

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Chisago County
Center City, Minnesota**

Management and Compliance Report

Year Ended December 31, 2019

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, 2019



Management and Compliance Report

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

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**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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 2, 2020. 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 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. 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 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

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

November 2, 2020

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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 Each 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 each of the County's major federal programs for the year ended December 31, 2019. Chisago 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 Chisago 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 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each 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 each of its major federal programs for the year ended December 31, 2019.

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 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.

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated November 2, 2020, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Chisago County Housing and Redevelopment Authority Economic Development Authority, 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

November 2, 2020

/s/Dianne Syverson

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

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**CHISAGO COUNTY
CENTER CITY, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

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? **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:

Child Support Enforcement	CFDA No. 93.563
Medicaid Cluster	
Medical Assistance Program	CFDA No. 93.778

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

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

**CHISAGO COUNTY
CENTER CITY, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019**

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

None.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

None.

IV. PREVIOUSLY REPORTED ITEMS RESOLVED

2007-001 Assessing and Monitoring Internal Controls
2017-001 Eligibility (CFDA No. 93.778)
2018-001 Subrecipient Monitoring (CFDA No. 20.205)



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Finding Number: 2007-001

Finding Title: Assessing and Monitoring Internal Controls

Summary of Condition: A risk assessment of existing controls over significant functions of the accounting system used to produce financial information has not been completed.

Summary of Corrective Action Previously Reported: The County is aware of the recommendation to implement procedures, conduct, and document an annual risk assessment of existing controls over significant functions of the accounting system used to produce financial information. Currently undertaken when feasible as time and resources allow, the County agrees, in large part, with the Auditor's determination of cause as "the County has not had the staffing resources available to [fully] complete the risk assessment process" [descriptor added].

Status: Fully Corrected. Corrective action was taken.

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

Yes _____ No X

Finding Number: 2017-002

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: Partially Corrected. When corrections to the policy were made it referenced §§ 200.317 to 200.326. An additional amendment to the policy will be made to include specific requirements of those sections.

Was corrective action taken significantly different than the action previously reported?
Yes _____ No X

Finding Number: 2018-001

Finding Title: Subrecipient Monitoring

Program: Highway Planning and Construction (CFDA No. 20.205)

Summary of Condition: The County did not maintain documentation that the subaward was identified to the subrecipient and did not perform any subrecipient monitoring procedures.

Summary of Corrective Action Previously Reported: The Department will review the written procurement policies and procedures and ensure that Highway Department staff revise such for compliance with CFDA No. 20.205. Staff will ensure that when subawards are approved all required documentation and subrecipient monitoring is undertaken.

Status: Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?
Yes _____ No X

Finding Number: 2017-001

Finding Title: Eligibility

Program: Medical Assistance Program (CFDA No. 93.778)

Summary of Condition: The Minnesota Department of Human Services (DHS) maintains the computer system, MAXIS, which is used by the County to support the eligibility determination process. Two instances were noted in the sample of 15 cases tested where asset information was not obtained and updated in MAXIS.

Summary of Corrective Action Previously Reported: With continued guidance from the Minnesota Department of Human Services, Chisago County continues to follow internal procedures for monitoring performance of Non-Magi Medical Assistance cases. This will involve continuous employee training, formal case review processes, and following supervisory-developed protocols from previous years' audits. Based on the findings in the 2017 (FY 2016) audit, Chisago County will correct our deficiencies based on the results found on the recently conducted audit by completing the following:

- On a monthly basis, department supervisors will randomly select 20 cases (10 per location) to perform quality assurance reviews.
- Based on internal sampled results, identify individual needs and provide time in unit meeting settings and individual supervision for clarifying the importance of data entry through individualized monitoring.
- Provide additional policy clarifications where needed from the Minnesota Department of Human Services.
- Review monthly sampled cases for compliance and report findings on error trends using the Quality Assurance Team.

Based on the 2017 (FY 2016) audit results, the agency will emphasize (see below) and Chisago County will continue to follow the outlined corrective action plan to ensure that future compliance can be maintained.

- Proper entering and updating case information into MAXIS.

Status: Fully Corrected. Corrective action was taken.

