

# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

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MANAGEMENT AND COMPLIANCE REPORT FOR

**OLMSTED COUNTY**  
**ROCHESTER, MINNESOTA**

FOR THE YEAR ENDED DECEMBER 31, 2008

## **Description of the Office of the State Auditor**

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

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

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

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

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

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

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

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

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

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**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**For the Year Ended December 31, 2008**



Management and Compliance Report

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

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**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

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**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**Schedule 1**

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

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

- A. Our report expresses unqualified opinions on the basic financial statements of Olmsted County.
- B. A deficiency in internal control was disclosed by the audit of financial statements of Olmsted 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 deficiency was a material weakness.
- C. No instances of noncompliance material to the financial statements of Olmsted 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 Olmsted 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:

State Administrative Matching Grant	CFDA #10.561
Child Support Enforcement Title IV-D	CFDA #93.563
Social Services Block Grant	CFDA #93.667
Medical Assistance Program	CFDA #93.778

H. The threshold for distinguishing between Types A and B programs was \$499,787.

I. Olmsted 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

08-1 Audit Adjustments

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements of the financial statements on a timely basis. One control deficiency that typically is considered significant is identification by the auditor of a material misstatement in the financial statements not initially identified by the County's internal controls. During our audit, we proposed the following adjustments that resulted in significant changes to the County's financial statements:

- Corrections were made to adjust accounts receivable, overstated \$1,493,508; deferred revenue, overstated \$1,052,473; and due to other governments, overstated \$1,116,838 in the Infrastructure Special Revenue Fund.
- Corrections were made to adjust deferred revenue, overstated \$117,717, and to reclassify \$179,717 in advance/loans from due from other governments in the Health and Human Services Special Revenue Fund.
- Reclassify \$70,308 in unrestricted net assets from invested in capital assets, net of related debt, in the Waste Management Enterprise Fund.

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

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



Client's Response:

*While we agree with the material adjustments in the Infrastructure Fund suggested by the auditors, we maintain that the adjustments are timing differences based on interpretation of the highway accounting rules.*

*To avoid future audit adjustments, the County will implement additional reviews in critical areas where material adjustments may be needed at year end, such as accounts payable, accounts receivable and deferred revenues.*

**PREVIOUSLY REPORTED ITEMS RESOLVED**

**Documentation of Internal Controls (07-1)**

The County had inadequate documentation of the major internal control procedures for Community Services disbursements, License Center receipting, and Public Works disbursement processes.

**Resolution**

The County has documentation of the major internal control procedures.

**General Disbursement Internal Control Testing (07-2)**

While reviewing County disbursements for six internal control attributes, we noted deviations for review and cancellation of disbursements and authorized signors' approval.

**Resolution**

Review of disbursement internal control attributes for the current year revealed no deviations.

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

None.

**IV. OTHER FINDINGS AND RECOMMENDATIONS**

PREVIOUSLY REPORTED ITEMS RESOLVED

**Contract and Bid Laws (07-3)**

The County did not comply with Minn. Stat. § 471.345 competitive bid laws for the contract with NewMech Facility Solutions, Inc., for energy performance on Graham Arena 1.

**Resolution**

Contracts tested in the current year were properly bid in accordance with Minn. Stat. § 471.345.

**Assessor's Office (07-4)**

The County Assessor's Office was unable to show it was in compliance with Minn. Stat. § 273.08 for real property listed for taxation.

**Resolution**

The County Assessor was able to show it was in compliance with Minn. Stat. § 273.08 for the current year.

**Public Purpose of Expenditures Relating to Waste to Energy Facility (07-5)**

Olmsted County expended approximately \$2,000 of public funds for an event to celebrate the County Board's decision to go ahead with the third burner unit project at the Waste to Energy Facility. This event was not open to the general public. We were unable to determine the public purpose or legal authority for this expenditure.

**Resolution**

No public purpose issues were found in the items tested in 2008.

**Undocumented Advance (07-6)**

The County Community Services made an advance of \$600,000 to a nonprofit agency-- Child Care Resource and Referral. The County was unable to provide the statutory authority to make the advance, and the County Board did not approve this advance.

**Resolution**

Child Care Resource and Referral paid back the advance in 2008, and no new advances were made during the current audit year to Child Care Resource and Referral.

