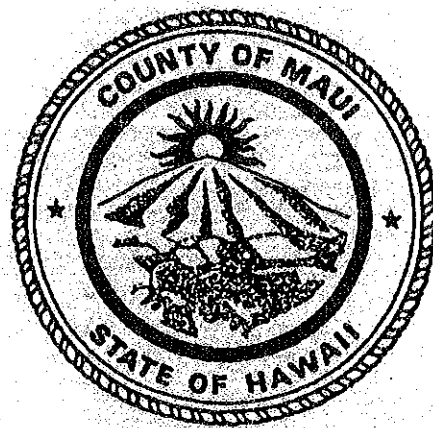


COUNTY OF MAUI

STATE OF HAWAII



SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED

JUNE 30, 2007

COUNTY OF MAUI
STATE OF HAWAII

Single Audit Report
Fiscal Year Ended June 30, 2007

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PART I

SUMMARY OF AUDITORS' RESULTS

**COUNTY OF MAUI, STATE OF HAWAII
SUMMARY OF AUDITORS' RESULTS JUNE 30, 2007**

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. 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:

Name of Federal Program or Cluster	CFDA Number
Home Investment	14.239
Housing Section 8 Rental Voucher Program	14.871
Homeland Security	16.007
DOT Formula Grants	20.509

6. A threshold of \$740,420 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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

COUNTY OF MAUI, STATE OF HAWAII
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS JUNE 30, 2007

Part II – Prior Year Federal Award Findings and Questioned Cost Section

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 principles 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 processes being avoided.
- If the project is not properly permitted, approved and inspected, it may subject the County to exposure from a risk management standpoint.

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.

Management Comments: Finance has consulted with the Budget Director and First Deputy Corporation Counsel as to appropriate measures for mitigation and resolution of this issue on a go-forward basis.

Recommend course of action:

- Submit a request to the Budget Office for the development of a supplemental budget amendment of FY06-07 in order to appropriate the amount of funds for this capital project.
- Undertake the necessary steps to apply for and secure all the necessary building permit(s) for this project.
- Evaluate whether contracted work or services for this project can be accomplished through the contract process and/or if such work is required to be arranged through the procurement procedure of advertisements and submissions of written bids.

Finance has also advised that all CIP projects must be conducted in accordance with established process, procedure and laws.

- 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.

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, 2007, and have issued our report thereon dated March 17, 2008. 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.

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.

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 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
March 17, 2008

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, 2007. 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, 2007.

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, 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.

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.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote 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.

Our consideration of internal control over compliance 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 compliance that we consider to be material weaknesses, as defined above.

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

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, 2007 and have issued our report thereon dated March 17, 2008. 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
March 17, 2008

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, 2007

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, 2007

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RSVP 2005 03SRPH1002 #4	94.002		\$ 36
RSVP 2006 06SRPH1003	94.002		38,594
RSVP 2007 06SRPH1003	94.002		9,995
			<u>48,625</u>
DEPARTMENT OF AGRICULTURE			
Food and Nutrition Service			
Pass through State:			
FOOD STAMP FRAUD PROGRAM	10.551	COOPERATIVE	2,949
NSIP(USDA) AGING TITLE III FY07	93.053		208,845
VOLUNTEER FIRE ASSTNCE DLNR06	10.664	05-DG-11052012	9,628
SUMMER PALS FOOD SVC DOE FY07	10.559		53,408
			<u>274,830</u>
DEPARTMENT OF COMMERCE			
National Oceanic and Atmospheric Administration:			
Pass through State:			
COASTAL ZONE MGT FY06	11.419		129,823
COASTAL ZONE MGT FY06/07	11.419		115,509
			<u>245,332</u>
DEPARTMENT OF EDUCATION:			
Pass through State:			
D.A.R.E (DOE) FY05 #MOAD0E4-13	84.186	CO-40107	15,949
D.A.R.E (DOE) FY07 #MOA04-13	84.186	CO-40107#2	1,449
			<u>17,398</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Administration on Aging:			
Pass through State:			
TITLE V LOCAL DELINQNCY PRVTN	16.548	DHS-07-OYS-41	3,439
AGING TITLE III DHHS 03/04	93.044		10,758
AGING TITLE III DHHS FY04/05	93.044		25,732
AGING TITLE III DHHS FY06	93.044	MA-2006-1(N)	291,405
AGING TITLE III DHHS FY07	93.044	MA-2006-1(N)	438,610
			<u>769,944</u>

