

STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

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

ANOKA COUNTY
ANOKA, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2005

Description of the Office of the State Auditor

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

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 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits for 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 over 700 public pension funds; and

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

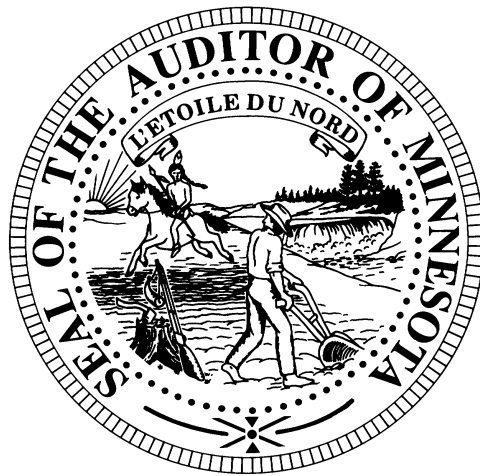
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**ANOKA COUNTY
ANOKA, MINNESOTA**

For the Year Ended December 31, 2005



Management and Compliance Report

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

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**ANOKA COUNTY
ANOKA, MINNESOTA**

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**ANOKA COUNTY
ANOKA, MINNESOTA**

Schedule 1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2005**

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses an unqualified opinion on the basic financial statements of Anoka County.
- B. A reportable condition in internal control was disclosed by the audit of financial statements of Anoka 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*." The reportable condition is not a material weakness.
- C. No instances of noncompliance material to the financial statements of Anoka County were disclosed during the audit.
- D. Reportable conditions relating to the audit of the major federal award programs are 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." None are material weaknesses.
- E. The Auditor's Report on Compliance for the major federal award programs for Anoka County expresses an unqualified opinion.
- F. Findings relative to a major federal award program for Anoka County were reported as required by Section 510(a) of OMB Circular A-133.
- G. The major programs are:
- | | |
|---|--------------|
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | CFDA #10.557 |
| Community Development Block Grant | CFDA #14.218 |
| Home Investment Partnerships | CFDA #14.239 |
| Byrne Memorial Law Enforcement Assistance Discretionary Grant Program | CFDA #16.580 |
| Highway Planning and Construction | CFDA #20.205 |
| Federal Transit Formula Grants | CFDA #20.507 |
- H. The threshold for distinguishing between Types A and B programs was \$708,601.

I. Anoka 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

05-1 Employee Expense Transactions on County Procurement Cards

As part of our testing of the County's disbursements system, we examined 40 procurement card transactions. We also examined 10 separate employee expense reimbursement claims processed through the County's procurement card system. Of these 50 transactions tested, we noted the following:

- Eleven instances where the signature receipt from the credit card was the only item submitted to support the amount to be reimbursed; itemized receipts were not provided. All eleven instances were claims submitted for meal reimbursements ranging from \$14.30 to \$519.61.
- Three instances where it was unclear exactly for whom the meals were being purchased because the individual making the claim included only the initials of those in attendance.

The County Board and other specifically authorized County officials are required by law to audit and allow claims against the County. Without adequate documentation, it is impossible for the County to determine that amounts charged for employee expenses on procurement cards are for a public purpose and comply with the County's travel policies.

The County's procurement card policy requires employees to submit back-up documentation to support procurement card transactions. We recommend the County more closely monitor the documentation submitted by employees to ensure that it adequately describes and supports the transactions made.

Client's Response:

As a result of an examination of the NCDA and the Anoka County Regional Railroad Authority, Anoka County redoubled its efforts to document purchases made with procurement cards. Detailed meal receipts, along with the signed credit card receipt, are required. The names of those in attendance, not just the initials, are to be written on the receipt, along with the purpose of the meal meeting. Training of all procurement cardholders is now being done as the card expires each year. The cardholder is given 3 opportunities to complete the training. If the cardholder does not complete the training, the card is deactivated.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

INTERNAL CONTROL

ITEMS ARISING THIS YEAR

05-2 Community Development Block Grant (CFDA #14.218) - Subrecipient Monitoring

The County passes a portion of the Community Development Block Grant (CDBG) monies through to various subrecipients, such as cities and towns. The County currently has no documented monitoring process to determine that its subrecipients have complied with applicable requirements regarding the CDBG program.

As the pass-through entity, the County is responsible for: (1) identifying to the subrecipient the federal award information and applicable compliance requirements, (2) monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers the federal award in compliance with federal requirements, (3) ensuring that required audits are performed and requiring the subrecipient to take prompt corrective action on any audit findings, and (4) evaluating the impact of subrecipient activities on the County's ability to comply with applicable federal regulations.

