

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT FOR

OLMSTED COUNTY
ROCHESTER, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2013

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

For the Year Ended December 31, 2013



Management and Compliance Report

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

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

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

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

Federal Awards

Internal control over major programs:

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

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

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

The major programs are:

Metropolitan Transportation Planning	CFDA #20.505
Family Connections Grant	CFDA #93.605
Social Service Block Grant	CFDA #93.667
Medical Assistance Program	CFDA #93.778

The threshold for distinguishing between Types A and B programs was \$451,882.

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

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

INTERNAL CONTROL

ITEM ARISING THIS YEAR

Finding 2013-001

Workstation Security

Criteria: Controls in place over operations should be designed to protect both data and programs from unauthorized access.

Condition: The County does not require employees to lock access to their workstations when unattended and requires passwords to be changed only every 183 days.

Context: When a computer is left unattended while still logged on, someone may make changes to data or programs they may not be authorized to make. Such changes would appear to have been made by the person logged in. The longer a password is in use, the greater the chance that it will be guessed or discovered by another person. Requiring frequent password changes increases security.

Effect: The County's financial data and programs are vulnerable to unauthorized access.

Cause: Due to a changeover in County information technology staff, policies to address the locking of workstations while unattended and workstation password expiration were not done.

Recommendation: We recommend the County strengthen its controls over unattended workstations and establish a more frequent password expiration setting to protect both data and programs from unauthorized access.

Corrective Action Plan:

Name of Contact Person Responsible for Corrective Action:

Jim Burke, Director of Information Technology Services

Corrective Action Planned:

A policy change to implement a maximum password age of 90 days, a minimum password age, and the locking of workstations when physically leaving the area was proposed to Technology Committee meeting on January 9, 2014 and to the Administrative Group of Department Heads on April 2, 2014.

Anticipated Completion Date:

The policy will be enacted after County Board approval at the June 24, 2014 meeting.

Cause of Condition:

Due to a changeover in the staff responsible for IT governance and policy and the coordination of the IT audit, the tasks to address the locking of unattended workstations and the expiration of workstation passwords did not get identified and re-assigned.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

PREVIOUSLY REPORTED ITEM RESOLVED

Cash Management (2012-001)

The County requested MA ACCESS federal program expenditure (CFDA #93.778) reimbursements from the pass-through agency before some of the costs for which reimbursement was requested were paid.

Resolution

MA ACCESS (CFDA #93.778) federal program expenditures were requested for reimbursement only after costs from which reimbursement was requested were paid.

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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
Olmsted County

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Olmsted County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 13, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Olmsted County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Olmsted County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested in connection with the audit of the County's financial statements: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories, except that we did not test for compliance with the provisions for tax increment financing because Olmsted County did not have any.

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

Olmsted County's Response to Findings

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

Purpose of This Report

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

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 13, 2014

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditor's Report

Board of County Commissioners
Olmsted County

Report on Compliance for Each Major Federal Program

We have audited Olmsted County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 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, 2013. Olmsted County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Olmsted County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Olmsted County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Olmsted County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of Olmsted County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Schedule of Expenditures of Federal Awards Required by OMB
Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Olmsted County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 13, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 13, 2014

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**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Federal Grantor Pass-Through Agency Grant Program	Federal CFDA Number	State Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
Passed Through Minnesota Department of Agriculture WIC Farmers' Market Nutrition Program (FMNP)	10.572	N/A	\$ 2,150
Passed Through Minnesota Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12-700-00090	1,078,502
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	2013IS251442	806,103
Total U.S. Department of Agriculture			\$ 1,886,755
U.S. Department of Housing and Urban Development			
Direct			
Shelter Plus Care	14.238	N/A	\$ 43,784
Continuum of Care Program	14.267	N/A	84,226
Total U.S. Department of Agriculture			\$ 128,010
U.S. Department of the Interior Fish and Wildlife Service			
Passed Through Minnesota Department of Natural Resources State Wildlife Grants	15.634	N/A	\$ 6,000
U.S. Department of Justice			
Direct			
State Criminal Alien Assistance Program	16.606	N/A	\$ 74,499
Bulletproof Vest Partnership Program	16.607	N/A	594
Total U.S. Department of Justice			\$ 75,093

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)**

Federal Grantor Pass-Through Agency Grant Program	Federal CFDA Number	State Pass-Through Grantor's Number	Expenditures
U.S. Department of Transportation			
Passed Through Minnesota Department of Public Safety			
Highway Planning and Construction	20.205	N/A	\$ 139,780
Metropolitan Transportation Planning	20.505	N/A	575,462
Passed Through Minnesota Department of Public Safety			
State and Community Highway Safety	20.600	N/A	88,669
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	<u>36,501</u>
Total U.S. Department of Transportation			<u>\$ 840,412</u>
U.S. Environmental Protection Agency			
Passed Through Minnesota Pollution Control Agency			
Nonpoint Source Implementation Grants	66.460	N/A	<u>\$ 781</u>
U.S. Department of Health and Human Services			
Passed Through Minnesota Department of Health			
Public Health Emergency Preparedness	93.069	12-700-00090	\$ 46,256
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	12-700-00090	3,000
Universal Newborn Hearing Screening	93.251	12-700-00090	4,400
Immunization Cooperative Agreements	93.268	12-700-00090	8,600
PPHF 2012 National Public Health Improvement Initiative	93.507	12-700-00090	1,661
Temporary Assistance for Needy Families	93.558	12-700-00090	151,441
(Total Temporary Assistance for Needy Families 93.558 \$1,586,058)			
Refugee and Entrant Assistance Discretionary Grants	93.576	12-700-00090	2,450
Maternal and Child Health Services Block Grant to the States	93.994	12-700-00090	129,053
Passed Through Minnesota Department of Commerce			
Low-Income Home Energy Assistance	93.568	N/A	154,250
Direct			
Food and Drug Administration Research	93.103	N/A	91,651
Family Connection Grants	93.605	N/A	417,383

