

ALAN M. ARAKAWA  
Mayor



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OFFICE OF THE  
COUNTY COUNCIL

DANILO F. AGSALOG  
Director

MARK R. WALKER  
DEPUTY DIRECTOR

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

April 17, 2017

Ms. Lynn A.S. Araki-Regan  
Budget Director, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL  
  
Mayor Date

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: REQUESTS/QUESTIONS FROM THE APRIL 12, 2017  
MEETING (FN-12) (BF-1)**

Pursuant to your letter dated April 13, 2017 relating to available back-up information for the two Employees' Retirement System spiking bills and any additional spiking bills received, please see the comments below.

The two Excess Pension Costs bills (spiking bills) received by the Department of Finance, as referenced in your letter as Attachment 1 and Attachment 2, included back-up information to the extent of employee name, employee department and amount due (see Exhibits A & B). However, the back-up information does not provide detailed calculations or any other documentation. The department has requested detailed calculations on multiple occasions with no such information provided to date. The department continues to request this information to validate the two bills received at this point. No additional spiking bills have been received as of the date of this letter.

*Honorable G. Riki Hokoma, Chair  
and Members of Budget and Finance Committee  
April 17, 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,

A handwritten signature in blue ink, appearing to read 'Danilo F. Agsalog', with a long horizontal flourish extending to the right.

DANILO F. AGSALOG  
Finance Director

DFA:st

Attachments

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
31WKO10000		98413	3/1/2014	MAUI COUNTY	\$ 62,365.00
34HNO40000		105355	12/31/2014	MAUI COUNTY	\$ 132,582.00
34HNO40000		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
87WWME0000		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>

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

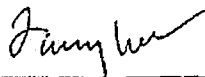
BILL FOR COLLECTION

County of Maui  
Department of Finance  
Director: Danny Aagsalog  
200 South High St. Kalana O Maui Bldg, 2<sup>nd</sup> Floor  
Wailuku, HI 96793

BILL NO. 2016-ACT 153-MAUI  
DATE 10/21/2016

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 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
37WAIE0000		96863	12/31/2013	MAUI COUNTY	\$ 55,262.00
		90883	12/31/2012	MAUI COUNTY	\$ 27,562.00
61WKO10000		97529	12/31/2013	MAUI COUNTY	\$ 148,824.00
30FADM0000		103029	12/31/2014	MAUI COUNTY	\$ 105,287.00
30KAHE0000		101474	7/1/2014	MAUI COUNTY	\$ 43,901.00
61WKO10000		96277	12/31/2013	MAUI COUNTY	\$ 100,843.00
32MAO20000		101876	8/1/2014	MAUI COUNTY	\$ 64,484.00
68TRAF0000		98518	2/1/2014	MAUI COUNTY	\$ 181,569.00
61WKO10000		99567	4/1/2014	MAUI COUNTY	\$ 100,088.00
					<u>\$ 890,793.00</u>
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
87WWME0000		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
	0	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
					<u>\$ 882,859.00</u>
					<u><u>\$ 1,773,652.00</u></u>

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

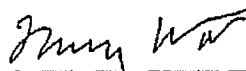
## BILL FOR COLLECTION

County of Maui  
Department of Finance  
Director: Danny Aagsalog  
200 South High St. Kalana O Maui Bldg, 2<sup>nd</sup> Floor  
Wailuku, HI 96793

BILL NO. 2015-ACT 153-MAUI  
DATE 11/24/2015

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

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

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