

House District 14,15&16

Senate District 7

THE TWENTY- FOURTH LEGISLATURE
HAWAII STATE LEGISLATURE
APPLICATION FOR GRANTS & SUBSIDIES
CHAPTER 42F, HAWAII REVISED STATUTES

Log No: 143-0

For Legislature's Use Only

Type of Grant or Subsidy Request:

GRANT REQUEST - OPERATING

GRANT REQUEST - CAPITAL

SUBSIDY REQUEST

"Grant" means an award of state funds by the legislature, by an appropriation to a specified recipient, to support the activities of the recipient and permit the community to benefit from those activities.

"Subsidy" means an award of state funds by the legislature, by an appropriation to a recipient specified in the appropriation, to reduce the costs incurred by the organization or individual in providing a service available to some or all members of the public.

"Recipient" means any organization or person receiving a grant or subsidy.

STATE DEPARTMENT OR AGENCY RELATED TO THIS REQUEST (LEAVE BLANK IF UNKNOWN):

DEPT. OF LABOR & INDUSTRIAL RELATIONS - OFFICE OF COMMUNITY SERVICES

STATE PROGRAM I.D. NO. (LEAVE BLANK IF UNKNOWN): _____

1. APPLICANT INFORMATION:

Legal Name of Requesting Organization or Individual:
Kaua'i Economic Opportunity, Incorporated
Db/a:

Street Address:
2804 Wehe Road, Lihu'e, HI 96766
Mailing Address:
2804 Wehe Road, Lihu'e, HI 96766

2. CONTACT PERSON FOR MATTERS INVOLVING THIS APPLICATION:

Name ALFREDO NEBRE, JR.
Title After School Program Director
Phone # (808)245-4077 ext. 238
Fax # (808)245-7476
e-mail keo@keoinc.org

3. TYPE OF BUSINESS ENTITY:

- NON PROFIT CORPORATION
- FOR PROFIT CORPORATION
- LIMITED LIABILITY COMPANY
- SOLE PROPRIETORSHIP/INDIVIDUAL

7. DESCRIPTIVE TITLE OF APPLICANT'S REQUEST:

PURCHASE OF 1 15-PASSENGER VAN FOR CHIEFESS KAMAKAHELEI MIDDLE SCHOOL & 2 15-PASSENGER VANS FOR WAIMEA CANYON MIDDLE SCHOOLS AFTER SCHOOL PROGRAM

4. FEDERAL TAX ID #: 63-0112651

5. STATE TAX ID #: 143081000

6. SSN (IF AN INDIVIDUAL): _____

8. FISCAL YEARS AND AMOUNT OF STATE FUNDS REQUESTED:

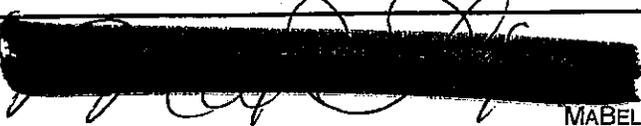
FY 2008-2009 \$ 120,000

9. STATUS OF SERVICE DESCRIBED IN THIS REQUEST:

- NEW SERVICE (PRESENTLY DOES NOT EXIST)
- EXISTING SERVICE (PRESENTLY IN OPERATION)

SPECIFY THE AMOUNT BY SOURCES OF FUNDS AVAILABLE AT THE TIME OF THIS REQUEST:

STATE \$ 120,000
FEDERAL \$ _____
COUNTY \$ _____
PRIVATE/OTHER \$ _____



SIGNATURE

NAME & TITLE

MABEL FERREIRO-FUJIUCHI, CEO

JANUARY 30, 2008

DATE SIGNED

ORIGINAL

Application for Grants and Subsidies
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Chiefess Kamakahahei Middle School and Waimea Canyon Middle School Drug Abuse Prevention & Reduction Program

I. Background and Summary

Kauai Economic Opportunity, Inc. is a 501(c)(3) non-profit community action agency that was chartered on March 16, 1965 with a goal of alleviating the low-in-come individuals and families on Kauai from conditions of poverty and assist them in attaining a status of social and economic self-sufficiency. It is currently administering 30 projects and programs that address the needs of un-served persons including school youth who are potentially at risk of substance use and drug abuse. KEO has received almost 50 million dollars in grants from Federal, State, county, and Private Sources that are disbursed in accordance with the highest standard of fiscal management. Outstanding audit reports of agency accounts over the years are testimonials to its high esteem and integrity in regards to disbursement of funds.

Kauai Economic Opportunity, Inc. and its partners Kapaa Middle School, Chiefess Kamakahahei Middle School, Waimea Canyon Middle School and Kaiola Canoe Club will strive to prevent substance use and reduce drug abuse among at-risk youth at all middle schools here on Kauai. We will be using a popularly known, effective and scientifically proven, intervention strategy know as **Life Skills Training (LST)** Program. The project will provide participants with an on-site substance abuse prevention educational services based on **Best Practice** and **Life Skills Training**, including **Homework Tutoring Service** and **Mediation** services.

Kapaa Middle Schools, Chiefess Kamakahahei Middle School and Waimea Canyon Middle School have a combined enrollment of over 3,025 of which, 41% come from median income families that participate in the free lunch school program. Fifty five students have been identified to be in danger of academic failures. KMS, CKMS & Waimea are supported by 315 teachers and staff that provide both educational and counseling services, walk-in counseling and schedule appointments, group counseling, classroom guidance and post suspension counseling. The schools are participating in the Effective Behavior Support Initiative, which is a systems focused and date-driven approach to behavior management. The school climate committee is especially concerned with the number of referrals occurring during the "free time" periods of the day when **youth supervision** is minimal. Alcohol, tobacco and other drug problems exist in a seriously alarming level on the Island of Kauai and there is evidence which shows that youths in 6th through 8 grades are at risk and highly vulnerable. These findings show the need for steps to be taken if we are to address the problems of **substance use and drug abuse**.

The target population of this program are the grades 6th through 8th middle school students at KMS,CKMS and Waimea Middle School where the program will be sited. The project will involve a total of 240 students and their families in four cohorts of 60 per group over a period of one year. Students are at risk and unsupervised during the periods of 1:40 pm to 6:00 pm the time when school lets out for the day and before their parents return home from work. The project's primary goal is to stem substance abuse among the target group, by introducing and intervention strategy that provides them with protective skills and knowledge that last a lifetime.

intervention strategy that provides them with protective skills and knowledge that last a lifetime. The goal of the program are :{a} Reduce risk factors, {b} Enhance protective and resiliency factors, and {c} Strengthen family relationships. The **Objectives are:** {1} Improve school functioning {2} Improve family functioning and {3} Improve Life Management Skills.

Of the three schools complexes on the island of Kauai, the **East District** where Kapaa Middle School is located and the **Central** school district where Chiefess Kamakahelei Middle School is situated and Westside where Waimea Canyon Middle School is located will be served by the program.

The Goals and objective related to the request

The goal is to obtain funding to purchase three (3) fifteen passenger van for KEO After School Program. One (1) van will be stationed at Chiefess Kamakahelei Middle School and Two (2) vans will be stationed at Waimea Canyon Middle School. These vans will be used to transport students from school to program activities, swimming, canoe paddling, excursions and most of all, transporting students to home of residence after the program is over at 6:00 pm. Without these vans,, it will be very difficult to run and after school program and to provide transportation. We have no spare vans for this project to transport students home.

KEO is requesting a grant of \$120,000.00 to purchase 3 fifteen passenger vans at approximately \$40,000.00 each and to ensure that, the students can be served without disruption.

II. Service Summary and Outcomes

Kapaa Middle School, Chiefess Middle School and Waimea Canyon Middle School Drug Prevention and Tutoring Program Project will provide services to 6th through 8th grade. The project is currently underserved. Access to services will be facilitated through improved linkages with other organizations. All middle school sites will receive Life Skills Training, Homework assistance and other means to address the drug abuse problem and academic performance within our community.

The target population for these projects includes Hawaiian, Filipino and Asian/Pacific Islander males and females in grades mentioned above who are at risk. Risk factors encompass psychological, behavioral, family and social characteristics. This often involves chaotic home environments, poor social coping skills, poor academic performance, and negative peer assistance approach for youth as means to address the substance use and drug abuse problems in the East, Central and Westside of Kauai.

The project will use Life Skills Training, which is designed for middle school students and addresses the risk and protective factors, outcomes and service gaps more accurately than any of the other models currently available. It is exceptionally flexible, easy to implement after initial training and cost effective. Specifically it provides: (1) **Drug resistance skills**, enables young people to recognize and challenge common misconceptions about tobacco, alcohol and other drug use. Through coaching and practice, they learn information and practical ATOD (Alcohol, Tobacco and other Drug) skills for dealing with peers and media pressures to engage in ATOD use (2) **personal self-management skills**, teach students how to examine their self-image and its effects on behavior; set goals and keep track of personal progress; identify everyday decisions and how they may be influenced by others; analyze problems situations and consider the consequences of each alternative solution before making their decisions; reduce stress and anxiety and look at challenges in a positive light and teaches (3) **general social skills** to youth in the middle school age bracket, to overcome shyness, communicate effectively and avoid misunderstandings, initiate and carry out conversations, handle social requests, and recognize that they have choices other than aggression or passivity when faced with tough situations. As a science-based program, Life Skills combats the primary underlying causes of substance abuse.

Daily procedures of the program include: (1) Preparing daily lessons (2) Preparing daily activities (3) Providing case management/monitoring as needed (4) Getting the program room ready (5) Providing tutoring and academic guidance (6) Providing a nutritious afternoon snack (7) Teaching Life Skills Program materials (8) Teaching teamwork and peer group skills in the classroom (9) Providing social skills counseling through role playing and with games (10) Transport youth to their homes and (11) Record daily events and attendance.

Other activities for the youth includes taking part in the "Adopt-A-Highway" project by picking up litter in a designated areas of Kauai's highways. They also serve as volunteers at the Kauai Humane Society by caring for pets. At the Lihue Early Learning Center the students assist in reading for children who have a difficult time in reading. When the program ends, some of the students will continue to serve in this program as a volunteer. Volunteer work keeps the youth occupied when they are at risk for substance use and drug abuse during the period when school lets out for the day and their parents arrive from work. Free transportation services are provided to all participants in the program to ensure that they return to their homes safely after program activities. Not providing transportation could possibly be a barrier t their participants in the after school program.

