

# 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, 2011

## **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, 2011**



**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 OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Financial Statements**

Type of auditor's report issued: **Unqualified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **No**

Noncompliance material to the financial statements noted? **No**

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **No**

Type of auditor's report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? **No**

The major programs are:

Highway Planning and Construction	CFDA #20.205
Temporary Assistance for Needy Families Cluster	
Temporary Assistance for Needy Families	CFDA #93.558
ARRA - Emergency Temporary Assistance for Needy Families Supplemental Grant	CFDA #93.714
Child Support Enforcement	CFDA #93.563
Foster Care Cluster	
Title IV-E	CFDA #93.658
ARRA - Title IV-E	CFDA #93.658
ARRA - Prevention and Wellness - Communities Putting Prevention to Work Funding Opportunities Announcement	CFDA #93.724
ARRA - Health Information Technology Beacon Communities	CFDA #93.727

The threshold for distinguishing between Types A and B programs was \$492,933.

Olmsted County qualified as low-risk auditee? **No**

**II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS**  
**PREVIOUSLY REPORTED ITEM RESOLVED**

**Davis-Bacon Act (CFDA #20.205 Highway Planning and Construction) (10-1)**

A contractor providing services on a project funded with federal funds did not submit weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls) as required by the Davis-Bacon Act.

**Resolution**

The County obtained and had on file the required certification and payrolls from contractors.





REBECCA OTTO  
STATE AUDITOR

# STATE OF MINNESOTA OFFICE OF THE 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, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 13, 2012. 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

Management of Olmsted County is responsible for establishing and maintaining effective 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.

A deficiency in internal control over financial reporting 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 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 Political Subdivisions*, 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 Political Subdivisions* contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our study included all of the listed categories, except that we did not test for compliance in tax increment financing because Olmsted County did not have any.

The results of our tests indicate that for the items tested, Olmsted 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, administrative committee, 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 13, 2012



REBECCA OTTO  
STATE AUDITOR

# STATE OF MINNESOTA

## OFFICE OF THE STATE AUDITOR

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### **REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners  
Olmsted County

#### Compliance

We have audited Olmsted County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. 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 of the County's compliance with those requirements.

In our opinion, Olmsted County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

### Internal Control Over Compliance

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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, 2011, and have issued our report thereon dated June 13, 2012. Our audit was performed for the purpose of forming opinions on Olmsted County's financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) 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. The SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The SEFA has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA 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, Administrative Committee, 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*

*/s/Greg Hierlinger*

REBECCA OTTO  
STATE AUDITOR

GREG HIERLINGER, CPA  
DEPUTY STATE AUDITOR

June 13, 2012

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**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>Federal Grantor Pass-Through Agency Grant Program</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 Agriculture WIC Farmers Market Nutrition Program	10.572	N/A	\$ 2,100
Passed Through Minnesota Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12-700-00090	1,017,100
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	2011IS251442	775,206
Passed Through Minnesota Community Action Partnership Supplemental Nutrition Assistance Program, Outreach/Participation Program	10.580	440075	<u>17,247</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 1,811,653</u></b>
<b>U.S. Department of Commerce</b>			
Passed Through Southeast Minnesota Regional Radio Board Public Safety Interoperable Communications Grant Program	11.555	N/A	<b><u>\$ 9,857</u></b>
<b>U.S. Department of Housing and Urban Development</b>			
Direct Shelter Plus Care	14.238	N/A	<b><u>\$ 129,123</u></b>
<b>U.S. Department of the Interior Fish and Wildlife Service</b>			
Passed Through Minnesota Department of Natural Resources Landowner Incentive Program	15.633	N/A	<b><u>\$ 10,000</u></b>
<b>U.S. Department of Justice</b>			
Passed Through Minnesota Department of Public Safety Juvenile Accountability Block Grants	16.523	N/A	\$ 20,131
Violence Against Women Formula Grants	16.588	N/A	10,000
Residential Substance Abuse Treatment for State Prisoners	16.593	N/A	15,933
ARRA - Public Safety Partnership and Community Policing Grants	16.710	N/A	2,416
Passed Through City of Rochester ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance (JAG) Program/Grants to Units of Local Government	16.804	N/A	3,996

