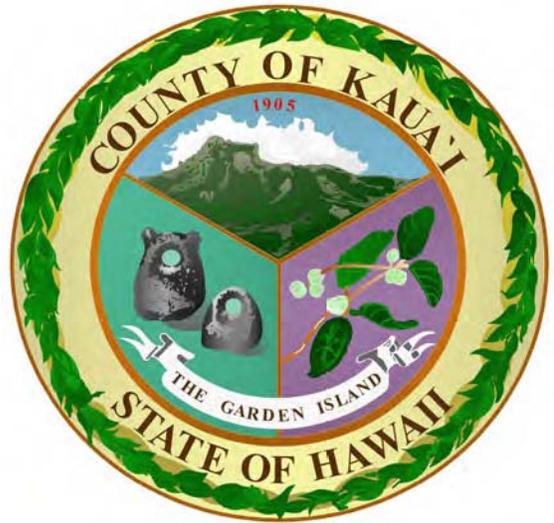


# SINGLE AUDIT REPORTS

## County of Kaua'i, Hawai'i



For the Fiscal Year Ended  
June 30, 2016

December 12, 2016

To the Chair and Members of  
the County Council of Kaua'i, Hawai'i  
Lihue, Kaua'i, Hawai'i

We have completed our financial audit of the basic financial statements and other supplementary information of the County of Kaua'i (the County), as of and for the fiscal year ended June 30, 2016. Our report containing our opinion on those basic financial statements is included in the County's *Comprehensive Annual Financial Report*. We submit herein our reports on the County's internal control over financial reporting and compliance, the County's compliance for each major federal program, internal control over compliance and on the schedule of expenditures of federal awards.

## **OBJECTIVES OF THE AUDIT**

The primary purpose of our audit was to form an opinion on the fairness of the presentation of the County's basic financial statements as of and for the fiscal year ended June 30, 2016, and to comply with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). More specifically, the objectives of the audit were as follows:

1. To provide a basis for an opinion on the fairness of the presentation of the County's financial statements.
2. To report on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
3. To report on internal control related to major federal programs and an opinion on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and the Uniform Guidance.

## SCOPE OF THE AUDIT

Our audit was performed in accordance with auditing standards generally accepted in the United States of America as prescribed by the American Institute of Certified Public Accountants; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. The scope of our audit included an examination of the transactions and accounting records of the County for the fiscal year ended June 30, 2016.

## ORGANIZATION OF THE REPORT

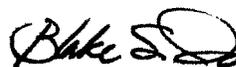
This report is presented in five parts as follows:

- Part I - Our report on internal control over financial reporting and on compliance and other matters.
- Part II - Our report on compliance for each major federal program and on internal control over compliance; and report on the schedule of expenditures of federal awards required by the Uniform Guidance.
- Part III - The schedule of findings and questioned costs.
- Part IV - The summary schedule of prior audit findings.

We wish to express our sincere appreciation for the excellent cooperation and assistance extended by the staff of the County.

Sincerely,

N&K CPAs, INC.



Blake S. Isobe  
Principal

COUNTY OF KAUA'I, HAWAI'I

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**PART I**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS**

**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**

To the Chair and Members of  
the County Council of Kaua'i, Hawai'i  
Lihue, Kaua'i, Hawai'i

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Kaua'i, Hawai'i (the County) as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 12, 2016. Our report includes a reference to other auditors who audited the financial statements of the Department of Water, which is the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material

weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

In addition, we noted other matters involving internal controls and its operation that we have reported to management of the County, in a separate letter dated December 12, 2016.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

N&K CPAs, Inc.

Honolulu, Hawai'i  
December 12, 2016

**PART II**

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

To the Chair and Members of  
the County and Council of Kaua'i, Hawai'i  
Lihue, Kaua'i, Hawai'i

**Report on Compliance for Each Major Federal Program**

We have audited the County of Kaua'i's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the fiscal year ended June 30, 2016. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

The County's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2016.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2016, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Department of Water, which is the County's discretely presented component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

N&K CPAs, Inc.

