

# STATE OF MINNESOTA

## Office of the State Auditor



**Patricia Anderson**  
**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, 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.

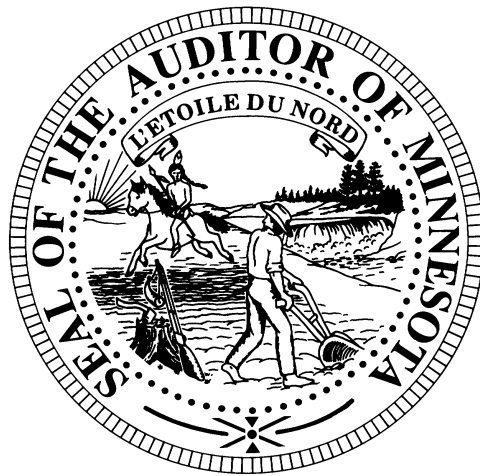
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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 State Auditor's web site: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**For the Year Ended December 31, 2005**



**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>		6
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	10

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, 2005

**I. SUMMARY OF AUDITOR'S RESULTS**

- A. Our report expresses an unqualified opinion on the basic financial statements of Ramsey County.
- B. No matters involving internal control over financial reporting were 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*."
- 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:

Highway Planning and Construction	CFDA #20.205
Temporary Assistance for Needy Families	CFDA #93.558
Interoperable Communications Equipment	CFDA #97.055
- H. The threshold for distinguishing between Types A and B programs was \$1,949,871.
- 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 RESOLVED

**Sheriff's Office - Deposits (04-1)**

Criminal history receipts were not reconciled to the amounts deposited.

**Resolution**

Criminal history receipts are now reconciled before being deposited.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS**

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEM RESOLVED

**Noncompliance with the Suspension and Debarment Requirement for the State Domestic Preparedness Equipment Support Program Grant (CFDA #97.004) and Interoperable Communications Equipment Grant (CFDA #97.055) (04-2)**

The County was unable to provide written certification the parties were not on the Federal Listing for Suspended or Debarred Parties.

**Resolution**

The County was able to provide written certification that the parties were not on the Federal Listing for Suspended or Debarred Parties.

**IV. OTHER FINDINGS AND RECOMMENDATIONS**

MINNESOTA LEGAL COMPLIANCE

PREVIOUSLY REPORTED ITEM NOT RESOLVED

02-3 Uniform Municipal Contract Law

The County voters approved an amendment to the County charter purporting to allow the County to use the design/build method when bidding for various construction projects. As implemented by the County, the amendment is a conflict with Minn. Stat. § 471.345, Uniform Municipal Contract Law. During 2005, the County continued to use the design/build method for construction that requires formal bidding under state law.

Minnesota Courts have held that local governments may not have charter provisions in conflict with State law that seeks to establish uniformity throughout the state.

Minn. Stat. § 471.345 is such a law. It requires formal notice and bidding for construction projects over \$50,000. This statute states in section 6:

The purpose of this section is to establish for all municipalities, uniform dollar limitations upon contracts which shall or may be entered into on the basis of competitive bids, quotations or purchase or sale in the open market. To the extent inconsistent with this purpose, all laws governing contracts by a particular municipality or class thereof are superseded. In all other respects such laws shall continue applicable. (emphasis added)

In 2004, the Minnesota Attorney General reviewed Ramsey County's charter provision and concluded just as the courts have, that Ramsey County's charter provision could not override uniform state law. The Minnesota Attorney General advised that if Ramsey County wished to have authority to do design build, it would need to go to the legislature and get specific authority just as it had done through a special law that was in effect from 1995 to 1997. However, Ramsey County has not obtained any specific legislative authority to act in contrary to state law. We are not aware of any charter cities in the state that have taken the position that a charter provision can override the uniform municipal contracting law. Only Ramsey County has taken the position that it can pass a charter

provision and then act outside uniform state law. As the Minnesota Supreme Court stated in the case of County of Freeborn County vs. Bryson, 309 Minn. 178, 243 N.W. 2d 316 (Minn. Supreme Court 1976):

Indeed, as a political subdivision of the state, the county has a greater duty than does a private individual to see that legislative policy is carried out. As a creature of the state deriving its sovereignty from the state, the county should play a leadership role in carrying out legislative policy. (309 Minn. at page 188)

We recommend that the County cease using design build method of contracting when state law requires it use a formal bidding process.

