

State of Minnesota



**Office of the State Auditor**

Julie Blaha  
State Auditor

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**Chisago County  
Center City, Minnesota**

Management and Compliance Report

Year Ended December 31, 2020

## **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 100 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 Minnesota’s local 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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# **Chisago County Center City, Minnesota**

Year Ended December 31, 2020



**Office of the State Auditor**

Management and Compliance Report

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

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

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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***

Independent Auditor's Report

Board of County Commissioners  
Chisago County  
Center City, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Chisago County, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 23, 2021. Our report includes a reference to other auditors who audited the financial statements of the Chisago County Housing and Redevelopment Authority Economic Development Authority, the discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Chisago County's internal control over financial reporting as a basis for designing 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. 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.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Chisago 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 financial statements. 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**

In connection with our audit, nothing came to our attention that caused us to believe that Chisago County failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. 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, insofar as they relate to accounting matters.

### **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/Julie Blaha

JULIE BLAHA  
STATE AUDITOR

/s/Dianne Syverson

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR

September 23, 2021



**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  
Chisago County  
Center City, Minnesota

**Report on Compliance for the Major Federal Program**

We have audited Chisago 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 the County's major federal program for the year ended December 31, 2020. Chisago County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Chisago County's financial statements include the operations of the Chisago County Housing and Redevelopment Authority Economic Development Authority (HRA-EDA) component unit, which expended \$1,795,394 in federal awards during the year ended December 31, 2020, which are not included in the County's Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of the HRA-EDA because the HRA-EDA had a separate single audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

***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 Chisago County's major federal program 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 the 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 Chisago 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on the Major Federal Program***

In our opinion, Chisago County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001. Our opinion on the major federal program is not modified with respect to this matter.

Chisago County's response to the noncompliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of Chisago 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 that we consider to be a significant deficiency.

Chisago County's response to the internal control over compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Chisago County, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated September 23, 2021, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Chisago County Housing HRA-EDA component unit, which was audited by other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chisago County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA), as required by the 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.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

September 23, 2021

*/s/Dianne Syverson*

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**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? **None reported**

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

**Federal Awards**

Internal control over major programs:

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

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)? **Yes**

The major federal program is:

COVID-19 – Coronavirus Relief Fund

CFDA No. 21.019

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

Chisago County qualified as a low-risk auditee? **No**

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

None.

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

Finding Number: 2020-001

Prior Year Finding Number: N/A

Repeat Finding Since: N/A

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance

**Program:** U.S. Department of the Treasury's Coronavirus Relief Fund (CFDA No. 21.019), Award No. SLT0016, 2020

**Pass-Through Agency:** Minnesota Management and Budget

**Criteria:** Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Section 5001(d) of the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) provides the eligible purposes for which Coronavirus Relief Fund payments may be used. Payments must have been used to cover costs that were necessary expenditures incurred due to the public health emergency, not accounted for in the County's budget approved as of March 27, 2020, and incurred during the covered period. The State of Minnesota, as the pass-through entity, provided requirements that the covered period for Minnesota counties began on March 1, 2020, and ended on December 1, 2020 (period of performance).

**Condition:** The following items were noted during a review of program expenditures:

- A budget amount was included in expenditures reported instead of the actual amount; the budget amount was \$11,853 higher than actual. This difference was partially offset by an employee's benefits that were deducted from expenditures reported instead of added (\$6,456). The net difference between these two items totaled \$5,397 in excess expenditures reported.

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

- The first pay period charged to the grant for the Administration, Auditor, and Enterprise Services Departments included a week of time before the period of availability. Those payroll costs totaled \$48,404.
- Four expenditures totaling \$70,354 were reported twice. These expenditures were last minute add-ons after they had already been previously included.
- Two expenditures totaling \$150,000 to organizations considered beneficiaries did not have documentation supporting how or when the funds were spent.

**Questioned Costs:** There were \$274,155 in unsupported expenditures or expenditures outside of the period of performance.

**Context:** The County had a total of \$7,054,074 in Coronavirus Relief Fund expenditures during 2020.

**Effect:** The County reported expenditures relating to the Coronavirus Relief Fund program which were not in compliance with the activities allowed or unallowed, allowable costs/cost principles, and period of performance compliance requirements.