COUNTY OF MAUI, STATE OF HAWAII
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
 FISCAL YEAR ENDED JUNE 30, 2007

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grant/Small Cities:			
ALOHA HOUSE CDBG FY 2003	14.219		76,295
BOYS & GIRLS CLUB DESGN & CONS	14.219		15,762
ADA ACCESSIBILITY IMPR (REPROGR)PY200	14.219	PROJ#03-3	207
ADA ACCESSIBILITY IMPR (REPROGR)PY200	14.219	PROJ#03-3	104
MAUI FOODBANK LAND/BLDG ACQST	14.219	06-5 PY02	2,924
MAUI FARM IMPRVMENTS & RENOVT	14.219	B-03-DH-15-000	26,520
ADA ACCESSIBILITY IMPRVMENTS	14.219	B-03-DH-15-000	2,654
MAUI FOODBANK LAND/BLDG ACQST	14.219	06-5 PY03	1,283
MALAMA NA MAKUA A KEIKI RENVTN	14.219	B-03-DH-15-000	17,000
BOYS/GIRLS CLUB W MAUI DESIGN	14.219	B-03-DH-15-000	4,367
CDBG PRG ADMIN PY03 PROJ#04-10	14.219	B-03-DH-15-000	40
MPD EMERGENCY REPNSE VEH-LAN	14.219		2,546
BGCM BUILDING DESIGN/WEST	14.219	B-04-DH-15-000	82,784
CONSTRCTN-BEST HOUSE IN WLUKU	14.219	B-04-DH-15-000	45,269
HANA NUTRITION CNTR-DESIGN/CONS	14.219	B-04-DH-15-000	127,118
KAHULUI RESIDENTAL DINING RM	14.219	B-04-DH-15-000	29,045
ADA ACCESSIBILITY IMPR PY04	14.219	B-04-DH-15-000	4,659
CDBG PROGRAM ADMINISTRN FY05	14.219	B-04-DH-15-000	172
CURB RAMPS-VARIOUS LOCATNS 05	14.219		124,693
CURB RAMPS @ VAR LOCTNS PY05	14.219	B-05-DH-15-000	86,360
MPD EMERGENCY INCIDENT RSPNSE	14.219	B-05-DH-15-000	15,967
HALE MAHAOLU EHIKU SR CTR CONS	14.219	B-05-DH-15-000	352,961
HANA NUTRITION CNTR PY 05	14.219	B-04-DH-15-000	34,194
BGCM DESIGN/CONSTRUCTION-CENTER	14.219	B-04-DH-15-000	10,385
MAUI FOODBANK LAND/BLDG ACQST	14.219	06-5 PY05	102,664
CDBG PROGRAM ADMIN PY05	14.219	B-05-DH-15-000	93,567
HANA FIRE EQUIP ACQUISTION	14.219	B-06-DH-15-000	80,000
LANAI YOUTH CTR M-BLDG ACQUISITION	14.219	B-06-DH-15-000	308
MAUI FOODBANK LAND/BLDG ACQST	14.219	B-06-DH-15-000	468,129
ALOHA HOUSE EXPANSION/IMPROVM	14.219	B-06-DH-15-000	14,632
HOUSING REHAB LOAN PROJECT	14.219	3659	14,895
CDBG PROGRAM ADMIN PY06 FY06	14.219		269,968
Office of Community Planning and Development			
IAO THEATER RESTORATION-ED102	14.246	B-02-SP-HI-017	47,683
Office of Public and Indian Housing			
SEC 8 VOUCHER HGS PRG ADM FY04	14.871		1,502
SEC 8 HOUSING VOUCHER FY 2005	14.871		3,870
SEC 8 HOUSING VCHR ADMIN FY 05	14.871		(1,074)
SEC 8 HOUSING VOUCHER FY 2006	14.871		(4,534)
SEC 8 HOUSING VCHR ADMIN FY 06	14.871		58,667
SEC 8 HOUSING VOUCHER FY 07	14.871		13,645,608
SEC 8 HOUSING VCHR ADMIN FY 07	14.871		1,204,514

