
Revenues	233,681	225,117	205,988	216,893	252,000	252,000	252,000
Expenditures	135,311	87,502	65,468	61,246	61,246	61,246	61,246
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Tr. To Next FY	(110,073)	(49,999)		(76,160)			
Tr. From Previous FY			51,431				
Net Total Transfers	(110,073)	(49,999)	51,431	(76,160)	0	0	0
Ending Cash Balance	505,995	593,611	785,562	865,049	1,055,803	1,246,557	1,437,311
Encumbrances	47,006	72,468	57,834	57,834			
Unencumbered Cash Balance	458,989	521,143	727,728	807,215	1,055,803	1,246,557	1,437,311

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 2019 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):

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

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	775,875	791,104	797,097	800,669	2,656,312	2,656,312	2,656,312
Beginning Cash Balance	471,859	1,953,704	2,641,947	4,900,692	7,380,807	8,299,702	9,218,597
Revenues	1,663,126	2,674,245	4,817,767	7,319,279	8,000,000	8,000,000	8,000,000
Expenditures	321,670	532,298	585,277	638,472	1,081,105	1,081,105	1,081,105
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Tr. From Previous FY	140,389		500				
Tr. To G-00-000		(1,453,704)	(1,974,245)	(4,200,692)	(6,000,000)	(6,000,000)	(6,000,000)
Net Total Transfers	140,389	(1,453,704)	(1,973,745)	(4,200,692)	(6,000,000)	(6,000,000)	(6,000,000)
Ending Cash Balance	1,953,704	2,641,947	4,900,692	7,380,807	8,299,702	9,218,597	10,137,492
Encumbrances	868	0	0	0			
Unencumbered Cash Balance	1,952,836	2,641,947	4,900,692	7,380,807	8,299,702	9,218,597	10,137,492

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: EST/ADM LICENSE AND PERMIT TOBACCO AND CIGARETTE
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) X
 Appropriation Acct. No. S-330-T

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses: This fund should be closed and the remaining balance transferred to the general fund. This fund does not serve the purpose for which it was created and has had no financial activity since FY09 per State Auditor report.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	42,905	42,905	42,905	42,905	42,905	42,905	42,905
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	42,905	42,905	42,905	42,905	42,905	42,905	42,905
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	42,905	42,905	42,905	42,905	42,905	42,905	42,905

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: IRS REFUND INTERECEPT ACCOUNT
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-916-T

Intended Purpose: This account was established as a clearing account for delinquent tax collections owed to the IRS.

Source of Revenues:

Current Program Activities/Allowable Expenses: In accordance with a federal/state agreement, the department intercepts state tax refunds owed to Hawaii taxpayers to cover delinquent federal taxes owed by those taxpayers. Delinquent taxes owed to the IRS are disbursed from the Undistributed Tax Collections Accounts to this account and subsequently disbursed to the IRS. However, the account has been inactive since FY2000 as IRS fund intercepts are now taken directly from Undistributed Tax Collections Accounts as the requests are processed by DAGS.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	1,054	1,054	1,054	1,054	1,054	1,054	1,054
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	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,054	1,054	1,054	1,054	1,054	1,054	1,054

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: LITIGATED CLAIMS FUND
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-931-T

Intended Purpose: This fund is used as a holding account for amounts in dispute when tax appeal cases are litigated. The disputed amount is disbursed to either the State's general fund or the taxpayer after the case is resolved.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	252,019,624	251,793,850	10,306,952	48,379,299	48,551,944	48,703,138	48,854,332
Revenues	910,855	39,124,865	48,010,531	212,325	212,325	212,325	212,325
Expenditures	1,136,629	280,611,763	9,938,184	61,131	61,131	61,131	61,131
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JT0298				21,451			
Net Total Transfers	0	0	0	21,451	0	0	0
Ending Cash Balance	251,793,850	10,306,952	48,379,299	48,551,944	48,703,138	48,854,332	49,005,526
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	251,793,850	10,306,952	48,379,299	48,551,944	48,703,138	48,854,332	49,005,526

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-936-T

Intended Purpose: This trust account was established to hold surplus funds from the sale of property seized and foreclosed upon to pay unpaid taxes, penalties, interest, costs, and expenses.

Source of Revenues: This trust account was established to hold surplus funds from the sale of property seized and foreclosed upon to pay unpaid taxes, penalties, interest, costs, and expenses.