Monitoring activities may take various forms, such as reviewing reports submitted by the subrecipient, performing site visits to the subrecipient to review financial and programmatic records and observe operations, reviewing the subrecipient's single audit or program specific audit results, and evaluating audit findings and the subrecipient's corrective action plan.

We recommend the County establish formal written procedures to adequately monitor the subrecipient's administration of the County's CDBG program.

Corrective Action Plan:

Contact Persons:

*Karen Skepper, Community Development
Kate Thunstrom, Community Development*

Corrective Action Planned:

To meet Federal requirements, the Community Development Department submits an Action Plan annually to HUD. Within this document we describe the actions that will take place during the program year (July 1 to June 30) addressing how we will monitor the housing and community development projects and ensure long-term compliance with program requirements and comprehensive planning requirements.

In response to HUD's monitoring in September 2004, the Community Development Department developed a system for on-site subrecipient monitoring that includes the following components: (a) methodology for selecting which subrecipient to monitor; (b) a basis for determining how frequently on-site visits will occur; and (c) the rationale for selecting what areas will be monitored. Both of these items are in writing and have been used within the Community Development Department since December 2004.

The Community Development Department currently receives annual financial statements of subrecipients and forwards them to the Accounting and Budget Department to keep on file. We will also request copies of the management and compliance letter to monitor any audit findings.

Anticipated Completion Date:

Complete.

05-3 Community Development Block Grant (CFDA #14.218) – Reporting, and Matching, Level of Effort and Earmarking

During our audit of the CDBG program, we were unable to reconcile the amounts reported on the U.S. Department of Housing and Urban Development's (HUD) Integrated Disbursement and Information System (IDIS) to Anoka County's financial records. This made it difficult to determine if the County properly reported CDBG revenues and expenditures. We were also unable to determine if the County exceeded the 20 percent cap imposed by HUD on planning and administration expenditures.

We recommend the County prepare accurate reconciliations between County records and HUD's IDIS.

Corrective Action Plan:

Contact Persons:

*Karen Skepper, Community Development
Kate Thunstrom, Community Development*

Corrective Action Planned:

Community Development continues working with Central Finance and reconciling program year reporting. Currently, there are three tracking systems in place to verify duplicated information. Central Finance tracks reports indicating program expenses and revenues and is able to verify the amount of program revenue versus HUD entitlement funding being spent on each voucher transaction. The Community Development Department tracks accounting transactions through a series of worksheets for each subrecipient, total funds drawn from HUD and program revenues. In addition, CDBG worksheets are then compared to the HUD IDIS system reports that identify reported draws and program revenues.

Community Development received 1.5 hours of training from the MPLS HUD office in regards to PR26-IDIS Report CDBG Financial Summary. Through this training we are now able to pull accurate and accountable reports. The CDBG program year runs from July 1st to June 30th. We were able to identify that for the 2004 program year, beginning July 1, 2004, the percent of funds obligated for Planning and Administration activities equaled 2.60%. The percent of funds obligated for

Planning and Administration activities for the 2003 program year equaled 9.37%. As the Community Development Department is in the process of creating reports for the 2005 program year, ending July 30, 2006, we do not have final Planning and Administration totals.

Anticipated Completion Date:

September 30, 2006.

05-4 Byrne Memorial Law Enforcement Assistance Discretionary Grant Program
(CFDA #16.580) - Procurement, Suspension, and Debarment

We found no evidence that the County had monitored the procurement, suspension, and debarment requirements for its Byrne Memorial Law Enforcement Assistance Discretionary Grant Program.

Federal Regulation 45 CFR 92.35 prohibits any state or agency from purchasing goods and services with federal money from vendors who have been suspended or debarred by the federal government. Compliance with this requirement can be determined by looking up the contractor or vendor in question on the "Excluded Parties List System" via the internet address <http://epls.arnet.gov/>.

We recommend the County document the procedures performed to monitor compliance with the procurement, suspension, and debarment requirements.

Corrective Action Plan:

Contact Person:

Nancy Mallinger, County Attorney Office

Corrective Action Planned:

We have further developed our written procedures and created project checklists to indicate compliance with the procurement, suspension, and debarment requirements of these programs. The debarment list is reviewed prior to signing the contract. The list is printed and kept in the project file to prove compliance.

Anticipated Completion Date:

Completed.

PREVIOUSLY REPORTED ITEMS RESOLVED

Highway Planning and Construction (CFDA #20.205) - Davis-Bacon Act (04-1)

The County had no documented monitoring process for determining compliance with the Davis-Bacon Act, which requires the County to pay prevailing wage rates not less than those established by the U.S. Department of Labor on projects funded by federal dollars. Furthermore, the County provided no evidence that it had actually performed procedures to determine compliance with the Davis-Bacon Act.

Resolution

During 2005, the County Highway Department developed and implemented a policy for monitoring compliance with the Davis-Bacon Act.

