

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

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

ANOKA COUNTY
ANOKA, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2006

Description of the Office of the State Auditor

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

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

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

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

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

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

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

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

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

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**ANOKA COUNTY
ANOKA, MINNESOTA**

For the Year Ended December 31, 2006



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, 2006**

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses unqualified opinions on the basic financial statements of Anoka 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 Anoka County were disclosed during the audit.
- D. Significant deficiencies 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:

Community Development Block Grant	CFDA #14.218
Workforce Investment Act (WIA) Cluster	
WIA Adult Program	CFDA #17.258
WIA Youth Activities	CFDA #17.259
WIA Dislocated Workers	CFDA #17.260
Helping America Vote Act (HAVA) Grant	CFDA #90.401
Child Care Mandatory and Matching Funds of the	
Child Care and Development Fund	CFDA #93.596
Foster Care Title IV-E	CFDA #93.658

- H. The threshold for distinguishing between Types A and B programs was \$713,578.

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

PREVIOUSLY REPORTED ITEM RESOLVED

Employee Expense Transactions on County Procurement Cards (05-1)

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: (1) 11 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; and (2) 3 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.

Resolution

For 2006, County procurement card documentation was greatly improved. We noted only one instance where an itemized receipt was not provided as documentation for a meal reimbursement. We, therefore, consider this comment resolved.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEM NOT RESOLVED

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

The County passes Community Development Block Grant (CDBG) monies through to various subrecipients, such as cities and towns. The County currently has written procedures in the form of a "CDBG Monitoring Checklist" to aid in determining that its subrecipients have complied with applicable requirements regarding the CDBG program. However, the County provided no evidence that it had actually performed subrecipient monitoring procedures.

Schedule 1
(Continued)

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. The County passed CDBG funds through to eight subrecipients during 2006, but was able to provide us with copies of only five financial statement reports and two management and compliance reports.

We recommend the County establish formal procedures to document monitoring of its subrecipient's administration of the County's CDBG program.

Corrective Action Plan:

Contact Person:

Kate Thunstrom, Community Development

Corrective Action Planned:

We have created and now use a form listing the subrecipient, the dollar amount and CFDA number reported by both the subrecipients and Anoka County, and the receipt of and any findings in subrecipient's Management and Compliance Letters. If any errors, findings, or discrepancies are found, we now have a tool to document, track, and follow up on those items.

Anoka County is working to incorporate the CFDA number in the subrecipient's agreement, to prevent incorrect reporting by the subrecipient.

Anticipated Completion Date:

The form is already created and available.

To change the agreement with subrecipients requires a change in processes and is being discussed at this time.

ITEM ARISING THIS YEAR

06-1 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA #93.596) – Subrecipient Monitoring

The County passes Child Care Program monies through to the Anoka County Community Action Program (ACCAP). During our review of Anoka County's Child Care Program, we noted the following.

- As part of its subrecipient monitoring procedures, an Anoka County employee periodically performs case file reviews on the Child Care files administered by ACCAP; review results are forwarded to Anoka County for further supervisory review. The individual performing the case file reviews often has findings as a result of the review process; however, the County could provide no evidence of subsequent follow-up with these findings.
- The County obtains a copy of ACCAP's financial statements and management and compliance report to monitor subrecipient activities regarding the Child Care Program. During our review of ACCAP's financial report, we noted the CFDA number and dollar amount reported in ACCAP's Schedule of Expenditures of Federal Awards for the Child Care Program did not match to those reported in Anoka County's Comprehensive Annual Financial Report (CAFR). The ACCAP report showed the Anoka County pass-through Child Care grant as CFDA #93.575 in the amount of \$9,918,381. Anoka County's CAFR is reporting its Child Care grant passed through to ACCAP as CFDA #93.596 in the amount of \$5,851,645. The County should be more closely monitoring its subrecipient's activities to ensure the Child Care monies passed through are reported correctly in ACCAP's financial statements.

We recommend the County develop procedures to follow up on issues discovered as a result of periodic case file reviews on its Child Care Program. We further recommend the County more closely monitor the accuracy of the information being reported in ACCAP's financial statements in relation to grants passed through from Anoka County.

Corrective Action Plan:

Contact Persons:

Julie Ladeen, Human Services
Dianna Skeen, Human Services

Corrective Action Planned:

We have created and now use a form listing the subrecipient, the dollar amount and CFDA number reported by both ACCAP and Anoka County, any findings in ACCAP's Management and Compliance Letter, and any errors found in the Case File Review completed by the department. If any errors, findings, or discrepancies are found, we now have a tool to document, track, and follow up on those items.

Anoka County is working to develop the tools to identify state and federal money awarded the subrecipient, assisting ACCAP in reporting only federal funds received from Anoka County, under this program.

Anoka County has sent ACCAP a letter notifying them of the corrections needed to make for accurate reporting on their Schedule of Expenditures of Federal Awards.

Anticipated Completion Date:

The form is already created and available.

To identify the split of state and federal money requires a change in payment processes and is being discussed at this time.

PREVIOUSLY REPORTED ITEMS RESOLVED

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

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.

Resolution

For 2006, we were able to reconcile the amounts reported on HUD's IDIS to Anoka County's financial records.

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

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.

Resolution

During 2006, the County further developed its written procedures and created project checklists to document compliance with the procurement, suspension, and debarment requirements. Procedures now instruct those in charge of projects to review the debarment list prior to signing contracts and to print the list and place it in the project file as evidence of compliance. The County did not receive the Byrne Memorial Law Enforcement Assistance Discretionary Grant in 2006, so we did not specifically test for compliance with the procurement, suspension, and debarment requirements for that program.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
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, 2006, and have issued our report thereon dated June 20, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Anoka 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.

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 a 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.