Honolulu, Hawai'i  
December 12, 2016

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
Office of National Drug Control Policy								
High Intensity Drug Trafficking Areas Program:								
High Intensity Drug Traffic, Fiscal year 2015		P15003		\$ 234,295	\$ 107,729	\$ 234,295	\$ --	\$ --
High Intensity Drug Traffic, Reprogramed Funds		P15018		10,000	10,000	10,000	--	--
High Intensity Drug Traffic, Fiscal year 2016		P16003		106,950	97,281	103,131	3,819	--
High Intensity Drug Traffic, Fiscal year 2017		P17003		89,200	43,345	43,345	45,855	--
Total High Intensity Drug Trafficking Areas Program	95.001			<u>440,445</u>	<u>258,355</u>	<u>390,771</u>	<u>49,674</u>	<u>--</u>
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>				<u>440,445</u>	<u>258,355</u>	<u>390,771</u>	<u>49,674</u>	<u>--</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Pass-through State of Hawaii - Child Nutrition Programs--								
Summer Food Service Program for Children:								
Summer Fun Meals FY 2014		R13036	370S13240E72304429	157,581	28,319	126,579	31,002	--
Total Summer Food Service Program for Children	10.559			<u>157,581</u>	<u>28,319</u>	<u>126,579</u>	<u>31,002</u>	<u>--</u>
Pass-through State Department of Land and Natural Resources -								
Cooperative Forestry Assistance:								
Volunteer Fire Assistance		F13019	12-DG-11052012-156	65,187	3,091	65,188	(1)	--
Volunteer Fire Assistance		F15005	14-DG-11052012-122	18,750	18,750	18,750	--	--
Volunteer Fire Assistance		F16005	15-DG-11052012-122	10,000	3,241	3,241	6,759	--
Total Cooperative Forestry Assistance	10.664			<u>93,937</u>	<u>25,082</u>	<u>87,179</u>	<u>6,758</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<u>251,518</u>	<u>53,401</u>	<u>213,758</u>	<u>37,760</u>	<u>--</u>
<b>U.S. DEPARTMENT OF COMMERCE</b>								
Passed Through Office of State Planning--								
Coastal Zone Management Administration Awards--								
Coastal Zone Management:								
Fiscal Year 2013-2014		Z13001	B10-007-OP	239,070	260	239,071	(1)	--
Fiscal Year 2014-2015		Z15001	B-2015-OP-01	296,719	(193)	296,719	--	--
Fiscal Year 2015-2016		Z16001	B-2015-OP-01 sup#1	318,550	281,504	284,504	34,046	--
Total Coastal Zone Management Administration Awards	11.419			<u>\$ 854,339</u>	<u>\$ 281,571</u>	<u>\$ 820,294</u>	<u>\$ 34,045</u>	<u>\$ --</u>

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The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF COMMERCE (Continued)</b>								
Direct Award from Economic Development Administration-- Investments for Public Works and Economic Development Facilities Tourism/Agriculture/Film Promotion Program - Iniki Recovery		EDAIX		\$ 2,786,631	\$ 2,896	\$ 2,786,631	\$ --	\$ --
Total Investments for Public Works and Economic Development Facilities	11.300			<u>2,786,631</u>	<u>2,896</u>	<u>2,786,631</u>	<u>--</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>				<u>3,640,970</u>	<u>284,467</u>	<u>3,606,925</u>	<u>34,045</u>	<u>--</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>								
Passed Through State of Hawai'i Department of Human Services-- Rehabilitation Services - Vocational Rehabilitation Grants to States: Summer Youth Employment		D16062	DHS-16-VR-3121	161,120	33,159	33,159	127,961	--
Total Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126			<u>161,120</u>	<u>33,159</u>	<u>33,159</u>	<u>127,961</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				<u>161,120</u>	<u>33,159</u>	<u>33,159</u>	<u>127,961</u>	<u>--</u>
<b>U.S. DEPARTMENT OF ENERGY</b>								
Passed Through State of Hawai'i Department of Business, Economic Development, and Tourism-- Energy Efficiency and Conservation Block Grant (EECBG) ARRA EECBG Kealia Fire Station		D10061	DE-SC0002651	267,900	21,128	267,900	--	--
Total ARRA Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128			<u>267,900</u>	<u>21,128</u>	<u>267,900</u>	<u>--</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<u>267,900</u>	<u>21,128</u>	<u>267,900</u>	<u>--</u>	<u>--</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
Direct Award--Congressionally Mandated Projects: Water Infrastructure Waimea		W13016 (410)		255,993	75,580	192,043	63,950	--
Total Congressionally Mandated Projects	66.202			<u>255,993</u>	<u>75,580</u>	<u>192,043</u>	<u>63,950</u>	<u>--</u>
Passed Through State of Hawai'i Department of Health-- Capitalization Grants for Clean Water State Revolving Funds: Ele'ele WWTP - Sewer Revolving Funds		W13015 (410)	C150050 11	5,000,000	1,626,286	4,896,070	103,930	--
Total Capitalization Grants Clean Water Revolving Funds	66.458			<u>5,000,000</u>	<u>1,626,286</u>	<u>4,896,070</u>	<u>103,930</u>	<u>--</u>
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>				<u>\$ 5,255,993</u>	<u>\$ 1,701,866</u>	<u>\$ 5,088,113</u>	<u>\$ 167,880</u>	<u>\$ --</u>