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)**

<b>Federal Grantor Pass-Through Agency Grant Program</b>	<b>Federal CFDA Number</b>	<b>State Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b>U.S. Department of Justice (Continued)</b>			
Direct			
State Criminal Alien Assistance Program	16.606	N/A	96,243
Passed Through Minnesota Institute of Public Health			
Enforcing Underage Drinking Laws Program	16.727	N/A	2,040
<b>Total U.S. Department of Justice</b>			<b>\$ 150,759</b>
<b>U.S. Department of Transportation</b>			
Passed Through Minnesota Department of Transportation			
Highway Planning and Construction	20.205	N/A	\$ 1,975,573
Capital Assistance to States - Intercity Passenger Rail Service	20.317	N/A	47,118
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	16,328
Passed Through Rochester Olmsted Council of Governments			
Metropolitan Transportation Planning	20.505	98156	442,613
Highway Safety Cluster (Note 7)			
Passed Through Minnesota Department of Public Safety			
State and Community Highway Safety	20.600	N/A	54,790
Safety Belt Performance Grants	20.609	N/A	45,217
Passed Through Minnesota Department of Public Safety			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	43,313
<b>Total U.S. Department of Transportation</b>			<b>\$ 2,624,952</b>
<b>U.S. Environmental Protection Agency</b>			
Passed Through Minnesota Pollution Control Agency			
Nonpoint Source Implementation Grants	66.460	A03002	\$ 2,396
<b>U.S. Department of Energy</b>			
Passed Through Minnesota Department of Commerce			
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	N/A	\$ 78,576



**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)**

<b>Federal Grantor Pass-Through Agency Grant Program</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</b>			
Passed Through Minnesota Department of Health			
Public Health Emergency Preparedness	93.069	12-700-00090	\$ 147,721
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	12-700-00090	7,000
Universal Newborn Hearing Screening	93.251	12-700-00090	2,300
Immunization Cluster (Note 7)			
Immunization Grants	93.268	12-700-00090	9,420
ARRA - Immunization	93.712	12-700-00090	3,540
Strengthening Public Health Infrastructure for Improved Health Outcomes	93.507	12-700-00090	2,500
Temporary Assistance for Needy Families	93.558	12-700-00090	151,441
Refugee and Entrant Assistance - Discretionary Grants	93.576	12-700-00090	3,000
ARRA - Prevention and Wellness - Communities Putting Prevention to Work Funding Opportunities Announcement	93.724	12-700-00090	1,578,404
Maternal and Child Health Services Block Grant to the States	93.994	12-700-00090	131,248
Passed Through Minnesota Department of Commerce			
Low-Income Home Energy Assistance (EAP)	93.568	OENM0147	310,985
Passed Through Minnesota Department of Human Services			
Promoting Safe and Stable Families	93.556	G-110MNFPS	314,723
Temporary Assistance for Needy Families Cluster (Note 7)			
Temporary Assistance for Needy Families	93.558	2011G996115	1,384,045
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families State Program	93.714	2011G991525	81,740
Child Support Enforcement	93.563	1104MN4005	2,363,646
Community Services Block Grant	93.569	11B1MNCOSR	150,232
Child Care and Development Fund Cluster (Note 7)			
Child Care and Development Block Grant	93.575	2011G996005	109,914
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2011G996005	103,725
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	G09TAMN1000	7,861
Foster Care Cluster (Note 7)			
Foster Care Title IV-E	93.658	1101MN1401	925,290
ARRA - Foster Care Title IV-E	93.658	1101MN1401	7,173
Social Services Block Grant	93.667	1101MNSOSR	705,445
Chafee Foster Care Independence Program	93.674	G-1101MN1420	19,723
Children's Health Insurance Program	93.767	105021	447
Medical Assistance Program	93.778	1105MN5ADM	2,434,920
Block Grants for Community Mental Health Services	93.958	3B09SM010027-10	38,894
Block Grants for Prevention and Treatment of Substance Abuse	93.959	803894203	101,970

