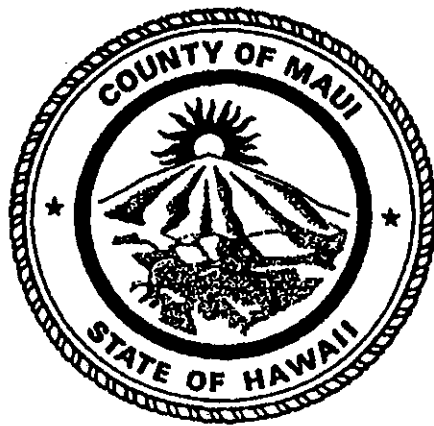


COUNTY OF MAUI
STATE OF HAWAII



SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2006

**COUNTY OF MAUI
STATE OF HAWAII**

**Single Audit Report
Fiscal Year Ended June 30, 2006**

Table of Contents

PART		Page
I	Summary of Auditors' Results	2
II	Schedule of Findings and Questioned Costs:	
	Findings – Financial Statement Audit	3
II	Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based upon the Audit Performed in Accordance with <i>Government Auditing Standards</i>	4
III	Independent Auditors' Report on Compliance and Internal Control over Compliance Applicable to Each Major Federal Award Program and on the Schedule of Expenditures of Federal Awards	6
IV	Schedule of Expenditures of Federal Awards	8

PART I

SUMMARY OF AUDITORS' RESULTS

**COUNTY OF MAUI, STATE OF HAWAII
SUMMARY OF AUDITORS' RESULTS JUNE 30, 2006**

Part I -Summary of Auditors' 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. A reportable condition relating to the audit of the basic financial statements is reported in the Report on Compliance and on Internal Control over Financial Reporting Based upon the Audit Performed in Accordance with *Government Auditing Standards*. The reportable condition is not considered to be a material weaknesses.
3. No instances of noncompliance material to the financial statements of County were disclosed during the audit.
4. The auditors' report on compliance for the major federal award programs for the County expresses an unqualified opinion on all major federal programs.
5. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.

6. The County's major programs were:

Name of Federal Program or Cluster	CFDA Number
Community Development Block Grant	14.219
Housing Section 8 Rental Voucher Program	14.871
Youth Opportunity	17.249
Workforce Investment Act	17.255

6. A threshold of \$817,202 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*.

PART II

SCHEDULE OF FINDINGS AND QUESTIONED COST

Part II – Finding – Financial Statement Audit

Reportable Condition

06-01 Use of Operating Funds for Capital Related Projects

Condition: During our audit we noted that operating funds were being used for construction of a structure, which should be considered a capital improvement project. The County Code Title 3 Chapter 3.04.010 defines Capital Improvement as a permanent improvement or betterment as distinguished from ordinary repair or current maintenance. The project is being constructed internally using County personnel. The material and supplies for this project are being encumbered against operating fund appropriations through the use of purchase orders.

Criteria: Generally accepted accounting principal require that for purposes of the government-wide financial statements, capital assets be capitalized and depreciated over its useful life.

Effect: The use of operating funds and appropriations will result in materials and supplies being expensed in the current period and also result in a corresponding understatement of assets and an understatement of current and future years depreciation.

Other non-financial statement implications that may result are as follows:

- It allows departments to perform capital projects without going through the capital budget process. In addition, charging capital expenditures to operations will create an overstatement to operating costs and impact the budget to actual cost comparisons.
- Typically any construction project in the County goes through a permitting, approval and inspection process for safety and compliance purposes. Circumventing the capital program process may result in some or all of the required permitting, approval and inspection process being avoided.
- If the project is not properly permitted, approved and inspected, it may subject the County to exposure from a risk management standpoint.
- The use of purchase orders to procure materials and supplies for a capital project may result in the avoidance of the competitive bid process by issuing PO's in amounts less than the competitive bid threshold.

Recommendation: The County should consider reviewing the current controls to see whether changes should be made to ensure capital projects are accounted for in the appropriate manner.

PART III

**INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
UPON THE AUDIT PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
UPON THE AUDIT 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, 2006, and have issued our report thereon dated December 22, 2006. We conducted our audit in accordance with 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.

