

ALAN M. ARAKAWA
Mayor



MARK R. WALKER
Director

JOHN C. KULP
Deputy Director

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OFFICE OF THE MAYOR

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

September 14, 2019

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

For Transmittal To:

Honorable Kelly King, Chair
Planning Committee
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Mayor Date 9/14/19

Dear Ms. King:

**SUBJECT: AMENDING CHAPTERS 2.08B AND 2.90A, MAUI
COUNTY CODE, RELATING TO THE KAHOO LAWE
COMMUNITY PLAN (PC-17)**

This is in response to your letter dated September 10 2018, requesting information regarding Payment In Lieu of Taxes ("PILT") from the Federal government. In this regard, following please find the Finance Departments response to the question raised in your correspondence.

Has the County ever received PILT payments? If so, please describe the properties these payments were received for, when the payments were received, and how much was received.

Yes the County has and does receive PILT payments from the Federal government and its agencies. Attached please find an IFAS report showing receipt of PILT payments back to 1994. As can be seen from the report, the bulk of the payments received in the past 10 years are via ACH and do not indicate which properties are associated with the payments. We are currently working with our bank to determine if we are able to establish contact with the federal agency or agencies which send us these payments in an effort to establish how these payments are calculated and for which properties they are attributable. If we are able to make a determination on these issues the Finance Department will report back to this committee.

Honorable Kelly King, Chair
September 14, 2018
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The \$70,123 listed as being received in November of 2017 was from the Hawaii Public Housing Authority for the period FY2014 – 2017 on behalf of the Kahekili Terrace Head Start program in Wailuku.

Thank you for the opportunity to provide comment regarding this matter and should you have additional questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mark R. Walker', written in a cursive style.

MARK R. WALKER
Director of Finance

cc: Marci Sato, Accounts System Administrator

County of Maui
GT1010M: GL Multi-Year Transactions by Subobject and Index from 7/1/1994 to 6/30/2018

Post Date	Sub Reference	Second Ref	Check	Peid	Job No.	Batch ID	Description	Debit	Credit	Balance				
Sobj Ch Obj B Ty Cafr O Ty Description														
Index	Fd	Sfd	Fc	Dp	Prg	Sc	Acty	Ds	2	3	Title			
06/30/2010	CR	ZR03108					ZR03108				1773763 CREA630B Fed Payment in Lieu of Taxes	24,063.00		(141,934.00)
06/23/2011	CR	AAR02633					AAR02633				1893719 CREB623A Fed Payment in Lieu of Taxes	24,993.00		(166,927.00)
06/30/2012	CR	BBR02836				CR	CR041274				2061263 CREC630C CASH RECEIPTS T Fed Payment in	25,495.00		(192,422.00)
10/22/2012	CR	CCR00740				CR	CR043383				2111085 CRGDO22A CASH RECEIPTS T Lieu of Taxes	4,045.00		(196,467.00)
06/30/2013	CR	CCR02874				CR	CR049116				2226116 CRSD630E CASH RECEIPTS T Fed Payment in	24,863.00		(221,330.00)
06/30/2014	CR	DDR03060				CR	CR058718				2397955 CRPE630A CASH RECEIPTS T Fed Pymt in Li	26,010.00		(247,340.00)
06/30/2015	CR	EER03130				CR	CR067445				2584281 CRPF630C CASH RECEIPTS T PLT 0071006322	21,639.00		(268,979.00)
06/30/2015	CR	EER03131				CR	CR067446				2584281 CRPF630C CASH RECEIPTS T PLT 0071006322	1,922.00		(270,901.00)
10/31/2015	CR	FFR00988				CR	CR073310				2661529 CRPGO31D CASH RECEIPTS T Lieu of Taxes	2,009.00		(272,910.00)
05/31/2016	CR	FFR02784				CR	CR091310				2777724 CRPG531A CASH RECEIPTS T Fed Payment in	4,096.00		(277,006.00)
06/29/2016	CR	FFR02994				CR	CR092956				2789402 CRPG627A CASH RECEIPTS T Fed Payment in	26,040.00		(303,046.00)
06/30/2017	CR	GGR02916				CR	CR125325				2996593 CRPH630D CASH RECEIPTS T Fed Payment in	26,620.00		(329,666.00)
11/30/2017	JE	JE065147									3081461 JEJIN30F HAWAII PUBLIC HOUSING AUTHORIT	70,123.00		(399,789.00)
06/30/2018	CR	HHR02940				CR	CR160298				3189721 CRPI630D CASH RECEIPTS T Fed Payment in	27,976.00		(427,765.00)
3330 33 331 3 39 3100 5 RV Fed Payment in Lieu of Taxes								21,314.80	449,079.80	(427,765.00)				
400100 10 001 00 00 000 00 00400 00 1 1 GENERAL REVENUE GENERAL FUND								21,314.80	449,079.80	(427,765.00)				
06/30/2005	JE	AJE5J11B									1136842 JEJ5N22A ACCRUE & DEFER REV FY2005	2,000.00		(2,000.00)
06/30/2006	JE	AJE6J11B									1249846 JEJ6928A ACCRUE & DEFER REV FY2006	12,500.00		(14,500.00)
06/30/2006	JE	AJE6J11B									1249846 JEJ6928A REVERSE ACCRUE & DEFER REV FY2	2,000.00		(12,500.00)
06/30/2007	JE	AJE7J10B									1384007 JEJ7N16D REVERSE REVENUE ACCRUAL FY06	12,500.00		
3330 33 331 3 39 3100 5 RV Fed Payment in Lieu of Taxes								14,500.00	14,500.00	0.00				
800100 10 001 00 00 000 00 00800 00 1 1 Accrued General revenue Gen F								14,500.00	14,500.00	0.00				
Grand Total								35,814.80	502,926.80	(467,112.00)				

