

WATERFORD TOWNSHIP



"where the path from the past and the future meets"

DATE: January 27, 2022
TO: Waterford Town Supervisors
FROM: Town Clerk Elizabeth Wheeler
Town Treasurer Steven Wheeler
RE: Fund 220 – Dakota County Covid Money
Fund 222 – State of MN C.A.R.E.S Act 2020

Two Receipts of COVID Relief Funding

1. 09/22/2020 – State of MN - \$12,775.00 – Paid for cost of COVID supplies, barriers, signs, etc.
2. 10/09/2020 – Dakota County - \$551.48 – Paid for Sanitation & Greeter Judges required by COVID protocols.

Audit findings

1. Clerk kept detailed records of receipts & disbursements.
 - a. Clerk filed monthly financial reports until deadline with State on-line.
 - b. Clerk filed financial report with County on paper.
2. Treasurer created two funds
 - a. Fund 220 – Dakota County Covid
 - b. Fund 222 – State of MN C.A.R.E.S Act 2020
3. Treasurer coded both Dakota County & State of MN receipts to Fund 222
 - a. \$13,326.48
4. Treasurer paid Election Judges from Fund 100 instead of Fund 222.
5. Treasurer coded two disbursements to Fund 220
 - a. Resulted in a negative balance in Fund 220
 - b. (-\$7,780.75)
6. Treasurer coded ten disbursements to Fund 222
 - a. Correct coding of these disbursements

Audit findings

1. Coding errors caused a negative balance in Fund 220 and a positive balance in Fund 222.

Recommendation

1. The Clerk's spreadsheet for the State of Minnesota clearly shows the funds were expended.
 - a. If the coding errors hadn't occurred, Fund 222 balance would be zero.
2. The Clerk's COVID Expense Reimbursement Request (see attached) shows the Sanitation & Greeter Election Judge disbursement of \$590.00 exceeds the \$551.48.
 - a. If the coding errors hadn't occurred, Fund 220 balance would be zero.
3. Zero out the Fund 220 & Fund 222.

Coronavirus Relief Fund: Small City and Township Expense Reimbursement and Certification Form



Cities and townships with populations of less than 200 residents are not eligible for a direct distribution of CARES Act dollars from the state but will receive CARES Act funds from their home county on a reimbursement basis for eligible expenses up to the lesser of the actual amount of the jurisdiction’s documented allowable expenses or

- \$75.34 multiplied by the population for cities with less than 200 residents or \$25 multiplied by the population for townships with less than 200 residents.

Cities and townships applying to Dakota County, Minnesota, for supplemental aid are required to provide documentation outlining allowable costs as provided under federal and state CARES Act guidance, and to sign and submit this Coronavirus Relief Fund Small City and Township Expense Reimbursement and Certification Form prior to fund disbursement.

Submit by email to jessica.johnson@co.dakota.mn.us or by mail to Jessica Johnson, Dakota County Administration Center, 1590 Highway 55, Hastings, MN 55033.

Name of local government	SWIFT supplier ID # (if known)	Phone number
Name and title of person completing form		Email address

By submitting this application, the above-named local government (“local government”) certifies that it will honor all commitments in the statements below and the Information and Requirements document.

- The distributed funds will be used by the local government only to cover those costs that:
 - Are necessary expenditures (“necessary expenditures”) incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), as described and defined by official federal guidance on section 601(d) of the Social Security Act, as added by section 5001 of Public Law 116-136 (“federal guidance”);
 - Were not accounted for in the budget most recently approved as of March 27, 2020, for the local government; and
 - Were or will be incurred during the period that begins March 1, 2020, and ends December 1, 2020. A cost is incurred when the local government has expended funds to cover the cost.
- The funds distributed pursuant to this certification will not be used by the local government in any manner contrary to federal guidance. This includes, but is not limited to:
 - As a revenue replacement for lower than expected tax or other revenue collections; and
 - For expenditures for which the local government has received other emergency COVID-19 supplemental funding for that same expense, regardless of the funding source.
- The local government is responsible for repayment of any funds used by the local government in any manner contrary to federal or State of Minnesota guidance.
- The local government will periodically report expenditures from the Coronavirus Relief Fund as required by Minnesota Management and Budget.
- The county will pay reimbursements only for expenses incurred and requested by an eligible city or township by Nov. 15, 2020.
- The local government will maintain copies of any agreements to share Coronavirus Relief Funds pursuant to a joint powers agreement under Minn. Stat. § 471.59. Copies of such agreements and accounting records must be sufficient to document the funds distributed to other local governments.
- The local government is responsible for FEMA non-federal share, increased workers compensation costs and costs of supporting its Community Health Board COVID-19 response, and should not anticipate additional state funds for these purposes.
- The local government understands that these funds are subject to the requirements under the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330–200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