KEO collaborates with several organizations that contribute to the success of its programs. It operated on ATOD prevention for youth all middle school here on Kauai. KEO currently operates and after school

III. Financial

A. Budget

- (1) Budget Request by source of funds – See Attached Forms
- (2) Quarterly funding requirements for fiscal year 2008-2009

Quarter 1	Quarter 2	Quarter 3	Quarter 4
	120,000		

BUDGET REQUEST BY SOURCE OF FUNDS
(Period: July 1, 2008 to June 30, 2009)

Applicant: Kauai Economic Opportunity, Inc

BUDGET CATEGORIES	Total State Funds Requested (a)	(b)	(c)	(d)
A. PERSONNEL COST				
1. Salaries				
2. Payroll Taxes & Assessments				
3. Fringe Benefits				
TOTAL PERSONNEL COST				
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island				
2. Insurance				
3. Lease/Rental of Equipment				
4. Lease/Rental of Space				
5. Staff Training				
6. Supplies				
7. Telecommunication				
8. Utilities				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
TOTAL OTHER CURRENT EXPENSES				
C. EQUIPMENT PURCHASES				
D. MOTOR VEHICLE PURCHASES	120,000			
E. CAPITAL				
TOTAL (A+B+C+D+E)	120,000			
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total State Funds Requested	120,000	 Signature of Authorized Official _____ Date _____ MABEL FENCINO-FUJIKAWA, CEO Name and Title (Please type or print)		
(b)				
(c)				
(d)				
TOTAL REVENUE	120,000			

IV. Experience and Capability

A: Necessary Skills and Experience:

Kauai Economic Opportunity, Inc. (KEO) is managed and ADAD after-school program at Chiefess Kamakahahei Middle School that started over 3 years ago and will be ending in March 2008. KEO currently managing a similar after school program at Kapaa Middle School and Waimea Canyon Middle School. All evaluation measures conducted on the project has consistently yielded very encouraging results that points to nothing but a successful program. Administering the Chiefess Kamakahahei Middle, Kapaa Middle School and Waimea Canyon Middle Schools program has allowed KEO and its partners to broaden their knowledge and sharpen their skills in managing substance and drug abuse prevention projects. KEO managed a Care-A-Van homeless service for individuals and families that includes substance abuse prevention counseling to youth in 1992 that is still ongoing, and a youth outreach project for residents in the three public housing communities on Kauai: (1) Hale 'Ohana O Kapaa, (2) Hui O'Hanamaulu, and (3) Kekaha Ha'aheo, with the establishment of a Youth Advisory Council, and a substance abuse prevention education in 1997. KEO and partners have the needed experience and possesses the skills and capabilities that are highly appropriate for the effective management of a substance use and drug abuse prevention and reduction program among the youth. Added to these is KEO's familiarity with both the program and the target population. Note, that the proposed program and vehicels is to be sited at Waimea Canyon Middle School and Chiefess Kamakahahei Middle School. These sites are the same site where the past ADAD project has been conducted.

B. Facilities:

Primary facilities are located at Chiefess Kamakahahei Middle School (CKMS) central district, Kapaa Middle School located on the Eastside and Waimea Canyon Middle School located on the Westside of Kauai. Up to two class rooms from each school will be made available for the purposes of program execution. CKMS, KMS and Waimea Canyon Middle School are more than three years old and in excellent condition and their physical locations are perfectly suited for the conduct of after-school programs. The classrooms are outfitted as typical middle school and are located close to the restrooms, parking, and outdoor recreational facilities. Each classroom includes computers, storage and other educational aids.

KEO facilities adequately meet the American Disability Act: (ADA) requirements: (1) Accessible to the handicapped (2) Near bus lines and (3) Meet all applicable building, zoning, health and fire standards.

V. Personnel: Project Organization and Staffing

A. Proposed Staffing, Staff Qualifications, Supervision and Training:

Proposed Staffing

Kaua'i Economic Opportunity, Inc., shall be responsible for staffing requirements and will employ a total of five staff members to the after-school programs at KMS, CKMS and Waimea Canyon School. A full time Program Director who will provide program leadership, supervision, and case management will take charge of both projects at Kapaa Middle School, Chiefess Kamakahahei Middle School and Waimea Canyon School. Three part time Program Coordinator and Three Assistant Coordinator for each of the three school programs will be assigned to provide direct educational and support services to students. The full time equivalent (FTE) equals two for each school.

The client/staff ratio is 15 to 3 for each of the school project that can be further broken down into 5 to 1. This ratio allows for bonding and one-on-one time for each student participant in the program. The ratio also allows for acceptable levels of staffing if one of the coordinators is absent.

The coordinators will report to the Program Director, who in turn reports to the Chief Executive Officer of KEO. Additionally, the Program Director is responsible for updating Coalition members with appropriate information relative to the program on a monthly basis.

The current organizational structure of KEO provides for an effective communications capability between line staff and top management that facilitates prompt feedback and corrective responses to needs and requirements of the program. The monthly reporting to the coalition instills a sense of belonging and involvement to partnership members and an appropriate opportunity for the group to interact with one another and also to respond to needs of the projects with dispatch and great effectiveness.

The Kapaa Middle School, Chiefess Kamakahahei and Waimea Canyon School Substance Use and Drug Abuse Prevention and Reduction Program require contracting the services of a Consultant and Evaluator, who will also provide consultative and technical assistance in Project Development.

To ensure a successful implementation and outcome of the program, KEO and its partners shall provide a variety of services and assistance at various levels of program execution:

- KEO, has overall responsibility for the program as the lead agency. It is specifically responsible in the direct delivery of program services including: administration, staffing, delivering the Life Skills Training, and structured social activities. All of these fall under

the responsibility of the Program Director who is answerable to the KEO Chief Executive Officer. KEO will take responsibility in collecting data for evaluation of the program.

- The principals for Kapaa Middle School (KMS) Chiefess Kamakahelei Middle School (CKMS) and Waimea Middle School are responsible for providing physical space on-site for 30 students each per cohort group as well as needed staff. The school will also provide referrals as well as direct and technical supports. Both schools will facilitate communications between the program, school staff, and the families of the students attending the schools. The schools will likewise assist in marketing the program, in case management, and in gathering data for evaluation measurements.
- Kaiola Canoe Club is responsible for providing a safe and nurturing environment with youth directly participating in canoeing activities. It will provide water safety instructions, canoeing skills, and an appropriate team development environment. It will also provide volunteers, equipment, and training that help support youth peer and teamwork development.
- The Catalyst Group, whose services will be contracted, will conduct program evaluation by the administration of pre and post surveys to assess changes in participant's knowledge, behaviors, beliefs, and other outcomes. The agency will also provide technical assistance, as well as advisory and consultative services as needed to the Program Director.

Staff Qualifications

The Program Director currently oversees the Kapaa Middle School after-school program, a function he has been performing since he joined the program two years ago. Program evaluations conducted under his administration has been consistently satisfactory, an indication of a good supervisory and managerial performance. The encouraging evaluation reports on the current program are testimonials to the capability of the Program Director to address drug and substance problems that face the youth at CKMS. The Program Director will attend training programs that will be scheduled to further sharpen his skills and increase his knowledge about the proposed project. He holds a degree in Business Administration from the Kennedy Western University, a credential that further reinforces the skills gained from administering the CKMS-ADAD project. In managing the proposed program, the Project Director will share 25% each to the three school projects.

The Program Director will be assisted by three Program Coordinators and three Assistant Coordinators who will complement each other in conducting the Life Skills Training in the three separate school sites. One Program Coordinator and one Assistant Coordinator will be assigned to each school to provide drug and substance abuse prevention services to student participants. One of the Program Coordinators has been with the CKMS program for over two year and has been providing the Life Skills Training component of the project, in which she performed

exceedingly well. Highly favorable evaluation results can be traced to the efficient and effective way the Life Skills Training Program has been conducted, for which the Program Coordinator including the Assistant Coordinator are credited. The Program Coordinator earned a Master's Degree in Arts History from the University of Hawai'i. Her Academic credentials, reinforced by her outstanding performance in the conduct of the LST program at KMS, speaks very well of her skills, knowledge and ability which she is willing to share in implementing the proposed program.

Another staff member who will be assisting the Program Coordinator in the conduct of Life Skills Training (LST) is the Assistant Coordinator who has been assisting the Program Coordinator in conducting the LST program. She has been providing both tutoring and homework assistance services to CKMS students and will remain in the program until its conclusion in March, 2005, at which time, she will have over three months exposure to program functioning and experience which she will carry over to the proposed program.

One Program Coordinator and one Assistant Coordinator will be hired to comply with staffing requirements of the program. New hires, including the Program Director and staff members will participate in training programs that will be scheduled before program implementation. It is very important that adequate training is given to all staff members to ensure an effective and efficient management of the proposed program.

Supervision and Training

KEO currently employs 50 associates, the majority of whom are performing jobs at various project locations all over the Island. Over 41 years of experience as a community action program agency on Kaua'i, has molded KEO into a reliable source of high quality training and supervisory resources for its employees to benefit from. Implementing various substance and drug abuse prevention programs for over a decade, has given KEO the necessary experience and capability to provide an effective administrative direction to programs of this nature, which can be gauged by the success attained from these programs

B. Organization Chart: (See attached Organizational Chart)

VI. Other

- A. Litigation N/A
- B. Licensure or Accreditation N/A

**DECLARATION STATEMENT
APPLICANTS FOR GRANTS AND SUBSIDIES
CHAPTER 42F, HAWAII REVISED STATUTES**

The undersigned authorized representative of the applicant acknowledges that said applicant meets and will comply with all of the following standards for the award of grants and subsidies pursuant to section 42F-103, Hawaii Revised Statutes:

- (1) Is licensed or accredited, in accordance with federal, state, or county statutes, rules, or ordinances, to conduct the activities or provide the services for which a grant or subsidy is awarded;
- (2) Comply with all applicable federal and state laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, sex, age, sexual orientation, or disability;
- (3) Agree not to use state funds for entertainment or lobbying activities; and
- (4) Allow the state agency to which funds for the grant or subsidy were appropriated for expenditure, legislative committees and their staff, and the auditor full access to their records, reports, files, and other related documents and information for purposes of monitoring, measuring the effectiveness, and assuring the proper expenditure of the grant or subsidy.