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The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Aging Cluster								
Passed Through State Executive Office on Aging--								
Special Programs for the Aging - Title III, Part C - Nutrition Services:								
C1 AEA 2013		E13003	KA2013N03	\$ 28,698	\$ 7,569	\$ 28,698	\$ --	\$ --
C1 KEO 2013		E13004	KA2013N03	176,990	56,748	130,179	46,811	56,748
C2 KEO 2013		E13005	KA2013N03	275,254	91,195	275,254	--	91,195
C1 AEA FY 2014		E14003	KA2014N03	42,390	16,614	16,614	25,776	--
C2 KEO 2014		E14005	KA2014N03	124,328	88,123	88,123	36,205	88,123
C1 AEA FY 2016		E16003	KA2016N03	54,447	3,452	3,452	50,995	--
C2 KEO 2016		E16005	KA2016N03	<u>127,802</u>	<u>8,222</u>	<u>8,222</u>	<u>119,580</u>	<u>8,222</u>
Total Special Programs for the Aging - Title III, Part C, Nutrition Services	93.045			<u>829,909</u>	<u>271,923</u>	<u>550,542</u>	<u>279,367</u>	<u>244,288</u>
Special Programs for the Aging - Title III, Part B:								
Grants for Supportive Services and Senior Centers:								
AEA AREA FY 2013		E13001	KA2013N03	362,021	56,393	362,019	2	--
AEA AREA FY 2014		E14001	KA2014N03	94,980	80,957	94,957	23	--
AEA AREA FY 2014		E14002	KA2014N03	185,518	80,247	156,811	28,707	80,247
AEA AREA FY 2016		E16001	KA2016N03	<u>132,531</u>	<u>29,575</u>	<u>29,575</u>	<u>102,956</u>	<u>--</u>
Total Special Programs for the Aging - Title III, Part B -								
Grants for Supportive Services and Senior Centers	93.044			<u>775,050</u>	<u>247,172</u>	<u>643,362</u>	<u>131,688</u>	<u>80,247</u>
Administration on Aging - Nutrition Services Incentive Program:								
Food Distribution:								
NSIP 2014		E14008	KA2014N03	58,591	55,654	58,591	--	--
NSIP 2015		E15008	KA2015N03	<u>43,123</u>	<u>43,123</u>	<u>43,123</u>	<u>--</u>	<u>--</u>
Total Nutrition Services Incentive Program	93.053			<u>101,714</u>	<u>98,777</u>	<u>101,714</u>	<u>--</u>	<u>--</u>
Total U.S. Department of Health and Human Services - Aging Cluster				<u>1,706,673</u>	<u>617,872</u>	<u>1,295,618</u>	<u>411,055</u>	<u>324,535</u>
National Family Caregiver Support, Title III, Part E:								
Cooperative Agreements to States and Territories:								
3E 2016 CARE ELDER		E16007	KA2016N03	55,592	18,678	18,678	36,914	18,678
3E 2014 CARE ELDER		E14007	KA2014N03	52,847	12,261	52,403	444	12,261
3E 2013 CARE ELDER		E13007	KA2013N03	<u>107,940</u>	<u>27,285</u>	<u>107,940</u>	<u>--</u>	<u>27,285</u>
Total National Family Caregiver Support, Title III, Part E	93.052			<u>\$ 216,379</u>	<u>\$ 58,224</u>	<u>\$ 179,021</u>	<u>\$ 37,358</u>	<u>\$ 58,224</u>

The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>								
Passed Through State Executive Office on Aging--								
Special Programs for the Aging - Title III, Part D:								
Disease Prevention and Health Promotion Services:								
HP3D 2013 Elderly		E13006	KA2013N03	\$ 14,410	\$ 5,009	\$ 14,410	\$ --	\$ 5,009
HP3D 2014 Elderly		E14006	KA2014N03	7,358	5,226	7,358	--	5,226
HP3D 2016 Elderly		E16006	KA2016N03	<u>7,175</u>	<u>1,540</u>	<u>1,540</u>	<u>5,635</u>	<u>1,540</u>
Total Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043			<u>28,943</u>	<u>11,775</u>	<u>23,308</u>	<u>5,635</u>	<u>11,775</u>
Passed Through State of Hawai'i Administration on Aging--								
Center for Medicare and Medicaid Services (CMS)								
Research, Demonstration and Evaluations: Hospital Discharge FY10-12		E10012	KA-ADRChd-2010-N	<u>71,822</u>	<u>(1)</u>	<u>71,822</u>	<u>--</u>	<u>--</u>
Total Center for Medicare and Medicaid Services (CMS) Research, Demonstration and Evaluations	93.779			<u>71,822</u>	<u>(1)</u>	<u>71,822</u>	<u>--</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>2,023,817</u>	<u>687,870</u>	<u>1,569,769</u>	<u>454,048</u>	<u>394,534</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
Passed Through State Department of Business,								
Economic Development and Tourism--								
Home Investment Partnerships Program								
Fiscal year 2009		HIPA06	M06SG150101	996,172	61,805	963,631	32,541	--
Fiscal year 2010		HIPA07	M07SG150101	995,755	15,825	625,655	370,100	--
Fiscal year 2011		H12005	M11SG150100	975,364	1,921	669,800	305,564	--
Fiscal year 2013		H14005	M13SG150100	2,850,000	198,045	2,551,614	298,386	--
HOME - Program Income		HIPAXX		<u>7,622,391</u>	<u>164,013</u>	<u>7,175,035</u>	<u>447,356</u>	<u>--</u>
Total Home Investment Partnerships Program	14.239			<u>13,439,682</u>	<u>441,609</u>	<u>11,985,735</u>	<u>1,453,947</u>	<u>--</u>
Direct Programs:								
Lower Income Housing Assistance Program--								
Section 8 - Housing Choice Vouchers (252 Fund)								
Total Section 8 Housing Choice Vouchers	14.871			<u>7,312,046</u>	<u>6,795,986</u>	<u>6,795,986</u>	<u>516,060</u>	<u>--</u>
Family Self Sufficiency Program--								
Family Self Sufficiency Program FY 2015		H15FSS(252)		131,891	78,396	131,891	--	--
Family Self Sufficiency Program FY 2016		H16FSS(252)		<u>133,000</u>	<u>37,336</u>	<u>37,336</u>	<u>95,664</u>	<u>--</u>
Total Family Self Sufficiency Program	14.896			<u>\$ 264,891</u>	<u>\$ 115,732</u>	<u>\$ 169,227</u>	<u>\$ 95,664</u>	<u>\$ --</u>