COVID Expense Reimbursement Request

Date incurred	Date paid	Brief description of expense	Amount	Documentation attached

I certify that I have the authority to complete this certification on behalf of the local government.

Signature of chief executive of local government	Title	Date

Federal award name and CFDA number: 601(d) of the Social Security Act (CARES Act) CFDA Number 21.019

CORONAVIRUS RELIEF FUNDS

RESOLUTION 2020-12 - Oct 12, 2020

Transfer unexpended funds to Dakota County per Minnesota Department of Revenue Agreement

DESC	DATE	ACTION	AMOUNT	TELEWORK	PPE	REC/CHK	FUND-ACCT-OB
Deposit	9/22/2020	MMB ACH Deposit	\$ 12,775.00			12379	222-33101
Exhibit 1	5/9/2020	Paid 06/08/2020	\$ 205.68	\$ 205.68		8042	222-41990-208
Exhibit 2	6/8/2020	Paid 10/12/2020	\$ 149.64		\$ 149.64		
	6/9/2020	Paid 10/12/2020	\$ 303.42		\$ 303.42		
	6/9/2020	Paid 10/12/2020	\$ 7.34		\$ 7.34		
	6/18/2020	Paid 10/12/2020	\$ 23.61		\$ 23.61		
	6/22/2020	Paid 10/12/2020	\$ 17.81		\$ 17.81		
	7/13/2020	Paid 10/12/2020	\$ 7.51		\$ 7.51		
Exhibit 3	06/01/2020	Paid 10/12/2020	\$ 139.99		\$ 139.99		
	6/9/2020	Paid 10/12/2020	\$ 143.40		\$ 143.40		
	6/12/2020	Paid 10/12/2020	\$ 31.13		\$ 31.13		
	6/12/2020	Paid 10/12/2020	\$ 79.72		\$ 79.72		
Exhibit 4	6/4/2020	Paid 10/12/2020	\$ 4.82		\$ 4.82		
	6/4/2020	Paid 10/12/2020	\$ 11.89		\$ 11.89		
	6/13/2020	Paid 10/12/2020	\$ 22.07		\$ 22.07		
	6/11/2020	Paid 10/12/2020	\$ 9.98		\$ 9.98		
	8/9/2020	Paid 10/12/2020	\$ 16.95		\$ 16.95		
Exhibit 5	7/31/2020	Paid 10/12/2020	\$ 600.00		\$ 600.00	8104	222-41990-208
Exhibit 6	9/18/2020	Paid 10/12/2020	\$ 499.99	\$ 499.99		8104	222-41990-208
	9/18/2020	Paid 10/12/2020	\$ 499.99	\$ 499.99		8104	222-41990-208
	9/18/2020	Paid 10/12/2020	\$ 499.99	\$ 499.99		8104	222-41990-208
	9/18/2020	Paid 10/12/2020	\$ 999.99	\$ 999.99		8104	222-41990-208
Exhibit 7	09/30/2020	Paid 10/12/2020	\$ 273.16	\$ 273.16		8096	222-41990-208
Exhibit 8	10/19/2020	Paid 11/09/2020	\$ 48.98		\$ 48.98	8143	222-41995-217
Exhibit 9	10/19/2020	Paid 11/09/2020	\$ 42.93		\$ 42.93	8132	222-41995-217
Exhibit 10	9/18/2020	Paid 11/09/2020	\$ 129.99	\$ 129.99		8144	222-41990-208
	10/22/2020	Paid 11/09/2020	\$ 177.17		\$ 177.17	8144	222-41995-217

