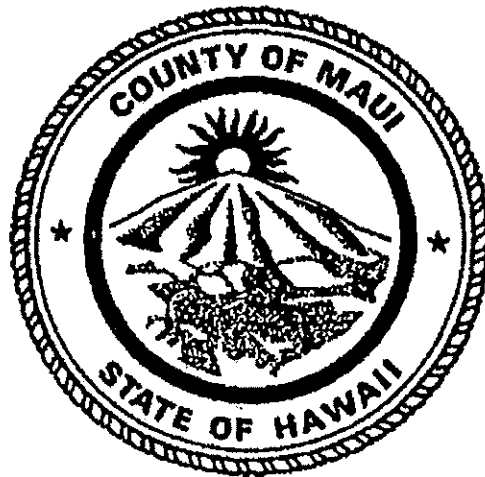


**COUNTY OF MAUI**

**STATE OF HAWAII**



**SINGLE AUDIT REPORT**

**FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2008**

COUNTY OF MAUI  
STATE OF HAWAII

SINGLE AUDIT REPORT  
FISCAL YEAR ENDED JUNE 30, 2008

TABLE OF CONTENTS

<b>Part</b>		<b>Page</b>
I	Schedule of Findings	2
II	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	8
III	Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards	10
IV	Schedule of Expenditures of Federal Awards	13

**PART I**

**SCHEDULE OF FINDINGS**

**COUNTY OF MAUI  
STATE OF HAWAII**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

**Summary of Auditor's Results**

1. The independent auditors' report on the basic financial statements expressed an unqualified opinion on the County of Maui, State of Hawaii (County).
2. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.
3. The auditors' report on compliance for the major federal award programs for the County expresses an unqualified opinion on all major federal programs.
4. Audit findings that are required to be reported in accordance with Section 510(a) of *OMB Circular A-133* are reported in this Schedule.
5. The County's major programs were:

<b>Name of Federal Program</b>	<b>CFDA Number</b>
Community Development Block Grants	14.219
Home Investment	14.239
Department of Transportation Formula Grants	20.509
Aging Title III	93.044
Homeland Security	97.067
Highway Planning and Construction (Federal-Aid Highway Program)	20.205
Capitalization Grant for Clean Water (State Revolving Funds)	66.458
Capitalization Grant for Drinking Water (State Revolving Funds)	66.468

6. A threshold of \$872,348 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
7. The County did not qualify as a low-risk auditee as defined in OMB Circular A-133.

**COUNTY OF MAUI  
STATE OF HAWAII**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

**Single Audit Findings**

**Finding 2008-A  
Incorrect CFDA #'s**

**Condition:**

The initial schedule of federal assistance provided by the County finance department contained incorrect catalog of federal domestic assistance (CFDA) numbers.

**Cause:**

The cause appears to be attributable to incorrect information provided by the department receiving the grant award.

**Criteria:**

Accurate CFDA #'s on the schedule of federal assistance ensures the proper reference to the U.S. Office of Management and Budget (OMB) compliance supplement which outlines the compliance criteria for all federal programs.

**Effect:**

The inclusion of incorrect CFDA #'s of the schedule of federal assistance could lead to noncompliance with federal program criteria and may result in questioned costs.

**Recommendation:**

We recommend that accurate CFDA #'s be included on the schedule of federal assistance prepared by the finance department.

**County's Response:**

*Management concurs with the auditor's observation and recommendation. The County of Maui will take corrective action and construct the schedule to include accurate CFDA numbers on the schedule of federal assistance for the FY2008 Audit.*

**COUNTY OF MAUI  
STATE OF HAWAII**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

**Single Audit Findings (continued)**

**Finding 2008-B**

**Centralized position responsible for monitoring federal program compliance requirements.**

**Condition:**

Currently, the responsibilities of a federal program compliance officer do not appear to be assigned to any current position within the County government.

**Cause:**

It appears that the responsibility of overseeing the County's compliance with federal program requirements is being delegated to the departmental level.

**Criteria:**

OMB Circular A-133 suggests that a centralized position should exist in any local government which receives federal program awards to oversee that government's compliance with federal program requirements.

