



MINNESOTA OFFICE OF THE STATE AUDITOR

REPORT OF THE STATE AUDITOR

ON

FEDERALLY ASSISTED PROGRAMS

0F

SUBRECIPIENTS OF THE STATE OF MINNESOTA

FOR THE YEAR ENDED JUNE 30, 1990

.M62b 1990 MARK B. DAYTON STATE AUDITOR

REPORT OF THE STATE AUDITOR

ON

FEDERALLY ASSISTED PROGRAMS

0F

SUBRECIPIENTS OF THE STATE OF MINNESOTA FOR THE YEAR ENDED JUNE 30, 1990

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

Mark B. Dayton State Auditor

Department of Finance

John Gunyou Commissioner

Office of the Legislative Auditor

James R. Nobles Legislative Auditor

U.S. Department of Agriculture

Jesse H. Morris Regional Inspector General for Audit

MARK B. DAYTON STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR SUITE 400 525 PARK STREET SAINT PAUL 55103

296-2551

February 27, 1991

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Mr. James R. Nobles, Legislative Auditor Office of the Legislative Auditor Veterans Service Building 20 West 12th Street St. Paul, Minnesota 55155

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Our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 1990, is enclosed.

This report is organized into six exhibits and contains information covering 838 agencies who received federal funds from a State of Minnesota Agency. This report was prepared to comply with our duties shown in the Memorandum of Understanding dated April 1983.

If you have any questions or comments regarding this report, please do not hesitate to contact my office.

Mark B. Dayton State Auditor

Enclosure

MBD:sm
/misc/fapssm

TABLE OF CONTENTS

Introduction	Page i
EXHIBIT 1	1
Questioned costs	1
EXHIBIT 2	
Summary of Grant Revenue by CFDA Number	5
EXHIBIT 3	
Summary of Grant Revenue by Entity	11
EXHIBIT 4	
Summary of Grant Revenue by Administering Agency	
American Red Cross	35
Arrowhead Regional Development Commission	35
Beltrami County	35
Bemidji Interdistrict Council	35 36
Bemidji State University Benton County	36
Benton County Benton-Sherburne Community Health Service	36
Benton-Stearns Education District	36
Benton-Stearns Special Education Cooperative	36
Blue Cross/Blue Shield	37
BRASS Foundation	37
Carlton County	37
Carver-Scott Vocational Center	37
Cass County	37
Central Minnesota Council on Aging	37
Cities	38
Duluth	38
Eveleth	38
Minneapolis	38
Rochester	39
St Cloud St Louis Park	39 39
St Paul	39
Virginia	40
Clay County	40
Community Action for Suburban Hennepin	40
Cook County	40
Dakota County	40
Douglas County	40
East Central Regional Development Commission	41
Faribault-Martin-Watonwan Human Services Board	41
Greater Minnesota Corporation	41
Greater Minneapolis Day Care Association	41

	Page
EXHIBIT 4	
Summary of Grant Revenue by Administering Agency (Continued)	41
Headwaters Regional Development Commission	41
Hennepin County	42
Hennepin Scott Carver SDA 9	42
Hennepin Technical College	
Hiawatha Valley Education District	43 43
Indian Health Board	
Inter-County Community Council	43
Independent School District 075 - St Clair	43
Independent School District 094 - Cloquet	43
Independent School District 129 - Montevideo	44
Independent School District 152 - Moorhead	44
Independent School District 206 - Alexandria	44
Independent School District 309 - Park Rapids	44
Independent School District 347 - Willmar	44
Independent School District 440 - Middle River	44
Independent School District 453 - East Chain	44
Independent School District 697 - Eveleth	45
Independent School District 706 - Virginia	45
Independent School District 721 - New Praque	45
Independent School District 882 - Monticello	45
Independent School District 911 - Cambridge	45
Itasca County	45
Kandiyohi County	45
Kittson County	46
Lake Agassiz Special Education Cooperative	46
Manpower Demonstration Research Corporation	46
McLeod County	46
Meeker-Wright Special Education Cooperative	46
Metropolitan Council	46
Metropolitan Library Service Agency	47
Mid State Community Health Service	47
Mid-Minnesota Development Commission	47
Minnesota Chippewa Tribe	47
Minnesota Valley Action Council	48
Minnesota Valley Cooperative	48
Minnesota State Departments or Agencies	48
Board of Vocational Technical Education	48
Department of Administration	52
Department of Corrections	52
Department of Education	54
Department of Finance	129
Department of Health	129
Department of Human Services	136
Department of Jobs and Training	155

	Page
EXHIBIT 4	
Summary of Grant Revenue by Administering Agency	
Minnesota State Departments or Agencies (Continued)	165
Department of Natural Resources	
Department of Public Safety	165
Department of Public Service	173
Department of Trade and Economic Development	174
Department of Transportation	178
Higher Education Coordinating Board	181
Historical Society	182
Housing Finance Agency	182
Pollution Control Agency	182
Science Museum of Minnesota	183
Spanish Speaking Affairs Council	183
State Arts Board	183
State Planning Agency	183
State University Board	185
Minnesota River Valley Special Education Cooperative	185
National Urban League	185
Northeast Minnesota Office of Job Training	185
North Country Vocational Center	185
North Dakota Counties	186
North Dakota-Department of Education	186
Northwest Emergency Medical Service Council	186
Northwest Minnesota Multi County	
Housing and Redevelopment Authority	186
Northwest Private Industry Council	186
Northwest Regional Development Commission	187
Northwest Regional Library	187
Northwest Minnesota Educational Cooperative Service Unit	187
Olmsted County	188
Olmsted County Community Action Council	188
Opportunities in Science Inc	188
Planned Parenthood of Minnesota	188
Polk County	188
Prairie Five Community Action Council	188
Private Industry Council Five	188
Ramsey Action Programs	189
Ramsey County	189
Red River Valley Vocational Center	190
Region 5 Regional Development Commission	190
Region Nine Development Commission	190
River Bend Special Education Cooperative	190
Rural Minnesota CEP Inc	191
Southeast Minnesota Private Industry Council	191
Southeast Minnesota JTPA Joint Powers Board	191

	Page
EXHIBIT 4	
Summary of Grant Revenue by Administering Agency (Continued) Southeast Minnesota SDA	191
SEMCAC Inc	191
Sherburne County	191
South Central Education Cooperative Service Unit	191
South Dakota-Department of Labor	191
Southeastern Minnesota Area Agency of Aging	192
Southeastern Minnesota Special Education Cooperative	192
Southwest Minnesota Private Industry Council	192
Southwest Regional Development Commission	192
Special School District No 1 - Minneapolis	193
St Louis County	193
St Thomas County	193
Stearns County	193
Southwest and West Central Educational Cooperative Service Unit	194
Tri-Valley Opportunity Council Inc	195
United States Departments or Agencies	
Departments	
Action	195
Agriculture	196
Commerce	197
Defense	198
Education	198
Energy	205
Health and Human Services	207
Housing and Urban Development	209
Interior	211
Justice	212
Labor	212
Transportation	212
Treasury	213
Environmental Protection Agency	213
Equal Employment Opportunity Commission	214
Federal Emergency Management Agency National Archives and Record Administration	214 215
National Foundation of Arts and Humanities	215
National Science Foundation	215
Nuclear Regulatory Commission	215
Small Business Administration	215
Veterans Administration	215
United Migrant Opportunity Services Inc	215
United States Catholic Conference	215
United Way of America	216
United Way, Grand Rapids, Minnesota	216
University of Minnesota	216

	Page
FXHIBIT 4	
Summary of Grant Revenue by Administering Agency (Continued)	54.6
Upper Minnesota Valley Regional Development Commission	216
West Central Area Agency of Aging	216
West Central Educational Cooperative Service Unit	217
West Central Educational District	217
EXHIBIT 5	
Summary of Nonfederal Crosscutting Findings by Agency Type	
Cities	219
Counties	222
Housing and Redevelopment Authorities	229
Indian Tribes	229
Libraries	229
Nonprofit Agencies	230
Other Governmental Agencies	232
Regional Development Commissions	232
Schools and Related Agencies	233
EXHIBIT 6	
Summary of Federal Crosscutting Findings by Agency Type	
Cities	257
Counties	258
Housing and Redevelopment Authorities	258
Indian Tribes	259
Nonprofit Agencies	259
Other Governmental Agencies	261
Regional Development Commissions	261
Schools and Related Agencies	262

General

The State of Minnesota, as a recipient of federal funds, is responsible for assuring that its subrecipients of federal funds have audits in accordance with the Single Audit Act of 1984 and the Office of Management and Budget's Circulars A-128 and A-133.

This report on "Federally Assisted Programs of Subrecipients of the State of Minnesota" for the fiscal year ended June 30, 1990, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.

This report represents a compilation of financial and compliance information pertaining to federal grants. The data has been obtained from audited financial statements of subrecipients that were submitted to the Minnesota Office of the State Auditor. Subrecipients covered in the report include cities, counties, housing and redevelopment authorities, Indian Tribes, libraries, nonprofit agencies, regional development commissions, school districts, and other local units of government in Minnesota.

Although audits of nonprofit organizations are not covered by the Single Audit Act of 1984 and the Office of Management and Budget's (OMB) Circular A-128, some nonprofit agencies have agreed to a single audit, and the results of such audits are included in this report.

In addition to OMB Circular A-128, nonprofit agencies are subject to the audit requirements of OMB Circular 110, "Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations." Nonprofit agencies will be subject to the requirements of OMB Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions," for fiscal years beginning on or after January 1, 1990. Early implementation is permissible.

This report includes agencies that receive federal revenues from the State of Minnesota and incurred expenditures of \$25,000 or more in federal funds. Generally, local units that receive less than \$25,000 in federal revenues are excluded from the report because single audits are not required for these agencies.

Also, this report has been prepared to provide federal, state, local units of government and other agencies with information to determine if follow-up action is required on subrecipients receiving federal funds. The exhibits contain information that was included in audited financial statements of subrecipients having fiscal year-ends between July 1, 1989 and June 30, 1990. The resolution of questioned costs, noncompliance, and crosscutting findings are the responsibility of the agency that issued the grants.

Memorandum of Understanding

In April 1983, a Memorandum of Understanding (Memorandum) was signed that documented the arrangement for conducting a single audit of federal funds awarded directly to the State of Minnesota and expended either by the State or an authorized subrecipient. This Memorandum remains in effect for the current-year single audit report of the State.

Memorandum of Understanding (Continued)

The Memorandum outlines the broad issues agreed to, as well as the specific responsibilities of each party. The parties participating in the Memorandum and their duties are:

- The <u>Minnesota Department of Finance</u> serves as the lead state agency, representing all Minnesota state agencies receiving federal funds, and coordinates single audit requirements;
- The Minnesota Office of the Legislative Auditor performs the statewide single audit and prepares the audit report at the state agency level;
- The <u>Minnesota Office of the State Auditor</u> established reporting guidelines and procedures for subrecipients of the state and reviews resulting audit reports; and
- The <u>U.S. Department of Agriculture</u>, <u>Office of the Inspector General</u> serves as the lead cognizant audit agency, representing all federal agencies awarding funds to the State of Minnesota, and serves as liaison with the other parties participating in the Memorandum and federal agencies.

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 1990, it was determined that 1018 entities received federal funds from the State of Minnesota and were required to submit audited financial statements. Not all of the subrecipients submitted audited financial statements in time to be included in this report. In some instances, reports received did not include schedules and reports on federal programs. The status of the audits, by type, are:

		Rep	orts	
			Failed To	
,	To Be Received	Received	Include Federal Schedules	Not Received Timely
Cities	109	90	14	5
Counties	87	85	_	5 2
Housing and Redevelopment				_
Authorities	4	2	_	2
Indian Tribes	12	2 5	_	2 7
Libraries	19	19	_	-
Nonprofit Agencies	197	89	3	105
Other Governmental Agencies	38	26	_	12
Regional Development				
Commissions	10	10	-	_
Schools and Related Agencies	542	512	_	30
Total	1,018	838	17	163
Percent	100%	82%	2%	16%

Review of Subrecipients Audit Reports (Continued)

Of the 838 audit reports received, 76 were tentatively classified as unacceptable. The auditors were advised of the reasons the reports were unacceptable and allowed 15 days to revise the report. In the event the report was not revised, the grantor agency and grantee would be advised of the deficiencies. In the 76 instances cited above, 74 acceptable revisions were filed and two reports remain unacceptable.

In addition to the above, an additional six letters were sent to audit firms advising them of deficiencies in their single audit reports. These deficiencies were of a minor nature, such as incorrect Catalog of Federal Domestic Assistance numbers and administering agency or immaterial reporting deficiencies.

In those instances where audited financial statements failed to include schedules on federal programs or where the audit reports have not been received, it is the grantor state agencies' responsibility to ensure that acceptable audit reports are obtained. Grantor state agencies have been advised of their subrecipients' deficiencies.

Contents of This Report

This report contains six exhibits. Information contained in these exhibits was taken from single audit reports filed with the Office of the State Auditor by subrecipients of the State of Minnesota. The exhibits are:

- Exhibit 1 Questioned Costs
- Exhibit 2 Summary of Grant Revenue by Catalog of Federal Domestic Assistance Number (CFDA)
- Exhibit 3 Summary of Grant Revenue by Entity
- Exhibit 4 Summary of Grant Revenue by Administering Agency
- Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type
- Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type

Information contained in each of the Exhibits is:

- Exhibit 1 A summary of questioned costs by administrative agency (grantor), entity (grantee), CFDA number, reason and the amount of the questioned costs.
- Exhibit 2 Summarized federal grant revenue by CFDA number and by the administering grantor agency type--federal, state or other agency.
- Exhibit 3 A summary of federal grant revenue by entity, and the administrative agency type--federal, state or other agency. The exhibit also shows those agencies which were to file a single audit report, but it was not received timely or did not include the reports on federal programs.

Contents of This Report (Continued)

- Exhibit 4 Summarizes federal grant revenue by the administrative agency, CFDA number, audited grant revenue. The exhibit also indicates if there are federal or nonfederal crosscutting findings, grant noncompliance and if the report is acceptable with the single audit reporting requirements.
- Exhibit 5 A listing of the nonfederal crosscutting findings by subrecipient. This exhibit is a complement to Exhibit 4 as it indicates the types of nonfederal crosscutting findings.
- Exhibit 6 A listing of the federal crosscutting findings by subrecipient.

 This exhibit is a complement to Exhibit 4 as it indicates the types of federal crosscutting findings.