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The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>								
Direct Program:								
Community Development Block Grants--								
States Program and Non-Entitlement Grants in Hawai'i:								
CDBG - Disaster Program Income		CDBGDX		\$ 5,816,600	\$ 114,703	\$ 4,547,677	\$ 1,268,923	\$ --
Fiscal year 2011		H11004		740,145	41,895	740,145	--	41,509
Fiscal year 2012		H12004		709,480	46,596	703,651	5,829	46,596
Fiscal year 2013		H13004		708,555	131,621	701,084	7,471	--
Fiscal year 2014		H15004		720,550	338,686	694,826	25,724	118,300
Fiscal year 2015		H16004		705,416	388,483	388,483	316,933	353,840
Program Income - NSP		HNSPXX		2,509,091	199,603	2,354,235	154,856	--
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawai'i	14.228			<u>11,909,837</u>	<u>1,261,587</u>	<u>10,130,101</u>	<u>1,779,736</u>	<u>560,245</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<u>32,926,456</u>	<u>8,614,914</u>	<u>29,081,049</u>	<u>3,845,407</u>	<u>560,245</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>								
Passed Through Office of State Attorney General:								
Crime Victim Assistance:								
VOCA FY 2011		A14021	11-VA-03	210,392	12,903	210,392	--	--
VOCA FY 2012		A15021	12-VA-03	199,504	15,447	199,490	14	--
VOCA FY 2013		A16021	13-VA-03	210,836	218,876	218,876	(8,040)	--
VOCA FY 2013 - Supplemental		A16022	15-VA-3	232,704	69,360	69,360	163,344	--
Total Crime Victim Assistance	16.575			<u>853,436</u>	<u>316,586</u>	<u>698,118</u>	<u>155,318</u>	<u>--</u>
Violence Against Women Formula Grants:								
Stop Violence Against Women - 2012		A14005		48,045	(9,245)	48,045	--	--
Stop Violence Against Women - 2013		A15005		47,695	40,055	47,695	--	--
Stop Violence Against Women - 2016		A16005		48,595	26,133	26,133	22,462	--
Stop Violence Against Women - 2013		P15024		47,695	15,365	17,615	30,080	--
SANE Stand-by Pay		P13023		47,903	730	47,903	--	--
SANE 12-WF-13 - 2015		P14023		48,045	24,743	26,037	22,008	--
Total Violence Against Women Formula Grants	16.588			<u>\$ 287,978</u>	<u>\$ 97,781</u>	<u>\$ 213,428</u>	<u>\$ 74,550</u>	<u>\$ --</u>

The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>								
Edward Byrne Memorial Justice Assistance Grant Program:								
JAG Grant Local Solicitation		A12025		\$ 45,443	\$ 591	\$ 45,443	\$ --	\$ --
JAG Local Solicitation		A13025		41,778	3,783	16,154	25,624	--
JAG FY 2012 Local Solicitation		A13027		41,491	926	41,691	(200)	--
JAG Local Solicitation		A14025		43,381	17,983	38,247	5,134	--
Cold Case FY 15		A14027		96,500	74,324	91,534	4,966	--
Non Compliant Offenders		A14029		25,053	1,494	3,674	21,379	--
JAG Local Solicitation FY 2015		A15025		34,952	27,050	27,050	7,902	--
Statewide MJ Eradication		P13004		58,662	5,622	58,662	--	--
SME Task Force FY 15		P14004		43,997	40,653	43,021	976	--
JAG Grant Hawai'i FY 13		P14005		39,955	23,705	39,955	--	--
SMEFT FY 2016		P15004		40,703	2,179	2,179	38,524	--
HNTF FY 2016		P15005		31,122	21,790	21,790	9,332	--
Total Edward Byrne Memorial Justice Assistance Grant Program	16.738			<u>543,037</u>	<u>220,100</u>	<u>429,400</u>	<u>113,637</u>	<u>--</u>
Pass-through Hawai'i Community Foundation:								
Public Safety Partnership and Community Policing Grants								
Hawai'i Community Foundation - Meth Grant Mayor		M07004	#2005CKWX0408	89,992	79	89,992	--	--
Total Public Safety Partnership and Community Policing Grants	16.710			<u>89,992</u>	<u>79</u>	<u>89,992</u>	<u>--</u>	<u>--</u>
Passed Through State Department of Human Services Office of Youth Services:								
Juvenile Accountability Block Grants:								
JABG FY 14 Hale Opio Kaua'i Inc. (DHS-13-OYS-309 Supp 1)		A14028	DHS-13-OYS-309	50,116	(851)	50,116	--	--
JABG FY 15 Hale Opio Kaua'i Inc. (DHS-16-OYS-624)		A15028	DHS-16-OYS-624	25,000	22,892	22,892	2,108	--
Total Juvenile Accountability Block Grant	16.523			<u>75,116</u>	<u>22,041</u>	<u>73,008</u>	<u>2,108</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<u>1,849,559</u>	<u>656,587</u>	<u>1,503,946</u>	<u>345,613</u>	<u>--</u>
<b>U.S. DEPARTMENT OF LABOR</b>								
Passed Through State Department of Labor and Industrial Relations:								
Uniformed Services Employment and Reemployment Rights:								
Reed Act 2006		D07070	Reed-06-K	1,239,476	2,476	1,239,476	--	--
Total Uniformed Services Employment and Reemployment Rights	17.803			<u>\$ 1,239,476</u>	<u>\$ 2,476</u>	<u>\$ 1,239,476</u>	<u>\$ --</u>	<u>\$ --</u>