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)**

<b>Federal Grantor Pass-Through Agency Grant Program</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 Portico Healthnet Children's Health Insurance Program	93.767	1Z0CMS030496/01	13,728
Passed Through Mayo Clinic ARRA - Health Information Technology - Beacon Communities	93.727	90BC000901	215,428
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 11,326,463</b>
<b>U.S. Department of Homeland Security</b>			
Direct Emergency Food and Shelter National Board Program	97.024	N/A	\$ 169
Passed Through Minnesota Department of Natural Resources Boating Safety Financial Assistance	97.012	N/A	14,407
Passed Through Minnesota Department of Public Safety Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	9,867
Emergency Management Performance Grants	97.042	N/A	61,341
Passed Through Minnesota Department of Public Safety Homeland Security Grant Program	97.067	N/A	11,812
Passed Through Southeast Minnesota Region 1 Emergency Managers Homeland Security Grant Program	97.067	N/A	61,654
Passed Through Southeast Minnesota Regional Radio Board Interoperable Emergency Communications	97.055	N/A	5667
Homeland Security Grant Program	97.067	N/A	122,418
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 287,335</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 16,431,114</b>

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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1. 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.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Olmsted County under programs of the federal government for the year ended December 31, 2011. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Olmsted County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Olmsted County.

3. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

4. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$	16,613,018
Grants received more than 45 days after year-end, deferred in 2011		
Highway Planning and Construction		3,259
Capital Assistance to States - Intercity Passenger Rail Service		47,118
Federal Transit Metropolitan Planning Grants		127,695
Alcohol-Impaired Driving Countermeasures Incentive Grants		6,725
Child Support Enforcement		92,196
Community Services Block Grant		2,281
Child Care Mandatory and Matching Funds of the Child Care and Development Fund		18,320
Foster Care Title IV-E		182,879
Medical Assistance Program		50,200
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		22,924
Emergency Management Performance Grants		61,341

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

4. Reconciliation to Schedule of Intergovernmental Revenue (Continued)

Deferred in 2010, recognized as revenue in 2011	
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	(182,042)
Public Safety Interoperable Communications Grant Program	(30,298)
Highway Planning and Construction	(71,891)
Federal Transit Metropolitan Planning Grants	(101,667)
Alcohol-Impaired Driving Countermeasures Incentive Grants	(3,113)
Temporary Assistance for Needy Families	(9,361)
Child Support Enforcement	(94,824)
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	(21,355)
Foster Care Title IV-E	(71,351)
Chafee Foster Care Independence Program	(10,080)
ARRA - Immunization	(2,463)
Boating Safety Financial Assistance	(8,444)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	(203,067)
Homeland Security Grant Program	(27,820)
Deferred in 2010, determined to be uncollectible in 2011	
Highway Planning and Construction	40,934
	40,934
Expenditures Per Schedule of Expenditures of Federal Awards	\$ 16,431,114

5. Subrecipients

Of the expenditures presented in the schedule, Olmsted County provided federal awards to subrecipients as follows:

CFDA Number	Program Name	Amount Provided to Subrecipients
93.575	Child Care Mandatory and Matching Funds	\$ 109,914
93.596	Child Care Mandatory and Matching Funds	103,725
93.724	ARRA - Prevention and Wellness - Communities Putting Prevention to Work	564,838
93.727	ARRA - Health Information Technology Beacon Communities	30,290
	Total	\$ 808,767

6. American Recovery and Reinvestment Act

The American Recovery and Reinvestment Act of 2009 (ARRA) requires recipients to clearly distinguish ARRA funds from non-ARRA funding. In the schedule, ARRA funds are denoted by the addition of ARRA to the program name.

**OLMSTED COUNTY  
ROCHESTER, MINNESOTA**

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7. Clusters

Cluster of programs means a grouping of closely related programs that have common compliance requirements. Total expenditures by cluster are:

Highway Safety	\$ 100,007
Immunization	12,960
Temporary Assistance for Needy Families	1,465,785
Child Care and Development Fund	213,639
Foster Care	932,463