

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT

OLMSTED COUNTY
ROCHESTER, MINNESOTA

YEAR ENDED DECEMBER 31, 2015

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 150 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 700 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.

Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@osa.state.mn.us
www.auditor.state.mn.us

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

Year Ended December 31, 2015



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, 2015**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: **Unmodified**

Internal control over financial reporting:

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

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

Federal Awards

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **No**

The major federal programs are:

Special Supplemental Nutrition Program for Women, Infants, and Children	CFDA No. 10.557
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	CFDA No. 10.561
Child Support Enforcement	CFDA No. 93.563

The threshold for distinguishing between Types A and B programs was \$750,000.

Olmsted County qualified as a low-risk auditee? **Yes**

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

INTERNAL CONTROL

ITEM ARISING THIS YEAR

Finding 2015-001

Segregation of Duties - Disbursements

Criteria: Controls in place over operations should be designed to provide reasonable assurance that material errors will be prevented or detected on a timely basis. Turnaround reports should be reviewed to the original invoices to ensure disbursements are for approved County expenditures. These procedures should be performed by an employee independent of input of disbursements into the accounting system and prior to the disbursement of funds.

Condition: The County established procedures to have turnaround reports compared to the original invoices prior to the disbursement of funds. This procedure is to be performed by an employee independent of input of disbursements into the accounting system. Three of the 40 turnaround reports tested were not reviewed.

Context: The three turnaround reports not reviewed were in Public Health Finance.

Effect: When established internal controls are not followed, there is an increased risk errors or irregularities will not be detected in a timely manner.

Cause: The County indicated staff were unable to log into the system application to access the turnaround report and did not follow up with appropriate steps to attain the report by other means.

Recommendation: We recommend the turnaround report be compared to original invoices prior to disbursement of funds. This procedure should be performed by an employee independent of the input of disbursements into the accounting system.

Client's Response:

The use of COR360 has become Olmsted County's standard method for payment and workflow approval of invoices. Exceptions to this standard (invoices that cannot be processed using COR360) are paid with a GAX document. The GAX documents cited as not reviewed were processed when Olmsted County was in the preliminary stages of researching the transition to workflow approval of GAX documents. These procedural and system changes became effective March 16, 2016. GAX documents are now processed through workflow within our CGI accounting system, a process that automatically captures

the review and approval of GAX documents similar to the COR360 process. This change has eliminated the need for the turnaround report that was formerly reviewed manually by departmental staff. The GAX documents cited as not reviewed were subsequently reviewed by the Accounts Payable Supervisor on January 15, 2016, and determined legitimate payments.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

None.

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REBECCA OTTO
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*

Independent Auditor's Report

Board of County Commissioners
Olmsted County
Rochester, Minnesota

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Olmsted County, Minnesota, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Olmsted County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances 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. A

significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Olmsted County's financial statements are free from 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

The *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested in connection with the audit of the County's financial statements: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that Olmsted County failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Counties*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions.

Olmsted County's Response to Finding

Olmsted County's response to the internal control finding identified in our audit has been included in the Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance, and the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 20, 2016

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REBECCA OTTO
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 COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

Board of County Commissioners
Olmsted County
Rochester, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Olmsted County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Olmsted County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Olmsted County complied, in all material respects, with the types of compliance 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, 2015.

Report on Internal Control Over Compliance

Management of Olmsted County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, Minnesota, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 20, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Olmsted County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis 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. Such information 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 basic financial statements or to the basic 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 as a whole.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

June 20, 2016

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed through Minnesota Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	32573	\$ 827,350	\$ -
Passed through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	15152MN10152514	1,120,871	-
Passed through Minnesota Department of Agriculture WIC Farmers' Market Nutrition Program	10.572	92458	<u>1,826</u>	<u>-</u>
Total U.S. Department of Agriculture			\$ 1,950,047	\$ -
U.S. Department of Commerce				
Passed Through Southeast Minnesota Regional Emergency Communications Board State and Local Implementation Grant Program	11.549	A-SLIGP-2013- SERRB-00006	<u>335</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
Direct Continuum of Care Program	14.267		<u>130,374</u>	<u>130,374</u>
U.S. Department of Justice				
Direct State Criminal Alien Assistance Program	16.606		<u>46,257</u>	<u>-</u>
U.S. Department of Transportation				
Passed through Minnesota Department of Transportation Highway Planning and Construction	20.205	00055	\$ 3,030,149	\$ -
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	05433	468,951	-
Passed through Minnesota Department of Public Safety Highway Safety Cluster State and Community Highway Safety	20.600	A-ENFTC15-2015- OLMSTESD-00055	27,366	-
National Priority Safety Programs	20.616	A-ENFTC15-2015- OLMSTESD-00055	40,798	-
(Total expenditures for Highway Safety Cluster \$68,164)				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFTC15-2015- OLMSTESD-00055	<u>82,885</u>	<u>-</u>
Total U.S. Department of Transportation			\$ 3,650,149	\$ -