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The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF LABOR (Continued)</b>								
U.S. Department of Labor - WIA/WIOA Cluster								
Adult Program FY 2008 - WIA-07-AP-K		D08050		\$ 135,147	\$ (11,676)	\$ 135,147	\$ --	\$ --
Adult Program FY 2009 - WIA-08-AP-K		D09050		119,078	36,906	119,078	--	--
Adult Program FY 2010 - WIA-09-AP-K		D10050		65,737	(13,653)	65,737	--	--
Adult Program FY 2014 - WIA-13-AP-K		D14050		185,962	45,000	185,962	--	--
Adult Program FY 2015 - WIA-14-AP-K		D15050		117,455	49,440	115,579	1,876	--
Adult Program FY 2016 - WIA-15-AP-K		D16050		100,365	40,135	40,135	60,230	40,135
Total WIA/WIOA Adult Program	17.258			<u>723,744</u>	<u>146,152</u>	<u>661,638</u>	<u>62,106</u>	<u>40,135</u>
Dislocated Workers, FY 2006 - WIA-05-DWP-K		D07051		64,001	6,750	64,001	--	--
Dislocated Workers, FY 2008 - WIA-07-DWP-K		D08051		125,082	30,722	125,082	--	--
Dislocated Workers, FY 2009 - WIA-08-DWP-K		D09051		47,048	5,350	47,048	--	--
Dislocated Workers, FY 2010 - WIA-09-DWP-K		D10051		97,755	(14,119)	97,755	--	--
Dislocated Workers, FY 2014 - WIA-13-DWP-K		D14051		134,529	8,386	134,529	--	--
Dislocated Workers, FY 2015 - WIA-14-DWP-K		D15051		98,675	36,566	96,725	1,950	--
Dislocated Workers, FY 2016 - WIA-15-DWP-K		D16051		88,333	25,207	25,207	63,126	25,207
Total WIA Dislocated Workers	17.260			<u>655,423</u>	<u>98,862</u>	<u>590,347</u>	<u>65,076</u>	<u>25,207</u>
Youth In/Out PY 2006 WIA-05-YP-K		D07060		49,232	3,986	49,232	--	--
Youth Out School PY 2006 WIA-05-YP-K		D07061		102,517	2,153	102,517	--	--
Youth Programs PY 2008 WIA-07-YP-K		D08060		38,818	4,217	38,818	--	--
Youth Programs PY 2008 Out School WIA-07-YP-K		D08061		80,868	4,139	80,868	--	--
Youth Programs 2015 - WIA-14-YP-K		D15060		54,536	7,506	50,601	3,935	--
Youth Programs 2015 - WIA -14-YP-K		D15061		54,535	9,244	50,714	3,821	--
Youth Programs 2016 - WIA -15-YP-K		D16060		75,140	51,927	51,927	23,213	51,927
Youth Programs 2016 - WIA -15- YP-K		D16061		25,046	16,648	16,648	8,398	16,648
Total WIA/WIOA Youth Activities	17.259			<u>\$ 480,692</u>	<u>\$ 99,820</u>	<u>\$ 441,325</u>	<u>\$ 39,367</u>	<u>\$ 68,575</u>

The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF LABOR (Continued)</b>								
Administrative, PY 2006 - WIA-06-LAC-K		D07049		\$ 43,134	\$ 7,121	\$ 43,134	\$ --	\$ --
Administrative, PY 2007 - WIA-07-LAC-K		D08049		46,013	8,887	46,013	--	--
Administrative, PY 2009 - WIA-09-LAC-K		D09049		29,932	(20,000)	29,932	--	--
Administrative, PY 2013 - WIA-13-LAC-K		D14049		43,894	13,434	43,894	--	--
Administrative, PY 2014 - WIA-14-LAC-K		D15049		36,131	31,763	31,763	4,368	--
Administrative, PY 2015 - WIA-15-LAC-K		D16049		32,096	166	166	31,930	--
Total WIA Administrative	NOCFDA			<u>231,200</u>	<u>41,371</u>	<u>194,902</u>	<u>36,298</u>	<u>--</u>
Total U.S. Department of Labor - WIA/WIOA Cluster				<u>2,091,059</u>	<u>386,205</u>	<u>1,888,212</u>	<u>202,847</u>	<u>133,917</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<u>3,330,535</u>	<u>388,681</u>	<u>3,127,688</u>	<u>202,847</u>	<u>133,917</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Passed Through State Department of Transportation:								
Formula Grants for Rural Areas--								
Federal Transit Administration (FTA), Section 5311:								
FTA Section 5311 FFY 13 - HI-18-X031		T14001	HI-18-X031	2,020,000	356,681	1,559,999	460,001	--
FTA Section 5311 FFY 13 - HI-18-X032-00		T15001	HI-18-X032-00	1,020,000	624,465	624,465	395,535	--
Total Formula Grants for Rural Areas	20.509			<u>3,040,000</u>	<u>981,146</u>	<u>2,184,464</u>	<u>855,536</u>	<u>--</u>
Highway Planning and Construction Cluster								
Federal Transit Capital Investment Grants, Section 5309:								
FTA Section 5309, FY 2009 & 2010 - HI-04-0004		T11010	HI-04-0004	1,772,133	196	1,734,292	37,841	--
FTA Section 5309, FY 2010 - HI-04-0007		T12010	HI-04-0007	925,000	(1)	893,479	31,521	--
FTA Section 5309, FY 2012 - HI-04-0013		T14010	HI-04-0013	1,240,000	113,876	1,240,000	--	--
Total Federal Transit Capital Investment Grants	20.500			<u>3,937,133</u>	<u>114,071</u>	<u>3,867,771</u>	<u>69,362</u>	<u>--</u>
Bus and Bus Facilities Formula Program, Section 5339:								
FTA Section 5339 FFY13 - HI-34-0001		T14020	HI-34-0001	831,666	288,682	320,880	510,786	--
Total Bus and Bus Facilities Formula Program	20.526			<u>831,666</u>	<u>288,682</u>	<u>320,880</u>	<u>510,786</u>	<u>--</u>
Total U.S. Department of Transportation - Highway Planning and Construction Cluster				<u>\$ 4,768,799</u>	<u>\$ 402,753</u>	<u>\$ 4,188,651</u>	<u>\$ 580,148</u>	<u>\$ --</u>