In several instances, the subrecipients' Schedule of Federal Financial Assistance did not include a CFDA number. These programs were included in this report and assigned a number which identified the federal agency and three zeros (i.e., CFDA No. 84.000).

For any detail regarding information in these exhibits, the audit report should be reviewed or the subrecipient should be contacted.

Report Distribution

This report will be distributed to:

- U.S. Department of Agriculture, the cognizant agency for the State of Minnesota.
- Grantor agencies of the federal government,
- State of Minnesota agencies which subgranted federal funds on a pass-through basis,
- Selected local agencies which subgranted federal funds on a pass-through basis, and
- Other interested organizations.

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STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 1990

MN - BD OF VOCATIONAL TECHNICAL EDUCATION	84.048			
	84.048			
AGASSIZ VALLEY VOCATIONAL CENTER		Expenditures	\$	4,405
MN - DEPARTMENT OF EDUCATION				
CHILD CARE RESOURCE REFERRAL INC	10.558	Grant Compliance	\$	2
ISD 147 DILWORTH	10.550	Grant Compliance		27
	10.555	Grant Compliance		4,049
ISD 194 LAKEVILLE	84.186	Grant Compliance		624
ISD 270 HOPKINS	84.010	Expenditures		6,400
	84.029			255
		Expenditures		5,206
		Expenditures		100
ISD 281 ROBBINSDALE		Expenditures		966
ISD 378 DAWSON		Grant Compliance		437
ISD 622 NORTH ST PAUL-MAPLEWOOD		Grant Reporting		63
	84.027	• •		258
ISD 623 ROSEVILLE	84.010			3,050
		Expenditures		3,596
			\$	25,033
NN - DEPARTMENT OF HEALTH				
MINNESOTA VALLEY ACTION COUNCIL	10.557	Expenditures	\$	6
NN - DEPARTMENT OF HUMAN SERVICES				
CLAY COUNTY	13.780	Grant Administration	\$	209
HENNEPIN COUNTY		Expenditures	•	34
STERLE COUNTY		Grant Administration		89,649
WABASHA COUNTY	13.780			3,059
WASECA COUNTY		Expenditures		418
WINDOW OVER I		Grant Compliance		59,881
		Expenditures		14,104
			\$	167,354
MN - DEPARTMENT OF JOBS & TRAINING				
BI-COUNTY COMM ACTION COUNCIL	13.789	Expenditures	\$	491
PREEBORN COUNTY	10.568		•	5,150
	13.792	Expenditures		6,852
INTERSTATE REHABILITATION CENTER	84.126	Grant Compliance		3,463
MINNESOTA VALLEY ACTION COUNCIL	13.789			240
	13.792			45
	81.042	Expenditures		7
OTTERTAIL-WADENA COMM ACT CNCL		Grant Reporting		6 6
			\$	16,314

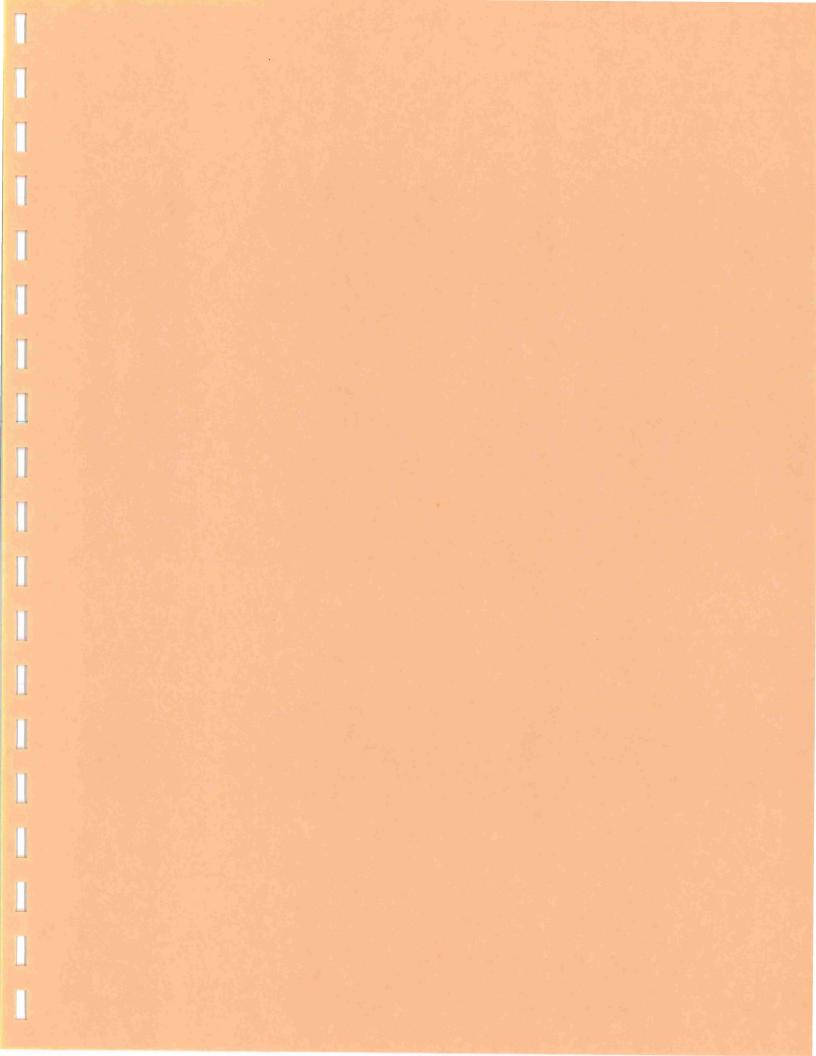
STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 1990

	CFDA		
ADMINISTERING AGENCY NAME OF ENTITY	NUMBER	REASON	AMOUNT
NN - DEPARTMENT OF NATURAL RESOURCES LAKE COUNTY	10.669	Grant Compliance	\$ 5,034
MN - DEPARTMENT OF PUBLIC SAFETY			
CITY OF BURNSVILLE ST LOUIS COUNTY		Grant Compliance Expenditures	\$ 636 4,819
			\$ 5,455
MN - DEPARTMENT OF PUBLIC SERVICE POLK CO CENTRAL CITIES ENERGY PROG	81.041	Expenditures	\$ 982
NN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT CITY OF ADA CITY OF AUSTIN		Grant Administration Expenditures	\$ 143,587 15,138
			\$ 158,725
NN - STATE PLANNING AGENCY FACE TO FACE HEALTH SERVICE ISD 378 DAWSON		Expenditures Expenditures	\$ 1,188 514
NORTHWEST PRIVATE INDUSTRY COUNCIL AGASSIZ VALLEY VOCATIONAL CENTER	84.048	Expenditures	\$ 1,702 \$ 2,076
PRAIRIE FIVE COMM ACT CNL CITY OF EDEN PRAIRIE	13.792	Grant Compliance	\$ 142
U.S DEPARTMENT OF CONNERCE UPPER NN VALLEY REG DEVELOP COMM	11.301	Expenditures & Grant Compliance	\$ 50,000
U.S DEPARTMENT OF EDUCATION ISD 011 ANOKA	84.032	Grant Compliance & Grant Reporting	\$ 5,404
		Grant Compliance & Grant Reporting	2,950
ISD 077 MANKATO		Grant Compliance	2,044
ISD 709 DULUTH ISD 861 WINONA		Grant Compliance Grant Compliance	817 766
			\$ 11,981

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 1990

		CFDA		
ADMINISTERING AGENCY	NAME OF ENTITY	<u>NUMBER</u>	REASON	 AMOUNT
U.S DEPARTMENT OF	HEALTH & HUMAN SERVICES			
	FOND DU LAC RESERVATION	13.655	•	\$ 10,978
	MILLE LACS RESERVATION BUS COMM	13.671		1,442
			Expenditures	214
	UPPER SIOUX COMMUNITY	13.991	Expenditures	336
				\$ 12,970
U.S DEPARTMENT OF	HOUSING & URBAN DEVELOPMENT			
	CITY OF ST PAUL	14.230	Grant Compliance	\$ 17,783
	METROPOLITAN COUNCIL	14.156	Grant Reporting	6,728
				\$ 24,511
U.S DEPARTMENT OF	INTERIOR			
	MILLE LACS RESERVATION BUS COMM	15.103	Expenditures	\$ 498
	UPPER SIOUX COMMUNITY	15.000	Expenditures	261
				\$ 759
U.S NATIONAL FOUN	DATION OF ARTS & HUMANITIES			
	THE CHILDREN'S MUSEUM	45.301	Expenditures	\$ 1,070
m.a.1 a				
Total Questione	Q COSTS			\$ 488,519

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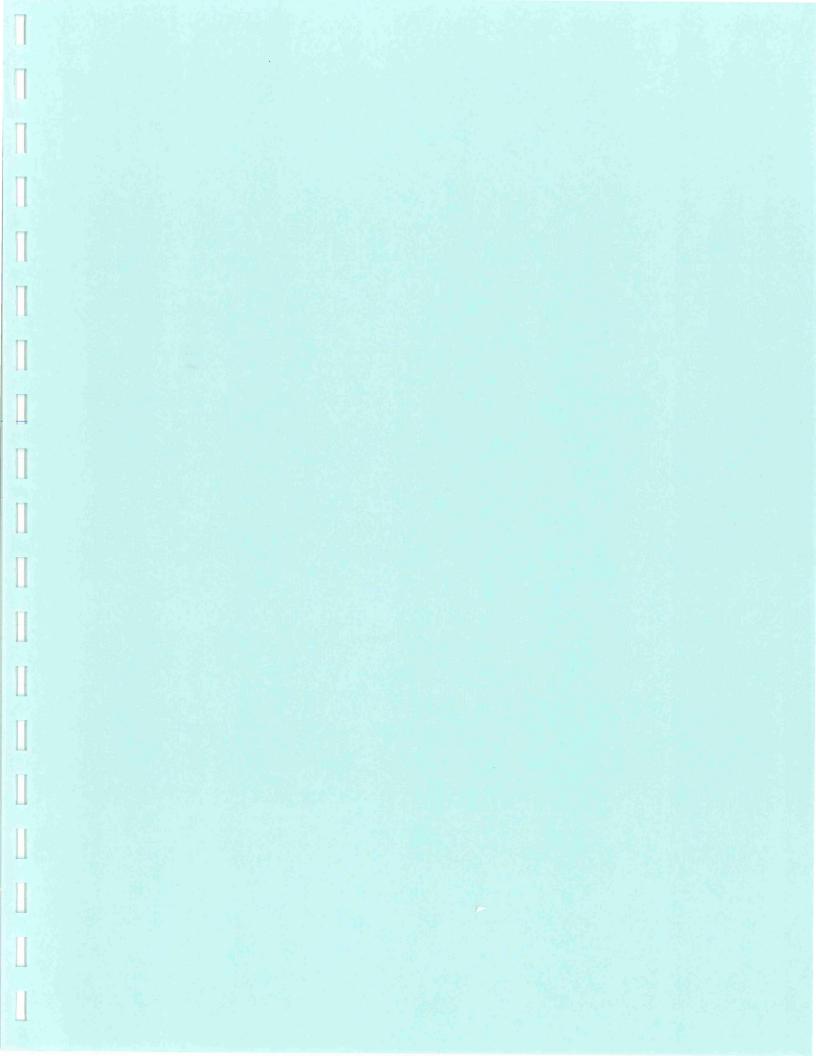


				PASS T	HROU	IGH		
CFDA		DIRECT	* * * * * *	TABB I	111101	OTHER		
NUMBER		FEDERAL		STATE		AGENCY		TOTAL
10.063	\$	3,500	\$		\$		\$	3,500
10.069	•	16,637	•		•		•	16,637
10.418		745,900				• • • •		745,900
10.433		189,711		• • • •		2,132		191,843
10.550		466,609		15,788,826		1,161,496		17,416,931
10.551		2,075		7,995,168				7,997,243
10.553				2,885,927		• • • •		2,885,927
10.555				37,794,785		21,801		37,816,586
10.556				375,727				375,727
10.557		18,359		5,921,641		75,360		6,015,360
10.558				25,400,652				25,400,652
10.559				838,132				838,132
10.568				524,299				524,299
10.569		• • • •		569,684				569,684
10.570		5,328		303,004		• • •		5,328
10.664				2,500				2,500
10.665		162,447		265,052		273,657		701,156
10.668		102,447		709,679		273,037		709,679
10.669				518,787		• • • •		518,787
10.901		16,163		310,707		• • • •		16,163
10.902		10,163		• • • •		• • • •		10,163
10.904		58,104		• • • •		• • • •		58,104
11.300		1,224,604		• • • •		• • • •		1,224,604
11.301		88,379		• • • •		• • • •		88,379
11.301		321,609		• • • •		• • • •		321,609
11.302		45		• • • •		• • • •		45
11.303		801,681		• • • •		• • • •		801,681
11.550		145,565		• • • •		• • • •		145,565
12.104		90		1,642		• • • •		
13.110		77,495		72,449		• • • •		1,732 149,944
13.118		11,433		293,979		26 622		
13.115		• • • •		90,800		36,632		330,611
13.125		• • • •		·		10 725		90,800
13.133		63 000		• • • •		18,725		18,725
		63,000		FE2 FE0		16 400		63,000
13.150 13.151		• • • •		553,559		16,400		569,959
13.131		1,675,320		810,740 15,727		296 159		810,740
		4,191,265		15,727		296,159		1,987,206
13.228				05 005		• • • •		4,191,265
13.242				85,995		• • • •		85,995
13.246		993,419						993,419
13.260				23,026		67,751		90,777
13.277		28,223		• • • •		• • • •		28,223
13.375		183,273		10 500		• • • •		183,273
13.399				12,593		• • • •		12,593
13.575				55,122				55,122
13.600		15,287,269				20,299		15,307,568