County of Maui
GT1010M: GL Multi-Year Transactions by Subobject and Index from 7/1/1994 to 6/30/2018

Post Date	Sub Reference	Second Ref	Check	Peid	Job No.	Batch ID	Description	Debit	Credit	Balance	
Sobj Ch Obj B Ty Cafr O Ty Description											
Index	Fd	Sfd	Fc	Dp	Prg	Sc	Acty	Ds	2	3	Title
10/31/1994	CB	COLLAPSED	ENTF								
					795355	CLPSBAL	NET COLLAPSED BALANCE		3,059.00		(3,059.00)
04/30/1995	CB	COLLAPSED	ENTF								
					795355	CLPSBAL	NET COLLAPSED BALANCE		2,655.00		(5,714.00)
10/31/1995	CB	COLLAPSED	ENTF								
					802209	CLPSBAL	NET COLLAPSED BALANCE		2,935.00		(8,649.00)
07/31/1996	CB	COLLAPSED	ENTF								
					804888	CLPSBAL	NET COLLAPSED BALANCE		2,263.00		(10,912.00)
11/30/1996	CB	COLLAPSED	ENTF								
					804888	CLPSBAL	NET COLLAPSED BALANCE		3,233.00		(14,145.00)
05/31/1997	CB	COLLAPSED	ENTF								
					804888	CLPSBAL	NET COLLAPSED BALANCE		2,767.00		(16,912.00)
09/30/1997	CB	COLLAPSED	ENTF								
					806896	CLPSBAL	NET COLLAPSED BALANCE		3,129.00		(20,041.00)
06/30/1998	CB	COLLAPSED	ENTF								
					806896	CLPSBAL	NET COLLAPSED BALANCE		2,526.00		(22,567.00)
10/31/1998	CB	COLLAPSED	ENTF								
					809371	CLPSBAL	NET COLLAPSED BALANCE		3,129.00		(25,696.00)
05/31/1999	CB	COLLAPSED	ENTF								
					809371	CLPSBAL	NET COLLAPSED BALANCE		2,376.00		(28,072.00)
09/30/1999	CB	COLLAPSED	ENTF								
					811633	CLPSBAL	NET COLLAPSED BALANCE		3,571.00		(31,643.00)
04/30/2000	CB	COLLAPSED	ENTF								
					811633	CLPSBAL	NET COLLAPSED BALANCE		3,091.00		(34,734.00)
09/21/2000	CR	OR1954		OR1954	490909	CRK1921A	U. S. DEPARTMENT OF INTERIOR		4,613.00		(39,347.00)
3330 33 331 3 39 3100 5 RV Fed Payment in Lieu of Taxes								0.00	39,347.00	(39,347.00)	
111016 10 001 00 00 000 00 00000 00 1 1 GENERAL FUND REVENUE								0.00	39,347.00	(39,347.00)	
06/19/2002	CR	PR06923		PR06923	669259	CRE2619A	U. S. DEPARTMENT OF INTERIOR		2,768.00		(2,768.00)