**Human Services Department - Destruction of Records (07-7)**

Receipts documentation supporting the Social Welfare Fund transactions was not available for inspection due to destruction of these records.

**Resolution**

The County is retaining supporting documentation for the Social Welfare Fund transactions.

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REBECCA OTTO  
STATE AUDITOR

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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  
Olmsted 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 Olmsted County as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 12, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination

of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We considered the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 08-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Olmsted County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider item 08-1 to be a material weakness.

#### Compliance and Other Matters

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

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

This report is intended solely for the information and use of the Board of County Commissioners, management, others within Olmsted 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 12, 2009

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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  
Olmsted County

### Compliance

We have audited the compliance of Olmsted County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. Olmsted 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 Olmsted 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, Olmsted County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

### Internal Control Over Compliance

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

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

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

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

### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Olmsted County as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 12, 2009. Our audit was performed for the purpose of forming opinions on Olmsted County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic

financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

*/s/Rebecca Otto*

REBECCA OTTO  
STATE AUDITOR

*/s/Greg Hierlinger*

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

June 12, 2009

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**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

Schedule 2

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>State Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b>U.S. Department of Agriculture</b>			
Passed Through Minnesota Department of Health Supplemental Nutrition Program for Women, Infants, and Children	10.557	18438004	\$ 524,447
WIC Farmers Market Nutrition Program (FMNP)	10.572	N/A	2,050
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for Food Stamp Program	10.561	N/A	679,431
Special Assistance Nutrition Program Outreach/Participation Program	10.580	N/A	<u>61,470</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 1,267,398</u></b>
<b>U.S. Department of Housing and Urban Development</b>			
Direct Shelter + Care	14.238	N/A	<b><u>\$ 131,152</u></b>
<b>U.S. Department of Justice</b>			
Direct Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541	N/A	\$ 31,111
State Crime Alien Assistance Program	16.606	N/A	93,289
Passed Through Minnesota Department of Employment and Economic Development Juvenile Accountability Incentive Block Grant	16.523	N/A	15,221
Violence Against Women Formula Grant	16.588	N/A	9,081
Residential Substance Abuse Treatment for State Prisoners	16.593	N/A	41,422
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	16,669
Passed Through Minnesota Department of Corrections Crime Victims Assistance Program	16.575	N/A	<u>120,059</u>
<b>Total U.S. Department of Justice</b>			<b><u>\$ 326,852</u></b>

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**Schedule 2  
(Continued)**

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>State Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b>U.S. Department of Transportation</b>			
Passed Through Minnesota Department of Public Safety			
State and Community Highway Safety	20.600	N/A	\$ 2,378
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	N/A	5,703
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	35,523
Passed Through Rochester Olmsted Council			
Federal Transit Metropolitan Planning Grants	20.505	76995	318,655
State and Community Highway Safety	20.600	N/A	429,275
Passed Through the City of Rochester			
State and Community Highway Safety	20.600	N/A	<u>8,492</u>
<b>Total U.S. Department of Transportation</b>			<b><u>\$ 800,026</u></b>
<b>U.S. Environmental Protection Agency</b>			
Passed Through Minnesota Department of Health			
State Indoor Radon Grants	66.032	8895400200	\$ 2,084
Passed Through Minnesota Pollution Control Agency			
Nonpoint Source Implementation Grants	66.460	N/A	<u>5,623</u>
<b>Total U.S. Environmental Protection Agency</b>			<b><u>\$ 7,707</u></b>
<b>U.S. Election Assistance Commission</b>			
Passed Through Minnesota Secretary of State			
Help America Vote Act Requirements Payments	90.401	N/A	<b><u>\$ 28,810</u></b>
<b>U.S. Department of Health and Human Services</b>			
Passed Through Minnesota Department of Health			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	\$ 5,000
Immunization Grants	93.268	N/A	3,200
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	N/A	437,415
Temporary Assistance for Needy Families (TANF)	93.558	N/A	151,446
Refugee and Entrant Assistance Discretionary Grant	93.576	N/A	8,002
Maternal and Child Health Services Block Grant	93.994	772-3029	132,388

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**Schedule 2  
(Continued)**