		PASS TI	HROUGH	
CFDA	DIRECT	INDUIT	OTHER	
NUMBER	FEDERAL	STATE	AGENCY	TOTAL
13.612	\$ 648,128	\$	\$	\$ 648,128
13.630		235,900		235,900
13.633		4,163,419	1,568,505	5,731,924
13.635	21,771	4,876,335	5,228,738	10,126,844
13.641		73,193	11,256	84,449
13.645		1,196,500		1,196,500
13.646	••••	21		21
13.647		1,000		1,000
13.655	222,314			222,314
13.658		22,585,663	• • • •	22,585,663
13.661	13,074	•		13,074
13.667	15,074	43,391,485	382,800	43,774,285
13.668		5,974	332,300	5,974
13.671	6,929	18,475	• • • •	25,404
13.708	•	7,163	• • • •	7,163
13.714	• • • •	33,095,018	2,928	33,097,946
13.766	• • • •	33,093,010	366,481	366,481
13.773	499,562	• • • •		499,562
13.7780	499,502	200 610 602	• • • •	
13.780	• • • •	200,618,682 452,031	756 577	200,618,682 1,208,608
13.781	• • • •	•	756,577	
	• • • •	16,558,259	• • • •	16,558,259
13.786	• • • •	6,949	262.022	6,949
13.787	1 706	12,823,881	362,832	13,186,713
13.789	1,786	47,555,511	• • • •	47,557,297
13.790	1 007	343,376	220 515	343,376
13.792	1,097	10,741,788	238,515	10,981,400
13.793	• • • •	174,286	20 500	174,286
13.794	24.624	• • •	38,500	38,500
13.795	24,634	 EE E34	• • • •	24,634
13.797	44,573	55,531		100,104
13.814		13,347		13,347
13.888			129,000	129,000
13.974	• • • •	62,165		62,165
13.987		87,831		87,831
13.988	• • • • •	38,826		38,826
13.991	68,689	71,810	439,775	580,274
13.992	124,075	2,563,933	47,546	2,735,554
13.994		6,125,488	123,599	6,249,087
14.146	406,360	• • • •	• • • •	406,360
14.156	24,861,261	105,292	702,383	25,668,936
14.158	591,972	• • • •		591,972
14.169	24,810	• • • •		24,810
14.174	600,000	• • • •		600,000
14.218	31,139,852		1,816,798	32,956,650
14.219	915,682		77,250	992,932
14.220	124,688		6,892	131,580

			PASS TI	HROUGH		
CFDA		DIRECT		OTHER		
NUMBER		FEDERAL	STATE	AGENCY		TOTAL
14.221	\$	142,330	\$	\$	\$	142,330
14.222	•	99,782		2,942	•	102,724
14.223		71,112				71,112
14.225		, _ ,		5,850		5,850
14.228			14,728,102	58,813		14,786,915
14.230		2,516,884		29,551		2,546,435
14.231		639,762	271,202	694,374		1,605,338
14.232		1,368,858	2,1,202	051/0/4		1,368,858
14.236		10,911	• • • •	• • • •		10,911
14.401		27,250	• • • •	• • • •		27,250
14.850		1,215	• • • •	136,350		137,565
15.000		749,989		130,330		
15.103			• • • •	• • • •		749,989
		251,408	• • • •			251,408
15.108		559,566	• • • •			559,566
15.113		5,182	• • • •	• • • •		5,182
15.114		133,369	• • • •			133,369
15.130		2,554,901	• • • •	78,213		2,633,114
15.139			• • • •	12,147		12,147
15.141		358,651	• • • •			358,651
15.142		413,485	• • • •	• • • •		413,485
15.143		76,186	• • • •	• • • •		76,186
15.144		48,776	• • • •			48,776
15.145		125,114	• • • •			125,114
15.602		169,350	• • • •	15,982		185,332
15.904			40,282			40,282
15.916		3,727	180,650			184,377
15.919		17,678	• • • •			17,678
16.305			31,419			31,419
16.540			411,118	33,100		444,218
16.573			434,829	28,364		463,193
16.574		363,087	• • • •			363,087
16.575			178,437			178,437
16.579			549,060	36,228		585,288
17.207			• • •	59,965		59,965
17.232			• • • •	12,500		12,500
17.235		382,557	1,315,512	508,184		2,206,253
17.246		59,651	2,159,937	2,694,365		4,913,953
17.247		2,626,553	• • • •	425,994		3,052,547
17.248			571,769	223,098		794,867
17.249			26,429	61,547		87 , 976
17.250		109,376	27,885,397	5,691,792		33,686,565
17.251		201,470				201,470
17.600		=	153,752	• • • •		153,752
17.802				9,653		9,653
20.000			5,577	2,000		5,577
20.005			50,144	• • • •		50,144
20.003		• • • •	50,144	• • • •		20,122

		PASS T	HROUGH	
CFDA	DIRECT		OTHER	
NUMBER	FEDERAL	STATE	AGENCY	TOTAL
84.191	\$ 18,862	\$	\$	\$ 18,862
84.192		17,592		17,592
84.204		72,746		72,746
84.212	77,330			77,330
84.213	117,102			117,102
84.216		70,371		70,371
89.003	20,241			20,241
TOTAL	\$165,370,436	\$724,212,751	\$27,174,682	\$ 916,757,869
IOIAL	\$165,570,456	\$ 724,212,751	\$27,174,662	\$ 910,/5/,00



		DIRECT	PASS T	HROUGH OTHER		AUDIT
N i	AME OF ENTITY	PEDERAL	STATE	AGBNCY	TOTAL	REPORT ACCEPTABLE
CITIES	III OI BAIIII	TUUUKKU	DINIB	nonaci	IVIRD	NCCBFINDES
CITY OF ADI	4	303,058	175,037		478,095	YES
CITY OF ALI	BERT LEA		448,436	,,,,	448,436	YES
CITY OF ALI	SXANDRIA		124,996		124,996	YES
CITY OF ARI	INGTOR	Audit Report		lude reports on		
CITY OF ASI	(O V		66,411		66,411	YES
CITY OF AUS	STIN	569,657	132,506	1111	702,163	YES
CITY OF BEI	AIDJI		688,267		688,267	
CITY OF BIS	(ABIK		163,268		163,268	YES
CITY OF BLO		2,207,046	323,832	46,489	2,577,367	
CITY OF BRA	AHAM		418,905		418,905	YES
CITY OF BRI	AINERD		250,200		250,200	YES
CITY OF BRI	R C K B N R I D G B		104,286		104,286	YES
CITY OF BR				for this publi-		
CITY OF BRO	NOTON	444,618	875		445,493	YES
CITY OF BUI				lude reports on		
CITY OF BUI		1111	52,230	1111	52,230	YES
CITY OF CAL			•	ams are not ava		
CITY OF CAL				lude reports on		
CITY OF CAS		1111	171,422	,,,,	171,422	YES
CITY OF CHI			26,000		26,000	YES
CITY OF CH		, , , ,	250,000		250,000	YES
CITY OF CLA		1111	284,000		284,000	YES
CITY OF COL			361,287		361,287	YES
CITY OF CRY			28,863	148,535	177,398	YES
CITY OF DE			134,665		134,665	YES
CITY OF DE		134,748	750,550		885,298	YES
CITY OF DI		4,648	175,473		180,121	YES
CITY OF DOI			69,086		69,086	YES
CITY OF DUI		5,648,799	2,039,987	206,943	7,895,729	YES
CITY OF EAC		****	108,520	200,743	108,520	YES
	ST GRAND FORKS	1,035,033	1,027,073		2,062,106	YES
CITY OF EDI		1,000,000	943	94,854	95,797	
CITY OF ED		,,,,		140,322	280,987	YES
CITY OF BL				lude reports on		
CITY OF BL		293,787	600,000		893,787	
CITY OF ELY		250,101	182,188		182,188	YES
CITY OF FA			861,312		915,642	
CITY OF FAI			617,682	25,737	702,287	YES
CITY OF FE			758,868	23,737	766,304	YES
CITY OF FEI				lude reports on		
CITY OF PLO			226,433		226,433	YES
CITY OF FOR			39,223		39,223	YES
CITY OF GR			600,000		600,000	YES
CITY OF GRY				lude reports on		
CITY OF HAI		Andit Penart	did not inc	lude reports on	federal pro	ANTONO
vali vi nni		"aare vehate	ara not inc	rade rehotes on	reneral hic	ATTER

		PASS THRO	OGH		AUDIT
	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
CITIES					
CITY OF HASTINGS		52,305		52,305	YES
CITY OF HENDRICKS		112,786		112,786	YES
CITY OF HIBBING	1 + 1 +	53,831	, , , , ,	53,831	YES
CITY OF HILL CITY	10,124	115,506		125,630	YES
CITY OF HOPKINS	173,619	15,130		188,749	YES
CITY OF HOUSTON		88,850		88,850	YES
CITY OF HOWARD LAKE		264,291		264,291	YES
CITY OF HUTCHINSON		135,985		135,985	YES
CITY OF IVANHOE	Audit Report	did not includ	le reports o	· ·	ograms
CITY OF JACKSON	938,409	207,944		1,146,353	YES
CITY OF KARLSTAD		49,778		49,778	YES
CITY OF KENYON	1111	330,923		330,923	YES
CITY OF LE SUEUR	1,221,857	25,319		1,247,176	YES
CITY OF LITCHFIELD		1,480,850		1,480,850	YES
CITY OF LITTLE FALLS	1111	126,121		126,121	YES
CITY OF LUVERNE	1111	28,000		28,000	YES
CITY OF LYLE		147,267		147,267	YES
CITY OF MANKATO		717,188		717,188	YES
CITY OF MENDOTA HEIGHTS		26,464		26,464	YES
CITY OF MINNEAPOLIS	16,383,331	17,750,961	46,885	34,181,177	YES
CITY OF MINNEOTA	43,664	531,657		575,321	YES
CITY OF MOORHEAD	521,934	1,845,411		2,367,345	YES
CITY OF MORRIS	70,506	91,643		162,149	YES
CITY OF MORRISTOWN	Failed to re	port in time fo	r this publ	ication	
CITY OF NASHWAUK	700,462	209,085		909,547	YES
CITY OF NEW MARKET	Audit Report	did not includ	le reports o	n federal pro	grams
CITY OF NEW ULH	Audit Report	did not includ	le reports o	n federal pro	grans
CITY OF NORTH MANKATO	Audit Report	did not includ	le reports o	n federal pro	grans
CITY OF OWATONNA	662,326	46,020		708,346	YES
CITY OF PARK RAPIDS	1111	216,471		216,471	YES
CITY OF PELICAN RAPIDS	52,101	46,646		98,747	YES
CITY OF PERHAM	1,885,961	387,815		2,273,776	YES
CITY OF PINE CITY		117,892		117,892	YES
CITY OF PIPESTONE	759,534	393,827		1,153,361	YES
CITY OF PLYMOUTH	392,081	20,522	96,282	508,885	YES
CITY OF PORTER	1111	58,711		58,711	YES
CITY OF PROCTOR		101,885		101,885	YES
CITY OF RED LAKE FALLS	137,478	15,000		152,478	YES
CITY OF RED WING		39,493		39,493	YES
CITY OF REDWOOD FALLS		422,569		422,569	YES
CITY OF RICHFIELD		279,257	846,103	1,125,360	YES
CITY OF ROBBINSDALE		44,522	264,331	308,853	YES
CITY OF ROCHESTER	3,378,586	61,728		3,440,314	YES
CITY OF ROSEAU		262,133		262,133	YES
CITY OF SHAKOPEE	Audit Report	did not includ	le reports o	n federal pro	grams

	DIRECT	PASS T	HROUGH OTHER		AUDIT REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
CITIES					
CITY OF SOUTH ST PAUL	, , , ,	290,873		290,873	YES
CITY OF SPRING GROVE		60,000		60,000	YES
CITY OF ST PAUL	14,598,754	6,140,226	596,068	21,335,048	YES
CITY OF STEWARTVILLE	811,118	461,332	,,,,,,	1,272,450	YES
CITY OF TAYLORS FALLS	1111	261,922		261,922	
CITY OF THIEF RIVER FALLS	1111	265,000	32,408	297,408	YES
CITY OF TWIN VALLEY		report in time	•		120
CITY OF VIRGINIA		167,754		167,754	YES
CITY OF WARREN		139,132		139,132	
CITY OF WARROAD	247,102	697,392		944,494	
CITY OF WATERTOWN	11,,102	423,099		423,099	YES
CITY OF WAVERLY		report in time			100
CITY OF WELCOME	1111	231,978		231,978	YES
CITY OF WELLS		53,522		53,522	
CITY OF WILLIAMS		rt did not inc			
CITY OF WILLMAR	Andit Deno	rt did not inc	lude reports	on federal pro	Ogidas
CITY OF WINONA	nudic kepol	207,983	23,659	231,642	
CITY OF WORTHINGTON	4,474,776	443,716	•	•	
CITY OF WYCOFF		·	 	4,918,492	YES
TOTAL		report in time			
10181	58,225,751	49,293,164	2,310,111	110,089,692	
COUNTIES					
AITKIN COUNTY	3,500	1,907,701		1,911,201	YES
ANOKA COUNTY	877,911	12,861,008	46,214	13,785,133	
BECKER COUNTY		3,651,611		3,651,611	YES
BELTRAMI COUNTY		5,416,913		5,416,913	
BENTON COUNTY		1,596,680	20,000	1,616,680	
BIG STONE COUNTY		508,675		508,675	
BLUE EARTH COUNTY	90	4,275,240	286,939	4,562,269	
BROWN COUNTY		1,258,580		1,258,580	
CARLTON COUNTY		2,839,294	65,263	2,904,557	YES
CARVER COUNTY		2,181,668	138,704	2,320,372	YES
CASS COUNTY	,,,,	3,382,545	26,000	3,408,545	YES
CHIPPEWA COUNTY		1,160,363	2,519	1,162,882	YES
CHISAGO COUNTY		2,113,389		2,113,389	YES
CLAY COUNTY	1111	4,466,453	37,686	4,504,139	YES
CLEARWATER COUNTY		1,435,630		1,435,630	YES
COOK COUNTY		674,194		674,194	YES
COTTONWOOD COUNTY		824,345	4,282	828,627	YES
CROW WING COUNTY	31,855	5,655,562	53,228	5,740,645	YES
DAKOTA COUNTY	1,111,222	13,660,261	30,220	14,771,483	YES
DODGE COUNTY		787,543		787,543	YES
DOUGLAS COUNTY		1,909,535	26,153	1,935,688	YES
FARIBAULT COUNTY		4,188	20,133	4,188	YES
FILLMORE COUNTY		1,486,126		1,486,126	YES
· · · · · · · · · · · · · · · · · · ·	****	-, -00, 120		2,200,120	1 11 11