	11/1/2020	Paid 11/09/2020	\$ 32.10		\$ 32.10		8144	222-41990-208
TOTAL			\$ 4,979.25		\$ 3,140.89	\$ 1,838.36		
		Deposit	\$ 12,775.00				12379	222-33101
		Expenses	\$ 4,979.25					
	11/9/2020	Transfer to County	\$ 7,795.75				8145	220-42001-439
					220-42001-439	\$ (7,795.75)		Should be coded
					220-42001-439	\$ (75.00)		to fund 222
						\$ (7,870.75)		
	222-33101	\$ 12,775.00	COVID FROM MMB.					
	222	\$ (4,979.25)	Expenses					
		\$ 7,795.75	wrote check to cty					
			coded to 222					
222	FUND BALAN	\$ 8,347.01						
220	FUND BALAN	\$ (7,870.75)						
		\$ 476.26						

Fund 220 Dakota County Covid Money and Fund 222 State of MN CARES Act 2020 (Covid 19)

Date	Remitter	Description From CTAS Entries	Fund	Receipt #	Check #	Receipt \$	Check \$	Fund 100 General Fund	Fund 220 Dakota Cty Covid \$	Fund 222 MN CARES Act 2020
11/9/2020	Steven Wheeler	Design and construction of CoVid related election signs	220-41410-208		8141		\$ 75.00	\$ -	\$ (75.00)	\$ -
11/9/2020	Dakota County Admin	Co-Vid Relief Funds - return of unexpended funds per MN Department of Revenue agreement	220-42001-439		8145		\$ 7,795.75		\$ (7,795.75)	\$ -
9/14/2020	Payroll - Election Workers	Greeters and Sanitation Judges - see spreadhseet	100-				\$ 266.00	\$ (266.00)		
11/9/2020	Payroll - Election Workers	Greeters and Sanitation Judges - see spreadhseet	100-				\$ 324.00	\$ (324.00)		
9/22/2020	State of Minnesota	Coronavirus Relief Fund payment	222-33101	12379		\$ 12,775.00				\$ 12,775.00
10/9/2020	Dakota County	Dakota County CoVid Relief	222-33181	12397		\$ 551.48				\$ 551.48
11/9/2020	Various Vendors	Expenditures reimbursed by CARES act - See disbursement register for fund 222 year 2020	222-		8042-8144		\$ 4,979.47			\$ (4,979.47)
Change in Fund Balances After Original Entries								\$ (590.00)	\$ (7,870.75)	\$ 8,347.01
		Check 8145 should have been paid out of Fund 222 NOT 220, Receipt into Fund 220	220-39401	JERMMDDYY-01		\$ 7,795.75			\$ 7,795.75	
		Check 8145 should have been paid out of Fund 222 NOT 220, Disburse from Fund 222	222-49102-		JEDMMDDYY-01		\$ 7,795.75			\$ (7,795.75)
		Election worker pay should have been paid out of Fund 220 NOT Fund 100. Receipt into Fund 100.	100-39401	JERMMDDYY-02		\$ 590.00		\$ 590.00		
		Election worker pay should have been paid out of Fund 220 NOT Fund 100. Disburse from Fund 220.	220-49102-		JEDMMDDYY-02		\$ 590.00		\$ (590.00)	
		Receipt 12397 should have been receipted into Fund 220 NOT Fund 222. Disburse from Fund 222.	222-49102-		JEDMMDDYY-03		\$ 551.48			\$ (551.48)
		Receipt 12397 should have been receipted into Fund 220 NOT Fund 222. Receive into Fund 220.	220-39401	JERMMDDYY-03		\$ 551.48			\$ 551.48	
Change in Fund Balances After Proposed Correcting Entries								\$ -	\$ (113.52)	\$ (0.22)

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Fund Name: 220 - 220 Dakota County CoVid Money