Client's Response:

*The Ramsey County Charter Commission proposed an Amendment to the Ramsey County Home Rule Charter that authorized the Ramsey County Board to contract for the construction of buildings in a manner determined by the County Board to serve the interest of the public in regard to cost, speed, and quality of construction, including the solicitation of proposals for construction on a design/build basis. This Amendment was approved by an overwhelming majority of the voters who voted on the issue. The Office of the Ramsey County Attorney has advised the County Board that the Amendment is valid and is not pre-empted by Minn. Stat. § 471.345.*

PREVIOUSLY REPORTED ITEM RESOLVED

**Sheriff's Office - Statutory Endorsement (01-8)**

Minn. Stat. § 471.38 requires a declaration by claimants stating that they declare that the account, claim, or demand is just and correct and that no part of it has been paid. The checks issued through the Sheriff's Office revolving checking account and the Sheriff's Office Narcotics Division checking account did not have the declaration printed on the back of the checks.

**Resolution**

The Sheriff's Office has ordered new checks that the declaration required by statute.

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.

GASB Statements 43 and 45 should be implemented for the years ending December 31, 2006 and 2007, respectively.

This page was left blank intentionally.



PATRICIA ANDERSON  
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, 2005, and have issued our report thereon dated May 26, 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 Ramsey 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be 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, except as described in the Schedule of Findings and Questioned Costs as item 02-3.

This report is intended solely for the information and use of the Board of 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: May 26, 2006



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)

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  
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, 2005. 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, 2005.

### 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a 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 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### 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, 2005, and have issued our report thereon dated May 26, 2006. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the 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 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: May 26, 2006

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**Schedule 2**

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Agriculture</b>			
Passed Through Minnesota Department of Education			
School Breakfast Program	10.553	\$ 79,247	\$ -
National School Lunch Program	10.555	135,729	-
Passed Through Minnesota Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	1,917,536	-
Passed Through Minnesota Department of Agriculture			
WIC Farmer's Market Nutrition Program (FMNP)	10.572	8,769	-
Passed Through Minnesota Department of Natural Resources			
Cooperative Forestry Assistance	10.664	39,460	-
		<u>\$ 2,180,741</u>	<u>\$ -</u>
<b>U.S. Department of Housing and Urban Development</b>			
Direct			
Community Development Block Grants (CDBG)	14.218	\$ 996,021	\$ 758,775
Supportive Housing Program	14.235	141,635	141,635
Home Investment in Affordable Housing (HOME)	14.239	1,164,428	1,128,153
Lead-Based Paint Hazard Control Program	14.900	639,034	185,711
Passed Through Minnesota Department of Health			
Lead-Based Paint Hazard Control Program	14.900	2,701	-
Passed Through Hennepin County			
Lead-Based Paint Hazard Control Program	14.900	161,367	-
Passed Through City of Minneapolis			
Lead-Based Paint Hazard Control Program	14.900	74,463	-
Passed Through City of St. Paul:			
Community Development Block Grants (CDBG)	14.218	184,119	184,119
		<u>\$ 3,363,768</u>	<u>\$ 2,398,393</u>
<b>U.S. Department of the Interior</b>			
Passed Through Minnesota Department of Natural Resources			
State Wildlife Grants	15.634	\$ 58,000	\$ -

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**Schedule 2**  
**(Continued)**

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Justice</b>			
Direct			
State Criminal Alien Assistance Program	16.606	\$ 113,181	\$ -
Community Prosecution and Project Safe Neighborhoods	16.609	33,851	-
Passed Through Minnesota Department of Public Safety			
Juvenile Accountability Incentive Block Grant (JAIBG)	16.523	196,801	-
Juvenile Justice and Delinquency Prevention	16.540	7,268	7,268
Title V Delinquency Prevention	16.548	50,000	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	10,000	-
Crime Victim Assistance	16.575	148,380	-
Byrne Formula Grant Program	16.579	1,007,481	171,427
Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants	16.580	112,135	-
Violence Against Women Formula Grants	16.588	54,469	-
Byrne Memorial Justice Assistance Grants	16.738	16,134	-
Passed Through Minnesota Department of Trial Courts			
Byrne Formula Grant Program	16.579	65,305	-
Passed Through City of St. Paul			
Local Law Enforcement Block Grant	16.592	72,517	-
Byrne Memorial Justice Assistance Grants	16.738	15,144	-
<b>Total U.S. Department of Justice</b>		<b>\$ 1,902,666</b>	<b>\$ 178,695</b>
<b>U.S. Department of Labor</b>			
Direct			
Employment and Training Administration Pilots, Demonstrations, and Research Projects	17.261	\$ 187,537	\$ 96,725
Passed Through Minnesota Department of Employment and Economic Development			
Workforce Investment Act (WIA) - Adult Programs	17.258	714,241	455,245
Workforce Investment Act (WIA) - Youth Activities	17.259	1,272,480	744,831
Workforce Investment Act (WIA) - Dislocated Workers	17.260	699,859	4,800
Disability Employment Policy Development	17.720	21,000	-
Passed Through Hennepin County			
Workforce Investment Act (WIA) - Dislocated Workers	17.260	22,527	-
Passed Through St. Paul Chamber of Commerce			
Workforce Investment Act (WIA) - Dislocated Workers	17.260	42,230	-
<b>Total U.S. Department of Labor</b>		<b>\$ 2,959,874</b>	<b>\$ 1,301,601</b>

