

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT
PREPARED AS A RESULT OF THE AUDIT
OF THE FINANCIAL AFFAIRS OF

RAMSEY COUNTY
SAINT PAUL, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2007

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

For the Year Ended December 31, 2007



Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2007

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses an unqualified opinion on the basic financial statements of Ramsey County.
- B. A deficiency involving internal control was disclosed by the audit of the financial statements of Ramsey County and is reported in the "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*." It was not a material weakness.
- C. No instances of noncompliance material to the financial statements of Ramsey County were disclosed during the audit.
- D. No matters involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
- E. The Auditor's Report on Compliance for the major federal award programs for Ramsey County expresses an unqualified opinion.
- F. A finding was disclosed that is required to be reported in accordance with Section 510(a) of OMB Circular A-133.
- G. The major programs are:
- | | |
|-----------------------------------|--------------|
| Community Development Block Grant | CFDA #14.218 |
| Home Investment Partnerships | CFDA #14.239 |
| Highway Planning and Construction | CFDA #20.205 |
| Title IV-E Foster Care | CFDA #93.658 |
| Urban Areas Security Initiatives | CFDA #97.008 |
- H. The threshold for distinguishing between Types A and B programs was \$2,147,915.
- I. Ramsey County was determined to be a low-risk auditee.

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROL

ITEM ARISING THIS YEAR

07-1 Internal Control Assessment and Documentation

Currently, the County Budget and Accounting and Property Records and Revenue Departments have internal controls in place relating to various transaction cycles. However, the internal controls in various other departments of the County need to be formally documented. The Budget and Accounting and Risk Management staff has begun to remedy this by sending risk assessment questionnaires to all the departments so they can identify risks and document the related internal controls that have been established to minimize those risks. The risk assessment is intended to determine if the internal controls that have been established by management are still effective or if changes are needed to maintain a sound internal control structure.

We recommend that County management complete the current risk assessment process. The completed assessment questionnaires should be reviewed to identify risks and where improvements in current internal controls are required. If improvements are needed, the County management should work with department heads to implement changes required and document these internal controls. In addition, we recommend that management perform periodic risk assessments and monitor the internal controls in place. The periodic risk assessment and monitoring activity should also be documented to show the results of the risk assessment, changes required as a result of the risk assessment, the monitoring activity performed, and who performed the work.

Client's Response:

The County agrees with the auditors that internal controls are an important part of its financial system. In December 2007, the County Board of Commissioners authorized the County Manager to issue an RFP to hire an independent firm to review its internal controls and provide the County with a risk assessment to determine any areas in the County that may need further review. It is anticipated that the review and risk assessment report will be completed by the end of the year. The County Manager's Office will also be developing a strategy that will include an independent review of internal controls on a regular basis.

PREVIOUSLY REPORTED ITEMS RESOLVED

Policy for Changing Employee Access to Computer Systems (06-1)

Property Records and Revenue Department employees' access to the County's computer network and tax application was not always being changed on a timely basis. Our analysis of active users of the tax application and the County network in 2007 still included employees who were transferred or terminated in 2006.

Resolution

Property Records and Revenue Department staff now notifies the Information Technology Department at the time employees are terminated.

Adjustment to the 2005 Financial Statements (06-2)

The County made a prior period adjustment to correct an error in the 2005 financial statements. Last year, \$360,000 was advanced from the Parks and Recreation Special Revenue Fund to the Capital Projects Fund. Rather than record it as advances to and from funds, they adjusted Intergovernmental Revenue in these funds.

Resolution

No prior period adjustment was necessary to correct the 2006 financial statements.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

COMPLIANCE

07-2 Reimbursement Requests – Community Development Block Grant (CFDA #14.218)

Because Ramsey County's Department of Public Health staff submitted the request for reimbursement for grant period 2 to the City of Saint Paul prior to making the related disbursements to vendors for the services provided, a list of expenditures was not included in the request for reimbursement.

The grant agreement from the City of Saint Paul specifies, in accordance with U.S. Department of Housing and Urban Development and Community Development Block Grant (CDBG) requirements, that this grant is on a request-for-reimbursement basis only, and a list of expenditures and the required performance report must be submitted along with the request for reimbursement.

The federal cash management compliance requirements state that, “When entities are funded on a reimbursement basis, program costs must be paid for by entity fund before reimbursement is requested.”

We recommend that the Department of Public Health verify that disbursements have been made prior to submission of the request for reimbursement. A list of expenditures and other required supporting documentation should be attached to the reimbursement request. Supervisory review and approval should be completed and documented on the reimbursement request prior to submission.