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**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
U.S. DEPARTMENT OF TRANSPORTATION (Continued)								
Highway Planning and Construction (Federal-Aid Highway Program):								
Bridge Replacement - Off system:								
Hanapēpē Bridge Repair BR-0545(1)		W09017(410)		\$ 1,363,525	\$ 4,923	\$ 62,383	\$ 1,301,142	\$ --
Puupāe Bridge Repair BR-0700(59)		W09019(410)		480,000	65,847	356,411	123,589	--
Kapahi Bridge Replacement BR-0700(53)		KAPAH(410)		1,868,693	203,572	602,058	1,266,635	--
Bridge Inspection & Appraisal BR-NBIS(43)		W09022(410)		62,599	1	62,599	--	--
Opaekaa Bridge Design BR-0700(60)		W10002(410)		520,000	28,953	342,633	177,367	--
Kamalu Bridge Erosion Protection Repairs BR-581(005)		W12068(410)		160,880	43	160,880	--	--
Bridge Inspection BR-NBIS(058)		W14077(410)		100,000	9,800	95,721	4,279	--
Bridge Inspection BR-NBTS(065)		W16011(410)		100,000	1,003	1,003	98,997	--
Statewide Transportation Improvement Program:								
Kuna Bay - Anahola Bike & Pedestrian Path - CMAQ-0700(56)		KUNABA(410)		390,000	715	77,106	312,894	--
Maluhia Road Improvements STP-0520(3)		MALUHI(410)		776,002	(15,305)	--	776,002	--
Ahukini/Lydgate Park Bike/Pedestrian Path STP-0700(51)		AHULYD(410)		921,500	40,545	521,524	399,976	--
ADA Curb Ramps - CMAQ-0700(52)		CMAQ52(410)		2,218,679	1	2,218,679	--	--
North Leg Kōloa Rd. STP-05220(002)		W07007(410)		992,000	(7,848)	--	992,000	--
Resurface Various Collector Roads STP-0700(68)		W07008(410)		3,000,896	1,531,756	1,554,055	1,446,841	--
Lydgate-Kapaa Bikepath CMAW-0700(49)		LYDKAP(410)		7,759,692	82,704	7,503,818	255,874	--
Lydgate/Kapaa Bikepath STP-0700(61)		LYDPHB(410)		4,485,041	(10,495)	4,026,435	458,606	--
Lydgate/Kapaa Bikepath Phase C STP-0700(64)		LYDPHC(410)		712,000	52,175	144,325	567,675	--
Nawiliwili Ahukini Bike Path - CMAQ-0700(57)		NAWAHU(410)		1,094,001	3,553	483,428	610,573	--
Safe Improvements Kūhiō to Rice St. STP-5720(1)		STP572(410)		8,249,920	2,429,103	7,288,480	961,440	--
Safe Routes Kawaihau, Hau'ala, Mailehuna Rd. STP-0700(071)		W10045(410)		308,000	5,583	5,583	302,417	--
Lihue Bypass Circulation Study SPR-0010(34)		W13006(410)		360,000	61	350,701	9,299	--
Kōloa Safety Improvements HHRP-0530(001)		W12065(410)		930,230	541,664	712,976	217,254	--
Hanapēpē Road Improvements STP-0545(2)		W12067(410)		200,000	57,583	107,104	92,896	--
Puhi Road Ultra Thin layer STP-5010(1)		W10042(410)		3,914,142	161,274	404,565	3,509,577	--
Puhi Road Rehabilitation Phase II STP-5010(002)		W15002(410)		200,000	54,522	54,522	145,478	--
Safe Routes To School SRS-1500(086)		W15111(410)		15,000	4,187	5,187	9,813	--
DOT Youth Deter Use of Alcohol		P14008(250)		25,631	(77)	25,550	81	--
Poipu Road STP-520(4)		P16007(410)		408,000	2,546	2,546	405,454	--
Total Highways Planning and Construction	20.205			\$ 41,616,431	\$ 5,248,389	\$ 27,170,272	\$ 14,446,159	\$ --