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Environmental Protection Agency				
Passed through the Southeast Minnesota Water Resources Board				
Nonpoint Source Implementation Grants	66.460	66693	\$ 2,502	\$ -
U.S. Department of Education				
Passed through Minnesota Department of Health				
Special Education - Grants for Infants and Families	84.181	75420	\$ 2,492	\$ -
U.S. Department of Health and Human Services				
Direct				
Food and Drug Administration Research	93.103		\$ 78,137	\$ -
Family Connection Grants	93.605		342,377	-
Passed through Minnesota Department of Health				
Public Health Emergency Preparedness	93.069	65494	88,079	-
Universal Newborn Hearing Screening	93.251	12-700-00090	16,475	-
Immunization Cooperative Agreements	93.268	68583	5,870	-
Temporary Assistance for Needy Families	93.558	93072	151,441	-
(Total Temporary Assistance for Needy Families 93.558 \$1,636,064)				
Maternal and Child Health Services Block Grant to the States	93.994	1 B04MC28107	141,143	-
Passed through Minnesota Department of Human Services				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	39804	156,386	-
Promoting Safe and Stable Families	93.556	1401MNFPS	144,203	-
Temporary Assistance for Needy Families	93.558	1502MNTANF	1,484,623	-
(Total Temporary Assistance for Needy Families 93.558 \$1,636,064)				
Child Support Enforcement	93.563	1504MN4005	2,713,763	-
Refugee and Entrant Assistance - State-Administered Programs	93.566	1501MNRCA	1,623	-
Child Care and Development Block Grant	93.575	G1501MNCCDF	198,958	198,958
Community-Based Child Abuse Prevention Grants	93.590	1302MNFPG	45,728	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1401MNCWSS	26,121	-
Foster Care - Title IV-E	93.658	1501MNFOS	1,239,498	-
Social Services Block Grant	93.667	1501MNSOSR	652,443	-
Chafee Foster Care Independence Program	93.674	1401MN1420	12,316	-
Children's Health Insurance Program	93.767	1405MN5021	306	-
Medical Assistance Program	93.778	1505MN5ADM	5,199,033	-

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Passed through Mayo Clinic				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS004096-03	14,770	-
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	93.624	63963342	59,720	-
ARRA - Beacon Communities - Community Health Peer Learning Program	93.727	90BC000901	47,364	-
Passed through National Association of County and City Health Officials				
Medical Reserve Corps Small Grant Program	93.008	1 HITEP150026-01-00	3,500	-
Total U.S. Department of Health and Human Services			\$ 12,823,877	\$ 198,958
U.S. Department of Homeland Security				
Passed through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G4CGSFY15	\$ 25,028	\$ -
Passed through Minnesota Department of Public Safety				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-1941-MN	4,804	-
Emergency Management Performance Grants	97.042	A-EMPG-2015- OLMSTECO-00057	63,679	-
Passed through Southeast Minnesota Regional Emergency Communications Board				
Homeland Security Grant Program	97.067	A-DECN-SHSP-2014- SERRB-00006	26,597	-
Total U.S. Department of Homeland Security			\$ 120,108	\$ -
Total Federal Awards			\$ 18,726,141	\$ 329,332

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

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, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 position, 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, as applicable, either the cost principles contained in Office of Management and Budget Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Olmsted County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 17,997,251
Grants received more than 45 days after year-end, unavailable revenue in 2015	
Special Supplemental Nutrition Program for Women, Infants, and Children	25,459
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	226,427
Highway Planning and Construction	464,987
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	96,926
Promoting Safe and Stable Families	37,526
Temporary Assistance for Needy Families	400,018
Child Support Enforcement	405,909

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

4. Reconciliation to Schedule of Intergovernmental Revenue (Continued)

Refugee and Entrant Assistance - State-Administered Programs	1,623
Community-Based Child Abuse Prevention Grants	12,140
Stephanie Tubbs Jones Child Welfare Services Program	6,530
Foster Care Title IV-E	210,888
Chafee Foster Care Independence Program	4,711
Medical Assistance Program	1,085,987
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	1,229
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	5,371
Nonpoint Source Implementation Grants	2,502
Unavailable in 2014, recognized as revenue in 2015	
Special Supplemental Nutrition Program for Women, Infants, and Children	(37,656)
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	(211,282)
Highway Planning and Construction	(84,165)
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	(90,808)
Public Health Emergency Preparedness	(30,435)
Universal Newborn Hearing Screening	(1,625)
Promoting Safe and Stable Families	(37,748)
Temporary Assistance for Needy Families	(310,938)
Child Support Enforcement	(319,724)
Refugee and Entrant Assistance - State-Administered Programs	(2,821)
Child Care and Development Block Grant	(18,000)
Stephanie Tubbs Jones Child Welfare Services Program	(6,676)
Foster Care Title IV-E	(195,345)
Children's Health Insurance Program	(230)
Medical Assistance Program	(910,239)
Family Connection Grants	(424)
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	(1,227)
	(1,227)
Expenditures Per Schedule of Expenditures of Federal Awards	\$ 18,726,141

5. 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.