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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

February 2, 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)**

The Parks, Recreation, Energy, and Legal Affairs Committee intends to schedule a discussion relating to the Waiehu Municipal Golf Course operations and improvements at its upcoming meeting of February 13, 2018.

The Golf Course Special Fund is currently reported as a proprietary fund in the Comprehensive Annual Financial Report ("CAFR"), prepared by your Department pursuant to the requirements of Section 9-13 of the Revised Charter of the County of Maui (1983), as amended.

With this in mind, may I please request the following information:

- 1) Please provide the pros and cons of reporting the Golf Course Special Fund as a propriety fund. Provide specific references to Generally Accepted Accounting Principles ("GAAP") and reporting requirements as prescribed by the Governmental Accounting Standards Board ("GASB").
- 2) Explain what effect repealing Section 13.16.040, Maui County Code, relating to the Golf Course Special Fund, would have on the reporting of the fund in the CAFR. Please provide specific positive or negative outcomes and references to GAAP and GASB requirements.

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I would appreciate receiving your response by **February 9, 2018**. To ensure efficient processing, please include the relevant Committee item number in the subject line of your response.

Furthermore, for the meeting of February 13, 2018, may I please request the appropriate representatives of your Department and the Budget Office attend the meeting and be prepared to discuss the Golf Course Special Fund.

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).

Sincerely,



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

prl:ltr:030afn02:mcc

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