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

Yes _____ No X

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**CHISAGO COUNTY
CENTER CITY, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures
U.S. Department of Agriculture			
Passed Through Minnesota Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Not provided	\$ 183,353
Passed Through Minnesota Department of Human Services SNAP Cluster			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192MN101S2514	391,852
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program 10.561 \$396,584)	10.561	192MN127Q7503	4,732
Passed Through Minnesota Department of Natural Resources Cooperative Forestry Assistance	10.664	15-DG-11420004-050	<u>63,037</u>
Total U.S. Department of Agriculture			<u>\$ 642,974</u>
U.S. Department of Interior			
Direct Payments in Lieu of Taxes	15.226		<u>\$ 3,889</u>
U.S. Department of Justice			
Direct State Criminal Alien Assistance Program	16.606		\$ 533
Passed Through Minnesota Department of Public Safety Crime Victim Assistance	16.575	A-CVS-2020-CHISAGAO-0081	<u>41,229</u>
Total U.S. Department of Justice			<u>\$ 41,762</u>
U.S. Department of Transportation			
Passed Through Minnesota Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	00013	\$ 93,713
Passed Through Minnesota Department of Public Safety Highway Safety Cluster			
State and Community Highway Safety	20.600	A-ENFRC19-2019-CHISAGSO-052	7,080
National Priority Safety Programs	20.616	A-ENFRC19-2019-CHISAGSO-052	10,275
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC19-2019-CHISAGSO-052	<u>19,200</u>
Total U.S. Department of Transportation			<u>\$ 130,268</u>
U.S. Department of Education			
Passed Through Minnesota Department of Health Special Education – Grants for Infants and Families	84.181	Not provided	<u>\$ 1,802</u>

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**CHISAGO COUNTY
CENTER CITY, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures
U.S. Department of Health and Human Services			
Passed Through Minnesota Department of Human Services			
Promoting Safe and Stable Families TANF Cluster	93.556	G-1801MNFPS	\$ 11,309
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$350,012)	93.558	1901MNTANF	300,342
Child Support Enforcement	93.563	1901MNCSES	327,861
Child Support Enforcement (Total Child Support Enforcement 93.563 \$723,666)	93.563	1901MNCEST	395,805
Refugee and Entrant Assistance – State Administered Programs	93.566	1901MNRCA	427
Community-Based Child Abuse Prevention Grants CCDF Cluster	93.590	G-1801MNBCAP	7,196
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G1901MNCDF	14,480
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1801MNCWSS	8,297
Foster Care – Title IV-E	93.658	1901MNFOST	311,455
Social Services Block Grant	93.667	G-1901MNSOSR	256,082
Child Abuse and Neglect State Grants	93.669	G-1901MNNCAN	4,623
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1901MNCILP	3,879
Children's Health Insurance Program Medicaid Cluster	93.767	1905MN5021	354
Medical Assistance Program	93.778	1905MN5ADM	1,485,239
Medical Assistance Program (Total Medical Assistance Program 93.778 \$1,501,272)	93.778	1905MN5MAP	16,033
Passed Through Minnesota Department of Health			
Public Health Emergency Preparedness	93.069	Not provided	9,322
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	Not provided	22,050
Early Hearing Detection and Intervention	93.251	Not provided	300
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	Not provided	75
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	Not provided	625
TANF Cluster			
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$350,012)	93.558	Not provided	49,670
Maternal and Child Health Services Block Grant to the States	93.994	Not provided	39,229
Total U.S. Department of Health and Human Services			\$ 3,264,653

**CHISAGO COUNTY
CENTER CITY, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures
U.S. Department of Homeland Security			
Passed Through Minnesota Department of Natural Resources Boating Safety Financial Assistance	97.012	R29G70CGFFY18	\$ 11,551
Passed Through Minnesota Department of Public Safety Homeland Security Grant Program	97.067	A-UASI-2018-CHISAGCO-005	<u>24,476</u>
Total U.S. Department of Homeland Security			<u>\$ 36,027</u>
Total Federal Awards			<u>\$ 4,121,375</u>

Chisago County did not pass any federal awards through to subrecipients during the year ended December 31, 2019.

Totals by Cluster

Total expenditures for SNAP Cluster	\$ 396,584
Total expenditures for Highway Planning and Construction Cluster	93,713
Total expenditures for Highway Safety Cluster	17,355
Total expenditures for TANF Cluster	350,012
Total expenditures for CCDF Cluster	14,480
Total expenditures for Medicaid Cluster	1,501,272

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**CHISAGO COUNTY
CENTER CITY, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

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. 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, 2019. 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**

3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 4,058,001
Grants received more than 60 days after year-end, unavailable in 2019	
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. 93.563)	867
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
John H. Chafee Foster Care Program for Successful Transition to Adulthood (CFDA No. 93.674)	1,162
Maternal and Child Health Services Block Grant to the States (CFDA No. 93.994)	3,261
Unavailable in 2018, recognized as revenue in 2019	
Promoting Safe and Stable Families (CFDA No. 93.556)	(1,914)
Temporary Assistance for Needy Families (CFDA No. 93.558)	(77,488)
John H. Chafee Foster Care Program for Successful Transition to Adulthood (CFDA No. 93.674)	(3,652)
Community-Based Child Abuse Prevention Grants (CFDA No. 93.590)	(1,936)
Stephanie Tubbs Jones Child Welfare Services Program (CFDA No. 93.645)	(1,487)
Emergency Management Performance Grants (CFDA No. 97.042)	(30,074)
	<hr/>
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 4,121,375</u>