Date Range: 01/01/2010 To 12/31/2021

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
11/09/2020	Steven Wheeler	8141	Design and construction of CoVid related election signs	N	Elections	220-41410-208-	\$ 75.00
		Total For Check	8141				\$ 75.00
11/09/2020	Dakota County Administration	8145	Co-Vid Relief Funds - return of unexpended funds per MN Department of Revenue agreement	N	PUBLIC SAFETY	220-42001-439-	\$ 7,795.75
		Total For Check	8145				\$ 7,795.75
Total For Selected Checks							\$ 7,870.75

Fund 220

There are no receipt records for the selected date range

Fund Name: 222 - 222 State of MN C.A.R.E.S Act 2020 (CoVid19)

Date Range: 01/01/2010 To 12/31/2021

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
06/08/2020	Elizabeth Wheeler	8042	office supplies and postage	N	Other General Government - CARES	222-41990-208-	\$ 205.68
	Total For Check	8042					\$ 205.68
10/12/2020	Payroll Period Ending 10/12/2020	8094	Payroll period ending 10/12/2020	N	Election Expenses - PPE - CARES	222-41995-103-	\$ 600.00
	Total For Check	8094					\$ 600.00
10/12/2020	Jane Dilley	8096	printer, hot spot, postage and mileage	N	Other General Government - CARES	222-41990-208-	\$ 273.16
	Total For Check	8096					\$ 273.16
10/12/2020	Elizabeth Wheeler	8103	Safety products for CoVid 19 - Elections	N	Election Expenses - PPE - CARES	222-41995-217-	\$ 65.71
	Total For Check	8103					\$ 65.71
10/12/2020	Elizabeth Wheeler	8104	VivoBook laptops - supervisors; HP Envy Lap Top	N	Other General Government - CARES	222-41990-208-	\$ 2,499.96
	Total For Check	8104					\$ 2,499.96
10/12/2020	Elizabeth Wheeler	8112	safety measures - election - face shields, single use pens, goggles, distance stickers	N	Election Expenses - PPE - CARES	222-41995-217-	\$ 394.24
	Total For Check	8112					\$ 394.24
10/12/2020	Steven Wheeler	8113	supplies for plexiglass barriers - elections/CoVid 19 safety	N	Election Expenses - PPE - CARES	222-41995-217-	\$ 509.55
	Total For Check	8113					\$ 509.55
11/09/2020	Elizabeth Wheeler	8132	floor decals - social distancing - elections	N	Election Expenses - PPE - CARES	222-41995-217-	\$ 42.93
	Total For Check	8132					\$ 42.93
11/09/2020	Steven Wheeler	8143	Materials for Co-Vid directional related signs - election	N	Election Expenses - PPE - CARES	222-41995-217-	\$ 48.98
	Total For Check	8143					\$ 48.98
11/09/2020	Elizabeth Wheeler	8144	Office suite software; directional signs Co-Vid safety elections; wireless mouse	N	Other General Government - CARES	222-41990-208-	\$ 32.10

Fund Name: 222 - 222 State of MN C.A.R.E.S Act 2020 (CoVid19)

Date Range: 01/01/2010 To 12/31/2021

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
		8144				222-41990-208-	\$ 129.99
		8144			Election Expenses - PPE - CARES	222-41995-217-	\$ 177.17
		Total For Check	8144				\$ 339.26
Total For Selected Checks							\$ 4,979.47

Fund Name: 222 - 222 State of MN C.A.R.E.S Act 20

Date Range: 01/01/2010 To 12/31/2021

<u>Date</u>	<u>Remitter</u>	<u>Receipt #</u>	<u>Description</u>	<u>Deposit ID</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-P</u>	<u>Total</u>
09/22/2020	State of Minnesota	12379	Coronavirus Relief Fund payment	(09/22/2020) -	N	Federal Grants and Aids	222-33101-	\$ 12,775.00
								\$ 12,775.00
10/09/2020	Dakota County	12397	Dakota County CoVid Relief	(10/09/2020) -	N	County Grant - CARES Act	222-33181-	\$ 551.48
								\$ 551.48
Total for Selected Receipts								\$ 13,326.48