In addition, a grant or subsidy may be made to an organization only if the organization:

- (1) Is incorporated under the laws of the State; and
- (2) Has bylaws or policies that describe the manner in which the activities or services for which a grant or subsidy is awarded shall be conducted or provided.

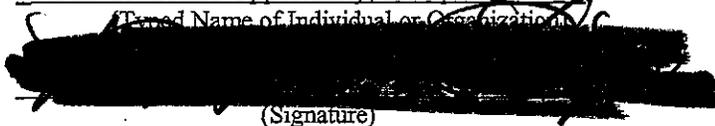
Further, a grant or subsidy may be awarded to a non-profit organization only if the organization:

- (1) Has been determined and designated to be a non-profit organization by the Internal Revenue Service; and
- (2) Has a governing board whose members have no material conflict of interest and serve without compensation.

Further, the undersigned authorized representative certifies that this statement is true and correct to the best of the applicant's knowledge.

Kauai Economic Opportunity, Incorporated

(Typed Name of Individual or Organization)



(Signature)

1/30/08

(Date)

MaBel Ferreiro- Fujiuchi

(Typed Name)

Chief Executive Officer

(Title)

V11. Attachments

- A. KEO Brochure
- B. Job Descriptions & Resumes
- C. Handbook
- D. Organization Chart
- E. Financial Audit

Session Activities

GAMES

CRAFTS

SNACKS

TUTORING

LIFESKILLS

FIELD TRIPS

WATER SAFETY

HAWAIIAN OUTRIGGER

CANOEING

COMMUNITY SERVICE

PROJECTS



Painting for Kauai Humane Society.



National Tropical Botanical Gardens

OUR MISSION

The mission of Kauai Economic Opportunity, Incorporated is to alleviate poverty by identifying and assisting to meet the needs of eligible, economically disadvantaged families and individuals in the County of Kauai. To accomplish the Mission, KEO, Inc. draws upon its own resources, as well as those of public and private organizations, agencies and individuals.

Kauai Economic Opportunity, Incorporated
 2804 Wehe Road
 Lihue, Kauai, Hawaii 96766
 Phone: 808-245-4077 Fax: 808-245-7476
 Email: keo@keointc.org



Kilauea Lighthouse Wildlife Refuge.



After-School Program

FREE!



Hiking up Sleeping Giant Mountain.

Sponsored by :
 Kauai Economic Opportunity, Incorporated;
 Kapa'a Middle School;
 Chiefess Kamakahahei Middle School;
 Waimea Canyon Middle School;
 Hawai'i State Department of Health; Alcohol & Drug Abuse Division

KEO After-School Program

The KEO After-School Program at Kapa'a Middle School, Chiefess Kamakahahelei Middle School, and Waimea Canyon Middle School is provided for only students in grades 6, 7, and 8. Session hours begin directly after school, with either an activity or field trip off-campus. From 4:00-5:45 pm, students are transported home via company vans. Everything provided is FREE of charge.

Applications are available at the following locations:

Kauai Economic Opportunity, Inc.
2804 Wehe Rd.
Lihue, HI 96766
245-4077

Kapa'a Middle School Office
4867 Olohena Road
Kapa'a, HI 96746
821-2460

Chiefess Kamakahahelei Middle School
4430 Nuhou St.
Lihue, HI 96766
241-3200

Waimea Canyon Middle School
9555 Huakai Rd
Waimea, HI 96796
338-6830

Goals and Objectives

- To educate students about the risks of drug and alcohol use through LifeSkills Program and scheduled speakers.
- To increase the students ability to make balanced choices, enhance communication skills and increase social skills.
- To encourage healthy lifestyle choices & team building by experiencing the fun and exhilaration of Hawaiian outrigger canoeing and paddle-building.
- To deepen appreciation of Hawaiian culture and increase attachment to community.
- To assist students with homework tutoring.
- To expand horizons with a variety of island-wide excursions, presentations and Community Service Projects.



LifeSkills

The LifeSkills training is based on the latest scientific evidence of what causes substance-abuse and is proven to reduce tobacco, alcohol, and other drug use. LifeSkills provides students with the knowledge and skills that they need to:

- Develop positive self-image
- Say NO to alcohol, tobacco, & other drugs
- Manage anxiety
- Resist peer pressure
- Think clearly & make well informed decisions
- Build healthy relationships
- Cope with pressure from the media
- Handle social situations
- Communicate effectively



Hawaiian-style canoe-paddling.

RESUME'

Mabel Ferreiro-Fujiuchi

Address: 1314 Nahele Place
Kapaa, Hawaii 96746

Birthdate: November 1, 1948

Birthplace: Lihue, Hawaii

Marital Status: Married to Chief Brian S. Fujiuchi (Retired)
Kauai Police Department
President & CEO of Fujiuchi
Investigations, Inc.

Child: Lauree' Joy Fujiuchi (Manager, Security of Special
Events, Bellagio Resort, Las Vegas, NV)

EDUCATION:

Elementary: St. Catherine School, Kapaa, HI (K-3) 1953 - 1962
High School: Kapaa High School, Kapaa, HI (9-12) 1962 - 1966
College: Wayne State College
Wayne, Nebraska 1966 - 1970

Graduated, 1970 - Bachelor of Arts

Major: Home Economics
Minor: Chemistry and Library Science

Activities and Honors

Queen of the Green (Freshman) finalist 1966, Katz Club 1967-1969; 6
Member - Ballet Ensemble Performer 1966-1970; Cheerleader 1967-1969;
Colhecon (College Home Economics Assn.) 1967-1969; Vice-President, Pile
Hall, 1968-1969, President, Pile Hall 1969-1970; Nebraska Education
Association 1969-1970; Wayne State Educational Association 1969-1970;
American Home Economics Association 1968-1970; Secretary, 1967-1968;
Vice-President, 1968-1969, President, 1969-1970, Phi Mu National Fraternity
(Sorority); Ideal Coed, Phi Mu, 1970; Leadership Award 1969, Wayne State
College; Top Girl (For Glamour Magazine); Wayne State College, 1969;
Homecoming Queen Finalist 1969 and 1970; Carnation Queen, Annual
Wayne State Carnation Ball, 1970.

Other Education

University of Hawaii

Practices & Principles of Real Estate
Nutritional Sciences Courses
Consumerism (Graduate Courses)
Assertive Skills for Managers - 16 CPE Credits

Kauai Community College

Taxation
Others

National Associate of Realtors

Graduate, Realtors Institute

The Grantsmanship Center

Grantsmanship Training Program

University of Santa Barbara

Planned Gifts, Prospecting, Presentation, Estate Planning & Analysis,
Proposals

Farmers Home Administration

Loan Packager Designation Certificate

Department of Housing and Urban Development

Certification (to certify Section 8 Rental Assistance Applications)

Note: Additionally, many seminars and workshops pertinent to employment.

WORK EXPERIENCE AND CAREER:

Summers of 1967,
1968, 1969, 1970

Clerk, Big Save Inc.
At Big Save and Resort Gift Shops

1967 - 1970

Model; Brandeis Corporation (Sioux City, IA; Omaha, NE)
Runway modeling in the fine clothing department for special events.

RESUME

Mabel Ferreiro-Fujiuchi

Page 3

1970 - 1971

Department of Education
Kauai - Educational Assistant
Taught English and Science

1971 - 1980

Kauai Economic Opportunity, Inc.

Supervisor, Consumer Education and Emergency Food & Medical Services:
Supervise staff, program operations and served as Nutritionist/

Training Coordinator: Sought and arranged training programs for all staff
members. Also served as Coordinator for the Title IV-A and XVI Programs in
1974.

Homemaker Services: Wrote Proposals for soliciting program funds.

1975 - 1980

Kauai Economic Opportunity, Inc.

Coordinator, Community Improvement and Development: Supervised staff,
trained staff, coordinated programs, planned for and wrote grants preparing
proposals for all programs at KEO including, but not limited to: General
Community Program, Food Stamp Outreach, Consumer Education, Child
Care, Youth Agriculture, ACTION.SCET, CETA, Energy, Community Food
and Nutrition program, WIN, Group Home, Hui A'o Tutorial Project, Elderly
Nutrition and more. Responsible for writing and the publication of the Annual
Report, Affirmative Action Plan and the Planning Process.

1980 - 1989

Kauai Economic Opportunity, Inc.

Director of Research, Planning and Program Development: Responsible for
the Planning and Research for the Planning and the preparation of proposals
(grant writing) in a continuous process of solicitation of funds from
Federal, State, County, Private trusts and foundations, and other sources for
various services. Also responsible for the publication of Annual reports,
surveys and other evaluation instruments.

Coordinated and started up various agency programs and supervised
supervisory staff. Developed programs and projects from "ground level" to all
phases of program acquisition and development, building construction,
selection and supervision of staff, client selection, and overall coordinator and
supervision, evaluation.

RESUME'

MaBel Ferreiro-Fujiuchi

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1989 - 12/1992

Kauai Economic Opportunity, Inc.

Deputy Director: Assisted the President and Chief Executive Officer in the administration of the agency. Performed as the President and Chief Executive Officer in his absence.

Responsible for the supervisory staff and several of the agency's programs. Responsible for planning, grant proposals, reports, program coordination, and public relations. Responsible for all facets of developing new programs.

Authored various documents and publications.

12/92 - 12/93

Kauai Economic Opportunity, Inc.

Officer, Community Services: Responsible for overall operations of 24 of the 28 KEO Programs and the professional, managerial, programmatic and services staff in their supervision, training, and evaluation.

Responsible for developing and maintaining relationships with local, state and federal agencies. Establish and conduct public relations. Research, plan and organize grant proposals. Organize and implement new programs.