Home Investment Partnerships (CFDA #14.239), and Highway Planning and Construction (CFDA #20.205) – Procurement, Suspension, and Debarment (04-2)

The County had no documented monitoring process for determining compliance with the procurement, suspension, and debarment requirements for its Home Investment Partnerships and Highway Planning and Construction Grants. Furthermore, evidence was not available to support that the County actually had performed procedures to determine compliance with these requirements.

Resolution

On November 22, 2005, the County Board of Commissioners adopted procedures relating to the debarment and suspension of non-responsible contractors. The County Highway Department, which administers the Highway Planning and Construction grant, now includes a debarment list in the request for bids, and monitors the State of Minnesota's website to ensure that contracts are not let to contractors on the list. The County Community Development Department, which monitors the Home Investment Partnerships grant, has created project checklists to be used as a monitoring aid, and reviews and files the debarment list prior to signing contracts.

IV. OTHER FINDINGS AND RECOMMENDATIONS

A. MANAGEMENT PRACTICES

PREVIOUSLY REPORTED ITEM RESOLVED

Golf Course Enterprise Fund (04-3)

The Golf Course Enterprise Fund reported net losses before contributions and transfers for the past four years.

Resolution

Measures have been taken to bring the golf course to a positive cash-flow position, including a reduction in full-time staff and outsourcing golf pro services. On January 1, 2005, the Golf Course Enterprise Fund was closed to the Parks and Recreation Special Revenue Fund.

B. OTHER ITEM FOR CONSIDERATION

Other Postemployment Benefits (OPEB)

The Governmental Accounting Standards Board (GASB) recently issued Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, which establishes financial reporting for OPEB plans and Statement No. 45, *Accounting and Financial reporting by Employers for Postemployment Benefits Other Than Pensions*, which governs employer accounting and financial reporting for OPEB. These standards, like what GASB Statements 25 and 27 did for government employee pension benefits and plans, provide the accounting and reporting standards for the various other postemployment benefits many local governments offer to their employees. OPEB can include many different benefits offered to retirees such as health, dental, life, and long-term care insurance coverage.

If retirees are included in an insurance plan and pay a rate similar to that paid for younger active employees, this implicit subsidy is considered OPEB. In fact, local governments may be required to continue medical insurance coverage pursuant to Minn. Stat. § 471.61, subd. 2b. This benefit is common when accumulated sick leave is used to pay for retiree medical insurance. Under the new GASB statements, accounting for OPEB is now similar to the accounting used by governments for pension plans.

Some of the issues that the County Board will need to address in order to comply with the statements are:

- determine if employees are provided OPEB;
- if OPEB are being provided, the County Board will have to determine whether it will advance fund the benefits or pay for them on a pay-as-you-go basis;
- if OPEB are being provided, and the County Board determines that the establishment of a trust is desirable in order to fund the OPEB, the County Board will have to wait until legislation is enacted authorizing the creation of an OPEB trust and establishing an applicable investment standard; and
- in order to determine annual costs and liabilities that need to be recognized, the County Board will have to decide whether to hire an actuary.

If applicable for Anoka County, GASB Statements 43 and 45 would be implemented for the years ending December 31, 2006 and 2007, respectively.

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PATRICIA ANDERSON
STATE AUDITOR

**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
Anoka 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 Anoka County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 2, 2006. 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 Anoka County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 05-1.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by

employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition indicated above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anoka 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, Anoka County complied with the material terms and conditions of applicable legal provisions.

This report is intended solely for the information and use of the Board of County Commissioners, management, 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/Pat Anderson

PATRICIA ANDERSON
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

End of Fieldwork: June 2, 2006



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PATRICIA ANDERSON
STATE AUDITOR

**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
Anoka County

Compliance

We have audited the compliance of Anoka 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, 2005. Anoka 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 Anoka 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, Anoka 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, 2005.

Internal Control Over Compliance

The management of Anoka 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Anoka County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 05-2, 05-3 and 05-4.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions indicated above is a material weakness.

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 Anoka County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 2, 2006. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 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/Pat Anderson