Compliance

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 grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 06-01.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our

consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of 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 specified parties.

Russell Yamane & Associates CPAs, Inc.

Wailuku, Hawaii
December 22, 2006

PART IV

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO
EACH MAJOR FEDERAL AWARD PROGRAM AND ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO
EACH MAJOR FEDERAL AWARD PROGRAM 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, 2006. The County's major federal programs are identified in the Summary of Auditors' Results 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 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 on 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, 2006.

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 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 and to test and report on internal control over compliance in accordance with *OMB Circular A-133*.

Our consideration of the County's internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level, the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the County's internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the County as of and for the year ended June 30, 2006, and have issued our report thereon dated December 22, 2006. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. 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 statements. This schedule is the responsibility of the management of the County. Such information has been subjected to the auditing procedures applied in our audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, when considered in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information and use of 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 specified parties.

Russell Yamane & Associates CPAs, Inc.

Wailuku, Hawaii
December 22, 2006

PART V

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, 2006**

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents 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 federal financial reports of the respective programs. Reconciling items may arise from differences in the basis of accounting.

**COUNTY OF MAUI, STATE OF HAWAII
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2006**

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RSVP 2004-DVSAP74NSSC615234101	94.002		\$ 921
RSVP 2005 03SRPH1002 #4	94.002		22,494
RSVP 2006 06SRPH1003	94.002		42,831
			<u>66,246</u>
DEPARTMENT OF AGRICULTURE			
Food and Nutrition Service			
Pass through State:			
FOOD STAMP FRAUD PROGRAM	10.551	COOPERATIVE	2,069
SUMMER PALS FOOD SVC FY06	10.559		133,678
LAH WATERSHED EIS USDA NRCS	66.419		9,855
			<u>145,602</u>
DEPARTMENT OF COMMERCE			
National Oceanic and Atmospheric Administration:			
Pass through State:			
COASTAL ZONE MGT FY03/04 DBEDT	11.419		361
COASTAL ZONE MGT-DBEDT FY05	11.419	#54129DBEDT	12,166
COASTAL ZONE MGT FY06	11.419		191,250
			<u>203,777</u>
DEPARTMENT OF EDUCATION:			
Pass through State:			
D.A.R.E PRGM (DOE) #18474	18.474	MEMO OFAGR	(521)
D.A.R.E PRGM (DOE) 02 #18475	18.475		1,319
D.A.R.E (DOE) FY05 #MOADOE4-13	84.186	CO-40107	14,817
			<u>15,615</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Administration on Aging:			
Pass through State:			
AGING TITLE III DHHS 02/03	93.044		43,117
AGING TITLE III DHHS 03/04	93.044		102,517
AGING TITLE III DHHS FY04/05	93.044		264,737
AGING TITLE III DHHS FY06	93.044	MA-2006-1(N)	376,511
NSIP(USDA) AGING TITLE III FY0	93.053		58,268
			<u>845,150</u>