Assist the Chief Executive Officer in developing, maintaining and implementing program policies and procedures.

Author publications as needed.

12/93 - Present

Kauai Economic Opportunity, Inc.

Chief Executive Officer: Administer the overall legal, financial and program operations of the agency. Supervise, train, evaluate, and interview senior staff. Determine organizational lines of authority and delineate area of responsibility. Establish, promote, and maintain working relationships with various local, state and federal agencies, and negotiate with them on matters of programs and finances. Plan, search, and advocate for alternate and new programs and funding sources. Serve on various community committees to promote the agency's mission.

RESUME'

MaBel Ferreiro-Fujiuchi

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Community Activities (Active Participation Only)

- 1983 - 1984 Hawaii State Health Coordinating Council
Governor Appointed Member
- 1973 - 1984 Community Health Planning
Kauai Sub-area Health Planning Council
Governor Appointed Member
- 1980 - 1986 Kapaa Elementary School Parent Group for Independent Studies Program for
Gifted Children
- 1981 - Present Zonta International Club for Executive Women in Business and Professions
A Service organization
- | | |
|-------------------------|-------------|
| Recording Secretary | 1982 - 1984 |
| Corresponding Secretary | 1984 - 1986 |
| President Elect | 1986 - 1987 |
| President | 1987 - 1989 |
| Executive Board | 1989 - 1991 |
| Service Committee | 1992 - 1994 |
| Scholarship Chairman | |
- 1984 - 1986 St. Catherine Parish Council
Secretary 1984 - 1986
- 1981 - 1983 March of Dimes
Mother's March
- 1986 - 1990 Kauai Police Department Auxiliary
President 1986 - 1987
- 1985 - 1986 Permanency Planning for Foster Children
Task Force Team Member
- 10/1992 - 12/1993 Hawaii Hurricane Relief Foundation
Task Force Team Member
- 12/1993 - Present Hawaii CAP Directors Association
President
Treasurer

RESUME'

MaBel Ferreiro-Fujiuchi

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- 2002 - Present Director, Board of Directors: Ho'ike Public Television
- 1995 - Present Hawaii Access to Justice Committee
- 1999 - Present Rural Development CAC
- 1999 - Present Workforce Investment Board
- 1997 - Present Americorps Commissioner

AWARDS

- 1973 Outstanding Young Women of America
(National Designation)
- 1983 Zontian of the Year, Zonta International of Kauai

PUBLICATIONS

"How KEO Serves Kauai" 1973, a supplement to the Garden Island Newspaper by MaBel Fujiuchi. The publication won first place in a newswriting tabloid competition as submitted by The Garden Island Newspaper.

KEO Annual and Biennium Reports by MaBel Fujiuchi, every biennium since 1979.

HAWAII COMMUNITY ACTION AGENCIES, 1981
MaBel Fujiuchi as a contributing member to the author.

KAUAI SOCIOECONOMIC PROFILE, 1975
MaBel Fujiuchi as a contributing member to the author.

KAUAI NEEDS ASSESSMENT STUDY, 1981
MaBel Fujiuchi as a contributing member and researcher to the author.

BRIGETTE CORREIA
6466 AHELE DRIVE
KAPAA, HI 96746

PLACE OF BIRTH: Lihue, Kauai, HI 96746

MARITAL STATUS: Married

BIRTHDATE: January 16, 1959

EDUCATION: Kapaa Elementary School
Kapaa Intermediate and High School—1977 Graduate
Kauai Community College-Sept 1977-Dec 1979
Associates Degree-Accounting

EMPLOYMENT

July, 1991
Present
Kauai Economic Opportunity, Inc.
Fiscal Officer

July, 1984
June, 1991
Kauai Economic Opportunity, Inc.
Chief Accountant

March, 1984
June, 1981
Kauai Economic Opportunity, Inc.
Account Clerk

October, 1980
March, 1981
Department of Health, Kauai District Office
Lab Assistant

January, 1980
September, 1980
Department of Health, Kauai District Office
Clerk Typist

ACTIVITIES

March, 1999
Present
Notary Public

ALFRED NEBRE, JR.
2318 Oka Street
Kilauea, Kauai, HI 96754
(808) 828-6833
e-mail: anj1228@hotmail.com
Cell # 482-1240

PROFESSIONAL EXPERIENCE

Kauai Economic Opportunity, Inc.
ADAD Program Director

Jan 2004 - Present

Essential Duties/Functions:

- Prepare and deliver substance abuse prevention education.
- Train Staff in LifeSkills delivery
- Create local adaptations for LifeSkills material.
- Coordinate program activities
- Secure knowledgeable presenters to expand student's horizons.
- Facilitate Youth Substance Abuse Community Partnership meetings.
- Coordinate partnership member's services delivery obligations.
- Prepare, maintain, and file reports, forms, student records and attendance sheets.
- Provide case management to program participants.
- Set Standards for behavior protocol.
- Formulate program budget.
- Strategize with staff on innovative ways to work with at-risk youth.

Kauai Office of Veterans Services
Veterans Services Counselor III

March 2002 – Jan 2004

- Manage and operate a comprehensive island wide veteran services program that provides information, counseling, advice and assistance to veterans and their family members, including their dependents. Inform service members of benefits to which they are entitled by law or and direct or refer them to appropriate agencies for services, additional assistance and benefits.
- Provide veterans and family members with updated information concerning State and Federal laws concerning special benefits and services, including VA benefits and entitlements, and services available from public or private non-profit agencies and organizations.
- Interview and assess veterans and or their family members and identify personal problems or barriers with the intent of reaching appropriate resolution or action plan to deal with these matters.

- Utilize counseling skills and interview techniques to obtain information about problems or issues that are affecting the ability of the veteran to function with the goal of offering targeted assistance.
- Obtain and review military documents, check documents to ensure their accuracy and develop claim for benefits or for appeal to acquire the benefit or service needed.
- Maintain currency with State and Federal and military laws pertaining to benefits, entitlements, and services provided by these and other agencies to veterans and their family members.
- Develop a comprehensive service delivery network to provide services to veterans and their family members. Coordinate the provision of medical, dental, financial, educational, rehabilitative, employment training services to veterans and qualified dependents.
- Interview veterans to determine qualification of State or Department of Veterans Affairs benefits. Have and maintain knowledge of relevant laws and regulations pertaining to benefits, entitlements and grant that veterans are eligible to obtain.
- Represent veterans and family members at VA hearings or at social service hearings to ensure that individual has adequate representation.
- Render and coordinate burial and memorial services for veterans or their family members, including the delivery of appropriate military honors, flag presentation, obtaining a memorial marker or headstone.
- Serve as the community veteran's liaison and focal point for veterans. Includes making presentations, speeches, and awards to veteran organizations, coordinating commemorative events such as Memorial and Veterans Day events and community town hall informational meetings.
- Provides notary public services to veterans and their family members.

Hawaii Army National Guard (Active Duty Guard/Reserve – AGR)
 Readiness NCO and Unit Administrator – February 1980 – February 2002 (Retired)

- Managed the daily operations of the unit, utilized Federal and Military regulations, policies, procedures, instructions and letters to ensure that the unit performed its designated functions.
- Oversee the supervision and management of 40 to 155 traditional National Guard members who worked within the unit. Include on-the-job training, logistics, personnel matters and requirements, and other requirements to ensure the unit maintained a comprehensive plan and course of action to correct deficiencies in achieving maintenance standards as prescribed by regulations and policies.
- Organized and brief service members and their dependents on veterans services available through the VA , to include medical benefits, wills and retirement issues. Related and interpreted VA and military rules, regulations and laws that was applicable to their situation.
- Assist individuals in the preparation and completion of forms associated with applying for services, benefits or medical care. Assist service member to obtain necessary documents needed to support their claim for benefits, service or medical care.

- Acted as investigating official and obtained facts pertinent to case of alleged misconduct. Reviewed relevant documents, interviewed individuals associated with the incident and prepared a report of my findings.
- Organized and maintained a personnel 201 file (40 – 155 servicemen) on all individuals in the unit. The files include insurance policy and election of beneficiary, medical records, service information and training documents.
- Acted as the unit Network Administrator, assured that computers were operated to military standards, acted as the helpdesk for trouble calls, kept an inventory of all equipment and software programs.

Breakout of services offered:

- Provided individualized assistance to Guard members and veterans. 55%
- Veterans Assistance Program, including briefing on benefits and services available to veterans and family members such as home loan, medical care, insurance, compensation and educational benefits. 25%
- Outreach program to Guard and Veterans – members who could not attend briefings or who had problems that could not be address in a group. 10%
- Administrative functions – complete forms of various types for Guard members and their family, training materials, scheduling briefings 10%

Education: Masters Degree candidate in Business Administration, University of Phoenix
 Bachelor of Science in Business Administration, Kennedy Western University, Thousand Oaks CA 1996
 Certificate of Excellence, Microsoft Official Curriculum Course Supporting Windows, NT 4.0 Core Technologies, Honolulu, HI 1997
 Certificate, Facilitator Course, Honolulu, HI 1996
 Certificate, Team Tools and Technique Course, Honolulu, HI 1995
 Certificate, Quality Awareness Training Course, Honolulu, HI 1994
 Certificate, Interpersonal Managing Skills Course, Honolulu, HI 1994

**Kauai Economic Opportunity, Inc.
Job Description**

Job/Position Title: Coordinator, Chiefess Kamakahahelei After School Program

Status: Non-Exempt

Date: February 10, 2003

Primary Purpose: To work closely with the Director in general program preparation; create and coordinate lesson plans for substance abuse prevention education and related activities; manage the flow of student interactions.