PATRICIA ANDERSON
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

End of Fieldwork: June 2, 2006

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**ANOKA COUNTY
ANOKA, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Agriculture		
Passed Through Minnesota Department of Education		
Child Nutrition Cluster		
School Breakfast Program	10.553	\$ 51,348
National School Lunch Program	10.555	77,110
		<hr/>
Total Child Nutrition Cluster		\$ 128,458
Passed Through Minnesota Department of Health		
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	688,058
Passed Through Minnesota Department of Human Services		
Administrative Matching Grant for Food Stamp Program	10.561	66,999
Passed Through Minnesota Department of Natural Resources		
Cooperative Forestry Assistance	10.664	12,000
		<hr/>
Total U.S. Department of Agriculture		\$ 895,515
U.S. Department of Housing and Urban Development		
Direct		
Community Development Block Grant (CDBG)	14.218	\$ 654,936
Home Investment Partnerships	14.239	2,501,406
		<hr/>
Total U.S. Department of Housing and Urban Development		\$ 3,156,342
U.S. Department of the Interior		
Direct		
Mississippi National River and Recreation Area	15.229	\$ 55,000
Passed through Minnesota Department of Natural Resources		
State Wildlife Grant	15.634	13,853
Outdoor Recreation - Acquisition, Development, and Planning	15.916	103,203
		<hr/>
Total U.S. Department of the Interior		\$ 172,056
U.S. Department of Justice		
Passed Through Minnesota Department of Public Safety		
Juvenile Accountability Incentive Block Grant	16.523	\$ 37,433
Justice Research Development and Evaluation Project	16.560	13,500
Crime Victim Assistance	16.575	69,722
Byrne Formula Grant Program	16.579	258,056
Byrne Memorial Law Enforcement Assistance Discretionary Grant Program	16.580	884,098
Enforcing Underage Drinking Laws Program	16.727	2,160
Direct		
Bulletproof Vest Partnership Program	16.607	14,449
		<hr/>
Total U.S. Department of Justice		\$ 1,279,418

**ANOKA COUNTY
ANOKA, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Labor		
Direct		
Workforce Investment Act (WIA) Cluster		
WIA Youth Activities	17.259	\$ 633,502
Passed Through Minnesota Department of Employment and Economic Development		
Employment Service/Wagner-Peyser Funded Activities	17.207	13,887
Senior Community Service Employment Program (SCSEP)	17.235	154,298
WIA Cluster		
WIA Adult Program	17.258	146,446
WIA Youth Activities	17.259	184,796
WIA Dislocated Workers	17.260	399,148
Passed Through Hennepin County, Minnesota		
WIA Cluster		
WIA Dislocated Workers	17.260	31,224
Employment and Training - Administrative Pilots, Demonstrations, and Research Projects	17.261	5,153
		<hr/>
Total U.S. Department of Labor		\$ 1,568,454
U.S. Department of Transportation		
Passed Through Minnesota Department of Transportation		
Highway Planning and Construction	20.205	\$ 2,108,626
Federal Transit Formula Grants	20.507	1,207,992
Passed Through Minnesota Department of Natural Resources		
Recreational Trails Program	20.219	40,000
Passed Through Metropolitan Council		
Job Access/Reverse Commute Grant	20.516	77,018
Passed Through Minnesota Department of Public Safety		
State and Community Highway Safety	20.600	36,094
		<hr/>
Total U.S. Department of Transportation		\$ 3,469,730
U.S. Department of Health and Human Services		
Passed Through Minnesota Department of Human Services		
Projects for Assistance in Transition from Homelessness (PATH)	93.150	\$ 19,516
Promoting Safe and Stable Families	93.556	124,312
Temporary Assistance for Needy Families (TANF)	93.558	2,471,807
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	6,870,485
Child Welfare Services	93.645	47,467
Foster Care Title IV-E	93.658	880,166
Social Services Block Grant (Title XX)	93.667	1,427,542
Chafee Foster Care Independent Living	93.674	30,532

**ANOKA COUNTY
ANOKA, MINNESOTA**

**Schedule 2
(Continued)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Health and Human Services (Continued)		
Passed Through Minnesota Department of Health		
Special Programs for the Aging - Title IIIB	93.044	43,663
Immunization Grants	93.268	25,340
Center for Disease Control and Prevention Investigations and Technical Assistance	93.283	488,240
Temporary Assistance for Needy Families (TANF)	93.558	165,606
Refugee and Entrant Assistance	93.576	8,950
Chronic Disease Prevention and Control	93.945	4,313
Community Mental Health Services Block Grant	93.958	47,920
Maternal and Child Health Services Block Grant	93.994	296,694
		<hr/>
Total U.S. Department of Health and Human Services		\$ 12,952,553
Corporation for National and Community Service		
Direct		
Retired Senior Volunteer Program (RSVP)	94.002	\$ 36,791
U.S. Department of Homeland Security		
Passed Through Minnesota Department of Natural Resources		
Boating Safety Financial Assistance	97.012	\$ 10,000
Passed Through Minnesota Department of Public Safety		
Emergency Management Performance Grant	97.042	79,167
		<hr/>
Total U.S. Department of Homeland Security		\$ 89,167
		<hr/>
Total Federal Awards		\$ 23,620,026

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 Anoka 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.
3. During 2005, CFDA Nos. 14.218 and 93.596 were passed through to subrecipients.
4. Pass-through grant numbers were not assigned by the pass-through agencies.