The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</b>								
State and Community Highway Safety:								
Highway Safety Grant - Prosecutors - FY13		A13026		\$ 4,160	\$ (760)	\$ 4,160	\$ --	\$ --
DOT Highway Safety Grant		A14026		11,206	(510)	11,206	--	--
OPA DOT Special Prosecutor - FY 2015		A15030		131,203	29,474	127,385	3,818	--
OPA Highway Safety FY 2016		A16030		162,529	117,118	117,118	45,411	--
KFD Safe Light Flares		F13018		4,768	1	4,768	--	--
KFD Portable Light		F16003		8,740	8,287	8,287	453	--
KPD Distracted Driver - FY 2014		P14007		49,884	(251)	22,136	27,748	--
KPD Alcohol Roadblock - FY14		P14010		129,327	(12,804)	71,396	57,931	--
KPD Speed Enforcement - FY14 SC14-06(01-K04)		P14012		50,058	4,140	48,454	1,604	--
KPD Traffic Services - FY14 SC14-01(04-K-01)		P14013		114,060	13,395	97,919	16,141	--
KPD Seat Belt Program - FY14 OP14-05(01-K-04)		P14014		127,740	(346)	73,796	53,944	--
KPD Distracted Driver - FY 15 DD15-10(04-K-01)		P15007		19,768	3,532	19,768	--	--
KPD Impaired Driver - FY 15 AL15-02(14-K-01)		P15008		33,336	15,396	18,542	14,794	--
KPD Traffic Records - FY 15 TR15-03 (06-K-01)		P15009		11,505	964	11,505	--	--
KPD Impaired Driver - FY 15 AL15-02 (01-K-04)		P15010		150,530	14,945	84,094	66,436	--
KPD Speed Enforcement - FY 2015		P15012		33,553	1,952	33,553	--	--
KPD Traffic Enforcement - FY 15 PT15-01 (04-K-01)		P15013		36,585	20,126	34,935	1,650	--
KPD Occupant Protection - FY 15 OP 15-05 (01-K-04)		P15014		54,316	9,841	54,316	--	--
KPD Distracted Driver - FY 2016		P16007		75,372	9,151	9,151	66,221	--
KPD Youth Deterrence FY 2016		P16008		39,686	8,230	8,230	31,456	--
KPD Traffic Records - FY 2016		P16009		68,910	5,673	5,673	63,237	--
KPD Impaired Driver - FY 2016		P16010		154,969	28,964	28,964	126,005	--
KPD Speed Enforcement - FY 2016		P16012		129,792	14,691	14,691	115,101	--
KPD Traffic Enforcement - FY 2016		P16013		84,767	13,594	13,594	71,173	--
KPD Occupant Protection - FY 2016		P16014		126,922	33,343	33,343	93,579	--
Total State and Community Highway Safety	20.600			<u>1,813,686</u>	<u>338,146</u>	<u>956,984</u>	<u>856,702</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<u>\$ 51,238,916</u>	<u>\$ 6,970,434</u>	<u>\$ 34,500,371</u>	<u>\$ 16,738,545</u>	<u>\$ --</u>

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**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>CORPORATION FOR NATIONAL SERVICE</b>								
Direct Program--								
Retired and Senior Volunteer Program:								
RSVP - CY 14 - 12SRPHI001		E14016		\$ 66,541	\$ 5	\$ 66,542	\$ (1)	\$ --
RSVP - CY 15 - 15SRPI003		E1516F		63,805	46,670	63,804	1	--
RSVP - CY 16 - 15SRP1003		E1616F		<u>62,847</u>	<u>7,360</u>	<u>7,360</u>	<u>55,487</u>	<u>--</u>
Total Retired and Senior Volunteer Program	94.002			<u>193,193</u>	<u>54,035</u>	<u>137,706</u>	<u>55,487</u>	<u>--</u>
<b>TOTAL CORPORATION FOR NATIONAL SERVICE</b>				<u>193,193</u>	<u>54,035</u>	<u>137,706</u>	<u>55,487</u>	<u>--</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
Passed Through State Department of Defense--								
Federal Emergency Management Agency (FEMA):								
Disaster Grants - Public Assistance (Presidentially Declared Disasters):								
PWA020 NO. 038-0 Debris Removal		PWA020	FEMA-4062-DR-HI	4,806	2,857	4,806	--	--
PWB021 NO. 65-0 Road Access		PWB021	FEMA-4062-DR-HI	48,400	568	48,400	--	--
PWC001 NO. 020-0 Restore Road		PWC001	FEMA-4062-DR-HI	15,000	8,039	15,000	--	--
PWC003 NO. 043-0 Replace Road		PWC003	FEMA-4062-DR-HI	15,275	12,996	15,275	--	--
PWC008 NO. 024-0 Restore Road		PWC008	FEMA-4062-DR-HI	28,402	14,563	28,402	--	--
PWC009 NO. 53-0 Replace Road		PWC009	FEMA-4062-DR-HI	19,172	19,172	19,172	--	--
PWC011 NO. 45-0 Repair/Replace Culvert		PWC011	FEMA-4062-DR-HI	574,620	(742)	128,226	446,394	--
PWC012 NO. 48-0 FEMA Disaster		PWC012	FEMA-4062-DR-HI	3,061	369	3,061	--	--
PWE014 NO. 002-0 Windshield		PWE014	FEMA-4062-DR-HI	5,074	4,553	5,074	--	--
PWE016 NO. 014-0 Air Compressor		PWE016	FEMA-4062-DR-HI	3,130	1,224	3,130	--	--
PWE017 NO. 003-0 Roof Civic Center		PWE017	FEMA-4062-DR-HI	27,672	4	27,672	--	--
PWE018 NO. 009-0 Fire Roof		PWE018	FEMA-4062-DR-HI	3,521	3,521	3,521	--	--
PWE019 NO. 039-0 Photovoltaic Repair		PWE019	FEMA-4062-DR-HI	<u>18,785</u>	<u>693</u>	<u>18,785</u>	<u>--</u>	<u>--</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			<u>\$ 766,918</u>	<u>\$ 67,817</u>	<u>\$ 320,524</u>	<u>\$ 446,394</u>	<u>\$ --</u>