Essential Duties/Functions:

- ◆ Co-teach LifeSkills modules; localize workbook examples to make lessons more meaningful.
- ◆ Conduct Pre and Post Tests
- ◆ Assist in analyzing results to assess changes in participants' knowledge, beliefs, and behaviors.
- ◆ Discipline students and conduct in-the-moment conflict resolution.
- ◆ Assess challenging situations and suggest actions needed.
- ◆ Co-lead the Parent Orientation.
- ◆ Train Peer Leaders and co-lead periodic evaluations.
- ◆ Contact parents regarding the progress of their child.
- ◆ Participate in crisis intervention sessions with students, parents, director, and counselor.
- ◆ Create organizational forms.
- ◆ Enter Catalyst data as necessary.
- ◆ Keep daily track of student banking system.
- ◆ Execute communiqués to keep in contact with parents.
- ◆ Assist in finding new educational and recreational excursion activities.
- ◆ Secure horizon-expanding classroom presentations.
- ◆ Model protocol for program assistants.
- ◆ Train and guide Program Assistants when Director is not present.
- ◆ Assist Kaiola Canoe Club coaches.
- ◆ Liaison with contract partners Chiefess Kamakahahelei Middle School and Kaiola Canoe Club to monitor progress of participants
- ◆ Assist in recruiting program participants.

Other Duties/Functions:

- ◆ Drive the van when necessary for excursions or to take students home.
- ◆ Perform other duties as required.

Working Conditions:

Both indoors and outdoors. High levels of noise from multiple activities at times.
Regular water-based activities.

Equipment Use:

Daily use of usual office, classroom, and kitchen equipment and supplies is required. May also be necessary to drive the van upon occasion.

Work Hours:

Monday through Friday, 4 hours per day generally between 11:15am - 3:15pm. Hours may vary as needed.

Mental Demands:

Constant alertness to changing conditions among groups of youth in a wide geographic area. Must exercise instant judgment to quell episodes which could easily escalate into mentally or physically harmful situations.

Physical Demands:

Sitting and standing; some stooping, running, pushing, pulling, carrying up to 30 pounds. Strong swimming skills preferred.

Communication Demands:

Duties require communication with immediate supervisor, co-workers, school and canoe club staff, and parents. Frequent communication with youth requires using tact, persuasion, and discretion.

Qualification Requirements:

Must have a valid driver's license, current auto insurance, and satisfactory traffic abstract. Current CPR and First Aid certifications preferred. Must be able to pass criminal check.

Education/Experience:

B.A. degree and 1 year experience or equivalent required.

Kauai Economic Opportunity, Inc.
Job Description

Job/Position Title: Program Assistant, Chiefess Kamakahelei After School Program

Status: Non-Exempt

Date: April 1, 2003

Primary Purpose: Provide direct care and substance abuse prevention education to youth in grades 6 through 8. Assist in program activities.

Essential Duties/Functions:

- Assist in supervising and assisting students.
- Assist in implementing a comprehensive after school program for youth that includes substance abuse prevention education, tutorial sessions, off-site student activities, and parent involvement activities.
- Assist in preparing, maintaining, and filing reports, forms, student's records, and attendance sheets.
- Maintain a safe and sanitary environment.
- Apply policies and behavior protocol to complex situations.
- Foster cooperation and respect between students.
- Balance consistency with flexibility.
- Create innovative solutions to persistent problems with at-risk youth.
- Deal with situations with firmness and confidentiality.
- Exercise balance and creativity in problem solving with youth.
- Plan and conduct excursions and youth activities.
- Attend training classes, workshops, and meetings.

Other Duties/Functions:

- Assist in recruiting program participants.
- Perform other duties as required.

Working Conditions:

Both indoors and outdoors. High levels of noise from multiple activities at times. Regular water-based activities.

Equipment Use:

Daily use of usual office, classroom, and kitchen equipment and supplies is required. Must be able to drive a 15-passenger van to transport youth to Canoe Club and excursions.

Work Hours:

Monday through Friday, 4 hours each day, generally between 2-6pm. Hours may vary as needed.

Mental Demands:

Duties require constant alertness. Must exercise instant judgment to quell episodes which could easily escalate into mentally or physically harmful situations.

Physical Demands:

Duties require occasional sitting and standing, some stooping and running, and pushing, pulling, lifting, and carrying up to 30lbs. Strong swimming skills preferred.

Communication Demands:

Duties require communication with immediate supervisor, co-workers, school staff, and parents. Frequent communication with youth using tact, persuasion, and discretion.

Qualification Requirements:

Must have a valid driver's license, current auto insurance, and satisfactory driving abstract. Current CPR and First Aid certifications preferred. Must be able to pass criminal check.

Education/Experience:

High school diploma or equivalent with some college. Some experience working with youth.



KEO After-School Program Rules and Guidelines

Rules and Guidelines	Reprimand
1. Listen to the person who is speaking. ➤ Students are expected to pay attention to and respect whoever is speaking whether it is the ADAD staff, classmates, or guest speakers.	Warning
2. Hitting other people. ➤ Students cannot physically harm other people. Students need to be aware that if they are “playing around” with other students and someone gets hurt, they will be subject to reprimand.	1-Day Suspension ** Possible notification to Kauai Police Department ** Possible termination from the ADAD program.
3. Verbally threatening each other. ➤ Students are not allowed to threaten one another.	Strike
4. Coming to class late. ➤ Students need to be in assigned seat by 2:00pm.	Warning
5. Talking while doing homework. ➤ Homework time is quiet time. Students are expected to sit quietly while doing their homework. If they have a question or need help they can ask one of the staff members for help. ➤ If they do not have homework they are expected to find other quiet activities to do, i.e. reading, crossword puzzles, etc.	Warning
6. Teasing or talking about other people. ➤ Students are not allowed to tease other students or to talk badly about other people behind their back.	Strike
7. Wearing seat belts in the van. ➤ Students are expected to have their seatbelts on while riding in the van. Under State Law any persons under the age of 18 are required to have a safety belt on no matter where they are seated in the vehicle.	Warning **Van will not proceed to its destination until all students have their seat belts on.
8. Eating in the van. ➤ Students are not allowed to eat in the KEO vans. We want to	Warning

control the amount of pests present in the vehicle.	
<p>9. Swearing.</p> <p>➤ Swearing is not allowed. Students are expected to use appropriate language. If they do use obscene language they are expected to apologize for it.</p>	Warning
<p>10. Bad attitude, misbehaving and acting inappropriately.</p> <p>➤ Students have requested to be treated with respect and as young adults, so they are expected to have good attitudes and to behave appropriately with the ADAD staff, coaches at the canoe club, and with each other.</p>	Warning
<p>11. Stealing/taking things without permission.</p> <p>➤ Students need to respect other people's property and should always ask before taking or borrowing anything. Students should never go into other people's bags or belongings.</p>	3-Day Suspension
<p>12. Not throwing away rubbish.</p> <p>➤ Students are expected to throw away all of their rubbish, including cups from snack time, loose papers, etc.</p> <p>➤ ADAD staff will be assigning a group of 3-4 students per week to be 'monitors'. They will be in charge of getting the snacks, distributing the snacks, and making sure the area is clean after snack time occurs. They will notify staff if there was trash left behind and the responsible party will be held accountable for it. All snack trash, i.e. juice cups, candy wrappers, and other food items/containers, needs to be thrown away in an outside trash can and not inside the class room.</p>	Warning
<p>13. Bossing each other around.</p> <p>➤ Students are not allowed to tell each other what to do.</p>	Warning
<p>14. Not performing assignments/participating in activities.</p> <p>➤ Students are expected to follow-through with all of the assignments or tasks that are assigned by the ADAD staff, especially missed LifeSkills Lessons. Students are expected to participate in all activities unless ADAD staff has a note from the parent saying the student is physically unable to participate.</p>	Warning
<p>15. Getting out of seat without permission.</p> <p>➤ Students are expected to stay in their seats. If they need to get-up to use the bathroom, wash their hands, get something from their classmate, etc. they should first let one of the ADAD staff know what they want to do.</p>	Warning

<p>16. Walking out of class without permission.</p> <ul style="list-style-type: none"> ➤ Students are not allowed to walk out of the classroom without permission. We do not want students loitering around campus. We want to make sure that everyone is accounted for. 	Warning
<p>17. Damaging equipment/property.</p> <ul style="list-style-type: none"> ➤ Students need to take care of all of the equipment that is used during the program and of all the property that we occupy. Students will be held responsible for the repair and/or cost of the damaged equipment/property. 	Strike
<p>18. Throwing things at each other or around the classroom.</p> <ul style="list-style-type: none"> ➤ Students are not allowed to throw anything, including paper, rubbish, paper airplanes, etc., at each other or around the classroom. 	Warning
<p>19. Bathroom breaks.</p> <ul style="list-style-type: none"> ➤ Students are allowed to go to the bathroom with another person or may be escorted by one of the staff. ➤ Students have a time limit of 10 minutes. 	Warning
<p>20. Lying.</p> <ul style="list-style-type: none"> ➤ Students are expected to be truthful with one another. ➤ Staff members and students will make every effort to make sure that they have a clear understanding of what the other person is saying and will provide additional explanation if needed. 	Strike
<p>22. Eating.</p> <ul style="list-style-type: none"> ➤ Students are not allowed to eat or drink in the classroom. 	Warning
<p>23. Blaming.</p> <ul style="list-style-type: none"> ➤ Students are not allowed to blame others. If a situation arises they are expected to talk about it responsibly and inform the ADAD staff of the situation. 	Warning
<p>24. Personal items.</p> <ul style="list-style-type: none"> ➤ Students are not allowed to use other people's personal items, i.e. towels, food, drink, etc. Students are not allowed to have personal items such as CD players, walk men, etc. at the program or school. 	Warning

warning = verbal reprimand by ADAD staff, 5 -10 minute time-out
3 warnings = 1 strike

- 1 strike = a call home to parents
- 3 strikes = 1 day suspension
- 3 - 1-day suspensions = termination from participation in program.

➤ Daily Schedule: Students have until 2:00 pm to get to the classroom, eat a snack, go to their lockers, etc.

Paddling Days

Homework	2:00 pm – 2:45 pm
Snack	3:00 pm – 3:15 pm
Paddling	3:15 pm – 4:45 pm
Clean up	4:45 pm – 5:00 pm

Life Skills Days

Homework	2:00 pm – 3:00 pm
Snack	3:00 pm – 3:15 pm
Life Skills	3:15 pm – 4:15 pm
Free-time	4:15 pm – 4:50 pm
Clean-up	4:50 pm – 5:00 pm

- There will be no program on days where students have no school, such as Teacher's Institute Day, Waiver Day, or holidays.
- Students are allowed to come to the KEO office up to 2 times per month to talk with the staff and MaBel Fujiuchi, CEO of KEO, about any concerns or problems they may be experiencing.