COUNTY OF MAUI, STATE OF HAWAII
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
 FISCAL YEAR ENDED JUNE 30, 2006

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grant/Small Cities:			
ADA WHEELCHAIR RAMPS B-01	14.219	B-01	34,695
BOYS & GIRLS CLUB DESGN & CONS	14.219		30,394
ADA ACCESSIBILITY IMP CDBG2003	14.219	B-02-DH-15-003	39,179
MOLOKAI SR CTR IMPRV-CDBG03RP	14.219	B-02-DH-15-003	48,688
MAUI FARM IMPRVMENTS & RENOVT	14.219	B-03-DH-15-000	1,859
HALE O MANAO LANA HOU PLANNING	14.219	B-03-DH-15-000	12,346
ADA ACCESSIBILITY IMPRVMENTS	14.219	B-03-DH-15-000	234,564
MOLOKAI FIRE ENGINE APPARATUS	14.219		50,565
LANAI WLDLND URBAN INTRFCE APP	14.219	FIRE APPARAT	49,858
MYFS FIRE/WATER & OTHER IMPROVEMENTS	14.219	B-03-DH-15-000	166,607
HALE MAKUA PARKING LOT	14.219	14-03-DH-15-000	204,800
HOME PUMEHANA SENIOR CTR KTC	14.219	B-03-DH-15-000	28,975
BOYS/GIRLS CLUB W MAUI DESIGN	14.219	B-03-DH-15-000	10,491
CDBG PRG ADMIN PY03 PROJ#04-10	14.219	B-03-DH-15-000	8,130
ADA WHEELCHAIR RAMPS B-03	14.219	B-03	1,305
MPD EMERGENCY REPNSE VEH-LAN	14.219		157
CURB RAMPS-VARIOUS LOCATNS 04	14.219		13,246
BGCM BUILDING DESIGN/WEST	14.219	B-04-DH-15-000	22,145
CONSTRCTN-BEST HOUSE IN WLUKU	14.219	B-04-DH-15-000	9,301
HALE LOKOMAIKAI SHELTER EXPN	14.219	B-04-DH-15-000	76,396
HANA NUTRITION CNTR-DESIGN/CONS	14.219	B-04-DH-15-000	56,580
MOLOKAI FIRE ENGINE APPARATUS	14.219	B-04-DH-15-000	70,000
MOLOKAI SENIOR CTR IMPROVMNTS	14.219	B-04-DH-15-000	37,500
CDBG PROGRAM ADMINISTRN FY05	14.219	B-04-DH-15-000	68,389
CURB RAMPS-VARIOUS LOCATNS 05	14.219		217,062
CURB RAMPS @ VAR LOCTNS PY05	14.219	B-05-DH-15-000	433,640
LANAI WLDLND URBAN PROJ PY05	14.219	B-05-DH-15-000	450,000
MPD EMERGENCY INCIDENT RSPNSE	14.219	B-05-DH-15-000	42,523
CDBG PROGRAM ADMIN PY05	14.219	B-05-DH-15-000	232,965
Office of Community Planning and Development			
MOLOKAI ENTERPRISE COMMUNITY	14.246	B-00-SP-HI-0109	22,202
IAO THEATER RESTORATION-ED102	14.246	B-02-SP-HI-017	19,461
Office of Public and Indian Housing			
SEC 8 VOUCHER HGS PRG ADM FY0	14.871		240
SEC 8 HOUSING VOUCHER FY 2005	14.871		(7,332)
SEC 8 HOUSING VCHR ADMIN FY 05	14.871		98,556
SEC 8 HOUSING VOUCHER FY 2006	14.871		13,266,057
SEC 8 HOUSING VCHR ADMIN FY 06	14.871		1,096,149
Pass through State:			
Title II Home Program:			
HOME ADMIN EXPENSE (98)	14.239	FY 1998CHO	(11,960)
HOME INVST(00) LOKAHI PACIFIC	14.239	B-99 SP-HI-0082	(22,198)
HOME INVST(01) CHDO LOKAHI PAC	14.239		17,151
HOME INVST(01) ADMIN COST	14.239		(5,559)
HOME INVESTMENT CHDO 96-1 HFD	14.239		(1,548)
HOME PROGRAM FY99 LOKAHI	PL88-35	DOE#1706-0	74,152
			<u>17,197,731</u>