The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-through Grantor/Title	CFDA Number	Grant Project Number	Pass-through Entity Identifying Number	Program or Award Amount	Current Year Expenditure Amount	Total Cumulative Expenditures	Grant Balance	Amount Provided to Subrecipient
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)</b>								
Passed Through State Department of Health and State Civil Defense Agency--								
Federal Emergency Management Agency (FEMA) - Hazard Mitigation Grant:								
Wind Mitigation Project - IBC Amendments 2012		W15001	FEMA-4062-DR-HI	\$ 26,500	\$ 26,500	\$ 26,500	\$ --	\$ --
Total Hazard Mitigation Grant	97.039			<u>26,500</u>	<u>26,500</u>	<u>26,500</u>	<u>--</u>	<u>--</u>
Passed Through State of Hawaii Department of Defense--								
Emergency Management Performance Grants (EMPG):								
EMPG FY 2014		C14500	EMW-2014-EP-00010	130,000	9	117,511	12,489	--
EMPG FY 2015		C15500	EMW-2015-EP-00010	125,000	99,329	99,329	25,671	--
Total Emergency Management Performance Grants	97.042			<u>255,000</u>	<u>99,338</u>	<u>216,840</u>	<u>38,160</u>	<u>--</u>
Homeland Security Grant Program:								
Homeland Security Grant 2011		C11100	EMW-2011-SS-00129	575,075	2	575,026	49	--
Homeland Security 2013		C13100	EMW-2013-SS-00003-S01	475,000	98,400	474,865	135	--
Homeland Security 2014		C14100	EMW-2014-SS-00003	555,552	102,590	102,590	452,962	--
Total Homeland Security Grant Program	97.067			<u>1,605,627</u>	<u>200,992</u>	<u>1,152,481</u>	<u>453,146</u>	<u>--</u>
Direct Award from Department of Homeland Security--								
Staffing for Adequate Fire and Emergency Response (SAFER):								
SAFER Grant FY 2014 EMW-2013-FH-00696		F14006		944,700	416,836	944,700	--	--
Total Staffing for Adequate Fire and Emergency Response (SAFER)	97.083			<u>944,700</u>	<u>416,836</u>	<u>944,700</u>	<u>--</u>	<u>--</u>
Assistance to Firefighters Grant Program (AFG):								
Fire Prevention and Safety Grants FY 2012		F14002		10,400	40	10,400	--	--
Total Assistance to Firefighters Grant	97.044			<u>10,400</u>	<u>40</u>	<u>10,400</u>	<u>--</u>	<u>--</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<u>3,609,145</u>	<u>811,523</u>	<u>2,671,445</u>	<u>937,700</u>	<u>--</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 105,189,567</u>	<u>\$ 20,536,420</u>	<u>\$ 82,192,600</u>	<u>\$ 22,996,967</u>	<u>\$ 1,088,696</u>

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The accompanying notes are an integral part of this schedule.

**County of Kaua'i, Hawai'i**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Year Ended June 30, 2016**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activities of the County and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the audit requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

**NOTE C - INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE D - LOANS OUTSTANDING**

The County had the following newly issued loan balances outstanding as of June 30, 2016. These loan program amounts are also included in the federal expenditures presented in the schedule of expenditures of federal awards.

<u>Federal Program Title</u>	<u>CFDA Number</u>	<u>Amount</u>
Community Development Block Grants	14.228	\$ <u><u>315,000</u></u>

**PART III**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**County of Kaua'i, Hawai'i**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Fiscal Year Ended June 30, 2016**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants - State's Program and Non-Entitlement Grants in Hawai'i
14.239	Home Investment Partnerships Program
66.458	Capitalization Grants for Clean Water State Revolving Funds
20.509	Formula Grants for Other Than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters reported

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters reported

**PART IV**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**County of Kaua'i, Hawai'i**  
**STATUS REPORT**  
**Fiscal Year Ended June 30, 2016**

This section contains the current status of our prior audit recommendations. The recommendations are referenced to the pages of the previous audit report for the fiscal year ended June 30, 2015, dated December 22, 2015.

**SECTION II - FINANCIAL STATEMENT FINDINGS**

<u>Recommendations</u>	<u>Status</u>
<p><b>2015-001    Compile Vacation and Sick Leave Records Properly</b> (page 31)</p> <p>The County should provide adequate oversight over the vacation and sick leave balances being reported against the personnel and payroll records to ensure accuracy and completeness before reporting the balance to the Department of Finance. The County should implement a standardized process and schedule to track employees' leave hours. Management should also provide additional guidance to employees tasked with the facilitation of these functions to ensure the timely reconciliation and recording of leave applications to employee logs.</p>	<p>Accomplished.</p>