We look forward to making the After-School Program successful and beneficial for your child. Please let us know if you have any other questions or concerns that you would like to address by contacting us at 245-4077, Monday through Friday, 7:45 am – 4:30 pm.

Sincerely,

MaBel Fujiuchi
Chief Executive Officer

Alfred Nebre, Jr.
ADAD Director

After-School Program Rules and Regulations

I have read and understand the Rules and Guidelines as they were previously stated. I agree to abide by the Rules and Guidelines and am aware of the consequences if any of the Rules and Guidelines are violated.

Student's signature and date

Parent/Guardian signature and date

For staff only:

Date received: _____

Received by: _____

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

Board of Directors

Chief Executive Officer
MaBel Fujjuchi

Fiscal Officer
Brigitte Correia

- Accountant (1)
- Account Clerk (1)

Administrative Officer
Lynn Kua

- Administrative Clerks (1 1/2)
- Janitor (1)

After-school Program

Director
Alfred Nebre

- Coordinator (3)
- PT Program Asst. (3)

Employment Core Services for Low-Income

Director
Kerilyn Villa

- Coordinator (1 1/2)

Mediation

Director
Jessie Basquez

- Intake Worker (1 1/2)

Elderly Nutrition & Food Service

Director
Fred Maximo

- Food Service Coordinator (1)
- Case Manager (1)
- Meals Manager (1)
- Cooks (3)
- Prep Cooks (2)
- Meal Deliverer (9)

Homeless & Housing Programs

Director
Stephanie Fernandes

- CHDO Coordinator (1)
- Homeless & Housing Coordinator II (1)
- Homeless Coordinator (1 1/2)
- Housing Coordinator (2)
- Homeless Case Mgr. (1)

Planning

Director
Leo Trinidad

Multi-Services
Intake, WAP, PIN
LIHEAP, Child Care,
Horticulture Training

Director
Celia Melchor-Questin

- Intake Worker (1)
- Coordinator (1/2)

Child Care
Head Teacher/Director

Irene Tuzon
Kalshao ELC
Lorraine Shimauchi
Lihue ELC

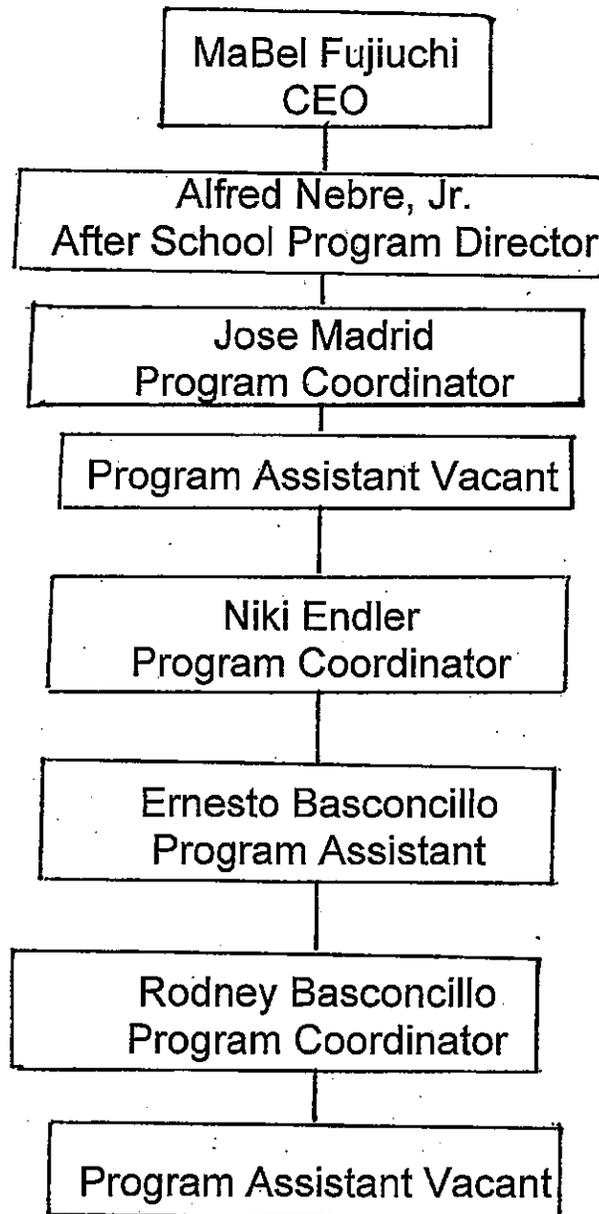
- Teachers Aide (4)
- Assistant Teachers (2)
- Teacher (1)

Emergency Shelter

Director
Vacant

- Emergency Shelter Coordinator(5)
- Maintenance Worker(2)

Kauai Economic Opportunity, Inc
After School Program
Organization Chart



KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

INTRODUCTION

For the Year Ended June 30, 2007

Kauai Economic Opportunity, Incorporated (KEO) is a nonprofit Hawaii corporation chartered in March 1965 that provides food services and nutrition, human services, childcare and development, and other services. Its purpose is to act as the official community action agency for Kauai County, State of Hawaii, in order to fulfill the requirements of the Economic Opportunity Act of 1964, as amended. Revenue and support is derived primarily from federal and state grants and contracts, program fees, and contributions. KEO is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code and is not a private foundation. Accordingly, qualifying contributions to KEO are tax deductible.

KEO receives federal awards indirectly from the U.S. Department of Health and Human Services for its Community Services Block Grant, Prevention and Treatment of Substance Abuse, Low Income Home Energy Assistance, Nutrition Services, Discretionary Awards and Discretionary Projects, Temporary Assistance for Needy Families, and Program for States programs. It receives federal awards directly from the U.S. Department of Housing and Urban Development for its Group Home Project. KEO also receives federal awards indirectly from the U.S. Department of Housing and Urban Development for its Community Development Block Grants/Small Cities Programs, Home Investment Partnerships Program, and Emergency Shelter Grants Program. Federal awards are received directly from the U.S. Department of Defense for Temporary Assistance for Needy Families, and indirectly from the U.S. Department of Justice for its Public Safety Partnership and Community Policing Grants. Federal awards are also received indirectly from the U.S. Department of Agriculture for an Emergency Food Assistance Program and for Child and Adult Care Food programs, and from the U.S. Department of Energy for Weatherization Assistance for Low-Income Persons programs. The Federal Emergency Management Agency provides direct awards to KEO for its Emergency Food and Shelter National Board Program. Substantial additional services are provided under contracts with the State of Hawaii, the County of Kauai, and other non-federal agencies.

This report is the result of a single audit of KEO conducted in accordance with auditing standards generally accepted in the United States of America; the *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This report includes the financial statements of Kauai Economic Opportunity, Incorporated for the year ended June 30, 2007 (with prior year summarized comparative information), and accompanying footnotes and independent auditors' report. It also includes the independent auditors' reports required by the Government Accountability Office's *Government Auditing Standards*, and the schedule of expenditures of federal awards and independent auditors' reports required by OMB Circular A-133, for the year ended June 30, 2007. Findings and questioned costs (if any) are reported by the auditors under that caption in the final section of this report.

In addition, this report includes the schedule and independent auditors' report required by the State of Hawaii, Department of Health, and by the Housing and the Hawaii Public Housing Authority.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

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KAUAI ECONOMIC OPPORTUNITY, INCORPORATED
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
For the Year Ended June 30, 2007

Detor & Williams

Certified Public Accountants | A Professional Corporation

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

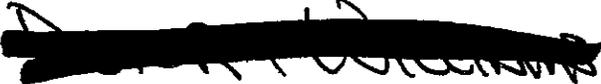
Kauai Economic Opportunity, Incorporated:

We have audited the accompanying statement of financial position of Kauai Economic Opportunity, Incorporated (a nonprofit Hawaii corporation) as of June 30, 2007, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the financial statements of Kauai Economic Opportunity, Incorporated as of and for the year ended June 30, 2006 and, in our report dated October 9, 2006, we expressed an unqualified opinion on those financial statements.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kauai Economic Opportunity, Incorporated as of June 30, 2007, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2007, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



October 26, 2007

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

STATEMENT OF FINANCIAL POSITION

As of June 30, 2007

(With Prior Year Summarized Comparative Information)

	<u>2007</u>	<u>2006</u>
ASSETS		
CURRENT ASSETS		
Cash (including savings accounts)	\$ 510,506	\$ 318,421
Accounts receivable – net	353,620	401,980
Prepaid expenses	<u>53,269</u>	<u>15,045</u>
Total current assets	<u>917,395</u>	<u>735,446</u>
PROPERTY AND EQUIPMENT		
Land	77,184	77,184
Buildings and improvements	480,803	480,803
Equipment	296,903	302,691
Vehicles	<u>379,499</u>	<u>249,051</u>
Total	1,234,389	1,109,729
Accumulated depreciation	<u>(706,047)</u>	<u>(659,849)</u>
Property and equipment – net	<u>528,342</u>	<u>449,880</u>
Total assets	<u>\$1,445,737</u>	<u>\$1,185,326</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 160,276	\$ 125,336
Accrued liabilities	165,625	177,434
Deferred revenue	246,958	123,941
Notes payable – current	<u>3,500</u>	<u>3,200</u>
Total current liabilities	<u>576,359</u>	<u>429,911</u>
NOTES PAYABLE – Noncurrent	<u>196,517</u>	<u>200,247</u>
NET ASSETS		
Unrestricted	<u>672,861</u>	<u>555,168</u>
Total net assets	<u>672,861</u>	<u>555,168</u>
Total liabilities and net assets	<u>\$1,445,737</u>	<u>\$1,185,326</u>

See accompanying notes to financial statements.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

