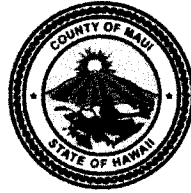


ALAN M. ARAKAWA
Mayor



DANILO F. AGSALOG
Director

MARK R. WALKER
DEPUTY DIRECTOR

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

April 4, 2017

Ms. Lynn A.S. Araki-Regan *W*
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

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") 2018 BUDGET (FN-6) (BF-1)

Pursuant to your letter dated April 3, 2017 relating to the \$29,796 increase in Electricity costs (index code 914366B/6120), please see the comments below.

As per the above referenced letter, *a representative from the Department of Housing and Human Concerns said an adjustment was made a few years ago to move monies out of this account to pay for Leisure activities, but the amount was never reversed.*

In our review of the above mentioned adjustment, it appears a demand in the amount of \$40,060.37 was executed on June 19, 2014 by Housing and Human Concerns to transfer expenses from General Fund – Leisure Activities, Index Code 914366/6120 to Special Revenue – Leisure Activities, Index Code 146405/6120 for electricity expenses from July 15, 2013 through May 31, 2014 (see attachment). As such, this is not an adjustment that was intended to be reversed. In addition, review of index code 914366/6120 for FY 2015 and FY 2016 does not show a similar adjustment.

RECEIVED
OFFICE OF THE
DIRECTOR
APR 11 11:50 AM
2017

Al. Arakawa 4/15/17

*Honorable G. Riki Hokoma, Chair
and Members of Budget and Finance Committee
April 4, 2017
Page 2*

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at Ext. 7475.

Sincerely,



For DANILO F. AGSALOG
Finance Director

DFA:st

Attachments

RECEIVED

19-Jun-14

COUNTY OF MAUI

-----DIRECTOR OF FINANCE-----

Demand of

on the Treasury of THE COUNTY OF MAUI, State of Hawaii, for the amount of **40,060.37** AM 7: 54

-----FORTY THOUSAND SIXTY and 37/100----- DOLLARS

FUND OR APPROPRIATION Fiscal Year 2014 DEPARTMENT OF FINANCE ACCOUNTS DIVISION INDEX CODE: See Below Sub. Obj. # See Below

Transfer of expenses from General Fund - Leisure Activities, Index Code #914366 \$ 40,060.37
Sub. Obj. #6120 to Special Revenue - Leisure Activities, Fiscal Year 2014, Index Code #146405, Sub. Obj. #6120 for Electricity expenses from July 15, 2013 thru May 31, 2014 as follows:

Period	Amount
December 16, thru December 30, 2013	\$ 6,983.06
January 17, thru January 31, 2014	\$ 8,559.42
February 24, thru February 24, 2014	\$ 7,429.24
March 14, thru March 24, 2014	\$ 7,651.33
April 15, thru April 25, 2014	\$ 7,810.77
May 15, thru May 27, 2014	\$ 1,626.55

\$ 40,060.37

Total Transfer \$ 40,060.37

BATCH NO. JESEWTA / JEB4812
POSTED BY: (Signature)
DATE: 06/27/14
TOTAL: 40,060.37

SEE ATTACHED FOR DETAILS

DEBIT: LEISURE ACTIVITIES
FISCAL YEAR 2014
INDEX CODE: #146405
Sub. Obj.: #6120
Amount: \$40,060.37

CREDIT: GENERAL FUND - LEISURE ACTIVITIES
FISCAL YEAR 2014
INDEX CODE: # 914366
Sub. Obj. # 6120
Amount: \$ 40,060.37

I hereby certify that the above claim is correct and just in every respect, and that payment therefore has not been received:

APPROVED:

x (Signature)
COUNTY OF MAUI
Department of Housing & Human Concerns

CLAIMANT

x (Signature)
Lyne Horikoshi
Senior Services, Accountant I

APPROVED:

x (Signature)
Ruth Griffith
Senior Services, Administrator