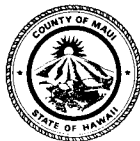


Council Chair  
Mike White

Vice-Chair  
Robert Carroll

Presiding Officer Pro Tempore  
Stacy Crivello

Councilmembers  
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**COUNTY COUNCIL**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

March 27, 2018

Mr. Mark Walker, Director  
Department of Finance  
County of Maui  
Wailuku, Hawaii 96793

Dear Mr. Walker:

**SUBJECT: WAIEHU MUNICIPAL GOLF COURSE OPERATIONS  
AND IMPROVEMENTS (PRL-30)**

At its meeting of February 27, 2018, the Parks, Recreation, Energy, and Legal Affairs Committee discussed the Waiehu Municipal Golf Course operations and improvements and proposed legislation relating to the Golf Fund.

At the meeting, your Department suggested submitting a technical inquiry to the Governmental Accounting Standards Board ("GASB") relating to whether it would be feasible to repeal the Golf Course Special Fund and report revenue from the Golf Course in the General Fund. May I please request you submit a technical inquiry and provide the formal opinion from GASB?

I would appreciate receiving your response by **April 19, 2018**. To ensure efficient processing, please include the relevant Committee item number in the subject line of your response.

Thank you for your assistance with this matter. Should you have any questions, please contact me or the Committee staff (Maggie Clark at ext. 7661, Carla Nakata at ext. 7659, or Pauline Martins at ext. 8039).

Mr. Mark Walker  
March 27, 2018  
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Sincerely,

A handwritten signature in black ink, appearing to read "Don S. Guzman", with a long horizontal flourish extending to the right.

DON S. GUZMAN, Chair  
Parks, Recreation, Energy, and Legal  
Affairs Committee

prl:ltr:030afn03:mcc

cc: Mayor Alan M. Arakawa  
Budget Director  
Director of Parks and Recreation  
Karla Peters, Park Maintenance Superintendent, Department of Parks and Recreation