Corrective Action Plan:

Corrective Action:

The Department of Public Health will use the financial system grant functionality to account for the funds. A separate grant number will be requested to be used exclusively for this grant. A budget adjustment will be made within 2008 moving the appropriations and estimated revenue from an operating cost center into a grant cost center.

A grant manager has been assigned responsibility for administering this grant. As part of that assignment, she will approve all payments made with CDBG funds and will both request invoices and review those invoices before they are sent to the City of Saint Paul.

All accounting staff in the Department of Public Health that create invoices will be informed, in writing, of the proper procedures and authorizations that are necessary before payments can be made from CDBG funds and before reimbursement requests from the City can be made.

Name of the Contact Person:

The contact person for this corrective action plan is Mike Hagen, Accountant for Saint Paul-Ramsey County Department of Public Health.

Anticipated Completion Date:

The estimated completion date for this corrective action plan is July 1, 2008.



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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*

Board of County Commissioners
Ramsey County

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ramsey County as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 5, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record,

process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We considered the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 07-1 to be a significant deficiency in internal control over financial reporting.

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 Ramsey County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiency described above is not a material weakness.

Compliance and Other Matters

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

Minnesota Legal Compliance

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Government*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Local Government* contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our study included all of the listed categories.

The results of our tests indicate that, for the items tested, Ramsey County complied with the material terms and conditions of applicable legal provisions.

Ramsey County's written response to the significant deficiency identified in our audit has been included in the Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of County Commissioners, management, others within Ramsey County, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 5, 2008

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of County Commissioners
Ramsey County

Compliance

We have audited the compliance of Ramsey County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. Ramsey County's major federal programs are identified in the Summary of Auditor's 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 County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Ramsey County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 07-2.

Internal Control Over Compliance

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

A control deficiency in 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 County'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 County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by Ramsey County's internal control.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ramsey County as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 5, 2008. Our audit was performed for the purpose of forming opinions on Ramsey County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Ramsey County's corrective action plan to the federal award finding identified in our audit is included in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's corrective action plan and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of County Commissioners, management and others within the County, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

June 5, 2008

/s/Greg Hierlinger

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture			
Passed Through Minnesota Department of Education			
School Breakfast Program	10.553	\$ 67,500	\$ -
National School Lunch Program	10.555	110,078	-
Passed Through Minnesota Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	2,584,820	-
Food Stamp Program - State Administrative Matching Grant	10.561	156,809	-
Passed Through Minnesota Department of Agriculture			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	5,950	-
Passed Through Minnesota Department of Natural Resources			
Cooperative Forestry Assistance	10.664	<u>8,000</u>	<u>-</u>
Total U.S. Department of Agriculture		<u>\$ 2,933,157</u>	<u>\$ -</u>
U.S. Department of Housing and Urban Development			
Direct			
Community Development Block Grants (CDBG)	14.218	\$ 1,045,865	\$ 930,734
Supportive Housing Program	14.235	284,951	284,951
Lead Based Paint Hazard Control Program	14.900	418,037	-
Passed Through Dakota County Community Development Agency			
Home Investment in Affordable Housing (HOME)	14.239	600,709	60,000
Passed Through Minnesota Department of Health			
Lead Based Paint Hazard Control Program	14.900	22,561	-
Passed Through Hennepin County			
Lead Based Paint Hazard Control Program	14.900	347,143	-
Passed Through City of Minneapolis			
Lead Based Paint Hazard Control Program	14.900	21,954	-
Passed Through City of St. Paul			
Community Development Block Grants (CDBG)	14.218	<u>397,608</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development		<u>\$ 3,138,828</u>	<u>\$ 1,275,685</u>
U.S. Department of the Interior			
Direct			
U.S. Geological Survey - Research and Data Collection	15.808	<u>\$ 25,000</u>	<u>\$ -</u>