COUNTY OF MAUI, STATE OF HAWAII
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FISCAL YEAR ENDED JUNE 30, 2006

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
FEDERAL EMERGENCY MANAGEMENT AGENCY			
FEMA FIRE TRAINING FUNDS	83.503	REIMBURSEMENT	3,018
WELLNESS/FITNESS FIRE ACT GRNT	97.044	EMW-2003-FG	11,210
Passed through State:			
VOLUNTEER FIRE ASST PRG 2004	10.664	03-DG-11052012	9,645
VOLUNTEER FIRE ASSTNCE DLNR05	10.664	04-DG-11052012	888
VOLUNTEER FIRE ASSTNCE DLNR06	10.664	05-DG-11052012	25,963
FEMA COMM EMRGNCY RSPNSE (CE	83.564		523
FEMA MC CITIZENS CORPS COUNCIL	83.564		5,445
FEMA COMM EMRGNCY RSPNSE (CE	83.564		4,307
FIRE/LEPC (DOH) HMEP	93.999	AGREEMENT	25,208
FEMA ALL HAZARDS EMRGNCY PLNN	Unknown		47,000
			<u>133,207</u>
DEPARTMENT OF HOMELAND SECURITY			
FIRE SAFETY HSE-EMW2003FP01732	97.044		56,947
FIRE INOPERABILITY GRT FE15141	97.044	EMW-2004-FG	156,212
Pass through State:			
STATE DOMESTIC EQUIPT (CIVIL DF	16.007		10,377
STATE HOMELAND SECURITY FY04	16.007	2003TETX01929	8,340
STATE HOMELAND SECURITY PRG II	16.007	2003MUT30043	421,582
FY05 STATE HOMELAND SECURITY	96.067	2005-GE-T5-003	60,000
FY2004 STATE HOMELAND SECURITY	97.004	2004GET40042	25,958
FY2004 CITIZEN CORPS PROGRAM	97.004	2004GET40042	1,294
LAW ENFRMNT TERRORSM PREVTN	97.004	2004GET40042	55,861
			<u>796,571</u>
DEPARTMENT OF THE INTERIOR			
Pass through State:			
HISTORIC PRESERVATION CLG 05	15.904		3,347
			<u>3,347</u>
DEPARTMENT OF LABOR			
MOLOKAI YOUTH OPPORTUNITY 05DO	17.249	AZ-10135-00-60	940,043
MOLOKAI YOUTH OPPORTUNITY 04DO	17.249	AZ-10135-00-60	483,146
Pass through State:			
MOLOKAI YOUTH OPPORTUNITY-DO	17.249	AZ-10135-00-60	5,007
MOLOKAI YOUTH OPPORTUNITY-03DO	17.249		27,393
MOLOKAI YOUTH OPPORTUNITY-04DO	17.249	AZ-10135-00-60	(116)
WORKFORCE INVESTMENT ACT(PY03	17.255		187
WORKFORCE INVESTMENT WIA-PY04	17.255	WIA-04-YP-M	487,791
WORKFORCE INVESTMENT (WIA PY0	17.255	PY2005	498,804
			<u>2,442,255</u>

COUNTY OF MAUI, STATE OF HAWAII
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
 FISCAL YEAR ENDED JUNE 30, 2006

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
DEPARTMENT OF JUSTICE			
ASSET FORFEITURE-FEDERAL			9,246
Drug Enforcement Agency (DEA):			
HI INTERAGENCY MOBILE POLICE03	7.999	13PHIP503	55,866
DOMESTIC CANNABIS DEA 2004-53	16.000	LOA2004-53	819
DOMESTIC CANNABIS DEA 2005-60	16.000	LOA2005-60	168,154
DOMESTIC CANNABIS DEA 2005-60	16.000	LOA2006-63	45,618
FED. JUSTICE POLICE FORFEITURES	16.000	1998/2000	135,818
Office of Juvenile Justice and Delinquency Prevention			
G.R.E.A.T. ATF 2004-JV-FX-0133	16.737	2004-JV-FX-013	1,837
G.R.E.A.T. ATC10130	21.052	ATC010130	(878)
Pass through State:			
JUV ACT INCNTV B/G PROJ#P.O.I.	16.523	OYS-1909PRJ#	(44)
JUV/ACT/BG POI DHS-05-OYS-2153	16.523	DHS-05-OYS-21	15,758
J/ACT/INCNT/BG GRADUATD SNCT	16.523	DHS-05-OYS-21	13,833
ELECTRONIC EXPLOITATION-CHLDRN	16.523	02-DB-31	32,107
ELECTRONIC EXPLTN/CHLDRN 03DB26	16.523	03-DB-26	6,063
Bureau of Justice Assistance:			
LLE BLCK GRNT 2003 LB-BX-0378	16.592	2003LBBX03781	4,520
Passed Through State:			
SNAP/VOCA #02-VA-1 FY03/04	16.579	02-VA-01	19,955
S/W MARIJUANA ERADCTN #03-DB-1	16.579	03-DB-1	(1,787)
SPEC NEEDS ADVOCACY PRG03-VA-1	16.579	03-VA-1	190,867
E BYRNE MEMORIAL SLLEAF PRG04	16.579		40,398
S/W MARIJUANA ERADCTN 04DB03	16.579	04-DB-03	10,090
POLICE AGAINST STREET SALES 05	16.579	04-DB-10	28,739
SW NARCOTICS TASK FRC 03DB16	16.579	03DB-16	21,235
SPEC NEEDS ADVOCACY PRG 04-VA01	16.579	04-VA-01	103,994
SW MARIJUANA ERADCTN TASK FRC	16.579	04-DB-16	14,762
POLICE AGAINST STREET SALES 06	16.579	05-DJ-05	3,626
SW NARCOTICS TASK FRCE 05DJ02	16.579	05-DJ-02	13,766
SW NARCOTICS TASK FORCE 98-DB-6	16.579	98-DB-6	341
Violence Against Women Office			
Passed Through State:			
DOMESTIC VIOLENCE VAWA STOP 03	16.588		18,435
DOMESTIC VIOLENCE VICTMLSS PRO	16.588	03-WF-5	976
DOMESTIC VIOLENCE VAWA STOP 04	16.588		24,904
Office of Community Oriented Policing Services			
COPS IN SCHOOL AWARD	16.710		265,122
Passed Through State:			
HI COPS METH. GRNT 04-CK-02	16.710	04-CK-02	4,583
			<u>1,248,723</u>