	DIRECT	PASS T	HROUGH OTHER		AUDIT REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
COUNTIES					
FREEBORN COUNTY	1111	2,448,075	33,573	2,481,648	YES
GOODHUE COUNTY	3,727	2,144,001	7,191	2,154,919	YES
GRANT COUNTY	111	327,662	11,576	339,238	YES
HENNEPIN COUNTY	3,283,661	104,494,921		107,778,582	YES
HOUSTON COUNTY		1,248,324		1,248,324	YES
HUBBARD COUNTY		1,938,474	9,214	1,947,688	YES
ISANTI COUNTY		1,864,145	6,400	1,870,545	YES
ITASCA COUNTY	133,812	5,143,337		5,277,149	YES
JACKSON COUNTY		1,251,802		1,251,802	YES
KANABEC COUNTY		961,193		961,193	YES
KANDIYOHI COUNTY	16,637	3,524,884	13,067	3,554,588	YES
KITTSON COUNTY		350,248	1,919	352,167	YES
KOOCHICHING COUNTY	28,635	1,758,173		1,786,808	YES
LAC QUI PARLE COUNTY		444,362		444,362	YES
LAKE COUNTY		1,415,128		1,415,128	YES
LAKE OF THE WOODS COUNTY		282,357		282,357	YES
LE SUEUR COUNTY		1,362,684	21,107	1,383,791	YES
LINCOLN COUNTY		23,753		23,753	YES
LYON COUNTY		22,355		22,355	YES
MAHNONEN COUNTY		713,147		713,147	YES
MARSHALL COUNTY		661,544	3,677	665,221	YES
MARTIN COUNTY		95,977		95,977	YES
MCLEOD COUNTY		1,265,331	5,482	1,270,813	YES
MEEKER COUNTY		1,023,611	9,797	1,033,408	YES
MILLE LACS COUNTY		1,735,182		1,735,182	YES
MORRISON COUNTY		2,924,013	41,015	2,965,028	YES
MOWER COUNTY	Failed to	report in time		lication	
MURRAY COUNTY		3,793	12,200	15,993	YES
NICOLLET COUNTY		1,323,078		1,323,078	YES
NOBLES COUNTY		1,498,456		1,498,456	YES
NORMAN COUNTY		622,926		622,926	YES
OLKSTED COUNTY	58,104	7,846,677	221,083	8,125,864	YES
OTTER TAIL COUNTY	Failed to	report in time	for this pub	lication	
PENNINGTON COUNTY		1,152,809		1,152,809	YES
PINE COUNTY		2,228,918		2,228,918	YES
PIPESTONE COUNTY		749,377	7,262	756,639	YES
POLK COUNTY		4,741,622	•	4,751,122	YES
POPE COUNTY		585,215	34,317	619,532	YES
RAMSBY COUNTY	930,080	58,067,989	349,609	59,347,678	YES
RED LAKE COUNTY		283,513		283,513	YES
REDWOOD COUNTY		1,258,268		1,258,268	YES
RENVILLE COUNTY	10,163	1,639,823	1,852	1,651,838	YES
RICE COUNTY		2,479,491		2,479,491	YES
ROCK COUNTY		559,256		559,256	YES
ROSEAU COUNTY		548,885		548,885	YES

		PASS THROUGH			AUDIT	
	DIRECT		OTHER		REPORT	
NAME OF ENTITY	PEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE	
COUNTIES						
SCOTT COUNTY	8,066	2,333,884	469,416	2,811,366	YES	
SHERBURNE COUNTY		1,787,954	18,000	1,805,954	YES	
SIBLEY COUNTY		713,854	9,561	723,415	YES	
ST LOUIS COUNTY	50,495	26,070,747	105,681	26,226,923	YES	
STEARNS COUNTY		6,577,034	54,870	6,631,904	YES	
STEELE COUNTY		1,519,076		1,519,076	YES	
STEVENS COUNTY		613,959	77,868	691,827	YES	
SWIFT COUNTY		609,882	,,,,,,,	609,882	YES	
TODD COUNTY	35,735	2,215,221	,	2,250,956	YES	
TRAVERSE COUNTY	1111	454,162		454,162		
WABASHA COUNTY		943,843		943,843		
WADENA COUNTY		1,660,591	70,003	1,730,594		
WASECA COUNTY		1,130,582	•	1,130,582		
WASHINGTON COUNTY	117 204	· ·	• • • •		YES	
WATONWAN COUNTY	117,304	7,225,860	 	7,343,164 82,804		
WILKIN COUNTY		14,223	68,581			
WINONA COUNTY		645,103	57,582	702,685	YES	
	• • • •	2,881,251	1	2,881,251	YES	
WRIGHT COUNTY		4,279,817	16,286	4,296,103	YES	
YELLOW MEDICINE COUNTY		1,131,894		1,131,894		
TOTAL	6,700,997	361,881,220	2,454,677	371,036,894		
HOUSING AND REDEVELOPMENT AUTHORITIES						
BACKUS HRA	Failed to	report in time	for this publ	lication		
CASS COUNTY HRA	267,512	98,234		365,746	YES	
MOWER COUNTY HRA	115,352	105,292	* * * *	220,644	YES	
SOUTHEASTERN MINN MULTICOUNTY HRA	•	report in time		•		
TOTAL	382,864	203,526		586,390		
_					•	
INDIAN TRIBES						
BOISE FORTE RES BUS COMM		report in time	for this pub	lication		
FOND DU LAC RESERVATION	5,260,856	574,134		5,834,990	YES	
GRAND PORTAGE RESERVATION		report in time				
LEECH LAKE RESERVATION BUS COMM		report in time				
LOWER SIOUX COMM COUNCIL	Failed to	report in time	for this pub	lication		
MILLE LACS RESERVATION BUS COMM	1,711,348		442,904	2,192,352	YES	
MINN CHIPPEWA TRIBE	Failed to	report in time	for this pub	lication		
PRAIRIE ISLAND INDIAN COMMUNITY	344,545	28,080		372,625	YES	
RED LAKE BAND OF CHIPPEWA INDIANS	5,914,476	554,826		6,469,302	YES	
SHAKOPEE HDEWARKTON SIOUX COMMUNITY	Failed to	report in time	for this pub	lication		
UPPER SIOUX COMMUNITY	111,765	27,308		139,073	YES	
WHITE EARTH RESERVATION	Failed to	report in time	for this pub	l <u>ication</u>	_	
TOTAL	13,342,990	1,222,448	442,904	15,008,342	•	
LIBRARIES		417 47		442 42-	WB 4	
ARROWHEAD LIBRARY SYSTEM		145,355		145,355	YES	

		PASS T	HROUGH		AUDIT
	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
LIBRARIES					
CENTRAL MINN LIBRARIES EXCHANGE		33,330		33,330	YES
EAST REGIONAL LIBRARY		45,844	1111	45,844	YES
GREAT RIVER REGIONAL LIBRARY		78,325	,	78,325	YES
KITCHIGAMI REGIONAL LIBRARY		42,858		42,858	YES
LAKE AGASSIZ REGIONAL LIBRARY		56,299		56,299	YES
METRONET		60,876		60,876	YES
METROPOLITAN LIBRARY SERVICE AGENCY		306,723		306,723	YES
NORTH COUNTRY LIBRARY COOPERATIVE		46,779		46,779	YES
NORTHERN LIGHTS LIBRARY NETWORK		54,497		54,497	YES
NORTHWEST REGIONAL LIBRARY		32,408		32,408	YES
PIONEERLAND LIBRARY SYSTEM		48,822		48,822	YES
PLUM CREEK LIBRARY SYSTEM		43,022		43,022	YES
SC MINN INTERLIBRARY EXCHANGE		35,041		35,041	YES
SOUTHEAST LIBRARY SYSTEM		39,264		39,264	YES
SOUTHEASTERN LIBRARIES COOPERATING		135,842		135,842	YES
SW AREA INTERLIBRARY EXCHANGE		41,935		41,935	YES
TRAVERSE DES SIOUX LIBRARY SYSTEM		72,921		72,921	YES
VIKING LIBRARY SYSTEM		17,390		17,390	YES
TOTAL		1,337,531	1111	1,337,531	
NONPROFIT AGENCIES					
ABILITY BUILDING CENTER INC		38,041		38,041	YES
ADULT'S & CHILDREN'S ALLIANCE INC		3,086,474		3,086,474	YES
AMERICAN INDIAN OIC		report in time			
AMHERST WILDER FOUNDATION	1,299,690	5,518,740	409,838	7,228,268	YES
ANOKA COUNTY COMM ACTION PROG INC	406,449			2,550,978	YES
ANOKA METRO REG TREATMENT CTR AUX		report in time			
ARCHDIOCESE OF ST PAUL AND MPLS		report in time			
ARROWHEAD ECON OPPORTUNITY AGENCY	846,087	5,818,520	2,408,766	9,073,373	YES
ARROWHEAD EMS ASSOCIATION INC		25,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	25,000	YES
ASSN RETARDED CITIZENS OF ST PAUL		5,723		5,723	YES
ASSOC ADVAN HHONG WOHEN IN HINN		report in time			
ASSOC RETARDED CITIZENS-MINN		ort did not inc			grans
ASSOC RETARDED CITIZENS-SUBURBAN	1111				
AUGSBURG COLLEGE		report in time			
BELTRAMI COUNTY SEXUAL ASSUALT PROG					
BI-COUNTY COMM ACTION COUNCIL		2,718,829			YES
BIG STONE COLONY SCHOOL		report in time			
BLINDNESS LEARNING IN NEW DIMENSION		-			YES
CAMBODIAN AMERICAN ASSOC OF MN	Failed to	report in time			
CATALYST		report in time			
CATHOLIC CHARITIES ST CLOUD		report in time			
CATHOLIC CHARITIES SUPERIOR		report in time			
CATHOLIC CHARITIES-ST PAUL AND MPLS			1,499,639		YES
CENTER FOR ASIANS/PACIFIC ISLANDERS					
		-	-		

		PASS TI			AUDIT
W	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
NONPROFIT AGENCIES					
CENTRAL MINN EMERG MED SERV COUNCIL	Pailed to	report in time	for this pub	lication	
CENTRAL MINNESOTA CHILD CARE INC	Pailed to	report in time	for this pub	lication	
CENTRAL MINNESOTA COUNCIL ON AGING	Failed to	report in time	for this pub	lication	
CENTRAL MN INITIATIVE FUND	Failed to	report in time	for this pub	lication	
CHANNEL ONE INC	Failed to	report in time	for this pub	lication	
CHEMICAL HEALTH TASK FORCE					YES
CHIEF BUG O NAY GE SHIG SCHOOL	Pailed to	report in time	for this pub	lication	
CHILD CARE AND NUTRITION INC	Failed to	report in time	for this pub	lication	
CHILD CARE RESOURCE REFERRAL INC	184,876	2,680,361	22,199	2,887,436	YES
CHILDREN'S ADVOCATE PROG OF MANKATO		1,192,195		1,192,195	YES
CHILDREN'S HOME SOCIETY OF MINN		170,512			YES
CHRIST'S HOUSEHOLD OF FAITH SCHOOL	Failed to	report in time			
CHRYSALIS CENTER FOR WOMEN			•		YES
CITIZENS COALITION ON PERM FOR CHIL		report in time			
CLAY COUNTY DEVELOPMENTAL SER INC	, , , ,	15,436		15,436	YES
CLAY-WILKIN OPPORTURITY COUNCIL	457,778	·			YES
COLLEGE OF ST CATHERINE		report in time			
COMM ACTION FOR SUBURBAN HENNEPIN				641,565	YES
COMMUNITY ACTION COUNCIL		report in time			
COMMUNITY INVOLVEMENT PROGRAM	1111	24,644			YES
CORP ADV OF PEDIATRIC CARDIAC SER		report in time			
CPC AIDS		report in time			
CTR FOR ENERGY & URBAN ENVIRONMENT		report in time			
CTZNS COALITION PERNANENCE CHILDREN		report in time			
DEVELOPMENT ACHIEVE CTR- ST ANTHONY		report in time			
DEVELOPMENTAL ACH CTR-REDWOOD CO		,,,,			YES
DULUTH COMM ACTION PROG INC		2,598,945			YES
DULUTH INDIAN SERVICES INC		report in time	,		
BAST CENTRAL RSVP		report in time			
EBENEZER CTR FOR AGING & HUMAN DEV		report in time			
EDEN HOUSE		report in time			
EMERGENCY FUND SERVICE		report in time			
ETHIOPIAN REFUGEE MUTUAL ASSN		rt did not inc			ngrans
FACE TO FACE HEALTH SERVICE	,,,,		3,200	33,053	YES
FAIRBANKS JUEL RES CD SERVICES		report in time		lication	
FIND INC		report in time			
GOODHUE-RICE-WABASHA CITZ CNCL	273,914				YES
GREATER MPLS DAY CARE		report in time			
GREEN THUMB INC		report in time			
HALLIE Q BROWN COMMUNITY CENTER		report in time			
HARRIET TUBMAN WOMENS SHELTER INC		1111	-	150,244	YES
HAZELDEN HEALTH PRONOTION SERVICES		rt did not inc			
HEALTH START INC		report in time			- 7 - 4 = 1
HEART OF THE EARTH SURVIVAL SCHOOL		report in time			
HEARTLAND COMMUNITY ACTION AGENCY	632,226		1,115,353		YES
	,	-,,	-,,000	., ,	

