

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, 2008

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.

Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@state.mn.us
www.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor's web site: www.auditor.state.mn.us.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

For the Year Ended December 31, 2008



Management and Compliance Report

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

This page was left blank intentionally.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

TABLE OF CONTENTS

	<u>Reference</u>	<u>Page</u>
Schedule of Findings and Questioned Costs	Schedule 1	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		5
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133		8
Schedule of Expenditures of Federal Awards	Schedule 2	11

This page was left blank intentionally.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses unqualified opinions on the basic financial statements of Ramsey County.
- B. Deficiencies involving internal control were disclosed by the audit of the financial statements of Ramsey County and are 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*." They were not material weaknesses.
- 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. No findings were disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
- G. The major programs are:
 - Food Stamp Program - State Administrative Matching Grant CFDA #10.561
 - Temporary Assistance to Needy Families CFDA #93.558
 - Child Support Enforcement Title IV-D CFDA #93.563
 - Medical Assistance CFDA #93.778
- H. The threshold for distinguishing between Types A and B programs was \$2,647,929 (three percent of federal awards).
- 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

PREVIOUSLY REPORTED ITEM NOT RESOLVED

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 have 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. Since the last audit, some departments have completed applicable portions of the risk assessment questionnaires. The County has contracted with an independent firm to perform an initial risk assessment. 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 sound internal controls.

We recommend that County management complete the current risk assessment process. The completed assessment questionnaires and the risk assessment by the independent firm should be reviewed to identify risks and where improvements in current internal controls are required. If improvements are needed, 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's internal audit firm, KPMG, has recently completed the risk assessment, which is the first phase of the engagement with Ramsey County. In mid-August, KPMG will present the results of the assessment to the Audit Committee of the County Board.

KPMG's presentation will document the risk assessment process, provide recommendations on which audits should be performed, and provide a formal audit plan for 2010 and 2011. County management will assist the departments to ensure a successful implementation. The County is also reviewing a plan to continue the risk assessment process and monitor the controls in place on an on-going basis.

ITEM ARISING THIS YEAR

08-1 Prior Period Restatements

Statement on Auditing Standards (SAS) 112, *Communicating Internal Control Related Matters Identified in an Audit*, requires the auditor to communicate, in writing, to management and those charged with governance, significant deficiencies and material weaknesses identified in an audit. 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 of the financial statements on a timely basis. SAS 112 also provides guidance on evaluating the severity of control deficiencies identified in an audit of financial statements. One of the indicators it mentions as something that should be regarded as at least a significant deficiency is restatement of previously issued financial statements to reflect the correction of a material misstatement. Management made the following prior period adjustments to restate the prior year comparative data in the financial statements:

- Restated the net assets in the Government-Wide Financial Statements for \$24,784,647. In the 2007 Statement of Net Assets, the completed Dispatch Center cost was added to the capital assets building account, but a similar amount was not deducted from the construction in progress account.
- Restated the fund balance in the Regional Rail Authority Fund for \$4,000,000 that should have been recognized as a debt service payment on a contract for deed rather than as a deferred charge.

The inability to detect a misstatement in the financial statements increases the likelihood that the financial statements would not be fairly presented.

We recommend that the County modify internal controls over financial reporting to detect misstatements in the financial statements.

Client's Response

Both of these restatements are the result of converting the governmental funds from modified accrual to full accrual. The restatements impact the entity-wide reports and not the Governmental Fund statements. The Office of Budgeting and Accounting is taking additional steps to prevent this type of restatement from happening again. The capital assets will be reviewed by staff from Budgeting and Accounting as well as Property Management to identify any omissions or corrections in activity for the fiscal year prior to the auditor's review.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

COMPLIANCE

PREVIOUSLY REPORTED ITEM RESOLVED

**Reimbursement Requests - Community Development Block Grant (CDBG) -
(CFDA #14.218)**

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.

Resolution

The Department of Public Health has assigned a grant manager to approve all payments made with CDBG funds and review the invoices before they are sent to the City of Saint Paul for reimbursement.



REBECCA OTTO
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

SUITE 500
525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
state.auditor@state.mn.us (E-mail)
1-800-627-3529 (Relay Service)

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, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2009. 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 certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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 deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 07-1 and 08-1 to be significant deficiencies 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 deficiencies described above are not material weaknesses.

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 responses to the significant deficiencies identified in our audit have been included in the Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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 22, 2009

This page was left blank intentionally.



REBECCA OTTO
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

SUITE 500
525 PARK STREET
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)
(651) 296-4755 (Fax)
state.auditor@state.mn.us (E-mail)
1-800-627-3529 (Relay Service)

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, 2008. 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, 2008.

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, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2009. 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.

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

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 22, 2009

This page was left blank intentionally.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture			
Direct			
Wildlife Habitat Incentive Program	10.914	\$ 2,429	\$ -
Passed Through Minnesota Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	62,382	-
National School Lunch Program	10.555	102,324	-
Passed Through Minnesota Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
	10.557	2,334,371	-
Food Stamp Program - State Administrative Matching Grant	10.561	4,946,862	-
Passed Through Minnesota Department of Agriculture			
WIC Farmers Market Nutrition Program (FMNP)	10.572	6,100	-
Total U.S. Department of Agriculture		\$ 7,454,468	\$ -
U.S. Department of Housing and Urban Development			
Direct			
Community Development Block Grants (CDBG)	14.218	\$ 1,361,713	\$ 550,000
Supportive Housing Program	14.235	419,589	419,589
Lead-Based Paint Hazard Control Program	14.900	3,176	-
Passed Through Dakota County Community Development Agency			
Home Investment in Affordable Housing (HOME)	14.239	701,054	60,000
Passed Through Minnesota Department of Health			
Lead-Based Paint Hazard Control Program	14.900	10,237	-
Passed Through Hennepin County			
Lead-Based Paint Hazard Control Program	14.900	500,272	-
Passed Through City of Minneapolis			
Lead-Based Paint Hazard Control Program	14.900	7,103	-
Healthy Homes Demonstration Grants	14.901	24,638	-
Passed Through City of St. Paul			
Community Development Block Grants (CDBG)	14.218	82,031	-
Total U.S. Department of Housing and Urban Development		\$ 3,109,813	\$ 1,029,589