06/30/2004	JE	JE021031			950449	JEL4O04A	PYMNT IN LIEU-TXS-FWSFY01-FY04		8,106.00		(10,874.00)
03/15/2005	JE	JE022048			1011443	JEL5315A	WIRE FR FSH & WLDLIFE 9/2/04		20,837.50		(31,711.50)
04/30/2005	JE	JE022441			1032532	JEL5508A	REVERSE DUPL JE022048/JE021705	20,837.50			(10,874.00)
06/15/2005	JE	JE022703			1048194	JEL5615A	PILT-US FISH & WILDLIFE FY2004		2,269.00		(13,143.00)
06/30/2005	JE	JE022990			1057811	JEL5709A	PYMNT IN LIEU OF TXS FY2005		12,212.00		(25,355.00)
06/22/2006	CR	UR03276		UR03276	1190641	CRE6622A	Payment in Lieu of Taxes-FY'0		8,530.00		(33,885.00)
06/22/2006	CR	UR03276		UR03276	1190641	CRE6622A	Payment in Lieu of Taxes-FY'0		3,992.00		(37,877.00)
01/31/2007	JE	JE027833			1280078	JEL7214B	FISH/WILDLIFE PYMNT/TXS FY07		477.30		(38,354.30)
04/30/2007	JE	JE028355			1309499	JEM7430B	Rev JE027833 FWS post error	477.30			(37,877.00)
06/30/2007	JE	JE028879			1338758	JEL7719A	FY07 PILT FISH/WILDLIFE-DOI		12,316.00		(50,193.00)
06/30/2007	JE	JE029368			1367509	JEL7O02A	BOH DEP 6/12/06 PILT FWS		2,563.00		(52,756.00)
03/31/2008	JE	JE030654			1438069	JEN8410A	PILT FWS BOH DEP 5/18/07		2,372.00		(55,128.00)
05/12/2008	CR	XR02385		XR02385	1454807	CRE8512A	FWS Revenue Sharing		4,302.00		(59,430.00)
06/30/2008	CR	XR02926		XR02926	1475476	CRE8630B	Fed Payment in Lieu of Taxes		12,066.00		(71,496.00)
11/28/2008	CR	YR01129		YR01129	1540443	CRE9N28A	Fed Payment in Lieu of Taxes		5,087.00		(76,583.00)
11/28/2008	CR	YR01129		YR01129	1540443	CRE9N28A	Fed Payment in Lieu of Taxes		2,235.00		(78,818.00)
06/18/2009	CR	YR02873		YR02873	1621400	CRE9618A	Fed Payment in Lieu of Taxes		29,864.00		(108,682.00)
06/30/2009	CR	YR03022		YR03022	1627918	CRE9630A	FWS Revenue Share		4,110.00		(112,792.00)
04/30/2010	CR	ZR02483		ZR02483	1749529	CREA430A	Fish & Wildlife Services		4,070.00		(116,862.00)
06/30/2010	CR	ZR03108		ZR03108	1773763	CREA630B	Fed Payment in Lieu of Taxes		1,009.00		(117,871.00)