**Cause:** We were informed by County staff that the first two items identified in the condition were due to clerical errors. The third item was due to a miscommunication between departments. The fourth item was due to the County not believing they needed documentation from beneficiaries on how the funds were spent.

**Recommendation:** We recommend the County implement procedures to ensure the compliance requirements are met for future relief funds received in relation to the public health emergency.

**View of Responsible Official:** Concur



**COUNTY OF CHISAGO**  
**BRIDGITTE KONRAD, COUNTY AUDITOR-TREASURER**  
*Chisago County Government Center*  
313 North Main Street, Room 271  
Center City, MN 55012-9663  
PHONE: 651-213-8500 § FAX: 651-213-8510

**REPRESENTATION OF CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

**CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Finding Number: 2020-001**

**Finding Title: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance**

**Program: Coronavirus Relief Fund (CFDA No. 21.019)**

Name of Contact Person Responsible for Corrective Action:

Bridgitte Konrad, County Auditor-Treasurer

Corrective Action Planned:

The County will implement procedures to ensure the compliance requirements are met for future relief funds received.

Anticipated Completion Date:

Procedures will be implemented by the end of the fourth quarter 2021.



**COUNTY OF CHISAGO**  
**BRIDGITTE KONRAD, COUNTY AUDITOR-TREASURER**  
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**REPRESENTATION OF CHISAGO COUNTY**  
**CENTER CITY, MINNESOTA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**Finding Number: 2017-002**

**Repeat Finding Since: 2017**

**Finding Title: Uniform Guidance Written Procurement Policies and Procedures**

**Program: Highway Planning and Construction (CFDA No. 20.205) and Medical Assistance Program (CFDA No. 93.778)**

**Summary of Condition:** The County's written procurement policies did not have the required components of a procurement policy in accordance with Title 2 U.S. *Code of Federal Regulations* §§ 200.320 and 200.318, including provisions for suspension and debarment. The County did not enact the extension of the waiver offered by the Uniform Guidance for implementation of the new procurement standards.

**Summary of Corrective Action Previously Reported:** Departments will review the written procurement policies and procedures and ensure that Health and Human Services and Highway Department staff revise such for compliance with CFDA Nos. 93.778 and 20.205, respectively.

**Status:** Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes \_\_\_\_\_ No  X

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Agriculture</b>				
Passed Through Minnesota Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Not provided	\$ 212,023	\$ -
Passed Through Minnesota Department of Human Services SNAP Cluster State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	202MN101S2514	393,264	-
Passed Through Minnesota Department of Agriculture WIC Farmers Market Nutrition Program (FMNP)	10.572	Not provided	<u>491</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 605,778</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Justice</b>				
Passed Through Minnesota Department of Public Safety Crime Victim Assistance	16.575	A-CVS-2020- CHISAGAO-0081	<b><u>\$ 58,780</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Transportation</b>				
Passed Through Minnesota Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	00013	\$ 2,141,079	\$ -
Passed Through Minnesota Department of Public Safety Highway Safety Cluster				
State and Community Highway Safety	20.600	A-ENFRC20- 2020-CHISAGSO-040	10,200	-
National Priority Safety Programs	20.616	A-ENFRC20- 2020-CHISAGSO-040	12,288	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC20- 2020-CHISAGSO-040	<u>17,413</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<b><u>\$ 2,180,980</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Treasury</b>				
Passed Through Minnesota Management and Budget COVID-19 – Coronavirus Relief Fund	21.019	SLT0016	<b><u>\$ 7,054,074</u></b>	<b><u>\$ 1,795,394</u></b>
<b>U.S. Department of Education</b>				
Passed Through Minnesota Department of Health Special Education – Grants for Infants and Families	84.181	Not provided	<b><u>\$ 2,277</u></b>	<b><u>\$ -</u></b>