**Effect:**

Failure to effectively monitor the County's compliance requirements relative to federal award programs received could lead to instances of non-compliance with a program's requirements and questioned costs.

**Recommendation:**

We recommend that the responsibility for overseeing the County's compliance with federal award program requirements be assigned to one centralized position. That centralized position would coordinate with the departmental program managers to ensure the County is complying with federal program requirements.

**County's Response:**

*Management concurs with the auditor's observation that there could be some efficiency and effectiveness gains by centralizing federal award administration. Currently, the County centralizes accounting and financial reporting within the Department of Finance. However, program administration and compliance specific to each award, which includes the detailed accounting and monitoring, regardless of source, are the responsibility of the operational department reviewing and administering the award.*

*Centralizing this function will require position additions and reorganizations of personnel. Management will consider this strategy for future years.*

**COUNTY OF MAUI  
STATE OF HAWAII**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

**Single Audit Findings (continued)**

**Finding 2008-C**

**Training for departmental personnel in federal program compliance requirements.**

**Condition:**

Our compliance procedures performed on the federal program awards found that due to personnel turnover at the departmental level, those individuals responsible for managing the department's federal programs do not possess an adequate knowledge of the federal program compliance requirements. In addition, one County department has just begun receiving federal grants in the most recent 2 to 3 years. With the personnel turnover, and the one department's relative inexperience with the federal program requirements, some confusion appeared to exist as to compliance requirements related to certain federal programs.

**Cause:**

The cause appears attributable to the personnel turnover at the departmental level and the fact that the one department is relatively inexperienced with the management of federal program awards.

**Criteria:**

All personnel within the County government given the responsibility of managing federal program awards, should be familiar with the respective program's compliance requirements as outlined under the program's catalogue of federal domestic assistance number (CFDA) included in the Compliance Supplement issued by the Office of Management and Budget (OMB).

**Effect:**

The lack of familiarity with a respective program's compliance requirements at the departmental level could lead to instances of non-compliance with a program's requirements and questioned costs.

**Recommendation:**

We recommend the County executive branch consider conducting training sessions to update departmental personnel on the program requirements associated with federal grant awards in accordance with OMB Circular A-133.

**County's Response:**

*Management concurs with the auditor's observation and recommendation. Currently, some departments are being provided training by its awarding federal agencies (i.e. U. S. Department of Housing and Urban Development) on a regular basis. The County of Maui will review a strategy to coordinate the implementation of training in FY2010 to ensure all programs receive adequate training.*

COUNTY OF MAUI  
STATE OF HAWAII

SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Single Audit Findings (continued)

**Finding 2008-D**

**Environmental Protection Agency State Revolving Funds.**

**Condition:**

The County did not include the expenditures related to the EPA State Revolving Funds in the prior year schedule of federal assistance.

**Cause:**

Unknown.

**Criteria:**

All expenditures incurred by the County charged to federal award programs received should be included in the County's schedule of federal assistance.

**Effect:**

The effect of not including the expenditures in the schedule of federal assistance could result in issues of non-compliance and questioned costs.

**Recommendation:**

We recommend that all expenditures incurred by the County charged to federal award programs be included in the County's schedule of federal assistance.

**County's Response:**

*Management concurs with the auditor's observation and recommendation. The County of Maui will take corrective action and will include expenditures incurred by the County as consistent with Federal reporting requirements and shall be in compliance for FY2008.*



**COUNTY OF MAUI  
STATE OF HAWAII**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

**Federal Award Findings**

**Finding 2008-1**      **U.S. Department of Transportation**  
Highway Planning and Construction, CFDA numbers 20.205  
Passed Through the State of Hawaii, Department of Transportation  
Administered by the County of Maui

**Condition:**

Our audit procedures disclosed that the requests for reimbursement prepared by the Engineering Division of the County and submitted to the State of Hawaii Department of Transportation for this project, reflected a different allocation between federal and county funding than was reflected in the County's general ledger by the County Department of Finance.

**Cause:**

It appears that a lack of coordination between the Engineering Division and the Department of Finance as to the federal portion requested for reimbursement from the State Department of Transportation is the cause of this discrepancy.

