

DEPARTMENT OF BUDGET AND FISCAL SERVICES

KA 'OIHANA MĀLAMA MO'OHELU A KĀLĀ

CITY AND COUNTY OF HONOLULU

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RICK BLANGIARDI
MAYOR
ME/Ā



ANDREW T. KAWANO
DIRECTOR
PO'O

CARRIE CASTLE
DEPUTY DIRECTOR
HOPE PO'O

February 23, 2026

The Honorable Tommy Waters
Chair and Presiding Officer
and Members
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawai'i 96813

Dear Chair Waters and Councilmembers:

SUBJECT: Resolution Approving the Write-Off of Uncollectible Accounts
Owed to the City in Excess of \$1,000.00

Chapter 2, Section 2-3.4(a), Revised Ordinances of Honolulu 2021, provides that debts owed to the City in excess of \$1,000.00 may not be considered as uncollectible by the Director of Budget and Fiscal Services except upon approval by the City Council. Accordingly, we request your approval to write-off the amounts shown on the attached list.

Follow-up on the accounts have been performed using the guidelines prescribed by Budget Policies and Procedures Manual, Index 17.1, Billing for Services and Follow-up on Accounts Receivable. Collection efforts included sending letters, initiating phone contact, providing delinquent account information to a credit bureau and taking legal action where warranted. Despite the efforts of City personnel and the outside collection agency, collection has been unsuccessful. The collection agency pursued all legal means of collection and the accounts have been returned uncollectible by the collection agency. In addition, all respective Departments have agreed and concur with these write-off amounts.

Upon approval, the accounts will be stricken from the accounts receivable records; however, they will be maintained on a separate write-off list to be referenced when future services are requested. Additionally, documentation of the collection procedures performed and any related correspondence are available on file for review at your request.

DEPT. COM. 83(26)

The Honorable Tommy Waters
Chair and Presiding Officer
and Members
February 23, 2026
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Should you have any questions, please contact me at (808) 768-3901.

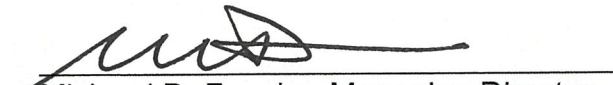
Sincerely,



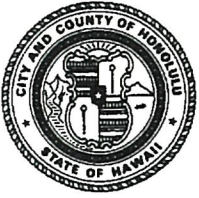
Andrew T. Kawano
Director

Attachment

APPROVED:



Michael D. Formby, Managing Director
Office of the Managing Director



HONOLULU CITY COUNCIL
KE KANIHELA O KE KALANA O HONOLULU
CITY AND COUNTY OF HONOLULU

No. _____

RESOLUTION

APPROVING THE WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS OWED TO THE CITY.

WHEREAS, Section 2-3.1(4)(B), Revised Ordinances of Honolulu 2021, as amended ("ROH"), authorizes the Corporation Counsel to determine whether any claim for the City or any debt owed to the City not in excess of \$1,000 is collectible. If the Corporation Counsel determines that any claim for the City or any debt owed to the City is not collectible, the Corporation Counsel is authorized to advise the Director of Budget and Fiscal Services ("BFS") that any claim for the City or any debt owed to the City shall be stricken from the Director of BFS' records, and such claim for the City or such debt owed to the City is extinguished; and

WHEREAS, the Corporation Counsel does not have the authority to advise BFS to strike from its records claims and debts in excess of \$1,000; and

WHEREAS, Section 2-3.4(a), ROH, requires the City Council to authorize the adjustment, settlement, and compromise of claims, except as otherwise provided in § 2-3.1(4), ROH; and

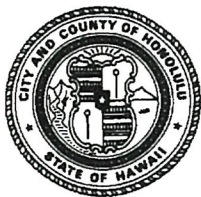
WHEREAS, the City Council is therefore authorized to adjust, settle, and compromise claims for the City and debts against the City, including claims for the City or debts owed to the City in excess of \$1,000; and

WHEREAS, BFS has a policy regarding collections on accounts receivable, which includes reminder notices, phone calls, and referrals to a collection agency; and

WHEREAS, all collection efforts on accounts receivable have been performed using the guidelines prescribed by BFS, but accounts in excess of \$1,000 individually, attached hereto as Exhibit "A," are delinquent and determined by the Director of BFS to be uncollectible; and