	DIRECT PASS THROUGH				AUDIT REPORT	
NAME OF ENTITY	PEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE	
NOMPROFIT AGENCIES						
HIRED		64,038				
HISPANOS EN MINNESOTA		82,062 report in time		82,062	YES	
HUMAN SERVICES RESEARCH	Failed to	report in time	for this pub	lication		
IN IVUCH INC	raffed to	refore in cine	ror curs han	IICacion		
INDIAN HEALTH BOARD		report in time				
INSTITUTE FOR BLACK CHEMICAL ABUSE	Failed to	report in time				
INTER-COUNTY COMMUNITY COUNCIL		1,576,273			YES	
INTERCULTURAL MUTUAL ASSIST ASSN	Failed to	report in time	for this pub	lication		
INTERSTATE REHABILITATION CENTER		64,693		64,693	YES	
KHMER ASSOCIATION OF MINNESOTA INC				28,343		
KOOCHICHING-ITASCA ACTION CNCL		2,270,591		2,740,625		
		3,555,842			YES	
LAO ASSISTANCE CENTER		report in time				
LAO ASSOC OF MUTUAL ASSIST		report in time				
LAO FAMILY COMMUNITY OF MINN INC						
LEGAL RIGHTS CENTER INC		report in time				
		57,591		57,591	YES	
LOCAL 18650 LOCAL 41 UAN LUTHERAN SOCIAL SERVICE OF MN				466,398		
LUTHERAN SOCTAL SERVICE OF MN		591,489		•		
HAHUBE COMMUNITY COUNCIL						
MANKATO REHABILITATION CENTER INC		report in time			COMPTECE	
MARK WALLACE AND ASSOCIATE		report in time				
METRO CENTER FOR INDEP LIVING		-			YES	
MIGIZI COMMUNICATIONS INC		•		244,264		
	000 410					
MIGRANT HEALTH SERVICE		50,218			YES	
MINN ADMINISTRATORS OF SPECIAL EDUC						
MINN AMER INDIAN AIDS TASK FORCE		report in time				
MINN CAMBODIAN BUDDHIST SOCIETY INC						
MINN COALITION FOR BATTERED WOMEN		report in time				
MINN FOUNDATION FOR BETTER HEARING		report in time	•			
MINN INDIANS WOMENS RESOURCE CENTER				117,896	YES	
MINN INSTITUTE OF PUBLIC HEALTH		report in time				
MINN LICENSED FAMILY CHILD CARE ASS		3,129,005		3,129,005	YES	
MINNESOTA AFL CIO		91,000		91,000	YES	
MINNESOTA AIDS PROJECT	Failed to	report in time	for this pub	lication		
HINNESOTA AIDS TASK FORCE						
MINNESOTA LITERACY COUNCIL INC						
MINNESOTA MIGRANT COUNCIL		368,963			YES	
MINNESOTA PUBLIC TRANSIT ASSN	Failed to	report in time	for this pub	lication		
MINNESOTA VALLEY ACTION COUNCIL	1,615,736	5,294,736	515,320	7,425,792	YES	
MN ALLIANCE FOR HEALTH CARE	Failed to	report in time	for this pub	lication		
NN INDIAN PRIMARY RES TREATMENT				1111	YES	
MODEL CITIES HEALTH CENTER		report in time				
MPLS AMERICAN INDIAN CENTER		-	-			
MPLS CHILDREN'S MEDICAL CENTER	Failed to	report in time	for this pub	lication		

	PASS THROUGH DIRECT OTHER				AUDIT REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
MOMPROFIT AGENCIES					
MPLS MEDICAL RESEARCH FOUNDATION	Failed to	report in time	for this publ	ication	
MPLS URBAN LEAGUE		618,966			YES
MPLS YOUTH DIVERSION PROGRAM	Failed to	report in time	for this publ	ication	
NULTI RESOURCES CENTER	257,734	260,350	310,522	828,606	YES
NATIONAL YOUTH LEADERSHIP COUNCIL		14,512			
NORTHWEST COMM ACTION INC	626,270	1,058,868		1,685,138	YES
NORTHWEST EMERGENCY MED SER COUNCIL	Failed to	report in time	for this publ	ication	
NORTHWEST MN INITIATIVE FUND		report in time			
NORTHWEST PRIVATE INDUSTRY COUNCIL		1,325,221	14,556	1,339,777	YES
OPPORTUNITY WORKSHOP INC		104,049		104,049	YES
OTTERTAIL-WADENA COMM ACT CNCL	356,335	1,439,649		1,795,984	YES
PACER CENTER	280,465	270,633		551,098	YES
PARENTS IN COMMUNITY ACTION INC	1,873,762	270,633 227,607	95,000	2,196,369	YES
PROPLE INC					YES
PROPER INC PERSPECTIVES INC	Pailed to	report in time	for this publ	ication	
PHILLIPS COMM INITIATIVE FOR CHILD	Failed to	report in time	for this publ	ication	
PHYLLIS WHEATLY COMM CENTER INC	Failed to	report in time	for this publ	ication	
PLANNED PARENTHOOD OF MINN	1,475,604	85,490		1.561.094	YES
PRAIRIE FIVE COMM ACT CNL	507.715	1.713.675	313.576	2.534.966	YRS
PRIME PROVIDERS, INC PRIVATE INDUSTRY COUNCIL FIVE		798.387		798.387	YES
PRIVATE INDUSTRY COUNCIL FIVE		3,114,973		3.114.973	YES
PROVIDERS CHOICE INC		11,866,410		11.866.410	YES
RAMSEY ACTION PROGRAMS	1,397,422	798,387 3,114,973 11,866,410 6,483,818	909.546	8.790.786	YES
RANGE MENTAL HEALTH CENTER INC		64,250	79.679	143.929	YES
RAPE AND ABUSE CRISIS CENTER		report in time			
REACH-UP INCORPORATED		-	1111		YES
REPUGEE IMMIGRANT RESOURCE CTR		report in time	for this publ	ication	
RESOURCES FOR CARING INC	Failed to	report in time	for this publ	ication	
RISE INC	18,252				YES
RSVP		report in time			
RURAL ENTERPRISE ACCEPTABLE LIVING		171,904			YES
RURAL MINNESOTA CEP INC		6,643,136		6.643.136	YES
SCOPE RESOURCES CENTER INC		262 242		360,040	YES
SCOTT CARVER DAKOTA COMM ACT AGENCY	532,448			1,992,062	YES
SE MN CENTER FOR INDIVIDUAL LIVING			1111	92,204	YES
SELF RELIANCE CENTER	Failed to	report in time	for this publ		
SENCAC		3,724,731			YES
SENIOR RESOURCES		report in time			
SERVICE INDUSTRIES				30,097	YES
SEXUAL ASSAULT PROG-NO ST LOUIS CO	Failed to	report in time			
SOUTH MN REGIONAL LEGAL SERVICES		report in time			
SOUTHEASTERN MN AREA AGY ON AGING	Failed to	report in time	for this publ	ication	
SOUTHEASTERN NN EMERGENCY NED SERV		report in time			
SOUTHWEST MENTAL HEALTH CENTER			10,000	61,737	YES
SOUTHWEST MINN EMS CORP	Failed to	report in time	for this publ	ication	

	DIRECT	PASS T		AUDIT REPORT	
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
NOMPROFIT AGENCIES					
SOUTHWEST MINN OPPORTUNITY CNL		1,443,099			YES
SOUTHWEST MINN PIC		1,767,009			YES
ST CLOUD HOSPITAL		report in time			
ST MARY'S MEDICAL CENTER-DULUTH		report in time	-		
ST MARY'S SCHOOL-SLEEPY EYE	Failed to	report in time	for this publ	ication	
ST OLAF COLLEGE	Failed to	report in time	for this publ	ication	
ST PAUL AMERICAN INDIAN CENTER	Pailed to	report in time	for this publ	ication	
ST PAUL INTERVENTION PROJECT	Failed to	report in time	for this publ	ication	
THE CHILDREN'S NUSBUM	30,315	24,130		54,445	YES
THE CITY INC	Failed to	report in time	for this publ	ication	
THE MINNEAPOLIS FOUNDATION		report in time			
THE WAYSIDE HOUSE INC		21,021	50,000	71,021	YES
TOWN DRUG		report in time			
TRI-COUNTY ACTION PROGRAMS		2,810,226			YES
TRI-COUNTY COMM ACTION PROGRAM		1,544,809	,		
TRI-VALLEY OPPORTUNITY COUNCIL INC		2,260,125			YES
TRINITY HOSPITAL		report in time			
TURNING POINT INC		report in time			
UPPER MIDWEST AMERICAN INDIAN CTR		report in time	•		
VERY SPECIAL ARTS OF MINNESOTA		report in time	•		
VIETNAMESE BUDDHIST ASSOCIATION		report in time	•		
VINLAND NATL CENTER		report in time			
WALKER METHODIST HEALTH CENTER		report in time	-		
WEST CENTRAL AREA AGENCY ON AGING		report in time			
WEST CENTRAL COMMUNITY SERVICE CTR		-		64,211	YES
WEST CENTRAL MIGRANTS		444 544		260,793	YES
WEST CENTRAL MINNESOTA EMS CORP		report in time			
WEST CENTRAL HN COMM ACTION CNCL		2,279,858			YES
WEST HENNEPIN HUMAN SERVICES	100,130			1,551,880	YES
WEST SIDE HEALTH CENTER		report in time			140
WESTERN COMMUNITY ACTION PROGRAM		1,757,316			YES
WESTERN HUMAN DEVELOPMENT CENTER		report in time			100
WINONA AREA CATHOLIC SCHOOLS	141104 00	40 433			YES
WOLF RIDGE ENVIRONMENTAL LEARN CTR					180
		report in time	•		
WOMEN'S SHELTER, ROCHESTER	10.911	27.968	24 300	63,179	YES
WOMENS COALITION		19,850			
WRIGHT COUNTY COMMUNITY ACTION INC_	322.495	383.846		706.341	YES
TOTAL	22,289,949	108,489,054	14,703,897	145,482,900	
OTHER GOVERNMENTAL AGENCIES		100 400		102 400	VDC
ARROWHEAD REGIONAL CORR BOARD					YES
BRAINERD-CROW WING COUNTY AIRPORT					u n c
BROWN NICOLLET HUMAN SERVICE BOARD				54,576	
CARLTON COOK LAKE ST LOUIS CO HL BD		752,093		752,093	YES

	DIRECT	PASS THROUGH OTHER			AUDIT REPORT
NAME OF ENTITY			AGENCY	TOTAL	ACCEPTABLE
OTHER GOVERNMENTAL AGENCIES	TEDBRIE		NOBRCI	TOTAL	MCCBIIADBB
CENTRAL MINNESOTA MCIU			36.228	36,228	YES
CENTRAL MINNESOTA MCIU CHISAGO KANABEC PINE CHS	Failed to	report in time	for this publ	ication	
CHISHOLM HIBBING AIRPORT COMMISSION	Failed to	report in time	for this publ	ication	
CLEARWATER RIVER WATERSHED DISTRICT	Failed to	report in time	for this publ	ication	
COUNTRYSIDE PUBLIC HEALTH SERVICE		175,318		175,318	YES
DAKOTA MINNESOTA & EASTERN RR CORP		report in time			100
DULUTH AIRPORT AUTHORITY		-	•	867,895	YES
FARIB-MARTIN-WATONWAN HSB		•		3,585,458	YES
GOODHUE WABASHA COMM HEALTH SERVICE				iration	1 11 0
GREATER MINNESOTA CORPORATION	141104 00	317,744		317,744	YES
INTER-COUNTY NURSING SERVICE			37,435		
LINCOLN-LYON-MURRAY-PIPESTONE CHS			18,861		YES
METRO 911 TELEPHONE BOARD		report in time			100
METROPOLITAN AIRPORTS COMMISSION		12,808,723			YES
METROPOLITAN WASTE CONTROL COMM	616,659			12,808,723	
MIDDLE/SNAKE RIVER WATERSHED DIST	010,033			1,345,276	
MPLS/ST PAUL HOUSING FINANCE BOARD				25,457 993,733	
MULTI-COUNTY BOARD OF HEALTH		993,733 162,290			
NE MINN OFFICE OF JOB TRAINING				•	
NORTH COUNTRY COMMUNITY HEALTH SERV		3,322,983		3,322,983	
NORTH DAKOTA HIGHWAY DEPT		94,090		94,090	YES
POLK CO CENTRAL CITIES ENERGY PROG		report in time	-		****
QUINN COUNTY COMM HEALTH SERVICE		47,810		47,810	
REGION VIII NORTH WELFARE BRD		•		207,444	
REGIONAL TRANSIT BOARD	275 022			3,041,296	
SE MN JTPA JOINT POWERS BOARD		257,387		632,410	YES
ST CLOUD AREA PLNG ORGANIZATION		report in time	-		
ST PAUL RANSEY MEDICAL CENTER		104,154		104,154	YES
TOWN OF CARLOS		report in time			
		report in time			
TOWN OF PAYNESVILLE		report in time	•		
TRI COUNTY COMMUNITY CORRECTIONS	• • • •	31,676		31,676	YES
UNIVERSITY OF MINNESOTA	• • • •	7,635,409	• • • •	7,635,409	YES
WEST HENNEPIN PUBLIC SAFETY	• • • •				YES
WILD RICE WATERSHED DISTRICT	1111		1111	76,886	YES
TOTAL _	991,682	35,530,331	114,086	36,636,099	
REGIONAL DEVELOPMENT COMMISSIONS					
ARROWHEAD REG DEVELOP COMM	207,254	1 (41 000		4 040 450	"" "
EAST CENTRAL REG DEVELOP COMM	•	1,641,906	• • • •	1,849,160	YES
HEADWATERS REG DEVELOP COMM	38,379	530,380	• • • •	568,759	YES
HETROPOLITAN COUNCIL	63,174	477,806	• • • •	540,980	YES
HID-HINNESOTA DEVELOPMENT COMM	19,546,809	5,612,982		25,159,791	YES
NORTHWEST REG DEVELOP COMM	51,514	571,344		622,858	YES
	403,681	561,078		964,759	YES
REGION 5 DEVELOP COMM	36,824	791,984	14 400	828,808	YES
REGION NINE DEVELOPMENT COMMISSION	63,333	965,309	14,422	1,043,064	YES

