

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Scott County
Shakopee, 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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Scott County Shakopee, 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**

**SCOTT COUNTY
SHAKOPEE, 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
Scott County
Shakopee, 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 Scott 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 July 16, 2021. Our report includes a reference to other auditors who audited the financial statements of the Scott County Community Development Agency, 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 Scott 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 Scott 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 Scott 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

July 16, 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
Scott County
Shakopee, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Scott 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, 2020. Scott County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Scott County's basic financial statements include the operations of the Scott County Community Development Agency (CDA) component unit, which expended \$8,577,979 in federal awards, which are not included in the Schedule of Expenditures of Federal Awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of the Scott County CDA because other auditors were engaged to perform a single audit in accordance with the 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 each of Scott 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 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 Scott 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, Scott 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, 2020.

Report on Internal Control Over Compliance

Management of Scott 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 Scott 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 July 16, 2021, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Scott County CDA, the discretely presented 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 Scott 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

/s/Dianne Syverson

JULIE BLAHA
STATE AUDITOR

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

July 16, 2021

**SCOTT COUNTY
SHAKOPEE, 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? **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:

COVID-19 Coronavirus Relief Fund	CFDA No. 21.019
Child Support Enforcement	CFDA No. 93.563

The threshold for distinguishing between Types A and B programs was \$1,403,769.

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

**SCOTT COUNTY
SHAKOPEE, MINNESOTA**

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

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

None.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

None.



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REPRESENTATION OF SCOTT COUNTY SHAKOPEE, MINNESOTA

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

Finding Number: 2019-001

Repeat Finding Since: 2017

Finding Title: Procurement – Uniform Guidance Written Policies and Procedures

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

Summary of Condition: The County has documented a broad procurement policy that states, “Staff shall follow all Federal and State Procurement Laws and County procurement processes and requirements as defined in the *Procurement and Contract Guidelines...*” Several items were not addressed in the County’s documented procurement procedures including identification of the acceptable procurement methods; identification of the documentation the County deems to be sufficient and maintained to detail the history of the procurement; and reference to the Davis-Bacon Act, its requirements, and what the County deems to be sufficient and maintained to support compliance with the requirements.

Summary of Corrective Action Previously Reported: All of these items are currently included in the County’s procurement policies and procedures.

Scott County will repeat the listing of acceptable procurement methods and the criteria applicable to them within its procurement procedures and outline the documentation to be maintained to detail the history of the procurement.

Scott County will repeat the reference to the Davis-Bacon Act and its requirements and will outline the documentation to be maintained to detail the history of the procurement in its procurement procedures.

Status: Partially Corrected. The procurement policy was updated to address the history of procurement. Scott County’s intention was to reference to the Davis-Bacon Act and its requirements along with identification of the acceptable procurement methods, the criteria applicable to them, and the documentation the County deems to be sufficient. Due to the COVID-19 global pandemic the Scott County Contract Manger was pulled

into other duties as a response to the pandemic. With those duties being of higher priority to our community and organization this update was unfortunately not completed during 2020. It is the intention of the County to have this updated during 2021.

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

Yes _____ No X

**SCOTT COUNTY
SHAKOPEE, MINNESOTA**

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

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 Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	1000006830	\$ 6,810	\$ -
National School Lunch Program	10.555	1000006831	11,842	-
Passed Through Minnesota Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	202MN101S2514	828,997	-
Total U.S. Department of Agriculture			\$ 847,649	\$ -
U.S. Department of Justice				
Direct				
Drug Court Discretionary Grant Program	16.585	-	\$ 58,494	\$ -
U.S. Department of Labor				
Passed Through Minnesota Department of Employment and Economic Development				
Senior Community Service Employment Program	17.235	Not provided	\$ 39,855	\$ -
Passed Through Dakota-Scott Service Delivery Area #14				
Workforce Investment Act (WIOA) Cluster				
WIA Adult Program	17.258	Not provided	91,655	-
WIA Youth Activities	17.259	Not provided	60,846	-
WIA Dislocated Worker Formula Grants	17.278	Not provided	148,423	-
Total U.S. Department of Labor			\$ 340,779	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	1030070	\$ 18,447,067	\$ -
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Not provided	315,978	-
Passed Through City of Shakopee, Minnesota				
Highway Safety Cluster				
State and Community Highway Safety	20.600	20-04-04	4,112	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	20-03-05	15,519	-
Highway Safety Cluster				
National Priority Safety Programs	20.616	20-02-05	10,048	-
Total U.S. Department of Transportation			\$ 18,792,724	\$ -