**Criteria:**

The amount of federal expenditures for this project recorded in the County's general ledger at June 30, 2008, should reconcile to the amount of federal funds requested for reimbursement from the State of Hawaii Department of Transportation by the County's Engineering Division.

**Effect:**

Although the County was reimbursed by the State for the correct amount reflected on the reimbursement requests prepared by the County Engineering Division, the incorrect allocation reflected in the general ledger caused federal expenditures for the project to be overstated at June 30, 2008.

**Recommendation:**

We recommend that the County Division of Engineering communicate with the Department of Finance the federal portion reflected on the requests for reimbursement submitted to the State Department of Transportation.

**County's Response:**

*The basis of allocation for reimbursement requests sent to the State of Hawaii are payments made to contractors, net of retention, while federal expenditures charged to the projects that are recorded to the general ledger are based on total work to date including retention. Retention is then recorded as a payable and eventually released upon contract completion. Upon release of this retention, a reimbursement request is sent to the State and this should cure the discrepancy. The discrepancy is a timing issue.*

**PART II**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS***



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

The Honorable Mayor  
and Members of the County Council of Maui:

We have audited the basic financial statements of the County of Maui, State of Hawaii (County) as of and for the year ended June 30, 2008, and have issued our report thereon dated February 19, 2009. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the County Administration, the County Council, federal awarding agencies and passthrough entities and is not intended to be and should not be used by anyone other than these specific parties.

*Kobayashi, DOI & LUM CPAs LLC*

Honolulu, Hawaii

February 19, 2009, except for the Federal expenditures from the Environmental Protection Agency on page 19 of the Schedule of Expenditures of Federal Assistance, as to which date is April 27, 2009.

**PART III**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR  
A-133 AND ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS**



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

The Honorable Mayor  
and Members of the County Council of Maui:

**Compliance**

We have audited the compliance of the County of Maui, State of Hawaii (County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The County's major federal programs are identified in the Schedule of Findings Section Part I. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with the OMB Circular A-133 and which are described in the accompanying schedule of findings as items 2008-A, 2008-B, 2008-C, 2008-D and 2008-1.



### **Internal Control over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2008-A, 2008-B, 2008-C, 2008-D and 2008-1.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We do not consider any of the deficiencies described in the accompanying schedule of findings to be material weaknesses.

### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the County of Maui as of and for the year ended June 30, 2008 and have issued our report thereon dated February 19, 2009. Our audit was performed for the purpose of forming our opinions on the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *OMB Circular A-133* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's response and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Administration, the County Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Kobayashi, DOI & LUM CPAs LLC*

Honolulu, Hawaii

February 19, 2009, except for the Federal expenditures from the Environmental Protection Agency on page 19 of the Schedule of Expenditures of Federal Assistance, as to which date is April 27, 2009.



**PART IV**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**COUNTY OF MAUI  
STATE OF HAWAII**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal awards present the activity of all federal financial assistance programs of the County of Maui (County). The County reporting entity is defined in Note 1 to the County's basic financial statements. All federal financial assistance that passed through other government agencies is included in the schedule. A program or award amount may extend over grant periods differing from the County's fiscal year.

**2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

**3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal financial assistance revenues are reported in the County's basic financial statements. Actual expenditures related to the major programs have been reconciled to the accounting records underlying the County's basic financial statements.

**4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The amounts reported in the accompanying schedule have been reconciled to the amounts reported in the related financial reports of the respective programs. Reconciling items may arise from differences in the basis of accounting.