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

(Continued)

Federal Grantor Pass-Through Agency Grant Program	Federal CFDA Number	State Pass-Through Grantor's Number	Expenditures
U.S. Department of Health and Human Services (Continued)			
Passed Through Minnesota Department of Human Services			
Substance Abuse and Mental Health Services Projects of			
Regional and National Significance	93.243	39804-3000006767	223,110
Promoting Safe and Stable Families	93.556	1201MNFPS	175,908
Temporary Assistance for Needy Families	93.558	2013G996115	1,434,617
(Total Temporary Assistance for Needy Families 93.558 \$1,586,058)			
Child Support Enforcement	93.563	1304MN4005	2,314,847
Refugee and Entrant Assistance State-Administered Programs	93.566	12AAMN5100	2,091
Community Services Block Grant	93.569	N/A	53,080
Child Care and Development Block Grant	93.575	2013G996005	218,556
Community-Based Child Abuse Prevention Grants	93.590	1202MNFPRG	46,000
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1102MN1400	23,918
Foster Care Title IV-E	93.658	1301MN1401	1,078,900
Social Services Block Grant	93.667	1301MNSOSR	680,735
Chafee Foster Care Independence Program	93.674	1201MN1420	12,316
Children's Health Insurance Program	93.767	1205MN5021	429
Medical Assistance Program	93.778	1305MN5ADM	4,324,324
Passed Through Mayo Clinic			
Project Grants and Cooperative Agreements for Tuberculosis			
Control Programs	93.116	1U52PS004096-01	29,650
ARRA - Health Information Technology - Beacon Communities	93.727	90BC000901	418,977
Total U.S. Department of Health and Human Services			\$ 12,047,603
U.S. Department of Homeland Security			
Direct			
Emergency Food and Shelter National Board Program	97.024	N/A	\$ 213
Passed Through Minnesota Department of Natural Resources			
Boating Safety Financial Assistance	97.012	N/A	5,118
Passed Through Minnesota Department of Public Safety			
Emergency Management Performance Grants	97.042	N/A	67,370
Homeland Security Grant Program	97.067	N/A	140
(Total Homeland Security Grant Program 97.067 \$5,386)			

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)**

Federal Grantor Pass-Through Agency Grant Program	Federal CFDA Number	State Pass-Through Grantor's Number	Expenditures
U.S. Department of Homeland Security (Continued)			
Passed Through Southeast Minnesota Region 1 Emergency Managers Homeland Security Grant Program (Total Homeland Security Grant Program 97.067 \$5,386)	97.067	N/A	1,688
Passed Through Southeast Minnesota Regional Radio Board Homeland Security Grant Program (Total Homeland Security Grant Program 97.067 \$5,386)	97.067	N/A	3,558
Total U.S. Department of Homeland Security			\$ 78,087
Total Expenditures of Federal Awards			\$ 15,062,741

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

1. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Olmsted County. The County's reporting entity is defined in Note 1 to the financial statements.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Olmsted County under programs of the federal government for the year ended December 31, 2013. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Olmsted County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Olmsted County.

3. Summary of Significant Accounting Policies

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

4. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$	14,373,364
Grants received more than 45 days after year-end, deferred in 2012		
Special Supplemental Nutrition Program for Women, Infants, and Children		3,494
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		165,417
Metropolitan Transportation Planning		48,269
Substance Abuse and Mental Health Services Projects of Regional and National Significance		13,305
Temporary Assistance for Needy Families		314,576
Child Support Enforcement		299,698
Child Care and Development Block Grant		19,050
Foster Care Title IV-E		172,715
Medical Assistance Program		772,765
Homeland Security Grant Program		250

**OLMSTED COUNTY
ROCHESTER, MINNESOTA**

4. Reconciliation to Schedule of Intergovernmental Revenue (Continued)

Deferred in 2012, recognized as revenue in 2013	
Special Supplemental Nutrition Program for Women, Infants, and Children	(29,926)
Public Health Emergency Preparedness	(56,682)
Universal Newborn Hearing Screening	(3,075)
Family Connection Grants	(25,658)
Substance Abuse and Mental Health Services Projects of Regional and National Significance	(37,736)
Temporary Assistance for Needy Families	(201,578)
Child Support Enforcement	(95,000)
Child Care and Development Block Grant	(16,500)
Foster Care Title IV-E	(216,306)
Medical Assistance Program	(345,415)
ARRA Health Information Technology - Beacon Communities	(24,325)
Emergency Management Performance Grants	(62,512)
Interoperable Emergency Communications	(1,129)
Homeland Security Grant Program	(5)
Reimbursement in 2013 of 2012 expenditures	
Foster Care Title IV-E	26,030
Medical Assistance Program	(30,345)
	\$ 15,062,741
Expenditures Per Schedule of Expenditures of Federal Awards	\$ 15,062,741

5. Subrecipients

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

CFDA Number	Program Name	Amount Provided to Subrecipients
14,238	Shelter Plus Care	\$ 43,784
14,267	Continuum of Care Program	84,226
93,575	Child Care and Development Block Grant	218,556
	Total	\$ 346,566

6. American Recovery and Reinvestment Act

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