WHEREAS, in accordance with BFS policy, the Division of Treasury has determined that the City has uncollectible accounts in excess of \$1,000 as of June 30, 2025, totaling \$1,290,962.30, attached hereto as Exhibit "A," that must be referred to the City Council for write-off approval; and

WHEREAS, the respective City Departments have confirmed that these accounts are uncollectible; and



HONOLULU CITY COUNCIL
KE KANIHELA O KE KALANA O HONOLULU
CITY AND COUNTY OF HONOLULU

No. _____

RESOLUTION

WHEREAS, the Corporation Counsel concurs that the attached accounts in excess of \$1,000 are uncollectible and should be presented to City Council for adjustment, settle, compromise and write-off approval; and

WHEREAS, having determined that the accounts set forth in Exhibit "A" are uncollectible, the City Council finds that the write off of those accounts is proper; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that the write-off of the delinquent and uncollectible accounts as set forth in Exhibit "A" attached hereto, by and hereby is approved; and

BE IT FINALLY RESOLVED that a copy of this resolution be transmitted to the Director of Budget and Fiscal Services and to the Chief of Treasury.

INTRODUCED BY:

DATE OF INTRODUCTION:

Honolulu, Hawai'i

Councilmembers

EXHIBIT “A”

City and County of Honolulu
WRITE-OFF UNCOLLECTIBLE ACCOUNT DEBTS IN EXCESS \$1,000
as of June 30, 2025

EXHIBIT A

TYPE	PERIOD WRITE-OFF	WRITE-OFFS	
		No. of Accts	Amount
1 Liquor Law Violation Fines and Additional License Fees Department of Budget and Fiscal Services	2019	1	\$ 4,021.64
2 Ewa Homes LP, Ewa Homes II LP, and Ewa Homes III LP Residual Receipts Promissory Notes Department of Community Services	2006 - 2011	1	\$ 1,282,606.70
3 Roads and Sidewalks Department of Facility Maintenance	2024	1	\$ 4,333.96
TOTAL		3	\$ 1,290,962.30

All account debts were reviewed by the individual Departments and by the Department of Budget and Fiscal Services. The accounts are deemed uncollectible. Annual ACFR, audited by independent auditors, are in compliance with the 100% allowance for uncollected debts in excess of 90 days.

Collection efforts included invoicing, phone contact and sending delinquent letters/notices. Accounts were also sent to a collection agency who was unsuccessful in collection. Some accounts were unable to be pursued due to: business accounts dissolved; deceased debtors; and the original invoice to support debt being unavailable.

City and County of Honolulu
List of Uncollectible Accounts
as of June 30, 2025

Submitting Department/Agency:	Department of Budget and Fiscal Services, Liquor Commission Via: Department of Budget and Fiscal Services, Division of Treasury
Description of Accounts Receivable:	Liquor Law Violation Fines and Additional License Fees

[illegible]

1. Unable to pursue collections of original invoice due to supporting information is unavailable. Original invoice has exceeded the Statute of Limitations Rev. Stat. 657-1 and is uncollectible.
2. Collection efforts included invoicing, initiating phone contact and sending delinquent letters/notices. Accounts were also sent to a collection agency who was unsuccessful in collection.
3. Business dissolved.

City and County of Honolulu
List of Uncollectible Accounts
as of June 30, 2025

Submitting Department/Agency:	Department of Community Services, Community Based Development Division Via: Department of Budget and Fiscal Services, Division of Treasury
Description of Accounts Receivable:	Ewa Homes LP, Ewa Homes II LP, and Ewa Homes III LP Residual Receipts Promissory Notes

[illegible]

7. Interest accrued should be written off in recognition that their anticipated LIHTC award was not received.

City and County of Honolulu
List of Uncollectible Accounts
as of June 30, 2025

Submitting Department/Agency: Department of Facility Maintenance
Via: Department of Budget and Fiscal Services,
Division of Treasury
Description of Accounts Receivable: Roads & Sidewalk

[illegible]

2. Collection efforts included invoicing, initiating phone contact and sending delinquent letters/notices. Accounts were also sent to a collection agency who was unsuccessful in collection.

Report Title:

Write-Off of Uncollectible Accounts Owed to the City; Department of Budget and Fiscal Services - Division of Treasury; uncollectible accounts.

Description:

The Department of Budget and Fiscal Services, Division of Treasury has determined that the City has uncollectible accounts in excess of \$1,000 as of June 30, 2025, totaling \$1,290,962.30, that must be referred to the City Council for write-off approval.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.