**5. OUTSTANDING LOAN BALANCES**

The State revolving fund loans are for the construction of necessary water treatment works and for wastewater reclamation projects. The notes original issue amounted to \$53.3 million and outstanding principal amounted to \$34 million at June 30, 2008 and bear interest at 0.75% to 3.60%. The loans require semi-annual principal and interest payments and loan fees at 1% per year through fiscal year 2029. The County has fourteen projects funded with these loans. The schedule below shows the loans outstanding as of June 30, 2008:

COUNTY OF MAUI  
STATE OF HAWAII

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

5. OUTSTANDING LOAN BALANCES (continued)

Year	Description	Loan Number	Original Issue Amount	Final Maturity	Outstanding Balance June 30, 2008
1992	Lahaina Design	C150054-04	\$ 500,000	2011	\$ 109,384
1994	Wailuku/Kahului	C150052-14	4,825,074	2013	1,703,816
1995	Lahaina Construction	C150054-05	7,381,497	2013	2,407,127
1997	Lahaina Pump Station #3	C150054-07	2,644,416	2016	1,249,539
1997	Kihei Phase IIB	C150077-06	9,018,078	2016	4,293,046
1998	Kihei Reuse Core Distribution	C150077-09	3,231,080	2017	1,795,411
1999	Lahaina Pump Station #17	C150054-17	600,000	2018	345,295
2001	Kuhua Camp	C150054-14	1,745,481	2020	1,187,281
2002	Lahaina Solids	C150054-20	1,344,000	2021	959,385
2003	Wailuku/Kahului Phase II	C150052-16	11,951,083	2023	9,513,316
2004	Lahaina Pump Station 5 & 6	C150054-12	3,022,578	2026	3,092,796
2004	Kahului Pump Station Mod	C150052-30	2,090,428	2026	2,485,833
2006	Lahaina Pump Station	C150054-09	1,008,901	2027	983,289
2008	Wailuku Pump Station	C150052-19	3,901,931	2029	3,901,931
			<u>\$ 53,264,547</u>		<u>\$ 34,027,449</u>
Interim loan agreement:					
2008	CMLF Gas Coll & Flare	NPS0052-39	\$ 4,200,000	2029	\$ -
Department of Water Supply:					
2000	Kamaole WTF Improvements	DW213-0001	\$ 7,840,087	2019	\$ 4,934,757
2008	Kamaole WTF Clear Well Replacement	DW213-0003	10,907,123	2027	8,055,229
			<u>\$ 18,747,210</u>		<u>\$ 12,989,986</u>

COUNTY OF MAUI  
STATE OF HAWAII  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
RSVP 2005 03SRPH1002 #4	94.002		\$ 69
RSVP 2006 06SRPH1003	94.002		70,305
RSVP 2007 06SRPH1003	94.002		30,424
			<u>100,798</u>
<b>DEPARTMENT OF AGRICULTURE</b>			
Food and Nutrition Service			
Pass-through State:			
FOOD STAMP FRAUD PROGRAM	10.551	COOPERATIVE	1,531
USDA RURAL 1ST RESPONDER	10.766		6,677
USDA NRCS LAH WTRSHD#92515702	10.904	USDANRCS#65-9251-5	282
VOLUNTEER FIRE ASSTNCE DLNR05	10.664		43,883
VOLUNTEER FIRE ASSTNCE DLNR06	10.664	06-DG-11052012	10,699
SUMMER PALS FOOD SVC DOE FY07	10.559		35,678
			<u>98,750</u>
<b>DEPARTMENT OF COMMERCE</b>			
National Oceanic and Atmospheric Administration:			
Pass-through State:			
COASTAL ZONE MGT FY05	11.419	#54129DBEDT	3,490
COASTAL ZONE MGT FY06	11.419		7,329
COASTAL ZONE MGT FY06/07	11.419		245,102
			<u>255,921</u>
<b>DEPARTMENT OF EDUCATION:</b>			
Pass-through State:			
D.A.R.E. PRGRM(DOE)02#18475	18.475		20
D.A.R.E (DOE) FY05 #MOADOE4-13	84.186	CO-40107	3,235
D.A.R.E (DOE) FY07 #MOA04-13	84.186	CO-40107#2	15,683
D.A.R.E (DOE) FY08 MOA0413/3	84.186	CO-40107#3	900
			<u>19,838</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Administration on Aging:			
Pass-through State:			
TITLE V LOCAL DELINQNCY PRVTN	16.548	DHS-07-OYS-41	20,157
TITLE V DELINQUENCY PREVNTN 08	16.548	DHS-07-OYS-4135	22,105
AGING TITLE III DHHS FY04/05	93.044		(140)
AGING TITLE III DHHS FY06	93.044	MA-2006-1(N)	8,922
AGING TITLE III DHHS FY07	93.044	MA-2006-1(N)	88,339
AGING TITLE III DHHS FY08	93.044	MA-2008(N)	337,592
START LIVING HEALTHY	93.068		19,749
			<u>496,724</u>

See notes to the schedule of expenditures of federal awards.