NAME OF ENTITY REGIONAL DEVELOPMENT COMMISSIONS	DIRECT FEDERAL	PASS T	HROUGH OTHER AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE
SOUTHWEST REG DEVELOP COMM	45,850			493,867	
UPPER NN VALLEY REG DEVELOP COMM	247,375			725,010	YES
TOTAL	20,704,193	12,078,441	14,422	32,797,056	
SCHOOLS AND RELATED AGENCIES					
2001 BDUCATION DISTRICT					YES
AGASSIZ VALLEY VOCATIONAL CENTER	,,,,	17,641	26,000	43,641	
ARROWHEAD REG COMPUTER CONSORT		.,,		,	
B.BL.H.C.SI.ST. VOCATIONAL COOP CTR					
BEMIDJI INTERDISTRICT COUNCIL	1111	306,657	-	322,076	YES
BENTON-STEARNS EDUCATION DISTRICT		245,452	,,,,,	245,452	
BORDER REGION EDUCATION DISTRICT		1111	, , , ,	1111	
BUFFALO RIDGE EDUCATION DISTRICT					
CAMDEN EDUCATION DISTRICT	,,,,				
CANNON VALLEY EDUCATION DISTRICT					180
CARVER-SCOTT VOCATIONAL CENTER	Pailed to	renart in time	for this pub	lication	
CEDAR RIVER EDUCATION DISTRICT	141164 60		TOT CHID PUD.		YES
CEDAR RIVER EDUCATION SERVICES COOP		145,005	26,670	171,675	YES
CENTRAL LAKES EDUCATION DISTRICT		143,003	20,070	1/1,0/3	
CENTRAL MN ED COOP SERV UNIT		461,478		461,478	
CENTRAL STEARNS VOCATIONAL CENTER		401,470		401,470	
CHISAGO-PINE EDUCATION DISTRICT			• • • • •		
COMMON SCHOOL DIST 323-FRANCONIA	Pailed to	rapart in time	for this muhlication		160
COMMON SCHOOL DIST 815-PRINSBURG	ralleu tu	3,462	tor curs pub.	3,462	YES
COMPUTER REGION 1 ESV		· ·		•	
COMPUTER REGION THREE		****	• • • • •	• • • •	
COTTONWOOD RIVER VOCATIONAL CERTER	* * * *		• • • • •	• • • •	
CROW RIVER SPECIAL ED COOP		216,977	• • • •	216,977	
DAKOTA COUNTY TECHNICAL COLLEGE	1,091,686	414,870	1,349,725	2,856,281	
DES MOINES RIVER VALLEY ED DISTRICT		·			YES
DES MOINES RIVER VALLEY TELECOMM		report in time	for this sub		1 6 3
DOUGLAS-GRANT-OTTER TAIL ED DIST					
DRSH JOINT POWERS					
BAST CENTRAL MINNESOTA CABLE COOP		report in time report in time			
EAST CENTRAL VOCATIONAL CENTER		-	-		YES
EAST RANGE SECONDARY TECHNICAL CTR		9,621	• • • •	9,621	YES
EDUCATIONAL COOP SERVICE UNIT		651,869		651,869	YES
ESV REGION V COMP SERV COOP		•		•	YES
FERGUS FALLS SPEC ED COOP		211 956		311 056	
FRESHWATER EDUCATION DISTRICT	****	211,856		211,856	Y E S Y E S
	Pailed to	213,232	for this publ	213,232	1 2 2
G.L.H.D.C. HEAD OF THE LAKES EDUCATION DIST		report in time	•		
		report in time	-		VEC
HENNEPIN TECHNICAL COLLEGE	1,671,057	1,018,797	264,028	2,953,882	YES
HIAWATHA VALLEY EDUCATION DISTRICT		463,016		463,016	YES
HIGHLAND VOCATIONAL CENTER		12,712	• • • • •	12,712	YES

		PASS THROUGH			AUDIT
	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
ISD 001 AITKIN		184,075		184,075	YBS
ISD 002 HILL CITY		95,510		95,510	YES
ISD 004 MCGREGOR	8,502	173,130		181,632	YES
ISD 011 ANOKA	1,321,429	4,716,524		6,037,953	YES
ISD 012 CENTENNIAL	5,235	417,290		422,525	YES
ISD 013 COLUMBIA HEIGHTS		638,545		638,545	YES
ISD 014 FRIDLEY		426,688		426,688	YES
ISD 015 ST FRANCIS		588,893		588,893	YES
ISD 016 SPRING LAKE PARK		456,617		456,617	YES
ISD 021 AUDUBON		143,230		143,230	YES
ISD 022 DETROIT LAKES	1,094,908	746,290		1,841,198	YES
ISD 023 FRAZEE	9,215	395,510		404,725	YES
ISD 024 LAKE PARK		31,397	6,331	37,728	YES
ISD 025 PINE POINT	12,555	46,667		62,962	YES
ISD 031 BENIDJI	800,934	1,755,575	43,604	2,600,113	YES
ISD 032 BLACKDUCK	25,211	212,225		261,271	YES
ISD 036 KELLIHER		97,551	,	102,633	YES
ISD 038 RED LAKE	2,461,953	374,396		2,851,958	YES
ISD 047 SAUK RAPIDS		317,049		348,919	YES
ISD 051 FOLEY		350,479	18,577	369,056	YES
ISD 057 BEARDSLEY		25,953		25,953	YES
ISD 058 CLINTON		94,209		94,209	YES
ISD 060 GRACEVILLE		76,892		76,892	YES
ISD 062 ORTONVILLE		131,525	18,531	150,056	YES
ISD 070 LAKE CRYSTAL		118,336		118,336	YES
ISD 072 MAPLETON		61,286		61,286	YES
ISD 075 ST CLAIR		98,793		98,793	YES
ISD 077 MANKATO	1,166,110	1,483,924		2,650,034	YES
ISD 078 GARDEN CITY		90,195		90,195	YES
ISD 079 AMBOY-GOOD THUNDER		106,035		106,035	YES
ISD 081 COMPREY	• • • •	68,934		68,934	YES
ISD 084 SLEEPY EYE		170,990		170,990	YES
ISD 085 SPRINGFIELD		129,998	161	130,159	YES
ISD 088 NEW ULM		433,189	10,303	443,492	YES
ISD 091 BARNUM		200,617		200,617	YES
ISD 093 CARLTON	87,240	109,442		196,682	YES
ISD 094 CLOQUET	301,860	728,290	• • • •	1,030,150	YES
ISD 095 CROMWELL		74,686		74,686	YES
ISD 097 MOOSE LAKE		100,269	51,679	151,948	YES
ISD 099 ESKO		100,419	9,786	110,205	YES
ISD 100 WRENSHALL		39,990	****	39,990	YES
ISD 108 NORWOOD		140,918	37,000	177,918	YES
ISD 110 WACONIA	1111	138,028	41,936	179,964	YES
ISD 111 WATERTOWN-MAYER		140,421	36,388	176,809	YES
ISD 112 CHASKA	1111	268,129	118,150	386,279	YES

		PASS TH	ROUGH		AUDIT	
	DIRECT		OTHER		REPORT	
NAME OF ENTITY	PEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE	
SCHOOLS AND RELATED AGENCIES						
ISD 114 BACKUS		89,572		89,572	YES	
ISD 114 DACKUS ISD 115 CASS LAKE	263,465	410,596	39,291	713,352	YES	
ISD 116 PILLAGER	1.11	108,154		108,154	YES	
ISD 117 PINE RIVER		334,364		334,364	YES	
ISD 118 REMER	65,404	193,081	39,987	298,472	YES	
ISD 119 WALKER	151,364	154,131	6,854	312,349	YES	
ISD 126 CLARA CITY		21,770	,,,,,	21,770	YES	
ISD 127 MAYNARD		37,437	6,407	43,844	YES	
ISD 128 MILAN		62,278	7,956	70,234	YES	
ISD 129 MONTEVIDEO	86,510	526,860	47,806	661,176	YES	
ISD 138 NORTH BRANCH	, , , ,	293,699	, , , , ,	293,699	YES	
ISD 139 RUSH CITY	, , , ,	95,492		95,492	YES	
ISD 140 TAYLOR FALLS		41,387	,,,,	41,387	YES	
ISD 141 CHISAGO LAKES		221,274		221,274	YES	
ISD 145 GLYNDON		140,081	25,831	165,912	YES	
ISD 146 BARNESVILLE		201,955	27,674	229,629	YES	
ISD 147 DILWORTH		135,233		135,233	YES	
ISD 150 HAWLEY	21,949	100,560	5,990	128,499	YES	
ISD 152 MOORHBAD	1,190,701	1,296,061	22,447	2,509,209	YES	
ISD 158 GONVICK		60,160	1,341	61,501	YES	
ISD 161 CLEARBROOK		102,155	5,115	107,270	YES	
ISD 162 BAGLEY	177,487	358,123	30,517	566,127	YES	
ISD 166 COOK COUNTY	90,160	102,815	52,883	245,858	YES	
ISD 173 HOUNTAIN LAKE		85,342		85,342	YES	
ISD 175 WESTBROOK		73,956		73,956	YES	
ISD 177 WINDOH		233,626		233,626	YES	
ISD 178 STORDEN-JEFFERS		76,788	4,123	80,911	YES	
ISD 181 BRAINERD	1,002,668	2,158,914		3,161,582	YES	
ISD 182 CROSBY		383,638		383,638	YES	
ISD 186 PROUGH LAKES		177,675		177,675	YES	
ISD 191 BURNSVILLE		1,054,308		1,054,308	YES	
ISD 192 FARMINGTON	8,348	407,173		415,521	YES	
ISD 194 LAKEVILLE		370,261		370,261	YES	
ISD 195 RANDOLPH	57,190	55,155		112,345	YES	
ISD 196 ROSEMOUNT-APPLE VALLEY		1,502,178		1,502,178	YES	
ISD 197 WEST ST PAUL		652,944		652,944	YES	
ISD 199 INVER GROVE HEIGHTS		472,292		472,292	YES	
ISD 200 HASTINGS		679,296	2,310	681,606	YES	
ISD 201 CLAREMONT		45,275		45,275	YES	
ISD 202 DODGE CENTER		93,542		93,542	YES	
ISD 203 HAYFIELD		265,961		265,961	YES	
ISD 204 KASSON-MANTORVILLE		145,344		145,344	YES	
ISD 205 WEST CONCORD	1 550 145	84,411		84,411	YES	
ISD 206 ALEXANDRIA	1,558,145	1,241,949	1111	2,800,094	YES	
ISD 207 BRANDON		108,571		108,571	YES	

	DIRECT	AUDIT REPORT			
NAME OF ENTITY	FEDERAL	STATE	OTHER AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					NOOD!!!!!
ISD 208 EVANSVILLE	Failed to	report in time	for this	publication	
ISD 209 KENSINGTON		36,995			YES
ISD 213 OSAKIS		211,028	46,55		YES
ISD 217 BRICKLYN		58,145			YES
ISD 218 DELAVAN		42,639			YES
ISD 219 ELMORE		55,953		55,953	YES
ISD 222 KIESTER		14,627	18	38 14,815	YES
ISD 223 MINNESOTA LAKE		62,110		62,110	YES
ISD 224 WELLS	, , , ,	170,685		170,685	YES
ISD 225 WINNEBAGO	1111	53,815		53,815	YES
ISD 227 CHATFIELD	1111	108,862		108,862	YES
ISD 228 HARMONY		102,485		102,485	YES
ISD 229 LANESBORO		107,749		107,749	YES
ISD 232 PETERSON		75,222		75,222	YES
ISD 233 PRESTON-FOUNTAIN		91,711		91,711	YES
ISD 234 RUSHFORD		107,232		107,232	YES
ISD 236 WYKOFF		84,739		•	
ISD 237 SPRING VALLEY		113,856		113,856	YES
ISD 238 MABEL-CANTON		133,853	1,64	12 135,495	YES
ISD 240 BLUE EARTH	7,720	232,140		239,860	YES
ISD 241 ALBERT LEA	555,273				YES
ISD 242 ALDEN	Failed to	report in time	for this	publication	
ISD 243 EMMONS	Pailed to	report in time	for this	publication	
ISD 244 FREEBORN	Failed to	report in time	for this	publication	
ISD 245 GLENNVILLE		72,944		72,944	YES
ISD 252 CANNON FALLS		152,327		152,327	YES
ISD 253 GOODHUE		104,758		104,758	YES
ISD 254 KENYON		102,320		102,320	YES
ISD 255 PINE ISLAND		88,552		. 88,552	YES
ISD 256 RED WING	451,546	610,954		1,062,500	YES
ISD 258 WANAMINGO		56,221		56,221	YES
ISD 260 ZUNBROTA		103,723		103,723	YES
ISD 261 ASHBY		58,774		58,774	YES
ISD 262 BARRETT	1111	18,800		18,800	YES
ISD 263 BLBOW LAKE		113,712		113,712	YES
ISD 264 HERMAN-NORCROSS		79,023		79,023	YES
ISD 265 HOFFMAN		67,928		67,928	YES
ISD 270 HOPKINS	1111	912,884		912,884	YES
ISD 271 BLOOMINGTON		1,497,767	40,55	1,538,317	YES
ISD 272 EDEN PRAIRIE		468,873	21,00	18 489,881	YES
ISD 273 BDINA		399,896		· ·	YES
ISD 276 MINNETONKA	55,329	529,811	5,23	35 590,375	YES
ISD 277 WESTONKA		472,283	31,76	54 504,047	YES
ISD 278 ORONO		216,204		•	YES
ISD 279 OSSEO		2,202,445		2,202,445	YES

		PASS T			AUDIT
	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
TAR AAA RIAHTIIN	46.064	506 445		F 4 0 7 0 0	V.T.O.
ISD 280 RICHFIELD	16,264	526,445		542,709	
ISD 281 ROBBINSDALE	26,747		•	1,933,589	
ISD 282 ST ANTHONY-NEW BRIGHTON		66,426	1 1 1 1	66,426	
ISD 283 ST LOUIS PARK	1111	671,183		671,183	
ISD 284 WAYZATA	, , ,	583,697			
ISD 286 BROOKLYN CENTER			38,116	371,075	
ISD 294 HOUSTON		102,057		102,057	
ISD 297 SPRING GROVE		98,818		98,818	
ISD 299 CALEDONIA		216,555		220,966	YES
ISD 300 LA CRESCENT		182,751		182,751	
ISD 301 AKELEY		56,219		56,219	
ISD 306 LAPORTE		85,858	5,289	91,147	YES
ISD 308 NEVIS		57,723		59,540	YES
ISD 309 PARK RAPIDS	Pailed to	report in time	for this pub	olication	
ISD 314 BRAHAM		244,290		244,290	YES
ISD 316 COLERAINE	18,470	261,497		281,750	YES
ISD 317 DEER RIVER	395,647		27,741	648,692	YES
ISD 318 GRAND RAPIDS	27,288	1,057,786	55,229	1,140,303	
ISD 319 NASHWAUK-KEEWATIN	1111	120,779	1111	120,779	
ISD 324 JACKSON		204,809	8,123	212,932	
ISD 325 LAKEFIELD	****	100,891	8,600	109,491	
ISD 328 SIOUX VALLEY		70,009	,,,,	70,009	YES
ISD 330 HERON LAKE-OKABENA	2,483	106,161		108,644	YES
ISD 332 MORA	2,100	383,853		383,853	YES
ISD 333 OGILVIE		144,966		144,966	YES
ISD 341 ATWATER		107,854	16,200	124,054	
ISD 345 NEW LONDON-SPICER	,,,,	171,859	35,655	207,514	
ISD 346 RAYMOND		160,959		166,645	
ISD 347 WILLMAR	1,451,459	1,413,697	633,479	·	
ISD 351 HALLOCK		35,506	870	3,498,635 36,376	
ISD 351 HREBOCK		· ·		,	YES
	• • • •	26,514		26,514	YES
ISD 353 KARLSTAD	140 240	92,716		92,716	
ISD 354 KENNEDY	148,318	28,668		176,986	YES
ISD 356 LANCASTER		52,508		52,508	YES
ISD 361 INTERNATIONAL FALLS	22,019	451,403		473,422	YES
ISD 362 LITTLEFORK-BIG FALLS		79,685	3,928	83,613	YES
ISD 363 SOUTH KOOCHICHING		79,962	3,834	83,796	YES
ISD 371 BELLINGHAM	148,780	90,820	4,116	243,716	YES
ISD 376 MARIETTA-NASSAU		28,123	2,448	30,571	YES
ISD 377 MADISON		117,462		117,462	YES
ISD 378 DAWSON		155,773	18,095	173,868	YES
ISD 381 LAKE SUPERIOR	6,055	268,719		274,774	YES
ISD 390 LAKE OF THE WOODS	,,,,	183,559	7,565	191,124	YES
ISD 391 CLEVELAND		53,688		53,688	YES
ISD 392 LE CENTER		99,700		99,700	YES
				•	