STATEMENT OF ACTIVITIES

**For the Year Ended June 30, 2007
(With Prior Year Summarized Comparative Information)**

	<u>2007</u>	<u>2006</u>
CHANGES IN UNRESTRICTED NET ASSETS		
Revenue and support		
Government grants and contracts	\$2,882,912	\$1,616,480
Program fees	1,271,892	1,198,934
In-kind contributions	175,710	138,027
Other contributions	82,495	112,861
Other income	<u>34,428</u>	<u>39,485</u>
Total revenue and support	<u>4,447,437</u>	<u>3,105,787</u>
Expenses		
Program services		
Human services	1,651,644	733,148
Food services and nutrition	1,287,495	1,229,934
Child care and development	727,365	654,135
Other services	<u>345,320</u>	<u>316,712</u>
Total program services	<u>4,011,824</u>	<u>2,933,929</u>
Supporting services		
Management and general	277,894	310,615
Fundraising	<u>40,026</u>	<u>44,782</u>
Total supporting services	<u>317,920</u>	<u>355,397</u>
Total expenses	<u>4,329,744</u>	<u>3,289,326</u>
Increase (decrease) in unrestricted net assets	<u>117,693</u>	<u>(183,539)</u>
INCREASE (DECREASE) IN NET ASSETS	117,693	(183,539)
NET ASSETS – Beginning of year	<u>555,168</u>	<u>738,707</u>
NET ASSETS – End of year	<u>\$ 672,861</u>	<u>\$ 555,168</u>

See accompanying notes to financial statements.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2007
(With Prior Year Summarized Comparative Information)

	Program Services				Supporting Services			2006 Total	
	Human Services	Food Services and Nutrition	Childcare and Development	Other Services	Total Program Services	Management and General	Fund- Raising		Total Supporting Services
Salaries and benefits	\$ 332,096	\$ 402,726	\$451,986	\$207,930	\$1,394,738	\$138,780	\$34,464	\$173,244	\$1,567,982
Materials and supplies	1,049,420	36,188	38,668	85,139	1,209,415	16,653	876	17,529	1,226,944
Food costs	-	669,013	68,274	-	737,287	-	-	-	737,287
Rent	23,895	48,056	57,117	16,604	145,672	62,468	3,288	65,756	211,428
Client assistance	135,137	-	-	1,033	136,170	-	-	-	136,170
Telephone and utilities	23,621	30,138	19,371	6,373	79,503	16,103	-	16,103	95,606
Insurance	19,971	19,173	14,627	3,919	57,690	4,631	244	4,875	62,565
Professional fees	11,654	8,149	31,333	4,073	55,209	5,050	266	5,316	60,525
Repairs and maintenance	15,375	23,789	9,378	2,856	51,398	3,536	-	3,536	54,934
Depreciation	12,931	14,013	6,000	7,587	40,531	5,385	282	5,667	46,198
Transportation	4,047	24,701	5,907	1,573	36,228	221	-	221	36,449
Training	2,888	-	16,669	3,887	23,444	7,543	-	7,543	30,987
Interest	12,311	-	-	-	12,311	-	-	-	12,311
Travel and conferences	2,477	20	1,315	2,237	6,049	6,023	-	6,023	12,072
Miscellaneous	5,821	11,529	6,720	2,109	26,179	11,501	606	12,107	38,286
Total expenses	\$1,651,644	\$1,287,495	\$727,365	\$345,320	\$4,011,824	\$277,894	\$40,026	\$317,920	\$4,329,744
									<u>\$3,289,326</u>

See accompanying notes to financial statements.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

STATEMENT OF CASH FLOWS

**For the Year Ended June 30, 2007
(With Prior Year Summarized Comparative Information)**

	<u>2007</u>	<u>2006</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$117,693	\$(183,539)
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation	46,198	51,153
Construction-in-progress contributed to Emergency Shelter Project	-	43,650
(Increase) decrease in:		
Accounts receivable – net	48,360	(196,636)
Prepaid expenses	(38,224)	69,327
Increase (decrease) in:		
Accounts payable	34,940	76,644
Accrued liabilities	(11,809)	7,353
Deferred revenue	<u>123,017</u>	<u>16,583</u>
Net cash provided (used) by operating activities	<u>320,175</u>	<u>(115,465)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(124,660)	(40,886)
Net cash used by investing activities	<u>(124,660)</u>	<u>(40,886)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments of notes payable	(3,430)	(3,128)
Net cash used by financing activities	<u>(3,430)</u>	<u>(3,128)</u>
NET INCREASE (DECREASE) IN CASH	192,085	(159,479)
CASH – Beginning of year	<u>318,421</u>	<u>477,900</u>
CASH – End of year	<u>\$510,506</u>	<u>\$318,421</u>
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid during the year for interest	\$ 12,311	\$ 12,613

See accompanying notes to financial statements.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

NOTES TO FINANCIAL STATEMENTS (With Prior Year Summarized Comparative Information)

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kauai Economic Opportunity, Incorporated (KEO) is a nonprofit Hawaii corporation chartered in March 1965 to act as the official community action agency for Kauai County, State of Hawaii, in order to fulfill the requirements of the Economic Opportunity Act of 1964, as amended. KEO is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code and is not a private foundation. Accordingly, qualifying contributions to KEO are tax deductible.

Basis of Accounting

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets (none in 2007 and 2006), and permanently restricted net assets (none in 2007 and 2006). Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Support is reported when pledged and is considered to be available for unrestricted use unless restricted by the donor. Donor restricted support is reported when pledged as an increase in temporarily restricted or permanently restricted net assets, depending on the nature of the restriction. When a temporary restriction is satisfied or expires, temporarily restricted net assets are reclassified to unrestricted net assets. Revenue from grants and contracts is recognized to the extent of expenditures made in accordance with the related agreements (including expenditures for property and equipment, which are capitalized and depreciated for financial reporting purposes). Revenue from program fees is recognized when the required services are performed. Expenses are recorded when the related liability is incurred. Donated rent, services, and supplies are reflected as contributions at their estimated fair market value and are recorded as expenses in the same amount. For the year ended June 30, 2007, donated rent, supplies, and services amounted to \$112,356, \$42,991, and \$20,363 respectively. For the year ended June 30, 2006, donated rent, services, and supplies amounted to \$115,440, \$18,665, and \$3,922, respectively. KEO allocates its expenses on a functional basis among its various programs and support services based on estimates of management. Expenses that can be identified with a specific program or supporting service are charged directly to the program or supporting service using natural expense classifications. Other expenses that are common to several functions are allocated by various bases.

Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of financial statements in accordance with such generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates, and it is reasonably possible that such estimates may change within the near-term.

Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to credit risk include cash and accounts receivable. KEO's cash on deposit exceeded the related federal deposit insurance by approximately \$514,900 at June 30, 2007 and \$218,500 at June 30, 2006. Management evaluates the credit standings of these financial institutions to ensure that all funds are adequately safeguarded as required by federal regulations. KEO had unsecured accounts receivable due primarily from federal, state, and local government agencies, which have been adjusted for all known doubtful accounts. Accounts receivable are determined to be collectible or uncollectible based on an assessment by management of the facts and circumstances related to the individual receivable amounts.

Property and Equipment

Property and equipment is stated at cost or, if contributed, at estimated fair market value at the date of contribution, less depreciation computed using the straight-line method over estimated useful lives of 40 years for buildings and improvements, five to ten years for equipment, and five years for vehicles. Property and equipment and other long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amounts may not be recoverable. Major improvements and expenditures for property and equipment in excess of \$500 are capitalized. Repairs and maintenance are expensed.

NOTE B – NOTES PAYABLE

Notes payable consisted of the following at June 30, 2007 and 2006:

	<u>2007</u>	<u>2006</u>
Note payable to the U.S. Department of Housing and Urban Development (HUD) in monthly installments of \$1,312, including interest at 9.25%. Collateralized by land, building, and improvements. Matures May 2023.	\$131,086	\$134,516
Due to County of Kauai for cost of emergency and transitional homeless shelter reduced by 6.6667% per year from March 2011 through March 2025, provided the Organization uses the property as intended and does not dispose it prior to March 2025.	<u>68,931</u>	<u>68,931</u>
Total	200,017	203,447
Notes payable – current	<u>(3,500)</u>	<u>(3,200)</u>
Notes payable – noncurrent	<u>\$196,517</u>	<u>\$200,247</u>

At June 30, 2007, scheduled maturities of notes payable by years ending June 30th approximated \$3,500 in 2008, \$3,800 in 2009, \$4,200 in 2010, \$4,600 in 2011, \$5,000 in 2012, and \$178,900 thereafter (cumulative through May 2023).

NOTE C – RETIREMENT PLANS

KEO sponsors a defined contribution, salary reduction retirement plan covering substantially all of its employees, to which it contributes 6% of employees' salaries, up to the maximum allowed under Internal Revenue Code section 401(k). Defined contribution retirement expense amounted to \$52,261 and \$49,735 for the years ended June 30, 2007 and 2006, respectively.

NOTE D – LEASE COMMITMENTS

KEO leases office facilities for a nominal amount under a conditional operating lease agreement with the County of Kauai expiring in December 2025, and leases farm land and kitchen and classroom facilities under operating leases expiring through December 2042. KEO also leases other facilities and equipment as needed under day-to-day or month-to-month agreements. Building and equipment rent, including donated rent, amounted to \$211,428 and \$212,468 for the years ended June 30, 2007 and 2006, respectively. At June 30, 2007, future minimum lease payments by years ending June 30th approximated \$91,500 in 2008 and 2009, \$86,600 in 2010 and 2011, \$90,900 in 2012, and \$1,539,900 thereafter (cumulative through December 2042).

NOTE E – GOVERNMENT GRANTS AND CONTRACTS

Amounts received for government grants and contracts are subject to audit and adjustment by various government agencies. Any disallowed claim, including amounts already collected, may constitute a liability. Management expects such amounts, if any, to be immaterial to the financial statements. Revenue and support is derived principally from government grants and contracts, the loss of which could have a material adverse effect on the Organization.

NOTE F – FINANCIAL STATEMENT PRESENTATION

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2006, from which the summarized information was derived.