Current Program Activities/Allowable Expenses: Section 231-25(b)(7)(D), HRS, requires that, once payment for unpaid taxes has been made, any surplus received following the sale of the seized property be deposited with DOTAX until returned to the owner. Though the account is inactive, the account is needed to meet the statutory requirements regarding collection efforts pertaining to the sale of property to pay taxes, penalties, interest, costs, and expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,381	3,381	3,381	3,381	3,381	3,381	3,381
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	3,381	3,381	3,381	3,381	3,381	3,381	3,381
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3,381	3,381	3,381	3,381	3,381	3,381	3,381

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: TAX RESERVE FUND
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-920-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:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000
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	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000

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 2019 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Legal Authority: HRS 231-23

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF): T
 Appropriation Acct. No.: T-915-T

Intended Purpose: Established as a clearing account to enable the department to refund taxes collected.

Source of Revenues: This fund collects amounts from the Undistributed Tax Collections Accounts and disburses them to taxpayers as refunds on overpaid taxes. Taxpayers who are owed tax refunds benefit from the fund and have a vested interest in the fund. Revenues come from overpaid taxes collected from taxpayers, and expenditures consist of tax refunds.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	(0)	(0)	(0)	(0)	(0)
Revenues	560,893,209	607,537,353	653,129,955	681,022,434	681,022,434	681,022,434	681,022,434
Expenditures	550,131,713	601,279,702	650,133,526	673,046,676	673,046,676	673,046,676	673,046,676
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(10,761,496)	(6,257,651)	(2,996,429)	(7,975,758)	(7,975,758)	(7,975,758)	(7,975,758)
Net Total Transfers	(10,761,496)	(6,257,651)	(2,996,429)	(7,975,758)	(7,975,758)	(7,975,758)	(7,975,758)
Ending Cash Balance	0	(0)	(0)	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Legal Authority ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-921, 922, 924-T

Intended Purpose: These trust accounts were established to collect amounts related to taxes paid under protest.

Source of Revenues: Moneys are disbursed from the Undistributed Tax Collections Accounts to the Taxes-Paid-Under-Protest Account. When a tax appeal case is litigated, the amounts in dispute are disbursed to the Litigated Claims Fund.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	6,129,688	6,129,688	20,493	21,531	121,077	220,623	320,169
Revenues	0	1,515,450	274,014	99,546	99,546	99,546	99,546
Expenditures	0	7,624,645	272,976	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	6,129,688	20,493	21,531	121,077	220,623	320,169	419,715
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	6,129,688	20,493	21,531	121,077	220,623	320,169	419,715

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: TAXES PAYABLE TO COUNTIES-FUEL ACCOUNTS
 Legal Authority ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-902-T

Intended Purpose: These accounts do not meet the criteria for trust accounts and should be closed per the State Auditor Report. These accounts were established as clearing accounts for fuel tax collections payable to the counties. Separate accounts were established for the Honolulu, Maui, and Kauai districts. The accounts have been inactive since FY07, and the moneys now go directly to the counties.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852
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	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852	1,545,852

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-933-T

Intended Purpose: This account was established as a temporary deposit account for employees who received a payroll overpayment. When the total overpayment amount has been recovered in full from the employee, moneys are taken from this account and deposited into the payroll clearance fund.
 Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	1,238	1,238	1,238	1,238	1,238	1,238	1,238
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	1,238	1,238	1,238	1,238	1,238	1,238	1,238
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,238	1,238	1,238	1,238	1,238	1,238	1,238

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-991, 992, 993, 994-T

Intended Purpose: These accounts were established as clearing accounts for taxes collected on behalf of the various counties. Separate accounts were established for the Honolulu, Maui, Hawaii, and Kauai districts. All taxes collected by DOTAX are deposited into these accounts and then disbursed to other trust accounts. Funds and accounts receiving disbursements from these accounts may include the Tax Reserve Fund (to provide taxpayers refunds for overpayments) and the Taxes-Paid-Under-Protest Accounts.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	(10,019,673)	(12,403,233)	(12,643,758)	(5,272,926)	(9,857,094)	(5,483,548)	(1,110,002)
Revenues	6,957,567,036	7,382,852,013	7,551,629,448	7,551,629,448	7,551,629,448	7,551,629,448	7,551,629,448
Expenditures	6,959,950,596	7,385,610,954	7,547,255,902	7,547,255,902	7,547,255,902	7,547,255,902	7,547,255,902
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		2,518,416	2,997,286	(8,957,714)			
Net Total Transfers	0	2,518,416	2,997,286	(8,957,714)	0	0	0
Ending Cash Balance	(12,403,233)	(12,643,758)	(5,272,926)	(9,857,094)	(5,483,548)	(1,110,002)	3,263,544
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(12,403,233)	(12,643,758)	(5,272,926)	(9,857,094)	(5,483,548)	(1,110,002)	3,263,544

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 2019 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) X
 Appropriation Acct. No. S-395, 396, 397-T

Intended Purpose: These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	485,000	485,000	485,000	485,000	485,000	485,000	485,000
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	485,000	485,000	485,000	485,000	485,000	485,000	485,000
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	485,000	485,000	485,000	485,000	485,000	485,000	485,000

Additional Information:

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