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**Schedule 2**  
**(Continued)**

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Transportation</b>			
Passed Through Minnesota Department of Public Safety			
Boating Safety Financial Assistance	20.005	\$ 10,000	\$ -
State and Community Highway Safety	20.600	16,668	-
Alcohol Traffic Safety and Drunk Driving Prevention	20.601	2,604	-
Passed Through Minnesota Department of Transportation			
Highway Planning and Construction	20.205	4,544,462	-
Passed Through Metropolitan Council			
Federal Transit Capital and Operating Assistance Formula Grants	20.507	<u>1,161,029</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>		<b><u>\$ 5,734,763</u></b>	<b><u>\$ -</u></b>
<b>U.S. Environmental Protection Agency</b>			
Passed Through Minnesota Department of Health			
State Indoor Radon Grants	66.032	<b><u>\$ 4,802</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Health and Human Services</b>			
Direct			
Family Planning Services	93.217	\$ 333,851	\$ -
Cons Knowledge Development and Application	93.230	260,516	-
Passed Through Minnesota Department of Human Services			
Projects for Assistance in Transition from Homelessness	93.150	170,051	-
Promoting Safe and Stable Families	93.556	336,067	336,067
Temporary Assistance for Needy Families (TANF)	93.558	11,908,250	6,343,404
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	33,585	5,352
Community-Based Child Abuse Prevention Grants	93.590	134,825	28,500
Child Care Mandatory and Matching Funds	93.596	18,236,002	10,947,285
Child Welfare Services - State Grants	93.645	123,950	96,733
Foster Care Title IV-E	93.658	2,865,018	-
Social Services Block Grant	93.667	4,189,289	-
Independent Living	93.674	131,707	-
Block Grant - Community Mental Health Services	93.958	575,729	-
Block Grant - Prevention/Treatment Substance Abuse	93.959	549,346	-

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**Schedule 2**  
**(Continued)**

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Health and Human Services (Continued)</b>			
Passed Through Minnesota Department of Health			
Grants and Cooperative Agreements for Tuberculosis Control Immunization Research, Demonstration, Public Information, and Education Training and Clinical Skills Improvement Projects	93.116	57,000	-
State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.185	44,834	-
Immunization Grants	93.197	31,299	-
Center for Disease Control - Investigations and Technical Assistance	93.268	120,000	-
Center for Disease Control - Investigations and Technical Assistance	93.283	1,403,963	-
Temporary Assistance for Needy Families (TANF)	93.558	510,075	-
Refugee and Entrant Assistance	93.566	12,500	-
Breast and Cervical Cancer Control Programs	93.919	21,681	-
Sexually Transmitted Disease Control Grant	93.977	96,074	-
Maternal and Child Health Services Block Grant	93.994	677,928	677,928
Passed Through Hennepin County			
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	54,840	-
Ryan White HIV/AIDS Dental Reimbursements	93.924	13,628	-
<b>Total U.S. Department of Health and Human Services</b>		<b>\$ 42,892,008</b>	<b>\$ 18,435,269</b>
<b>U.S. Department of Homeland Security</b>			
Direct			
Interoperable Communications Equipment	97.055	\$ 5,351,485	\$ -
Passed Through Minnesota Department of Public Safety			
State Domestic Preparedness Equipment Support Program	97.004	325,228	-
Urban Areas Security Initiative	97.008	153,222	35,110
Homeland Security Grant Program	97.067	131,153	-
<b>Total U.S. Department of Homeland Security</b>		<b>\$ 5,961,088</b>	<b>\$ 35,110</b>
<b>Total Cash Federal Awards</b>		<b>\$ 64,987,600</b>	<b>\$ 22,349,068</b>
<b>Non-Cash Awards</b>			
<b>U.S. Department of Agriculture</b>			
Food Donation Program	10.550	\$ 8,085	\$ -
<b>Total Federal Awards</b>		<b>\$ 65,065,795</b>	<b>\$ 22,349,068</b>

**RAMSEY COUNTY  
SAINT PAUL, MINNESOTA**

**Schedule 2**  
***(Continued)***

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
--	------------------------------------	---------------------	--

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 #10.550 is the dollar value of vouchers issued.
3. Pass-through grant numbers were not assigned by the pass-through agencies.