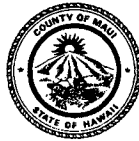


Council Chair
Mike White

Vice-Chair
Robert Carroll

Presiding Officer Pro Tempore
Stacy Crivello

Councilmembers
Alika Atay
Elle Cochran
Don S. Guzman
Riki Hokama
Kelly T. King
Yuki Lei K. Sugimura



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

January 9, 2018

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

Dear Mr. Walker:

**SUBJECT: FISCAL YEAR QUARTERLY REPORTS (FISCAL YEAR
2018 (JULY 1, 2017 TO JUNE 30, 2018)) (BF-4(1))**

The Fiscal Year 2018 Budget includes an appropriation of \$5,000,000 for the Employees' Retirement System of the State of Hawaii ("ERS") as it relates to excess pension costs. The County of Maui is in receipt of invoice 2015-ACT 153-MAUI, dated November 24, 2015, for \$1,773,652; and invoice 2016-ACT 153-MAUI, dated October 21, 2016, for \$1,091,207. A copy of the invoices are attached for your reference.

May I please request the following information:

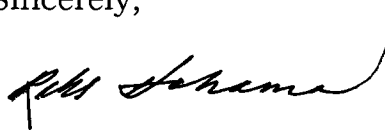
1. Did the County remit payment to the ERS for the invoices listed above? If yes, provide the date and a copy of the remittance document. If not, explain why the payment has not yet been made.
2. How did the Department of Finance verify the amount of the invoices? Provide the calculation and breakdown of excess pension costs by department.
3. Has the County received an invoice for 2017? If so, provide a copy of the invoice and any supporting documents. Also, if payment was made, include a copy of the remittance document.

Mr. Mark Walker
January 9, 2018
Page 2

May I further request you provide your response no later than **Friday, January 19, 2018**. To ensure efficient processing, please include the relevant Committee item number in the subject line of your response.

Should you have any questions, please contact me or the Committee staff (Michele Yoshimura at ext. 7663, or Yvette Bouthillier at ext. 7758).

Sincerely,

A handwritten signature in black ink, appearing to read "Riki Hokama", with a large, sweeping flourish extending to the right.

RIKI HOKAMA, Chair
Budget and Finance Committee

bf:ltr:004(1)afn01:mmy

Attachments

cc: Mayor Alan M. Arakawa
Budget Director

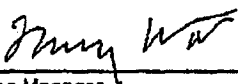
STATE OF HAWAII
DEPARTMENT OF BUDGET & FINANCE
EMPLOYEES' RETIREMENT SYSTEM

BILL FOR COLLECTION

County of Maui	BILL NO.	<u>2015-ACT 153-MAUI</u>
Department of Finance	DATE	<u>11/24/2015</u>
Director: Danny Aagsalog		
200 South High St. Kalana O Maui Bldg, 2 nd Floor		
Wailuku, HI 96793		

DATE	DESCRIPTION	AMOUNT	TOTAL
FYE 6/30/2015 EXCESS PENSION COSTS (PER ACT 153/SLH 2012 REFER HRS Section 68-100)			
		Requirement	
		\$ 1,773,652.00	\$ 1,773,652.00

I certify the above is correct and just;
Payment not received as of this date.



Accounting Manager

Remit one copy of this bill together with your check made payable to:

Employees' Retirement System of the State of Hawaii
City Financial Tower
201 Merchant Street, Suite 1400
Honolulu, HI 96813-2980

Should there be any questions regarding this Bill for Collection, please call Larry Wolfe at 586-1728.

Exhibit B (FN-12)(BF-1)

EMPLOYEES' RETIREMENT SYSTEM
 ACT 153 EXCESS PENSION COSTS
 FYE JUNE 30, 2015

LAST WORKED EMPLOYER

MAUI COUNTY

DEPT/PAY NO	NAME	PENSION APPL NO	RET DATE	LAST WORKED EMPLOYER - BILLING LOCATION	ACT 153- AMOUNT DUE
60CRIM0000		97582	12/31/2013	MAUI COUNTY	\$ 62,973.00
37WAIED000		96863	12/31/2013	MAUI COUNTY	\$ 55,262.00
		90883	12/31/2012	MAUI COUNTY	\$ 27,562.00
61WK010000		97529	12/31/2013	MAUI COUNTY	\$ 148,824.00
30FADM0000		103029	12/31/2014	MAUI COUNTY	\$ 105,287.00
30KAHED000		101474	7/1/2014	MAUI COUNTY	\$ 43,901.00
61WK010000		96277	12/31/2013	MAUI COUNTY	\$ 100,843.00
32MA020000		101876	8/1/2014	MAUI COUNTY	\$ 64,484.00
68TRAF0000		98518	2/1/2014	MAUI COUNTY	\$ 181,569.00
61WK010000		99567	4/1/2014	MAUI COUNTY	\$ 100,088.00
					\$ 890,793.00
49GOLF0000		104525	12/31/2014	MAUI COUNTY	\$ 20,721.00
42EAST0000		105475	12/31/2014	MAUI COUNTY	\$ 40,182.00
60PDAD0000		97165	12/31/2013	MAUI COUNTY	\$ 10,779.00
40CENT0000		99268	4/1/2014	MAUI COUNTY	\$ 24,271.00
87W/WME0000		99001	3/1/2014	MAUI COUNTY	\$ 18,475.00
52WEG10000		105019	12/31/2014	MAUI COUNTY	\$ 113,096.00
63LH030000		103112	10/1/2014	MAUI COUNTY	\$ 21,841.00
51WFI20000		105900	12/31/2014	MAUI COUNTY	\$ 81,068.00
47SOUT0000		99552	4/1/2014	MAUI COUNTY	\$ 18,166.00
		94708	9/1/2013	MAUI COUNTY	\$ 50,035.00
09LIQR0000		97599	12/31/2013	MAUI COUNTY	\$ 106,029.00
20PWDS0000		102900	12/31/2014	MAUI COUNTY	\$ 66,883.00
		93058	4/1/2013	MAUI COUNTY	\$ 15,902.00
69VICE0000		104468	12/31/2014	MAUI COUNTY	\$ 126,758.00
40PRAD0000		99479	4/1/2014	MAUI COUNTY	\$ 4,401.00
		98130	12/31/2013	MAUI COUNTY	\$ 30,177.00
54WFD20000		99442	6/1/2014	MAUI COUNTY	\$ 133,245.00
42EAST0000		99576	4/1/2014	MAUI COUNTY	\$ 830.00
					\$ 882,859.00
					<u>\$ 1,773,652.00</u>