COUNTY OF MAUI  
STATE OF HAWAII  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Community Development Block Grant/Small Cities:			
ALOHA HOUSE CDBG FY 2003	14.219		50,602
MAUI FARM IMPRVMENTS & RENOVT	14.219	B-03-DH-15-000	110,613
ALOHA EXPANSION & CONSTRUCTION	14.219	B-03-DH-15-000	98,954
MALAMA NA MAKUA A KEIKI RENVTN	14.219	B-03-DH-15-000	14,000
BGCM BUILDING DESIGN/WEST	14.219	B-04-DH-15-000	10,651
CONSTRCTN-BEST HOUSE IN WLUKU	14.219	B-04-DH-15-000	73,862
KAHULUI RESIDENTAL DINING RM	14.219	B-04-DH-15-000	3,103
HANA NUTRITION CNTR PY 05	14.219	B-04-DH-15-000	5,767
HALE LOKOMAikai SHELTER EXPSN	14.219	PROJ#04-4PY 05	40,328
THE MAUI FARM IMPROVMTS/RENVTN	14.219	B-05-DH-15-003	40,427
HANA FIRE EQUIP ACQUISTION	14.219	B-05-DH-15-000	34,729
HANA FIRE EQUIP ACQUISTION	14.219	B-06-DH-15-000	448,629
MEO MOLOKAI FACILITY IMPROVMNT	14.219	B-06-DH-15-000	30,988
CDBG PROGRAM ADMIN PY06 FY07	14.219		(2,517)
CURB RAMPS @ VAR LOCTNS PY05	14.219	B-05-DH-15-000	1,178
HANA EMERGENCY RESPONSE TRLR	14.219	B-06-DH-15-000	7,777
LANAI FIRE TANKER	14.219	B-06-DH-15-000	350,000
MOLOKAI EMERGENCY RESPONSE TRLR	14.219	B-06-DH-15-000	7,777
MEO MICROENTERPRISE-REPRGM INC	14.219		79,190
CDBG PROGRAM ADMIN PY08	14.219	B-06-DH-15-000	367,229
Office of Community Planning and Development			
IAO THEATER RESTORATION-ED102	14.246	B-02-SP-HI-017	101,312
Office of Public and Indian Housing			
SEC 8 VOUCHER HGS PRG ADM FY04	14.871		1,100
SEC 8 HOUSING VOUCHER FY 07	14.871		(11,548)
SEC 8 HOUSING VCHR ADMIN FY 07	14.871		(1,038)
SEC 8 HOUSING VOUCHER FY 08	14.871		15,253,682
SEC 8 HOUSING VCHR ADMIN FY 08	14.871		1,234,001
Pass-through State:			
Title II Home Program:			
HOME ADMIN EXPENSE (98)	14.239	FY 1998CHO	22,652
HOME - 1ST TIME HMEBYRS-PROJ IN	14.239		34,834
HOME REPROGRAMMED FUNDS	14.239		89
HOME INVESTMENT PROGRAM	14.239		89
HOME FY02 H MAHAOLU EHIKU 1B	14.239		146,025
HOME CHDO02-LP KENOLIO L'LANI	14.239		150,300
HOME FFY04 ADMINISTRATION	14.239		26,359
HOME FFY04 ADDI PROGRAM	14.239		12,800
HOME FFY05 CHDO LP KENOLIO	14.239		690,572
			19,434,516

See notes to the schedule of expenditures of federal awards.