	N T D D C M	PASS THROUGH DIRECT OTHER			AUDIT	
NAME OF ENTITY	FEDERAL	STATE		DODAT	REPORT	
SCHOOLS AND RELATED AGENCIES		SINIB	AGBNCY	TOTAL	ACCEPTABLE	
DCHOOLD WAD KURKIDD KAPMCIED						
ISD 393 LE SUEUR		193,389	1 + 1 1	193,389	YES	
ISD 394 MONTGOMERY	1111	234,383	16,571	250,954	YES	
ISD 395 WATERVILLE	1111	165,607	10,311	165,607	YES	
ISD 402 HENDRICKS		67,403	10,241	77,644	YES	
ISD 403 IVANHOE		98,662	6,699	105,361	YBS	
ISD 404 LAKE BENTON		69,891	·	69,891	YES	
ISD 408 VERDI		24,511			YES	
ISD 409 TYLER	****			24,511		
ISD 411 BALATON	1111	33,094	1111	33,094	YES	
ISD 411 BABATON		76,315		76,315	YES	
ISD 413 MARSHALL	1111	87,803		87,803	YES	
ISD 413 HARSHADD	****	474,615		474,615	YES	
	1111	148,570		148,570	YES	
ISD 415 LYND	1111	29,079		29,079	YES	
ISD 417 TRACY		176,676	21,998	198,674	YES	
ISD 418 RUSSELL		37,648	• • • •	37,648	YES	
ISD 421 BROWNTON		68,643		68,643	YES	
ISD 422 GLENCOE	1111	129,547		129,547	YES	
ISD 423 HUTCHINSON	450,747	496,720	170,477	1,117,944	YES	
ISD 424 LESTER PRAIRIE		76,370		76,370	YES	
ISD 425 SILVER LAKE		44,097		44,097	YES	
ISD 426 STEWART		71,640		71,640	YES	
ISD 427 WINSTED	111	41,553		41,553	YES	
ISD 432 MAHNOMEN	819,115	336,424	7,931	1,163,470	YES	
ISD 435 WAUBUN	465,488	238,457	9,862	713,807	YES	
ISD 436 ALVARADO		27,783		27,783	YES	
ISD 437 ARGYLE	1111	66,347	2,088	68,435	YES	
ISD 440 MIDDLE RIVER		104,063		104,063	YES	
ISD 441 NEWFOLDEN		105,537		105,537	YES	
ISD 442 OSLO		60,676		60,676	YES	
ISD 443 STEPHEN	1111	82,231		82,231	YES	
ISD 444 STRANDQUIST		18,181	13,457	31,638	YES	
ISD 446 WARREN	1111	92,801		92,801	YES	
ISD 447 GRYGLA	1111	84,438		84,438	YES	
ISD 451 CEYLON		37,138		37,138	YES	
ISD 453 BAST CHAIN	1111	68,125		68,125	YES	
ISD 454 FAIRMONT	46,500	329,442		375,942	YES	
ISD 456 SHERBURN		76,697		76,697	YES	
ISD 457 TRIMONT		49,375	10,603	59,978	YES	
ISD 458 TRUMAN		99,583		99,583	YES	
ISD 459 WELCOME		33,262		33,262	YES	
ISD 460 GRANADA-HUNTLEY	1111	33,692	9,560	43,252	YES	
ISD 461 COSMOS		62,202		62,202	YES	
ISD 463 EDEN VALLEY		195,943	25,570	221,513	YES	
ISD 464 GROVE CITY		80,173	7,954	88,127	YES	
ISD 465 LITCHFIELD		298,600	1111	298,600	YES	

	22224		AUDIT		
NAME OF PROTOV	DIRECT	CMINE	OTHER AGENCY	TOTAL	REPORT
NAME OF ENTITY SCHOOLS AND RELATED AGENCIES	FEDERAL	STATE	AGENCI	TUTAL	ACCEPTABLE
SCHOOLS WAN KPRVIED WARMCIES					
ISD 466 DASSEL-COKATO		233,319		233,319	YES
ISD 473 ISLE	4,465	85,673	15,875	106,013	YES
ISD 477 PRINCETON	20,929	402,171	47,772	470,872	YES
ISD 480 ONAMIA	235,335	211,293	.,,	446,628	YES
ISD 482 LITTLE FALLS	1111	796,198		796,198	YES
ISD 483 HOTLEY		,			YES
ISD 484 PIERZ		378,050		378,050	YES
ISD 485 ROYALTON		225,102		225,102	YES
ISD 486 SWANVILLE		113,128		113,128	YES
ISD 487 UPSALA		135,806		135,806	YES
ISD 492 AUSTIN	615,035	991,372		1,606,407	YES
ISD 495 GRAND MEADOW	4,927	59,131		64,058	YES
ISD 497 LYLB		66,770		66,770	YES
ISD 499 LEROY		97,978		97,978	YES
ISD 500 SOUTHLAND		140,163		140,163	YES
ISD 504 SLAYTON		199,255	17,043	216,298	YES
ISD 505 FULDA		120,834	1,556	122,390	YES
ISD 507 NICOLLET		64,567		64,567	YES
ISD 508 ST PETER		249,522		249,522	YES
ISD 511 ADRIAN		142,564		142,564	YES
ISD 513 BREWSTER	, , , ,	38,096		38,096	YES
ISD 514 ELLSWORTH		53,265		53,265	YES
ISD 516 ROUND LAKE		18,022		18,022	YES
ISD 518 WORTHINGTON	1111	403,236	69,702	472,938	YES
ISD 521 ADA		121,504		121,504	YES
ISD 522 BORUP		34,787		34,787	YES
ISD 523 GARY		75,569		75,569	YES
ISD 524 HALSTAD		151,410		151,410	YES
ISD 525 HENDRUM		64,733		64,733	YES
ISD 526 TWIN VALLEY		92,339		92,339	YES
ISD 531 BYRON		107,839		107,839	YES
ISD 533 DOVER-EYOTA		132,026		132,026	YES
ISD 534 STEWARTVILLE		165,057		165,057	YES
ISD 535 ROCHESTER	Failed to	report in time	for this publ	ication	
ISD 542 BATTLE LAKE		118,679		118,679	YES
ISD 543 DEER CREEK		88,850		88,850	YES
ISD 544 FERGUS FALLS	****	394,310	• • • •	394,310	YES
ISD 545 HENNING		107,616		107,616	YES
ISD 547 PARKERS PRAIRIE	* * * *	185,406	1,537	186,943	YES
ISD 548 PELICAN RAPIDS		274,503		274,503	YES
ISD 549 PERHAM		322,917		322,917	YES
ISD 550 UNDERWOOD	* * * *	91,066		91,066	YES
ISD 553 NEW YORK MILLS		193,655	2,719	196,374	YES
ISD 561 GOODRIDGE		111,540	115	111,655	YES
ISD 564 THIEF RIVER FALLS	851,282	783,046	52,049	1,686,377	YES

		DIRECT	PASS THROUGH OTHER			AUDIT REPORT	
	NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE	
SCHOOLS AND	RELATED AGENCIES						
ISD 566	ASKOV		105,364		105,364	YES	
ISD 570	FINLAYSON		39,850		39,850	YES	
ISD 573	HINCKLEY	26,969	227,702		254,671	YES	
ISD 576	SANDSTONE	40,278	258,948		299,226	YES	
ISD 577	WILLOW RIVER		104,036		104,036	YES	
ISD 578	PINE CITY	344,676	496,072	40,189	880,937		
ISD 581	EDGERTON		89,583		89,583		
ISD 582	JASPER		49,781		49,781		
ISD 583	PIPESTONE			28,787			
ISD 584	RUTHTON		210,646		210,646		
ISD 592	CLIMAX		46,480		46,480		
ISD 593	CROOKSTON		437,068	24,814	461,882		
ISD 595	RAST GRAND FORKS	832,957	603,599		1,461,556		
ISD 597	ERSKINE	1111	57,290		57,290		
ISD 599	FERTILE-BELTRAMI		105,286	2,053	107,339		
ISD 600		1111	38,268	,,,,	38,268	YES	
ISD 601		5,109	194,335		199,444		
	MCINTOSH	1111	74,378		74,378		
ISD 604			35,597	,,,,	35,597		
ISD 611			35,740	1111	35,740	YES	
	GLENWOOD			16,012	215,583		
	STARBUCK		90,149	10,012	90,149	YES	
ISD 615			58,495		58,495	YES	
	MOUNDS VIEW	7,853	1,348,395	71,373	1,427,621	YES	
	NORTH ST PAUL-MAPLEWOOD	,,013	1,210,310	11,313	1,427,621	YES	
	ROSEVILLE		839,263	76,355	915,618	YES	
	WHITE BEAR LAKE	4,015	902,689	26,989	933,693		
ISD 625		3,895,556	12,309,580				
ISD 627			91,424		17,429,089		
ISD 628		• • • •			91,424		
	RED LAKE FALLS	• • • •	88,751 122,623	* * * * *	88,751		
ISD 631			43,628		122,623		
	LAMBERTON				43,628	YES	
ISD 635		****	24 424		24 424	YES	
ISD 636		* 1 * 1	34,434	7 700	34,434	YES	
	REDWOOD FALLS	• • • • •	73,945	7,782	81,727	YES	
ISD 638			181,599	11,903	193,502	YES	
ISD 640		• • • •	124,175	• • • •	124,175	YES	
	WALNUT GROVE		181,779	• • • •	181,779	YES	
	BIRD ISLAND	****	67,463	0 101	67,463	YES	
	BUFFALO LAKE		77,591	8,180	85,771	YES	
ISD 648		• • • •	65,479	0 714	65,479	YES	
ISD 648			108,721	8,714	117,435	YES	
	FRANKLIN	• • • •	87,188		87,188	YES	
		• • • •	 EO AAA			YES	
ISD 651	пьсток		58,044		58,044	YES	