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

<b>Federal Grantor Pass-Through Agency Grant Program Title</b>	<b>Federal CFDA Number</b>	<b>State Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>			
Passed Through Minnesota Department of Human Services			
Promoting Safe and Stable Families	93.556	N/A	88,862
Temporary Assistance for Needy Families (TANF)	93.558	N/A	1,479,554
Child Support Enforcement	93.563	N/A	1,928,481
Refugee and Entrant Assistance State Administered Programs	93.566	N/A	9,288
Low Income Home Energy Assistance (EAP)	93.568	OENM0147	277,763
Community Services Block Grant	93.569	00100111-12	112,506
Child Care Cluster			
Child Care and Development Block Grant	93.575	N/A	2,786,262
Child Care Mandatory and Matching Funds	93.596	N/A	704,797
Community-Based Child Abuse Prevention Grants	93.590	N/A	32,667
Child Welfare Services - State Grants	93.645	N/A	169,023
Foster Care Title IV-E	93.658	N/A	1,009,826
Social Services Block Grant Title XX	93.667	N/A	715,678
Chafee Foster Care Independence Program	93.674	N/A	17,410
State Children's Insurance Program	93.767	N/A	1,709
Medical Assistance Program	93.778	N/A	2,512,027
Block Grant - Community Mental Health Services	93.958	N/A	26,166
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	132,884
Mental Health Disaster Assistance and Emergency Mental Health	93.982	N/A	371,363
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 13,113,717</b>
<b>U.S. Department of Homeland Security</b>			
Direct			
Emergency Food and Shelter National Board Program	97.024	N/A	\$ 805
Passed Through Minnesota Department of Natural Resources			
Boating Safety Financial Assistance	97.012	N/A	31,066
Cooperating Technical Partners	97.045	N/A	28,091
Passed Through Minnesota Department of Public Safety			
Hazard Mitigation Grant	97.039	N/A	38,373
Emergency Management Performance Grant	97.042	N/A	61,168
Homeland Security Grant Program	97.067	N/A	546,615
Passed Through Minnesota Department of Transportation			
President Declared Disaster Assistance - FEMA	97.036	N/A	277,793
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 983,911</b>
<b>Total Federal Awards</b>			<b>\$ 16,659,573</b>

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**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

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

**I. Reporting Entity**

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Olmsted County. The County's reporting entity is defined in Note 1 to the financial statements.

**II. Basis of Presentation**

The accounting records for grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, that is, both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred.

The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**III. Reconciliation to Schedule of Intergovernmental Revenues**

Federal grant revenue per Schedule of Intergovernmental Revenues	\$ 16,836,204
Grants received more than 60 days after year-end deferred in 2008	
State Administrative Matching Grants for Food Stamp Program	2,551
Part E - Developing, Testing, and Demonstrating Promising New Programs	31,111
Child Care and Development	46,870
Foster Care Title IV-E, Master SW Train	3,800
Chafee Foster Care Independence	3,660
Medical Assistance Program	146,210
Block Grants for Prevention and Treatment of Substance Abuse	61,761
Federal Declared Disaster Assistance – FEMA grant	220,737
Cooperating Technical Partners	828
Homeland Security Emergency Management	217,352
Deferred in 2007, recognized as revenue in 2008	
State Administrative Matching Grants for Food Stamp Program	(3,445)
Federal Transit Technical Studies	(85,736)
Temporary Assistance for Needy Families grant	(21,811)
Child Care and Development grant	(409,466)
Foster Care Title IV-E, Master SW Train grant	(31)
Chafee Foster Care Independence grant	(4,033)
Block Grants for Prevention and Treatment of Substance Abuse	(33,774)
Homeland Security Emergency Management grant	(353,215)
	(353,215)
Expenditures Per Schedule of Expenditures of Federal Awards	\$ 16,659,573

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

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IV. Subrecipient of Olmsted County

During 2008, Olmsted County passed \$3,491,059 of \$3,491,059 (CFDA Nos. 93.575 and 93.596) money to Child Care Resource and Referral, a subrecipient of Human Services.

<u>Sub-Granted - Human Services</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Child Care Basic Sliding Fee	93.575 & 93.596	\$ 1,355,091
MFIP Child Care	93.575 & 93.596	<u>2,135,968</u>
Total		<u>\$ 3,491,059</u>