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Election Assistance Commission</b>				
Passed Through Minnesota Secretary of State				
COVID-19 – 2018 HAVA Election Security Grants	90.404	MN18101-001 - 2018 ELECT SEC	\$ 44,761	\$ -
<b>U.S. Department of Health and Human Services</b>				
Passed Through Minnesota Department of Health				
Public Health Emergency Preparedness	93.069	Not provided	\$ 30,755	\$ -
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	Not provided	150	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$327,424)	93.558	2001MNTANF	45,394	-
Maternal and Child Health Services Block Grant to the States	93.994	Not provided	39,120	-
Passed Through Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	2001MNFSS	9,176	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$327,424)	93.558	2001MNTANF	282,030	-
Child Support Enforcement	93.563	2001MNCSES	236,284	-
Child Support Enforcement (Total Child Support Enforcement 93.563 \$686,087)	93.563	2001MNCES	449,803	-
Refugee and Entrant Assistance – State Administered Programs	93.566	2001MNRCA	516	-
Community-Based Child Abuse Prevention Grants	93.590	1901MNBCAP	6,631	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	2001MNCDF	15,835	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWSS	5,932	-
Foster Care – Title IV-E	93.658	2001MNFST	259,876	-
Social Services Block Grant	93.667	2001MNSOSR	241,144	-
Child Abuse and Neglect State Grants	93.669	2001MNNCAN	4,650	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001MNCILP	1,558	-
Children's Health Insurance Program	93.767	2005MN5021	860	-
Medicaid Cluster				
Medical Assistance Program	93.778	2005MN5ADM	1,429,512	-
Medical Assistance Program (Total Medical Assistance Program 93.778 \$1,453,730)	93.778	2005MN5MAP	24,218	-
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 3,083,444</b>	<b>\$ -</b>



**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Homeland Security</b>				
Passed Through Minnesota Department of Natural Resources Boating Safety Financial Assistance	97.012	R29G70CGFFY18	\$ 32,532	\$ -
Passed Through Minnesota Department of Public Safety  Homeland Security Grant Program	  97.067	  A-UASI-2019- CHISAGCO-004	  <u>64,340</u>	  <u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>\$ 96,872</u></b>	<b><u>\$ -</u></b>
<b>Total Federal Awards</b>			<b><u>\$ 13,126,966</u></b>	<b><u>\$ 1,795,394</u></b>
<b>Totals by Cluster</b>				
Total expenditures for SNAP Cluster			\$ 393,264	
Total expenditures for Highway Planning and Construction Cluster			2,141,079	
Total expenditures for Highway Safety Cluster			22,488	
Total expenditures for CCDF Cluster			15,835	
Total expenditures for Medicaid Cluster			1,453,730	

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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1. Summary of Significant Accounting Policies

A. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Chisago County. This schedule does not include \$1,795,394 in federal awards expended by the Chisago County Housing and Redevelopment Authority Economic Development Authority, a component unit of the County, which had a separate single audit. The County's reporting entity is defined in Note 1.A to the financial statements.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Chisago County under programs of the federal government for the year ended December 31, 2020. 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 Chisago County, it is not intended to and does not present the financial position or changes in net position of Chisago County.

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. De Minimis Cost Rate

Chisago County has elected to not use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CHISAGO COUNTY  
CENTER CITY, MINNESOTA**

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3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 13,233,241
Grants received more than 60 days after year-end, unavailable in 2020	
Temporary Assistance for Needy Families (CFDA No. 93.558)	73,185
Stephanie Tubbs Jones Child Welfare Services Program (CFDA No. 93.645)	465
Unavailable in 2019, recognized as revenue in 2020	
Promoting Safe and Stable Families (CFDA No. 93.556)	(3,048)
Temporary Assistance for Needy Families (CFDA No. 93.558)	(119,027)
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA No. 93.596)	(867)
John H. Chafee Foster Care Program for Successful Transition to Adulthood (CFDA No. 93.674)	(1,162)
Community-Based Child Abuse Prevention Grants (CFDA No. 93.590)	(3,103)
Stephanie Tubbs Jones Child Welfare Services Program (CFDA No. 93.645)	(2,372)
Foster Care – Title IV-E (CFDA No. 93.658)	(47,085)
Maternal and Child Health Services Block Grant to the States (CFDA No. 93.994)	(3,261)
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Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 13,126,966</u>