COUNTY OF MAUI, STATE OF HAWAII
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
 FISCAL YEAR ENDED JUNE 30, 2007

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
Pass through State:			
Title II Home Program:			
HOME ADMIN EXPENSE (98)	14.239	FY 1998CHO	54,201
HOME - 1ST TIME HMEBYRS-PROJ IN	14.239		505,645
HOME INVST(01) LOKAHI PACIFIC	14.239		32,288
HOME INVST(01) CHDO LOKAHI PAC	14.239		(17,151)
HOME INVST(01) ADMIN COST	14.239		30,712
HOME INVESTMENT PROGRAM	14.239		2,035
HOME INVST(02)HCDCH-LP 1ST ADM	14.239		13,000
HOME FFY02 CHDO-WLUKU SML BUS	14.239		190,116
HOME FFY02 ADDI PRG ADMIN	14.239		30,000
HOME-HALE MAHAOLU EHIKU PH1A	14.239		649,985
HOME INVESTMENT CHDO 97 HFDC	14.239		(436)
HOME REPROGRAMMED FUNDS-ADMIN	14.239	B-99-SP-HI-0082	24,216
HOME REPROGRAMMED FUNDS	14.239	B-99-SP-HI-0082	(89)
HOME PROGRAM FY99 LOKAHI	14.239	DOE#1706-0	(74,152)
			<u>18,504,078</u>

FEDERAL EMERGENCY MANAGEMENT AGENCY

FEMA FIRE TRAINING FUNDS	83.503	REIMBURSEMENT	3,331
WELLNESS/FITNESS FIRE ACT GRNT	97.044	EMW-2003-FG	24,712
Passed through State:			
FIRE/LEPC (DOH) HMEP	93.999	AGREEMENT	1,962
FEMA ALL HAZARDS EMRGNCY PLNN	Unknown		<u>16,544</u>
			46,549

DEPARTMENT OF HOMELAND SECURITY

Pass through State:			
STATE DOMESTIC EQUIPT (CIVIL DF)	16.007		
STATE HOMELAND SECURITY FY04	16.007	2003TETX01929	54,865
STATE HOMELAND SECURITY PRG II	16.007	2003MUT30043	919,484
FY05 STATE HOMELAND SECURITY	96.067	2005-GE-T5-003	107,187
FY05 CITIZEN CORPS PROGRAM	96.067	2005-GE-T5-003	1,024
FY2004 STATE HOMELAND SECURITY	97.004	2004GET40042	522,576
FY2004 CITIZEN CORPS PROGRAM	97.004	2004GET40042	<u>18,394</u>
			1,623,530

COUNTY OF MAUI, STATE OF HAWAII
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
 FISCAL YEAR ENDED JUNE 30, 2007

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
DEPARTMENT OF LABOR			
Pass through State:			
MOLOKAI YOUTH OPPORTUNITY-DO	17.249	AZ-10135-00-60	13,160
MOLOKAI YOUTH OPPORTUNITY-03DO	17.249		1,416
MOLOKAI YOUTH OPPORTUNITY-04DO	17.249	AZ-10135-00-60	9,681
MOLOKAI YOUTH OPPORTUNITY-05DO	17.249	AZ-10135-00-60	48,190
REED ACT FUNDS DOL FY07	17.225	HB2947 ACT190	7,706
WORKFORCE INVESTMENT (WIA-PY04)	17.255	WIA-04-YP-M	6,337
WORKFORCE INVESTMENT (WIA PY05)	17.255	PY2005	104,261
WORKFORCE INVESTMENT ACT PY06	17.255	PY2006	438,108
			<hr/> 628,859
DEPARTMENT OF JUSTICE			
Drug Enforcement Agency (DEA):			
HI INTERAGENCY MOBILE POLICE03	07.999	13PHIP503	4,111
HI INTERAGENCY MOBILE POLICE07	07.999	14PHIP503Z	19,875
DOMESTIC CANNABIS DEA 2005-60	16.000	LOA2006-63	167,098
FED. JUSTICE POLICE FORFEITURES	16.000	1998/2000	269,095
Pass through State:			
ELECTRONIC EXPLTN/CHLDRN 03DB26	16.523	03-DB-26	6,969
Passed Through State:			
SW MARIJUANA ERADCTN #01-DB-4	16.579	01-DB-04	87
SPEC NEEDS ADVOCACY PRG03-VA-1	16.579	03-VA-1	10,578
E BYRNE MEMORIAL 2005DJBX1466	16.579	2005-DJ-BX-146	978
SW MARIJUANA ERADCTN 04DB03	16.579	04-DB-03	(121)
SPEC NEEDS ADVOCACY PRG 04-VA01	16.579	04-VA-01	154,123
SW MARIJUANA ERADCTN TASK FRC	16.579	04-DB-16	27,972
POLICE AGAINST STREET SALES 06	16.579	05-DJ-05	37,252
SW NARCOTICS TASK FRCE 04DB24	16.579	04-DB-24	21,385
SW NARCOTICS TASK FRCE 05DJ02	16.579	05-DJ-02	28,182
SW NARCOTICS TASK FORCE 98-DB-6	16.579	98-DB-6	561
SPEC NEEDS ADVOCACY PRG 05-VA01	16.579	04-VA-01 EXT	114,063
Violence Against Women Office			
Passed Through State:			
DOMESTIC VIOLENCE VICTMLSS 04WF7	16.588	04-WF-7	10,507
DOMESTIC VIOLENCE VAWA STOP 04	16.588		11,853
DOMESTIC VIOLENCE VAWA STOP 05	16.588		49,905
Office of Community Oriented Policing Services			
COPS IN SCHOOL AWARD	16.710		217,384
Passed Through State:			
HAWAII COMM FOUNDATION GRNT	16.710	6/1/06 TO 12/7/06	30,941
HI COPS METH. GRNT 04-CK-02	16.710	04-CK-02	6,793
			<hr/> 1,189,591