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**Schedule 2
(Continued)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

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	\$ 248,952	\$ -
Byrne Formula Grant Program	16.579	13,926	-
State Criminal Alien Assistance Program	16.606	264,562	-
Passed Through Minnesota Department of Public Safety			
Juvenile Accountability Incentive Block Grant (JAIBG)	16.523	171,450	-
Crime Victim Assistance	16.575	105,109	-
Anti-Gang Initiative	16.744	33,763	-
Total U.S. Department of Justice		\$ 837,762	\$ -
U.S. Department of Labor			
Passed Through Minnesota Department of Employment and Economic Development			
WIA Cluster			
Workforce Investment Act (WIA) - Adult Programs	17.258	\$ 818,204	\$ 12,332
Workforce Investment Act (WIA) - Youth Activities	17.259	871,139	633,225
Workforce Investment Act (WIA) - Dislocated Workers	17.260	1,005,692	125
Incentive Grants - Workforce Investment Act Section 503	17.267	130,957	-
Total U.S. Department of Labor		\$ 2,825,992	\$ 645,682
U.S. Department of Transportation			
Passed Through Minnesota Department of Public Safety			
Highway Planning and Construction	20.205	\$ 13,045	\$ -
Minimum Penalties for Repeat Offenders for DWI	20.608	148,217	-
Passed Through Minnesota Department of Transportation			
Highway Planning and Construction	20.205	3,289,528	-
Alternatives Analysis	20.522	65,554	-
Passed Through Metropolitan Council			
Federal Transit Capital and Operating Assistance Formula Grants	20.507	486,939	-
Total U.S. Department of Transportation		\$ 4,003,283	\$ -
U.S. Environmental Protection Agency			
Passed Through Minnesota Department of Health			
State Indoor Radon Grants	66.032	\$ 949	\$ -

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

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	\$ 336,543	\$ -
Refugee and Entrant Assistance Discretionary Grants	93.576	70,217	-
Child Abuse and Neglect Discretionary Activities	93.670	158,308	-
Passed Through Minnesota Department of Human Services			
Projects for Assistance in Transition from Homelessness	93.150	152,963	-
Promoting Safe and Stable Families	93.556	899,838	899,838
Temporary Assistance for Needy Families (TANF)	93.558	21,246,237	10,709,857
Child Support Enforcement	93.563	10,316,205	-
Refugee and Entrant Assistance	93.566	15,360	-
Child Care and Development Block Grant	93.575	15,180,214	14,147,065
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	29,964	-
Community-Based Child Abuse Prevention Grants	93.590	29,004	29,004
Chafee Education and Training Vouchers Program	93.599	42,549	42,549
Child Welfare Services - State Grants	93.645	273,171	273,171
Foster Care Title IV-E	93.658	5,244,623	-
Social Services Block Grant	93.667	4,151,934	-
Child Abuse and Neglect State Grants	93.669	1,296	-
Child Abuse and Neglect Discretionary Activities	93.670	76,066	-
Independent Living	93.674	85,397	85,397
State Children's Insurance Program	93.767	4,159	-
Medicaid Infrastructure Grants to States to Support the Competitive Employment of People With Disabilities	93.768	32,715	32,715
Medical Assistance Program	93.778	6,750,576	-
Block Grant - Community Mental Health Services	93.958	162,306	-
Block Grant - Prevention/Treatment Substance Abuse	93.959	666,637	-
Passed Through Minnesota Department of Health			
Grants and Coop Agreements for Tuberculosis Control	93.116	50,383	-
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	61,175	-
Family Planning Services	93.217	6,745	-
Immunization Grants	93.268	135,224	-
Center for Disease Control - Investigations and Technical Assistance	93.283	1,212,225	-
Temporary Assistance for Needy Families (TANF)	93.558	994,765	-
Refugee and Entrant Assistance Discretionary Grants	93.576	18,000	-
Breast and Cervical Cancer Control Programs	93.919	7,740	-
Sexually Transmitted Disease Control Grant	93.977	100,798	-
Maternal and Child Health Services Block Grant	93.994	869,577	646,419

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**Schedule 2
(Continued)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (Continued)			
Passed Through Hennepin County			
Centers for Research and Demonstration for Health			
Promotion and Disease Prevention	93.135	184,407	-
Special Projects of National Significance	93.928	4,694	-
Passed Through National Association of City and County Health Officers			
Medical Reserve Corps Small Grant Program	93.008	10,000	-
Total U.S. Department of Health and Human Services		\$ 69,582,015	\$ 26,866,015
U.S. Department of Homeland Security			
Direct			
Urban Areas Security Initiative			
	97.008	\$ 197,329	\$ -
Passed Through Minnesota Department of Public Safety			
Homeland Security Grant Program			
	97.067	193,997	17,739
Passed Through Minnesota Department of Natural Resources			
Boating Safety Financial Assistance			
	97.012	45,000	-
Total U.S. Department of Homeland Security		436,326	17,739
Total Cash Federal Awards		\$ 88,250,608	\$ 28,559,025
Non-Cash Awards			
U.S. Department of Agriculture			
Food Donation Program			
	10.550	13,683	-
Total Federal Awards		\$ 88,264,291	\$ 28,559,025

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 1 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.