COUNTY OF MAUI  
STATE OF HAWAII  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
FEMA FIRE TRAINING FUNDS	83.503	REIMBURSEMENT	891
F'FIGHTR-VOICE OPRTN COMM SYST	97.044	EMW-2005-FG	79,278
Pass-Through State: FIRE/LEPC (DOH) HMEP	93.999	AGREEMENT	1,848
			<u>82,017</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Pass-through State:			
FY05 STATE HOMELAND SECURITY	97.067	2005-GE-T5-003	123,439
FY05 LAW ENFORCEMENT TERRSM PRVN	97.067	2005-GE-T5-003	149,234
FY06 CITIZEN CORPS PROGRAM	97.067	2006-GE-T5-003	365
FY06 LAW ENFORCEMENT TRSM PRVN	97.067	2006-GE-T5-003	19,792
FY04 STATE HOMELAND SECURITY	97.004	2004GET40042	1,586,122
LAW ENFRMNT TERRORSM PREVTN04	97.004	2004GET40042	6,859
FY05 CITIZEN CORPS PROGRAM	97.067	2006-GE-T5-003	3,770
			<u>1,889,581</u>
<b>DEPARTMENT OF LABOR</b>			
Pass-through State:			
REED ACT FUNDS DOL FY07	17.225	HB2947 ACT190	103,718
WORKFORCE INVESTMENT (WIA-PY05)	17.255	PY2005	86,163
WORKFORCE INVESTMENT ACT PY06	17.255	PY2006	83,138
WORKFORCE INVESTMENT ACT PY07	17.255	PY2007	379,814
			<u>652,833</u>
<b>DEPARTMENT OF JUSTICE</b>			
Drug Enforcement Agency (DEA):			
HI ANTI-TRAFFICKING TF 05VTT04	16.320	05-VT-04	3,266
HI INTERAGNCY MOBILE POLICE03	7.999	13PHIP503	2,574
HI INTERAGNCY MOBILE POLICE07	7.999	14PHIP503Z	16,634
HIDATA HI IMPACT08	7.999	I6PHHIP503Z	51,388
DOMESTIC CANNABIS DEA 2005-60	16.000	LOA2006-63	(4,767)
DOMESTIC CANNABIS DEA 2005-60	16.000	LOA2007-66	192,036
FED. JUSTICE POLICE FORFEITURES	16.000	1998/2000	357,154
Pass-through State: JUV/ACT/BG DHS07	16.523	DHS05-OYS-2153	7,166

See notes to the schedule of expenditures of federal awards.

COUNTY OF MAUI  
STATE OF HAWAII  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
<b>DEPARTMENT OF JUSTICE (continued)</b>			
Pass-through State:			
SW MARIJUANA ERADCTN #01-DB-4	16.579	01-DB-04	85
SPEC NEEDS ADVOCACY PRG 04-VA01	16.579	04-VA-01	17,462
E BYRNE MEMORIAL 2005DJBX1466	16.579	2005-DJ-BX-146	35,883
SW MARIJUANA ERADCTN TASK FRC	16.579	04-DB-16	33,854
SW NARCOTICS TASK FRCE 05DJ02	16.579	05-DJ-02	438
SPEC NEEDS ADVOCACY PRG 05-VA01	16.579	05-VA-01 EXT	122,824
SW NARCOTICS TASK FRCE 04DB24	16.579	04-DB-24	41,287
SPEC NEEDS ADVOCACY PRG 06-VA01	16.579	06-VA-01 EXT	69,039
SW MARIJUANA ERADCTN TASK FRC	16.579	07-DJ-04	8,090
SW NARCOTICS TF FORCE	16.579	05-DJ-16	19,306
SW NARCOTICS TASK FORCE 98-DB-6	16.579	98-DB-6	476
POLICE AGAINST STREET SALES 06	16.579	05-DJ-05	3,736
POLICE AGAINST STREET SALES 08	16.579	06-DJ-03	23,438
Violence Against Women Office			
Pass-through State:			
DOMESTIC VIOLENCE VAWA STOP 05	16.588		17,830
DOMESTIC VIOLENCE VAWA 06WF05	16.588	06-WF-05	37,517
VAWA SEXUAL ASSAULT TRNG GRNT	16.588	06-WF-07	824
Office of Community Oriented Policing Services			
COPS IN SCHOOL AWARD	16.710		94,773
Pass-through State:			
HAWAII COMM FOUNDATION GRNT	16.710	6/1/06 TO 12/7/06	131,355
HI COPS METH. GRNT 04-CK-02	16.710	04-CK-02	955
			1,284,623
<b>DEPARTMENT OF TRANSPORTATION</b>			
Federal Highway Administration			
Pass-through State:			
KIHEI BIKEWAY-PIILANI NORTH	20.205	03115(2)	(26,622)
MARKET ST IMPR-MOKUHAO 3405(1)	20.205	3405(1)	654,705
PAIHI BRIDGE REPLMNT BR0900-61	20.205	BR0900(61)	386,819
WAIALE/MAHALANI #900(41)	20.205	0900(41)	1,922
KIHEI SO ROAD STP-3100(7)	20.205	3100(7)	38,919
KIHEI SO P-III STP-3100(10)	20.205	3100(10)	48,260
LWR H'PIILANI STP-3080(7)	20.205	3080(7)	104,986