COUNTY OF MAUI, STATE OF HAWAII
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
 FISCAL YEAR ENDED JUNE 30, 2007

Federal Grantor/Passthrough Grantor/ Program Title	CFDA Number	Grant Number	Federal Expenditures
DEPARTMENT OF TRANSPORTATION			
Federal Highway Administration			
Passed Through State:			
CURB RAMPS @ VAR LCTNS0900/69	20.205	STP#STP#0900	595,896
Federal Transit Administration			
Passed Through State:			
FTA SEC #5309 BUS&BUS-REL ALCTN	20.509		360,664
FED TRNS ADM#5311 #HI-18-X024	20.509	HO-18-X024	296,398
FTA#5309 BUS PRG HI030039 FY06	20.509		986,544
RURAL TRANSIT ASSTNC PRG06	20.509		7,290
FED TRNS ADM#5311 #HI-18-X025	20.509	HI-18-X025	225,375
FTA#5309 BUS PRG FFY2005 FY07	20.509	HI-03-0039STP#	1,110
FTA RURAL TRANSIT ASST PRG07	20.509	HI-18-X025	9,474
National Highway Traffic Safety Administration			
Passed Through State:			
MPD ROADBLOCK PRG #AL04-02/01M03	20.600	AL04-02(01-M-03)	(158)
MPD TRAFFIC DATA #TR06-03(04M01)	20.600	TR06-03(04-M-01)	40,454
MPD ROADBLOCK PRG #AL06-02(01M	20.600	AL06-05(01-M-0	20,605
MPD SPEED ENFORCEMENT #SC06-0	20.600	SC06-06(01-M-0	24,082
MAUI CHILD PASSNGER SAFETY 06	20.600	OP06-05(03-M-0	8,822
MPD SEATBELT ENF#OP06-05(01-M03)	20.600	OP06-05(01-M-03)	21,207
MPD TRAFFIC SVCS#PT0601 (04M01)	20.600	PY06-01(04-M-01)	13,199
MPD TRAFFIC DATA #TR07-03(04M01)	20.600	TR07-03(04-M-01)	1,939
MPD SEATBELT ENF#OP07-05(01-M03)	20.600	OP07-05(01-M-03)	87,415
MPD ROADBLOCK PRG #AL07-02(01M	20.600	AL07-05(01-M-0	22,684
MPD SPEED ENFORCEMENT #SC07-0601M	20.600	SC07-07(01-M-0	39,169
MAUI CHILD PASSNGER SAFETY PRG07	20.600	OP07-05(03-M-0	24,043
MPD TRAFFIC SVCS#PT0701 (03M01)	20.600	PT07-01(03-M-01)	11,017
MPD SCH RESRCE OFCRS PRG 07-08	20.600	SA07-08(04-M-0	7,802
			<u>2,805,031</u>
			<u>\$ 26,153,767</u>