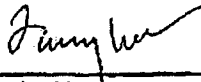
STATE OF HAWAII
DEPARTMENT OF BUDGET & FINANCE
EMPLOYEES' RETIREMENT SYSTEM

BILL FOR COLLECTION

County of Maui	BILL NO.	<u>2016-ACT 153-MAUI</u>
Department of Finance	DATE	<u>10/21/2016</u>
Director: Danny Agsalog		
200 South High St. Kalana O Maui Bldg, 2 nd Floor		
Wailuku, HI 96793		

DATE	DESCRIPTION	AMOUNT	TOTAL
FYE 6/30/2016 EXCESS PENSION COSTS (PER ACT 153/SLH 2012 REFER HRS Section 88-100)			
		Requirement	
		\$ 1,091,207.00	\$ 1,091,207.00

I certify the above is correct and just;
Payment not received as of this date.



Accounting Manager

Remit one copy of this bill together with your check made payable to:

Employees' Retirement System of the State of Hawaii
City Financial Tower
201 Merchant Street, Suite 1400
Honolulu, HI 96813-2980

Should there be any questions regarding this Bill for Collection, please call Jennifer Tanaka at 586-1753 or Larry Wolfe at 586-1728.

Exhibit A (FN-12)(BF-1)

EMPLOYEES' RETIREMENT SYSTEM
 ACT 153 EXCESS PENSION COSTS
 FYE JUNE 30, 2016

LAST WORKED EMPLOYER

MAUI COUNTY

DEPT/PAY NO	NAME	PENSION APPL NO	RET DATE	LAST WORKED EMPLOYER - BILLING LOCATION	ACT 153- AMOUNT DUE
31WK010000		98413	3/1/2014	MAUI COUNTY	\$ 62,365.00
34HN040000		105355	12/31/2014	MAUI COUNTY	\$ 132,582.00
34HN040000		99320	4/1/2014	MAUI COUNTY	\$ 18,486.00
60CRIM0000		104937	2/1/2015	MAUI COUNTY	\$ 37,272.00
60PDAD0000		103936	12/31/2014	MAUI COUNTY	\$ 109,617.00
63LH030000		114172	12/31/2015	MAUI COUNTY	\$ 131,884.00
63LH030000		105381	12/31/2014	MAUI COUNTY	\$ 60,299.00
Subtotal					<u>\$ 552,505.00</u>
		111345	12/31/2015	MAUI COUNTY	\$ 37,295.00
		108522	7/1/2015	MAUI COUNTY	\$ 6,353.00
		110570	9/1/2015	MAUI COUNTY	\$ 33,274.00
04CLK0000		107093	2/1/2015	MAUI COUNTY	\$ 1,738.00
06DPSV0000		111021	10/1/2015	MAUI COUNTY	\$ 26,905.00
07FINA0000		111478	12/31/2015	MAUI COUNTY	\$ 36,366.00
07FINA0000		111336	12/31/2015	MAUI COUNTY	\$ 12,594.00
20PWDS0000		110365	8/1/2015	MAUI COUNTY	\$ 31,833.00
20PWE20000		105357	12/31/2014	MAUI COUNTY	\$ 30,536.00
21PW010000		108405	5/1/2015	MAUI COUNTY	\$ 29,419.00
40CENT0000		105464	12/31/2014	MAUI COUNTY	\$ 16,109.00
40PRAD0000		108434	8/1/2015	MAUI COUNTY	\$ 8,971.00
42EAST0000		103094	12/31/2014	MAUI COUNTY	\$ 33,612.00
53WPO10000		110321	7/1/2015	MAUI COUNTY	\$ 16,191.00
54WFD10000		111631	12/1/2015	MAUI COUNTY	\$ 29,428.00
63LH030000		108445	7/1/2015	MAUI COUNTY	\$ 16,121.00
84WWSO0000		112875	12/31/2015	MAUI COUNTY	\$ 20,550.00
87WWMED000		104889	12/31/2014	MAUI COUNTY	\$ 40,303.00
87WWME0000		105350	12/31/2014	MAUI COUNTY	\$ 58,357.00
89CENT0000		112427	11/1/2015	MAUI COUNTY	\$ 32,885.00
89CENT0000		107245	5/1/2015	MAUI COUNTY	\$ 19,862.00
Subtotal					<u>\$ 538,702.00</u>
Total					<u>\$ 1,091,207.00</u>