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 Anoka 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 or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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, others within Anoka 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 20, 2007



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

Board of County Commissioners
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, 2006. 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, 2006.

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, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in Anoka County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 Anoka 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 05-2 and 06-1.

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 Anoka County's internal control. We did not consider either of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs 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 Anoka County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 20, 2007. 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.

Anoka County's written corrective action plan responses to the findings identified in our audit are included in the accompanying 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 Anoka 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 20, 2007

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**ANOKA COUNTY
ANOKA, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

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	\$ 54,838
National School Lunch Program	10.555	82,486
		<hr/>
Total Child Nutrition Cluster		\$ 137,324
Passed Through Minnesota Department of Health		
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	1,008,343
Passed Through Minnesota Department of Human Services		
Administrative Matching Grant for Food Stamp Program	10.561	79,533
Passed Through Minnesota Department of Natural Resources		
Cooperative Forestry Assistance	10.664	7,072
		<hr/>
Total U.S. Department of Agriculture		\$ 1,232,272
U.S. Department of Housing and Urban Development		
Direct		
Community Development Block Grant (CDBG)	14.218	\$ 964,622
Home Investment Partnerships	14.239	1,848,647
		<hr/>
Total U.S. Department of Housing and Urban Development		\$ 2,813,269
U.S. Department of the Interior		
Direct		
Mississippi National River and Recreation Area	15.AAT	\$ 5,000
Rivers, Trails, and Conservation Assistance	15.921	45,472
		<hr/>
Total U.S. Department of the Interior		\$ 50,472
U.S. Department of Justice		
Direct		
State Criminal Alien Assistance Program	16.606	\$ 9,671
Edward Byrne Memorial Justice Assistance Grant Program	16.738	57,553
Passed Through Minnesota Department of Public Safety		
Juvenile Accountability Incentive Block Grant	16.523	38,886
Crime Victim Assistance	16.575	57,828
Edward Byrne Memorial Formula Grant Program	16.579	281,086
Enforcing Underage Drinking Laws Program	16.727	1,200
		<hr/>
Total U.S. Department of Justice		\$ 446,224

**ANOKA COUNTY
ANOKA, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

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	\$ 306,493
Passed Through Minnesota Department of Employment and Economic Development		
Employment Service/Wagner-Peyser Funded Activities	17.207	12,416
Senior Community Service Employment Program (SCSEP)	17.235	141,428
WIA Cluster		
WIA Adult Program	17.258	135,884
WIA Youth Activities	17.259	162,522
WIA Dislocated Workers	17.260	411,683
Incentive Grants - WIA Section 503	17.267	8,676
Passed Through Hennepin County, Minnesota		
WIA Cluster		
WIA Dislocated Workers	17.260	13,424
Total U.S. Department of Labor		\$ 1,192,526
U.S. Department of Transportation		
Passed Through Minnesota Department of Transportation		
Highway Planning and Construction	20.205	\$ 3,938,553
State and Community Highway Safety	20.600	75,000
Passed Through Metropolitan Council		
Federal Transit Formula Grant	20.507	122,444
Job Access/Reverse Commute Grant	20.516	90,584
Passed Through Minnesota Department of Public Safety		
State and Community Highway Safety	20.600	52,365
Total U.S. Department of Transportation		\$ 4,278,946
U.S. Department of Education		
Passed Through Minnesota Department of Health		
Special Education Grants for Infants and Families with Disabilities	84.181	\$ 1,497
U.S. Election Assistance Commission		
Passed Through Minnesota Office of Secretary of State		
Help America Vote Act Grant	90.401	\$ 643,493
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	\$ 20,953
Promoting Safe and Stable Families	93.556	128,047
Temporary Assistance for Needy Families (TANF)	93.558	3,179,952
Community Based Child Abuse Prevention Grants	93.590	171,473
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	5,851,645

**ANOKA COUNTY
ANOKA, MINNESOTA**

**Schedule 2
(Continued)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Health and Human Services		
Passed Through Minnesota Department of Human Services (Continued)		
Foster Care Title IV-E	93.658	828,517
Social Services Block Grant (Title XX)	93.667	1,427,199
Chafee Foster Care Independent Living	93.674	4,785
Passed Through Minnesota Department of Health		
Special Programs for the Aging - Title IIIB	93.044	68,450
Immunization Grants	93.268	33,148
Center for Disease Control and Prevention Investigations and Technical Assistance	93.283	613,238
Temporary Assistance for Needy Families (TANF)	93.558	137,756
Refugee and Entrant Assistance	93.576	9,802
National Bioterrorism Hospital Preparedness Program	93.889	38,333
Chronic Disease Prevention and Control	93.945	3,123
Community Mental Health Services Block Grant	93.958	70,148
Maternal and Child Health Services Block Grant	93.994	278,293
Total U.S. Department of Health and Human Services		\$ 12,864,862
Corporation for National and Community Service		
Direct		
Retired Senior Volunteer Program (RSVP)	94.002	\$ 37,288
U.S. Department of Homeland Security		
Passed Through Minnesota Department of Natural Resources		
Boating Safety Financial Assistance	97.012	\$ 24,271
Passed Through Minnesota Department of Public Safety		
State Domestic Preparedness Equipment Support Program	97.004	8,413
Hazardous Mitigation Grant	97.039	18,750
Emergency Management Performance Grant	97.042	78,667
Homeland Security Grant Program	97.067	95,000
Total U.S. Department of Homeland Security		\$ 225,101
Total Federal Awards		\$ 23,785,950

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. Due to timing differences in revenue recognition under the modified accrual basis, expenditures on this schedule do not match the federal revenues reported in the financial statements. In 2006, \$210,694 of current year federal revenues for CFDA No. 90.401 were not recognized as expenditures because they had not been spent by year-end.
3. During 2006, 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.