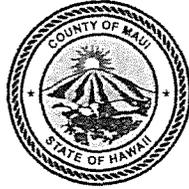


ALAN M. ARAKAWA  
Mayor



MARK R. WALKER  
Director

MARCI M. SATO  
Deputy Director

COUNTY OF MAUI  
DEPARTMENT OF FINANCE  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793

April 19, 2018

RECEIVED  
2018 APR 20 AM 8:13  
OFFICE OF THE  
COUNTY COUNCIL

Mr. Sandy Baz   
Budget Director, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

Honorable Alan M. Arakawa  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL  
  
\_\_\_\_\_  
Mayor Date

For Transmittal to:

Honorable G. Riki Hokama  
Chair, Budget and Finance Committee  
Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Hokama:

**SUBJECT: FISCAL YEAR ("FY") 2019 BUDGET (FN-13) (BF-1)**

Pursuant to your letter dated April 13, 2018, requesting a comprehensive report on the balances of all Trust and Agency Accounts and other revenue or agency accounts that exist on the County ledger as of December 31, 2017, enclosed please find the various reports that you requested.

Should you have any questions, please feel free to contact me at Ext. 7474.

Sincerely,



MARK R. WALKER  
Finance Director

**NOTE:** *Due to its voluminous nature, if you are interested in reviewing the document please see the Committee Secretary.*

**COM TRUST & AGENCY ACCOUNTS - 12/31/17**

	<u>Date Established</u>	<u>Index Code</u>	<u>Title</u>	<u>Balance (3/31/18)</u>	<u>Department</u>	<u>Purpose</u>	<u>Exhibit</u>
1	Prior to FY1994	715003	Federal Forfeitures Justice	(13,578.56)	Police	MPD's share of forfeited funds/property seized in accordance with Federal Asset Forfeiture program, to be used for law enforcement purposes only (usually DEA)	A
2	FY2017	715010	MPD Recovered Evidence	(5,920.00)	Police	Hold monies in which the AG's Office has chosen not to prosecute the defendant, which eventually returned to the defendant.	B
3	Prior to FY1994	715102	State Police Forfeitures	(44,569.36)	Police	MPD's share of forfeited funds/property seized in accordance with State Asset Forfeiture program, to be used for law enforcement purposes only.	C
4	Prior to FY1994	715300	Federal Forfeiture-Treasury	(14.14)	Police	MPD's share of forfeited funds/property seized in accordance with Treasury Executive Office for Asset Forfeiture.	D
5	Prior to FY1994	716019	Advance Payment Licenses	(4,857.11)	Finance	proposed to close acct	E
6	FY1998	716027	Amateur Radio Licenses	(36.50)	Emergency Mgt	For vanity auto license plate with HAM call letters; then, forward money to State Civil Defense	F
7	FY1999	716035	Auto Ownership Bond Deposits	(60,650.50)	Finance	Revenus collected for Motor Vehicle Ownership Bond	G
8	FY2002	716088	Workers Comp - 3rd Party Admin	14,704.25	Finance	John Mullen TPA Work Comp Trust Account	H
9	Prior to FY1994	716092	Miscellaneous Receipts	(1,452,510.51)	Finance	Various deposits held in trust	I
10	FY2015	716095	Workers Comp Claims	25.49	Corp Counsel	Workers Comp Trust Account	li
11	Prior to FY1994	716100	Motor Vehicle Safety Resp Act	(32,346.52)	Finance	Revenues collected for Financial Responsibility	J
12	FY2003	716135	Parks Resrv Dep-Recware	(309,304.53)	Parks	Custodial/Key Deposits	K
13	Prior to FY1994	716140	Flexible Spending Plan	(110,109.47)	Finance	Employees' payroll deduction for Flex Spending Plan (medical and dependent care)	L
14	Prior to FY1994	716159	Performance Bond Deposit	(21,919,151.72)	Public Works	Contract performance bonds held until satisfactory completion of jobs.	M
15	Prior to FY1994	716209	RPT Litigated Claims	(15,563,922.83)	Finance	Taxes paid pending court appeal-taxes paid upon the amount of any assessment	N
16	FY1997	716241	RPT Appeal Fees	(89,538.15)	Finance	Costs to be deposited by the taxpayer for each appeal to the board of review	O
17	FY2009	716242	RPT Board Appeals	(2,920,975.03)	Finance	Taxes paid pending appeal to a Board of Review	P
18	FY1997	716266	RPT Tax Sales	(429,783.30)	Finance	Disposition of Surplus money	Q

19	FY1994	716300	Payroll Clearing - 3rd Party	(4,137.07)	Finance	Deduction from employees for ERS, union dues, deferred comp, EUTF, Maui United Way, AFLAC, insurance, parking and are paid out to various 3rd party vendors	R
20	FY1994	716332	State Highway Fund	(3,168,836.89)	Finance	Revenues collected for State MVR program (State: weight tax, weight tax penalty, registration fee and EMSS)	S
21	FY2012	716358	D O T Save Verification Fees	(13,753.00)	Finance	Driver's license systematic alien verification for entitlement fee collected for the State	T
22	FY2001	716359	Hawaii Organ/Tissue Spec	(1,101.00)	Finance	Organ donor special education fee collected for the State	U
23	FY1999	716360	Organization License Plate	(8,545.00)	Finance	Organization plate fees collected for various organizations	V
24	FY2008	716363	State Disabilities/Comm ACC Brd	(103,032.00)	Finance	Handicap placards fees collected for Disability and Communication Access Board	W
25	Prior to FY1994	716365	Prosecutors Forfeitures - State	1,279.20	Prosecuting Atty	Allows receipt of State Asset Forfeiture Funds	X
26	Prior to FY1994	716367	Prosecutors Forfeitures - Federal	(87,245.13)	Prosecuting Atty	Allows receipt of Federal Asset Forfeiture Funds	Y
27	Prior to FY1994	716456	PMVI Program	(40,332.50)	Finance	Collections of sales for inspection stickers and sales of inspection application forms for the State	Z
28	FY2017	716460	National Parks Org'l Plate	(9,818.00)	Finance	Fees for specialty plates. Funds to be used for resource protection and education projects at Haleakala and Hawaii Volcanoes.	Aa
29	Prior to FY1994	716464	Commercial Driver License	(4,005.00)	Finance	Collection of any fees associated to obtaining a Commercial Drivers License for the State Commercial Drivers License program	Bb
30	FY2013	716470	State Identification	(16,260.00)	Finance	Collection of any fees associated to obtaining a Hawaii State ID for the State Identification program	Cc
				<u>(46,398,324.88)</u>			