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Justice			
Direct			
Supervised Visitation, Safe Haven for Children	16.527	\$ 130,920	\$ -
Juvenile Justice and Delinquency Prevention	16.540	12,486	7,486
State Criminal Alien Assistance Program	16.606	543,163	-
Passed Through Minnesota Department of Public Safety			
Juvenile Accountability Incentive Block Grant (JAIBG)	16.523	209,141	-
Crime Victim Assistance	16.575	147,478	-
Byrne Formula Grant Program	16.579	50,000	-
Community Prosecution and Project Safe Neighborhoods	16.609	45,931	-
Byrne Memorial Justice Assistance Grants	16.738	200,568	189,545
Passed Through City of St. Paul			
Byrne Memorial Justice Assistance Grants	16.738	126,509	-
Total U.S. Department of Justice		\$ 1,466,196	\$ 197,031
U.S. Department of Labor			
Direct			
Incentive Grants - Workforce Investment Act Section 503	17.267	\$ 45,426	\$ 8,000
Passed Through Minnesota Department of Employment and Economic Development			
Workforce Investment Act (WIA) - Adult Programs	17.258	1,025,284	610,956
Workforce Investment Act (WIA) - Youth Activities	17.259	947,712	712,584
Workforce Investment Act (WIA) - Dislocated Workers	17.260	877,714	7,376
Incentive Grants - Workforce Investment Act Section 503	17.267	180,160	-
Total U.S. Total Department of Labor		\$ 3,076,296	\$ 1,338,916
U.S. Department of Transportation			
Passed Through Minnesota Department of Public Safety			
Highway Planning and Construction	20.205	\$ 12,885,441	\$ -
State and Community Highway Safety	20.600	51,971	-
Alcohol Traffic Safety and Drunk Driving Prevention	20.601	25,820	-
Minimum Penalties for Repeat Offenders for DWI	20.608	11,859	-
Passed Through Metropolitan Council			
Federal Transit Capital and Operating Assistance Formula Grants	20.507	160,045	-
Total U.S. Department of Transportation		\$ 13,135,136	\$ -
U.S. Environmental Protection Agency			
Passed Through Minnesota Department of Health			
State Indoor Radon Grants	66.032	\$ 1,768	\$ -

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services			
Direct			
Family Planning Services	93.217	\$ 390,585	\$ -
Consolidated Knowledge Development and Application	93.230	131,336	-
Refugee and Entrant Assistance Discretionary Grants	93.576	103,461	-
Passed Through Minnesota Department of Human Services			
Promoting Safe and Stable Families	93.556	220,616	220,616
Temporary Assistance for Needy Families (TANF)	93.558	13,726,266	8,100,078
Family Support Payments to States Assistance Payments	93.560	70,779	-
Child Support Enforcement Research	93.564	9,000	-
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	46,209	-
Community Based Child Abuse Prevention Grants	93.590	178,716	62,755
Child Care Mandatory and Matching Funds	93.596	19,157,513	18,116,810
Child Welfare Services - State Grants	93.645	165,986	165,986
Foster Care Title IV-E	93.658	3,763,450	-
Social Services Block Grant	93.667	4,187,272	-
Child Abuse and Neglect State Grants	93.669	2,372	-
Independent Living	93.674	89,846	89,846
Block Grant - Community Mental Health Services	93.958	272,698	-
Block Grant - Prevention/Treatment Substance Abuse	93.959	476,677	-
Passed Through Minnesota Department of Health			
Grants and Cooperative Agreements for Tuberculosis Control	93.116	10,000	-
Immunization Research, Demonstration, Public Information, and Education Training and Clinical Skills Improvement Projects	93.185	57,000	-
Immunization Grants	93.268	123,251	-
Center for Disease Control - Investigations and Technical Assistance	93.283	1,337,434	-
Temporary Assistance for Needy Families (TANF)	93.558	752,460	-
Refugee and Entrant Assistance	93.566	78,892	-
Breast and Cervical Cancer Control Programs	93.919	15,499	-
Sexually Transmitted Disease Control Grant	93.977	84,960	-
Maternal and Child Health Services Block Grant	93.994	869,577	645,897
Passed Through Hennepin County			
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	106,852	-
Outpatient Early Intervention Services with Respect to HIV	93.918	7,249	-
Total U.S. Department of Health and Human Services		\$ 46,435,956	\$ 27,401,988

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Homeland Security			
Passed Through Minnesota Department of Public Safety			
Urban Areas Security Initiative	97.008	\$ 854,008	\$ -
Emergency Management Performance Grants	97.042	125,992	-
Homeland Security Grant Program	97.067	394,837	5,505
Passed Through Minnesota Department of Natural Resources			
Boating Safety Financial Assistance	97.012	10,000	-
Total U.S. Department of Homeland Security		\$ 1,384,837	\$ 5,505
Total Cash Federal Awards		\$ 71,597,174	\$ 30,219,125
Non-Cash Awards			
U.S. Department of Agriculture			
Food Donation Program	10.550	10,740	-
Total Federal Awards		\$ 71,607,914	\$ 30,219,125

Notes to Schedule of Expenditures of Federal Awards

1. The Schedule of Expenditures of Federal Awards presents the activity of federal award programs expended by Ramsey County. The County's reporting entity is defined in Note I to the financial statements.
2. The expenditures on this schedule are on the modified accrual basis of accounting. The basis used for CFDA No. 10.550 is the dollar value of vouchers issued.
3. Pass-through grant numbers were not assigned by the pass-through agencies.