**COUNTY OF MAUI, STATE OF HAWAII
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
 FISCAL YEAR ENDED JUNE 30, 2006**

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
DEPARTMENT OF TRANSPORTATION			
Federal Highway Administration			
Passed Through State:			
ALANUI IMI IKE STP#0900(63)	20.205	STP#0900(63)	19,007
KIHEI BIKEWAY-PILANI NORTH	20.205	STP#03115(2)	625,503
CURB RAMPS @ VAR LOCSTP#0900/6	20.205	STP#0900(66)	344,621
CURB RAMPS @ VAR LCTNS0900/69	20.205	STP#STP#0900	1,844,791
BIKEWAY PHASE 2 STP 0900(35)	20.205	STP#0900(35)	48,895
Federal Transit Administration			
Passed Through State:			
FTA SEC #5309 BUS&BUS-REL ALCTN	20.509		701,885
FED TRNS ADM#5311 #HI-18-X024	20.509	HO-18-X024	150,480
FTA#5309 BUS PRG HI030039 FY06	20.509		561
National Highway Traffic Safety Administration			
Passed Through State:			
KEIKI INJURY PRTCTN CLTN/02-05	20.600		610
MPD TRAFFIC DATA-DOT FY05	20.600	TR05-03(04-M-0	55,989
MPD ROADBLOCK PRG FY05 DOT	20.600	AL05-02(01-M-0	3,453
MPD SPEED ENFORCEMENT SC-05-06	20.600	SC05-06(01-M-0	36,633
MPD SEATBELT PRG#OP05-05(01-M	20.600	OP05-05(01-M-0	33,530
MPD TRAFFIC INVESTGTN PT05(01M	20.600	PT05-01(01-M-0	23,617
MPD TRAFFIC DATA #TR06-03(04M01	20.600	TR06-03(04-M-0	3,137
MPD ROADBLOCK PRG #AL06-02(01M	20.600	AL06-05(01-M-0	72,173
MPD SPEED ENFORCEMENT #SC06-0	20.600	SC06-06(01-M-0	92,053
MAUI CHILD PASSNGER SAFETY 06	20.600	OP06-05(03-M-0	13,711
MPD SEATBELT ENF#OP06-05(01-M03)	20.600	OP06-05(01-M-0	57,508
MPD TRAFFIC SVCS#PT0601 (04M01)	20.600	PY06-01(04-M-0	6,946
			<u>4,135,103</u>
ENVIRONMENTAL PROTECTION AGENCY			
EPA SEAWEED REMOVAL #X9792290	66.608	X-97922901-0	6,723
			<u>6,723</u>
			<u>\$ 27,240,050</u>