See notes to the schedule of expenditures of federal awards.

COUNTY OF MAUI  
STATE OF HAWAII  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
<b>DEPARTMENT OF TRANSPORTATION (continued)</b>			
Federal Transit Administration			
Pass-through State:			
FTA SEC #5309 BUS&BUS-REL ALCTN	20.509		24,340
FTA#5309 BUS PRG HI030039 FY06	20.509		18,256
FTA#5309 BUS PRG FFY2005 FY07	20.509	HI-03-0039STP	2,425,209
FTA RURAL TRANSIT ASST PRG07	20.509	HI-18-X025	12,487
FTA5309 BUS PROG FFY06 FY08	20.509	HI-04-0003STP8	1,035,384
National Highway Traffic Safety Administration			
Pass-through State:			
MPD CHILD PASSNGER SAFETY PRG07	20.600	OP07-05(03-M-0	14,622
MPD SCH RESRCE OFCRS PRG 07-08	20.600	SA07-08(04-M-0	1,996
MPD CHILD RESTRAINT PRG DOT08	20.600	OP08-05(03-M-0	7,054
MPD TRAFFIC DATA	20.600	TR06-03(04-M-01)	67
MPD ROADBLOCK PRG#AL06-02	20.600	AL06-05(01-M-030)	1,032
MPD TRAFFIC DATA#07-03	20.600	TR07-03(04-M-01)	527
MPD ROADBLOCK PRG#AL070201	20.600	AL07-02(01-M-03)	1,473
MPD SPEED ENFRCMNT#SC070601M03	20.600	SC07-07(01-M-03)	2,914
MPD TRAFFIC SVC#PT070103M01	20.600	PT07-01(03-M-01)	3,472
MPD TRAFFIC DATA#08-03(06M01)	20.600	TR08-03(06-M-01)	2,025
MPD ROADBLOCK PRG AL080201-M03	20.600	AL08-02 (01-M-03)	575
MPD SPEED PRG#SC08-06 (01-M-03)	20.600	SC08(08-M-03)	1,841
MPD TRAFFIC SVCS RECONSTRUCTION09	20.600	PT08-01(03-M-1)	409
			<u>4,762,672</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>			
Pass-through State:			
LAHAINA WWPS #4 MODIFICATION	66.458	C150054-09	1,034,733
CMLF GAS COLL&FLARE CONS	66.458	NPS0052-39	2,691,162
WAILUKU WWPS FORCE MAIN	66.458	C150052-19	6,612,912
KAHULUI WW PUMP STATION MODIFICATION	66.458	C150052-30	169,668
LAHAINA WWPS #5&6 F/M RE	66.458	C150054-12	19,675
WWRF ELECTRICAL/SOLIDS U	66.458	C150052-32	293,947
CW PUMP STATION RENOVATION	66.458	C150052-28	158,451
MOLOKAI LANDFILL CELL3	66.458	NPS0041-07	47,995
			<u>11,028,543</u>
Pass-through State:			
KAMAOLE WEIR WATER TREATMENT	66.468	DW213-0003	1,962,529
			<u>\$ 42,069,345</u>

See notes to the schedule of expenditures of federal awards.