Certain amounts in the prior year summarized comparative information have been reclassified to conform to the current year presentation. The Organization operates in the State of Hawaii. National and international events can have severe, adverse effects on economic conditions in Hawaii. The effects, if any, on the financial statements of Kauai Economic Opportunity, Incorporated from such changes in economic conditions are not presently determinable.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED
REPORTS REQUIRED BY GAO *GOVERNMENT AUDITING STANDARDS*
For the Year Ended June 30, 2007

Detor & Williams

Certified Public Accountants | A Professional Corporation

INDEPENDENT AUDITORS' 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*

Kauai Economic Opportunity, Incorporated:

We have audited the financial statements of the Kauai Economic Opportunity, Incorporated (a nonprofit Hawaii corporation), as of and for the year ended June 30, 2007, and have issued our report thereon dated October 26, 2007. 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 Organization'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 Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 entity'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 entity's financial statements 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 a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Compliance and Other Matters

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

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



October 26, 2007

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED
REPORTS REQUIRED BY OMB CIRCULAR A-133
For the Year Ended June 30, 2007

Detor & Williams

Certified Public Accountants | A Professional Corporation

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

Kauai Economic Opportunity, Incorporated:

Compliance

We have audited the compliance of Kauai Economic Opportunity, Incorporated (a nonprofit Hawaii corporation) 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 Organization's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization'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 Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion, Kauai Economic Opportunity, Incorporated 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 Kauai Economic Opportunity, Incorporated 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 Organization'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. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of Kauai Economic Opportunity, Incorporated (a nonprofit Hawaii corporation) as of and for the year ended June 30, 2007, and have issued our report thereon dated October 26, 2007. 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 U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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


October 26, 2007

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2007

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<u>Department of Health and Human Services</u>			
Passed through State of Hawaii:			
Office of Community Services:			
Community Services Block Grant	93.569	06-63	\$ 160,392
Department of Health:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	02-179	73,191
Department of Human Services:			
Low-Income Home Energy Assistance	93.568		<u>332</u>
Total passed through State of Hawaii			<u>233,915</u>
Passed through County of Kauai:			
Office of Community Assistance:			
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	7254	86,316
Office of Community Assistance:			
Community Services Block Grant Discretionary Awards	93.570		10,140
Area on Aging:			
Special Programs for the Aging Title IV And Title II Discretionary Projects	93.048	7593	<u>4,085</u>
Total passed through County of Kauai			<u>100,541</u>
Passed through the Hawaii Public Housing Authority:			
Temporary Assistance for Needy Families	93.558	05-37	<u>94,706</u>
Passed through Ogilvy Mather:			
Medicare Transitional Drug Assistance Program for States	93.783		<u>1,042</u>
Total Department of Health and Human Services			<u>430,204</u>

(continued)

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2007

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<u>Department of Housing and Urban Development</u>			
Direct program:			
Supportive Housing for the Elderly:			
Group Home Project (related mortgage loan obligation at June 30, 2007 was \$131,086)	14.157	6777	\$ <u>152,648</u>
Passed through County of Kauai:			
Office of Community Services:			
Community Development Block Grants/Small Cities Program		6777	563,644
Community Development Block Grants/Small Cities Program		7507	<u>41,994</u>
Total	14.219*		605,638*
Office of Community Assistance:			
Home Investment Partnerships Program	14.239*	7320	518,515*
Office of Community Assistance:			
Emergency Shelter Grants Program	14.231	05-17	<u>32,223</u>
Total passed through County of Kauai			<u>1,156,376</u>
Total Department of Housing and Urban Development			<u>1,309,024</u>
<u>Department of Defense</u>			
Direct program:			
Temporary Assistance for Needy Families	93.558	2518	<u>155,288</u>
Total Department of Defense			<u>155,288</u>
<u>Department of Justice</u>			
Passed through Hawaii Community Foundation:			
Public Safety Partnership and Community Policing Grants	16.710	20060282	<u>7,306</u>
Total Department of Justice			<u>7,306</u>

(continued)

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2007

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Agriculture</u>			
Passed through State of Hawaii:			
Office of Community Services:			
The Emergency Food Assistance Program	10.568	None	\$ <u>30,198</u>
Department of Education:			
Child and Adult Care Food Program		4101-7	17,395
Child and Adult Care Food Program		7253/7254/7255	<u>35,314</u>
Total	10.558		<u>52,709</u>
Total United States Department of Agriculture			<u>82,907</u>
<u>Department of Energy</u>			
Passed through State of Hawaii:			
Office of Community Services:			
Weatherization Assistance for Low-Income Persons	81.042	05-55	<u>1,332</u>
Total Department of Energy			<u>1,332</u>
<u>Federal Emergency Management Agency</u>			
Direct Program:			
Emergency Food and Shelter National Board Program	83.523		<u>540</u>
Total Federal Emergency Management Agency			<u>540</u>
Total Expenditures of Federal Awards			<u>\$1,986,601</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards was prepared on the accrual basis of accounting. (*) Denotes major program, comprising 57% of total expenditures of federal awards of a low-risk auditee.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

**REPORTS REQUIRED BY THE STATE OF HAWAII,
DEPARTMENT OF HEALTH, AND BY THE
HAWAII PUBLIC HOUSING AUTHORITY**

For the Year Ended June 30, 2007

Detor & Williams

Certified Public Accountants | A Professional Corporation

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL AND STATE CONTRACTS RECEIVED FROM THE STATE OF HAWAII, DEPARTMENT OF HEALTH, AND FROM THE HAWAII PUBLIC HOUSING AUTHORITY

Kauai Economic Opportunity, Incorporated:

We have audited the financial statements of the Kauai Economic Opportunity, Incorporated (a nonprofit Hawaii corporation) as of and for the year ended June 30, 2007, and have issued our report thereon dated October 26, 2007. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Federal and State Contracts Received from the State of Hawaii, Department of Health, and from the Hawaii Public Housing Authority is presented for purposes of additional analysis as required by the State of Hawaii, Department of Health and the Hawaii Public Housing Authority is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and the State of Hawaii, Department of Health, and the Hawaii Public Housing Authority is not intended to be and should not be used by anyone other than these specified parties.


October 26, 2007

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

**SCHEDULE OF FEDERAL AND STATE CONTRACTS RECEIVED FROM
THE STATE OF HAWAII, DEPARTMENT OF HEALTH, AND
FROM THE HAWAII PUBLIC HOUSING AUTHORITY**

For the Year Ended June 30, 2007

<u>Program Description</u>	<u>Contract Amount</u>	<u>Federal and State Expenditures</u>		
		<u>Cumulative to June 30, 2006</u>	<u>Year Ended June 30, 2007</u>	<u>Cumulative to June 30, 2007</u>
<u>State of Hawaii, Department of Health</u>				
Substance Abuse Prevention and Treatment Federal CFDA #93.959 ASO Log Number 06-141 September 13, 2005 – June 30, 2008	<u>\$210,000</u>	<u>\$ 52,062</u>	<u>\$ 73,191</u>	<u>\$125,253</u>
<u>Hawaii Public Housing Authority</u>				
State Homeless Outreach Program Contract Number HPS 04-23 August 1, 2005 – July 31, 2006	95,000	81,814	12,619	94,433
State Homeless Outreach Program Contract Number HPS 06-45 August 1, 2006 – July 31, 2007	110,000	-	85,214	85,214
Housing Placement Program Federal CFDA #93.558 Contract Number HPS 06-16 July 1, 2006 – June 30, 2007	350,000	-	94,706	94,706
Housing Placement Program Contract Number HPS 06-02 February 1, 2006 – June 30, 2007	30,000	10,825	17,571	28,396
Emergency/Transitional Stipend Contract Number HPS 05-15 July 1, 2005 – June 30, 2007	<u>47,456</u>	<u>8,129</u>	<u>32,423</u>	<u>40,552</u>
Totals	<u>632,456</u>	<u>100,768</u>	<u>242,533</u>	<u>343,301</u>
Total Federal and State Expenditures	<u>\$842,456</u>	<u>\$152,830</u>	<u>\$315,724</u>	<u>\$468,554</u>

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED
FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2007

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2007

SUMMARY OF AUDIT RESULTS

The auditors expressed an unqualified opinion on the Organization's financial statements.

No deficiencies or combinations of deficiencies material to the Organization's internal control over financial reporting were reported by the auditors.

No instances of noncompliance material to the Organization's financial statements were reported by the auditors.

The auditors expressed an unqualified opinion on compliance for the Organization's major federal award programs.

No deficiencies or combinations of deficiencies material to the Organization's internal control over compliance were reported by the auditors.

No audit findings related to the Organization's major federal award programs were reported by the auditors.

The programs tested as major programs were the Community Development Block Grants/Small Cities Program (federal CFDA #14.219) passed through the County of Kauai, Office of Community Services, and the Home Investment Partnerships Program (federal CFDA #14.239) passed through the County of Kauai, Offices of Community Assistance comprising 57% of total expenditures of federal awards of a low-risk auditee.

The threshold for distinguishing Types A and B programs was \$300,000.

Kauai Economic Opportunity, Incorporated was determined to be a low-risk auditee because there were no findings or questioned costs in either of its two preceding annual single audits.

FINDINGS – FINANCIAL STATEMENTS AUDIT

In the current year, no deficiencies or combinations of deficiencies material to the Organization's internal control over financial reporting and no instances of noncompliance material to the Organization's financial statements were reported by the auditors.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

In the current year, the auditors expressed an unqualified opinion on compliance for the Organization's major federal award programs. No deficiencies or combinations of deficiencies material to the Organization's internal control over compliance were reported by the auditors in the current year.

KAUAI ECONOMIC OPPORTUNITY, INCORPORATED

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2007

FINDINGS – FINANCIAL STATEMENTS AUDIT

In the prior year, no deficiencies or combinations of deficiencies material to the Organization's internal control over financial reporting and no instances of noncompliance material to the Organization's financial statements were reported by the auditors.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

In the prior year, the auditors expressed an unqualified opinion on compliance for the Organization's major federal award programs. No deficiencies or combinations of deficiencies material to the Organization's internal control over compliance were reported by the auditors in the prior year.