

# BUDGET AND FINANCE COMMITTEE

Council of the County of Maui

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## Meeting Agenda

March 28, 2014  
9:00 a.m.

OFFICE OF THE  
COUNTY CLERK

MEETING SITE: Council Chamber, 8<sup>th</sup> Floor, 200 South High Street, Wailuku, Hawaii

REMOTE TESTIMONY SITES: Hana Council District Office, Hana Community Center,  
5091 Uakea Road, Hana, Hawaii  
Lanai Council District Office, Lanai Community Center, 8<sup>th</sup> Street, Lanai  
City, Hawaii  
Molokai Council District Office, 100 Ainoa Street, Kaunakakai, Hawaii

website: [www.mauicounty.gov/committees/BF](http://www.mauicounty.gov/committees/BF)

### VOTING MEMBERS

Mike White, Chair

G. Riki Hokama, Vice-Chair

Gladys C. Baisa

Robert Carroll

Elle Cochran

Donald G. Couch, Jr.

Stacy Crivello

Don S. Guzman

Michael P. Victorino

*AGENDA ITEMS ARE SUBJECT TO CANCELLATION. For a confirmation of the meeting date and time, and for tentative scheduling of agenda items, please contact the Committee Staff (Michele Yoshimura, Chancy Hopper, Jordan Molina, or Yvette Bouthillier) at: Office of Council Services, 200 South High Street, Wailuku, HI 96793, 808-270-7838, 1-800-272-0026 (toll-free from Molokai), 1-800-272-0098 (toll-free from Lanai), 808-270-7686 (fax).*

*ORAL OR WRITTEN TESTIMONY on any agenda item will be accepted. Each testifier shall be allowed to speak for three minutes on each item. If additional time is requested, the testifier shall be allowed one minute to conclude the testimony on the item. These time limits may be modified pursuant to the Rules of the Council, provided a modification would apply equally to all testifiers and all items. No further oral testimony by the testifier on the item shall be permitted. An individual's request to testify shall be deemed withdrawn if the individual does not answer when called to testify. To ensure its distribution prior to the meeting, written testimony must be received in the Office of Council Services at least 24 hours prior to the meeting; provided, that if a meeting will be held on a Monday, written testimony shall be received by 12:00 noon on the business day preceding the meeting. If written testimony is submitted at the meeting site, 16 copies are requested to ensure distribution at the meeting.*

*REMOTE TESTIMONY SITES: Oral testimony may be received by telephone from each of the Council district offices noted above. If the audio connection between the meeting site in the Council Chamber and any of the remote testimony sites is lost, the meeting in the Council Chamber will still continue. Members of the public interested in information about offering testimony on an agenda item from a remote testimony site may contact the Office of Council Services prior to the meeting. While oral testimony is being received, the district offices cannot provide other services. The audio connection will be terminated after all oral testimony has been received.*

*INDIVIDUALS WHO INTEND TO ATTEND THE MEETING AND WHO HAVE DISABILITIES REQUIRING SPECIAL ASSISTANCE should call the Office of Council Services at least three days in advance.*

*DOCUMENTS ON FILE WITH THE COMMITTEE, which may include correspondence relating to the agenda items below, may be inspected prior to the meeting date. Photocopies may be ordered, subject to charges imposed by law (Maui County Code, Sec. 2.64.010). Please contact the Office of Council Services to make arrangements for inspection or photocopying of documents.*

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**BF-9(2) SINGLE AUDIT REPORT (FISCAL YEAR 2013)**

**DESCRIPTION:** The Committee is in receipt of County Communication 14-57, from the County Auditor, transmitting a report entitled "COUNTY OF MAUI, STATE OF HAWAII: SINGLE AUDIT REPORTS FOR THE YEAR ENDED JUNE 30, 2013", and the required auditor's communication letter, submitted by the County's designated independent auditor, Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC.

**STATUS:** The Committee may discuss the report and communication letter. The Committee may also consider the filing of County Communication 14-57 and other related action.

**BF-3(2) COMPREHENSIVE ANNUAL FINANCIAL REPORT ("CAFR") (FISCAL YEAR 2013)**

**DESCRIPTION:** The Committee is in receipt of County Communication 14-56, from the County Auditor, transmitting the County of Maui's Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2013 ("CAFR"), submitted by the County's designated independent auditor, Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC.

**STATUS:** The Committee may discuss the report. The Committee may also consider the filing of County Communication 14-56 and other related action.

**BF-8(2) DEPARTMENT OF WATER SUPPLY'S FINANCIAL AUDIT REPORT (FISCAL YEAR 2013)**

**DESCRIPTION:** The Committee is in receipt of County Communication 14-58, from the County Auditor, transmitting the Department of Water Supply's Financial Statements and Supplemental Schedules for the years ended June 30, 2013, and June 30, 2012, submitted by the County's designated independent auditor, Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC.

**STATUS:** The Committee may discuss the Department of Water Supply's Financial Statements and Supplemental Schedules for the years ended June 30, 2013, and June 30, 2012. The Committee may also consider the filing of County Communication 14-58 and other related action.

**BF-15 TRANSFERS FROM GENERAL FUND AND DEPARTMENT OF WATER SUPPLY REVENUE FUND**

**DESCRIPTION:** The Committee is in receipt of the following:

1. County Communication 14-13, from the Director of Finance, reporting on transfers from the General Fund and Department of Water Supply Revenue Fund to the Bond Fund as of December 31, 2013.
2. County Communication 14-43, from the Director of Finance, reporting on transfers from the General Fund and Department of Water Supply Revenue Fund to the Bond Fund as of January 31, 2014.

**STATUS:** The Committee may discuss the reports. The Committee may also consider the filing of County Communications 14-13 and 14-43 and other related action.

**BF-4(1) FISCAL YEAR QUARTERLY REPORTS (FISCAL YEAR 2014)**

- DESCRIPTION:** The Committee is in receipt of the following:
1. County Communication 14-30, from the Budget Director, transmitting the Budget Implementation Report for Fiscal Year July 1, 2013 to June 30, 2014 (Second Quarter ending December 31, 2013).
  2. County Communication 14-42, from the Director of Finance, transmitting the Director's Quarterly Report and Capital Improvement Projects Report for Fiscal Year July 1, 2013 to June 30, 2014 (Second Quarter ending December 31, 2013).
- STATUS:** The Committee may review the Budget Implementation Report, Director's Quarterly Report, and Capital Improvement Projects Report. The Committee may also consider the filing of County Communications 14-30 and 14-42 and other related action.

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