**SCOTT COUNTY
SHAKOPEE, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(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 the Treasury				
Passed Through Minnesota Management and Budget COVID-19 – Coronavirus Relief Fund	21.019	SLT0016	\$ 17,939,857	\$ 5,266,596
Passed Through Minnesota Department of Health COVID-19 – Coronavirus Relief Fund	21.019	Not provided	34,631	-
Passed Through Credit River Township COVID-19 – Coronavirus Relief Fund	21.019	SLT0016	300,000	-
Passed Through Cedar Lake Township COVID-19 – Coronavirus Relief Fund	21.019	SLT0016	64,839	-
Passed Through Louisville Township COVID-19 – Coronavirus Relief Fund	21.019	SLT0016	18,300	-
Passed Through Sand Creek Township COVID-19 – Coronavirus Relief Fund	21.019	SLT0016	33,000	-
Passed Through Spring Lake Township COVID-19 – Coronavirus Relief Fund (Total Coronavirus Relief Fund 21.019 \$18,415,627)	21.019	SLT0016	<u>25,000</u>	<u>-</u>
Total U.S. Department of the Treasury			<u>\$ 18,415,627</u>	<u>\$ 5,266,596</u>
U.S. Environmental Protection Agency				
Passed Through Minnesota Pollution Control Agency Nonpoint Source Implementation Grants	66.460	69592	<u>\$ 207,961</u>	<u>\$ -</u>
U.S. Department of Education				
Passed Through Minnesota Department of Health Special Education – Grants for Infants and Families	84.181	12-7000-000097	<u>\$ 2,024</u>	<u>\$ -</u>
U.S. Department of Election Assistance				
Passed Through Minnesota Secretary of State COVID-19 – 2018 HAVA Election Security Grants	90.404	Not provided	<u>\$ 108,480</u>	<u>\$ -</u>
U.S. Department of Health and Human Services				
Direct Drug-Free Communities Support Program Grants	93.276	-	\$ 97,416	\$ -
Passed Through Dakota-Scott Service Delivery Area #14 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	Not provided	150,964	-
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	U90TP000529	75,735	-
Early Hearing Detection and Intervention	93.251	Not provided	6,925	-
Immunization Cooperative Agreements	93.268	5NH231P000707	2,250	-
State Physical Activity and Nutrition (SPAN)	93.439	Not provided	28,313	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$706,686)	93.558	2001MNTANF	119,050	-
Maternal and Child Health Services Block Grant to the States	93.994	Not provided	71,522	-

**SCOTT COUNTY
SHAKOPEE, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(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 Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	2001MNFPS	321,966	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$706,686)	93.558	2001MNTANF	587,636	-
Child Support Enforcement	93.563	2001MNCSES	451,598	-
Child Support Enforcement (Total Child Support Enforcement 93.563 \$1,815,933)	93.563	2001MNCES	1,364,335	-
Refugee and Entrant Assistance – State-Administered Programs CCDF Cluster	93.566	2001MNRCA	352	-
Child Care and Development Block Grant	93.575	2001MNCCDF	13,680	-
Community-Based Child Abuse Prevention Grants CCDF Cluster	93.590	1901MNBCAP	33,889	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2001MNCCDF	137,130	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWSS	21,887	-
Foster Care – Title IV-E	93.658	2001MNFOS	357,650	-
Social Services Block Grant	93.667	2001MNSOSR	446,575	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001MNCILP	30,849	-
Medicaid Cluster				
Medical Assistance Program	93.778	2005MN5ADM	3,523,992	-
Total U.S. Department of Health and Human Services			\$ 7,843,714	\$ -
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G40CGFFY19	\$ 69,928	\$ -
Passed Through Minnesota Department of Public Safety				
Emergency Management Performance Grants	97.042	SCOTTCO-0072	68,551	-
Homeland Security Grant Program	97.067	SCOTTCO-0010	36,362	-
Total U.S. Department of Homeland Security			\$ 174,841	\$ -
Total Federal Awards			\$ 46,792,293	\$ 5,266,596
Totals by Cluster				
Total expenditures for Child Nutrition Cluster			\$ 18,652	
Total expenditures for SNAP Cluster			828,997	
Total expenditures for WIOA Cluster			300,924	
Total expenditures for Highway Planning and Construction Cluster			18,447,067	
Total expenditures for Transit Services Programs Cluster			315,978	
Total expenditures for Highway Safety Cluster			14,160	
Total expenditures for CCDF Cluster			150,810	
Total expenditures for Medicaid Cluster			3,523,992	

**SCOTT COUNTY
SHAKOPEE, MINNESOTA**

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

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 Scott County. Scott County's financial statements include the operations of the Scott County Community Development Agency (CDA) component unit, which expended \$8,577,979 in federal awards during the year ended December 31, 2020, which are not included in the Schedule of Expenditures of Federal Awards. The CDA had a separate single audit. The County's reporting entity is defined in Note 1 to the financial statements.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Scott 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 Scott County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Scott 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

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

**SCOTT COUNTY
SHAKOPEE, MINNESOTA**

3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 46,840,857
Grants received more than 60 days after year-end, unavailable in 2020	
Temporary Assistance for Needy Families	98,366
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	101,882
Immunization Cooperative Agreements	1,475
Stephanie Tubbs Jones Child Welfare Services Program	1,578
Unavailable in 2019, recognized as revenue in 2020	
Temporary Assistance for Needy Families	(5,914)
Disaster Grants – Public Assistance (Presidentially-Declared Disasters)	(143,129)
Nonpoint Source Implementation Grants	(70,266)
Promoting Safe and Stable Families	(441)
Foster Care – Title IV-E	(27,574)
Early Hearing Detection and Intervention	(475)
Stephanie Tubbs Jones Child Welfare Services Program	(1,323)
John H. Chafee Foster Care Program for Successful Transition to Adulthood	(2,743)
	<hr/>
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 46,792,293</u>