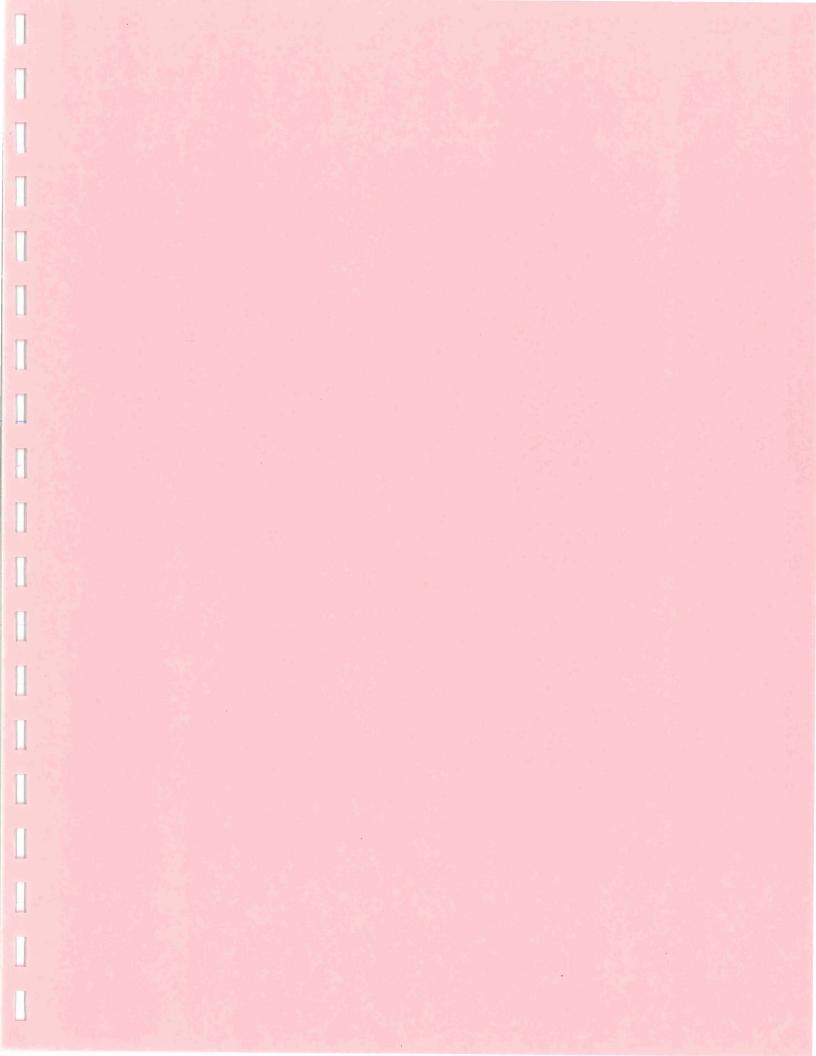
MAME OF RETITY FEDERAL STATE AGENCY TOTAL ACCEPTABLE		DIRECT		AUDIT REPORT		
ISD 652 HORTON	ייינים ער אנו רייינים ער אנו		C T B T F		TOTAL	
ISD 652 MORTON		מאאמעמז	DINIB	NUBRCI	IVIND	ACCEL LABRE
ISD 653 OLIVIA	SCHOOLS MAD REALIED ROUNCIES					
ISD 653 OLIVIA	ISD 652 MORTON	117.743	69.842		187.585	YES
ISD 654 REWILLE					·	
ISD 655 SACRED HEART			· ·			
ISD 656 PARIBADLY						YES
ISD 657 MORRISOVN 60,732 60,732 VES ISD 659 NORTHFIELD 315,754 315,754 VES ISD 659 NORTHFIELD 318,780 38,780 VES ISD 670 LUVERNE 242,245 33,020 275,265 VES ISD 670 LUVERNE 242,245 33,020 275,265 VES ISD 671 HILLS-BEAVER CREEK 106,368 106,368 VES ISD 671 HILLS-BEAVER CREEK 106,368 130,862 VES ISD 678 GREENBUSH 130,862 130,862 VES ISD 678 GREENBUSH 130,862 130,862 VES ISD 682 ROSBAU 288,146 VES ISD 680 WARROAD 208,722 208,722 VES ISD 681 AURORA 234,464 219,911 4,112 247,467 VES ISD 692 BABBITY 83,132 5,391 86,532 VES ISD 693 BIVABIK 40,679 689 41,368 VES ISD 693 BIVABIK 40,679 689 41,368 VES ISD 693 BIVABIK 40,679 689 41,368 VES ISD 695 CHISBOLM 44,023 142,591 557 187,171 VES ISD 695 EVI 57,893 142,591 557 187,171 VES ISD 695 EVI 57,893 142,591 557 187,171 VES ISD 695 FUNDOMOOD 69,567 69,567 VES ISD 695 FUNDOMOOD 69,567 69,567 VES ISD 700 HERNANTOWN 21,281 134,498 1,511 157,290 VES ISD 700 HERNANTOWN 21,281 335,632 340,867 VES ISD 706 VIRGINIA 5,235 335,632 340,867 VES ISD 706 VIRGINIA 5,235 335,632 340,867 VES ISD 707 NETT LAKE 214,582 78,018 17,803 310,403 VES ISD 708 FOWER-SOUDAN 56,22 38,289 94,491 VES ISD 710 FUNDAH 2177,412 4,217,081 365,293 6,555,786 VES ISD 710 BUUTH 2177,412 4,217,081 365,293 6,555,786 VES ISD 710 BUUTH 2177,412 4,217,081 365,293 6,555,786 VES ISD 712 NORNAH 24,217,22 24,215				•		YES
ISD 659 NORTEFIELD						YES
ISD 659 MACHOLIA 38,780 38,780 YES	ISD 659 NORTHFIELD				·	YES
ISD 670 LUVERNE	ISD 669 MAGNOLIA					YES
ISD 671 HILLS-BEAVER CREEK	ISD 670 LUVERNE			33,020	275,265	YES
ISD 676 BADGER	ISD 671 HILLS-BEAVER CREEK				•	YES
ISD 678 GREENBUSH	ISD 676 BADGER					YES
ISD 682 ROSEAU	ISD 678 GREENBUSH		· ·		130,862	YES
ISD 690 WARROAD 208,722 208,722 YES	ISD 682 ROSEAU					YES
ISD 691 AURORA 23,464 219,911 4,112 247,487 YES ISD 692 BABBITT 83,132 5,391 88,523 YES ISD 693 BINABIK 40,679 689 41,368 YES ISD 695 CHISROLM 44,023 142,591 557 187,171 YES ISD 696 ELY 57,893 143,594 4,354 205,841 YES ISD 697 EVELETH 463,171 386,438 849,609 YES ISD 698 FLOODWOOD 69,567 69,567 YES ISD 700 HERMANTOWN 21,281 134,498 1,511 157,290 YES ISD 700 HERMANTOWN 21,281 134,498 1,511 157,290 YES ISD 701 HIBBING 625,732 584,513 8,505 1,218,750 YES ISD 704 PROCTOR 245,234 43,004 288,238 YES ISD 706 VIRGINIA 5,235 335,632 340,867 YES ISD 708 TOKER-SOUDAN 56,202 38,289 94,491 YES ISD 708 TOKER-SOUDAN 56,202 38,289 94,491 YES ISD 710 ST LOUIS COUNTY 101,470 556,373 42,940 700,783 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 712 MEM PRAGUE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 720 BECKER 86,802 2,718 89,520 YES ISD 728 EUK RIVER 161,948 8,757 626,705 YES ISD 733 GIBBON 144,758 14,906 159,664 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 49,983 49,983 49,983 YES ISD 735 WINTHROP 212,146 8,721 130,867 YES ISD 735 WINTHROP 212,146 8,721 130,867 YES ISD 735 WINTHROP 241,468 8,721 130,867 YES ISD 735 WINTHROP 241,468 8,721 130,867 YES ISD 735 WINTHROP 241,468 8,721 130,6	ISD 690 WARROAD				·	YES
ISD 692 BABBITT	ISD 691 AURORA			4,112		YES
ISD 693 BIWABIK	ISD 692 BABBITT					YES
ISD 695 CHISHOLK	ISD 693 BIWABIK					YES
ISD 697 EVELETH	ISD 695 CHISHOLM			557	187,171	YES
ISD 697 EVELETH	ISD 696 ELY	57,893	143,594	4,354	205,841	YES
ISD 699 GILBERT	ISD 697 EVELETH				849,609	YES
ISD 699 GILBERT	ISD 698 FLOODWOOD	1111	69,567		69,567	YES
ISD 700 HERMANTOWN 21,281 134,498 1,511 157,290 YES	ISD 699 GILBERT	1117	34,629		50,337	YES
ISD 704 PROCTOR	ISD 700 HERMANTOWN		134,498	1,511	157,290	YES
ISD 706 VIRGINIA 5,235 335,632 340,867 YES ISD 707 NETT LAKE 214,582 78,018 17,803 310,403 YES ISD 708 TOWER-SOUDAN 56,202 38,289 94,491 YES ISD 709 DULUTH 2,177,412 4,217,081 365,293 6,759,786 YES ISD 710 ST LOUIS COUNTY 101,470 556,373 42,940 700,783 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 716 BELLE PLAINE 109,913 109,913 YES ISD 717 JORDAN 123,667 15,254 138,921 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 720 KER PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 701 HIBBING	625,732	584,513	8,505	1,218,750	YES
ISD 706 VIRGINIA	ISD 704 PROCTOR		245,234	43,004	288,238	YES
ISD 708 TOWER-SOUDAN 56,202 38,289 94,491 YES ISD 709 DULUTH 2,177,412 4,217,081 365,293 6,759,786 YES ISD 710 ST LOUIS COUNTY 101,470 556,373 42,940 700,783 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 716 BELLE PLAINE 109,913 109,913 109,913 YES ISD 717 JORDAN 123,667 15,254 138,921 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 731 ARLINGTON 617,948 8,757 626,705 YES ISD 732 GAYLORD <t< td=""><td>ISD 706 VIRGINIA</td><td></td><td>335,632</td><td></td><td>340,867</td><td>YES</td></t<>	ISD 706 VIRGINIA		335,632		340,867	YES
ISD 709 DULUTH 2,177,412 4,217,081 365,293 6,759,786 YES ISD 710 ST LOUIS COUNTY 101,470 556,373 42,940 700,783 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 716 BELLE PLAINE 109,913 109,913 YES ISD 717 JORDAN 123,667 15,254 138,921 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 732 GAYLORD 79,691 79,691 79,691 YES ISD 734 HENDERSON 49,983	ISD 707 NETT LAKE	214,582	78,018	17,803	310,403	YES
ISD 710 ST LOUIS COUNTY 101,470 556,373 42,940 700,783 YES ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 716 BELLE PLAINE 109,913 109,913 YES ISD 717 JORDAN 123,667 15,254 138,921 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 721 NEW PRAGUE 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,98	ISD 708 TOWER-SOUDAN	56,202	38,289		94,491	YES
ISD 712 MOUNTAIN IRON-BUHL 3,080 119,253 39,211 161,544 YES ISD 716 BELLE PLAINE 109,913 109,913 YES ISD 717 JORDAN 123,667 15,254 138,921 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 733 GAYLORD 79,691 79,691 YES ISD 734 HENDERSON 49,983 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,	ISD 709 DULUTH	2,177,412	4,217,081	365,293	6,759,786	YES
ISD 716 BELLE PLAINE 109,913 109,913 YES ISD 717 JORDAN 123,667 15,254 138,921 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 BLK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 617,948 8,757 626,705 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 49,983 ISD 735 WINTHROP 122,146 8,721 130,867	ISD 710 ST LOUIS COUNTY	101,470	556,373	42,940	700,783	YES
ISD 717 JORDAN 123,667 15,254 138,921 YES ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 49,983 ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 712 HOUNTAIN IRON-BUHL	3,080	119,253	39,211	161,544	YES
ISD 719 PRIOR LAKE 241,315 13,210 254,525 YES ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 716 BELLE PLAINE		109,913		109,913	YES
ISD 720 SHAKOPEE 6,159 230,847 237,006 YES ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 717 JORDAN		123,667	15,254	138,921	YES
ISD 721 NEW PRAGUE 220,522 19,379 239,901 YES ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 719 PRIOR LAKE				254,525	YES
ISD 726 BECKER 86,802 2,718 89,520 YES ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 720 SHAKOPEE	6,159	230,847		237,006	YES
ISD 727 BIG LAKE 152,129 152,129 YES ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES			•			
ISD 728 ELK RIVER 617,948 8,757 626,705 YES ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES				2,718		
ISD 731 ARLINGTON 144,758 14,906 159,664 YES ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES			152,129		152,129	
ISD 732 GAYLORD 79,691 79,691 YES ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES			·		•	
ISD 733 GIBBON 216,610 2,815 219,425 YES ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES		,,,,		14,906		
ISD 734 HENDERSON 49,983 49,983 YES ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 732 GAYLORD				· ·	
ISD 735 WINTHROP 122,146 8,721 130,867 YES	ISD 733 GIBBON		•	2,815	219,425	YES
	ISD 734 HENDERSON		49,983			YES
ISD 736 BELGRADE-ELROSA 161,543 161,543 YES	ISD 735 WINTHROP		122,146	8,721	130,867	YES
	ISD 736 BELGRADE-ELROSA		161,543		161,543	YES

	DIRECT	PASS TH	ROUGH OTHER		AUDIT REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES		DINIB		10111	MCCBLINDIP
ISD 737 BROOTEN		153,399		153,399	YES
ISD 738 HOLDINGFORD		231,480		231,480	YES
ISD 739 KINBALL		219,805	14,567	234,372	
ISD 740 MELROSE	5,440	426,675	16,939	449,054	
ISD 741 PAYNESVILLE		230,270	14,932	245,202	
ISD 742 ST CLOUD	1,200,915	2,229,584	1111	3,430,499	YES
ISD 743 SAUK CENTRE		273,127		273,127	
ISD 745 ALBANY		361,262		361,262	
ISD 748 SARTELL		125,915		136,395	YES
ISD 750 COLD SPRING		358,857	1111	358,857	YES
ISD 756 BLOOMING PRAIRIE		229,096		229,096	YES
ISD 761 OWATONNA		641,182		641,182	YES
ISD 762 ELLENDALE		56,956		56,956	YES
ISD 763 MEDFORD		71,657		71,657	YES
ISD 768 HANCOCK	1111	66,695		66,695	YES
ISD 769 MORRIS	1111	249,417		249,417	YES
ISD 771 CHOKIO-ALBERTA		90,508		90,508	YES
ISD 775 KERKHOVEN-MURDOCK-SUNBERG	1111	189,781	6,685		YES
ISD 777 BENSON		293,929	5,909	196,466	
ISD 784 APPLETON	****	168,709	•	299,838	YES
ISD 786 BERTHA-HEWITT		·	15,591	184,300	YES
ISD 787 BROWERVILLE		223,736		223,736	YES
ISD 789 CLARISSA		188,687		188,687	YES
ISD 790 EAGLES BEND		118,546		118,546	YES
ISD 790 BROWNS BERD		88,172		88,172	YES
ISD 792 LONG PRAIRIE		87,873		87,873	YES
ISD 793 STAPLES	(7.745	285,439		285,439	YES
ISD 801 BROWNS VALLEY	67,745	1,731,996	5,869	1,805,610	YES
ISD 803 WHEATON	8,623	80,540		89,163	
		135,818		135,818	
ISD 806 ELGIN-MILLVILLE ISD 809 MAZEPPA		80,514		80,514	
		31,199	• • • •	31,199	YES
ISD 810 PLAINVIEW		155,978	• • • •	155,978	YES
ISD 811 WABASHA		134,346	1,016	135,362	YES
ISD 813 LAKE CITY	* * * *	188,223		188,223	YES
ISD 818 VERNDALE	55,800	136,140		191,940	YES
ISD 819 WADENA	782,405	945,958		1,728,363	YES
ISD 820 SEBEKA		228,320		228,320	YES
ISD 821 MENAHGA		213,686		213,686	YES
ISD 827 NEW RICHLAND		119,220		119,220	YES
ISD 829 WASECA		409,767		409,767	YES
ISD 830 JANESVILLE		113,073		113,073	YES
ISD 831 FOREST LAKE	Failed to	report in time	for this publ	ication	
ISD 832 MAHTOMEDI		267,545		267,545	YES
ISD 833 SOUTH WASHINGTON COUNTY		969,950		969,950	YES
ISD 834 STILLWATER	4,205	950,272		954,477	YES

	DIRECT	AUDIT REPORT			
NAME OF ENTITY	PEDERAL	STATE	OTHER AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
ISD 836 BUTTERFIELD		54,741		54,741	YES
ISD 837 MADELIA		126,078		126,078	YES
ISD 840 ST JAMES		246,034		246,034	YES
ISD 846 BRECKENRIDGE		192,804		192,804	YES
ISD 850 ROTHSAY		45,319		45,319	
ISD 852 CAMPBELL-TINTAH		123,776		123,776	
ISD 857 LEWISTON		160,102		160,102	
ISD 858 ST CHARLES				196,970	
ISD 861 WINONA	520,315	805,543		1,325,858	
ISD 876 ANNANDALE	27,208	197,647		224,855	
ISD 877 BUFFALO		508,535		508,535	
ISD 879 DELANO		147,601	15,328	162,929	
ISD 880 HOWARD LAKE		184,650		184,650	
ISD 881 NAPLE LAKE		91,472		91,472	
ISD 882 MONTICELLO	59,651	633,705		693,356	YES
ISD 883 ROCKFORD		121,272	,	121,272	
ISD 885 ST MICHAEL-ALBERTVILLE		126,365		126,365	YES
ISD 891 CAMBY		182,258		182,258	
ISD 892 CLARKFIELD		111,922		111,922	YES
ISD 893 BCHO		57,789		57,789	YES
		report in time			
ISD 896 WOOD LAKE	141104 00	11,385		11,385	YES
ISD 911 CAMBRIDGE-ISANTI		995,506		995,506	YES
ISD 912 MILACA			37,353	302,833	
ISD 913 WALDORF-PEMBERTON	,,,,	68,713		88,511	YES
ISD 914 ULEN-HITTERDAL		92,958	15,750	92,958	YES
ISD 918 CHANDLER-LAKE WILSON		62,046		62,046	YES
KNOWLEDGE INTERACTION DIST SYSTEM		report in time			100
LAC QUI PARLE VALLEY JOINT POWER	ratieu co	report in time	-		YES
LAKE AGASSIZ SPEC ED COOP		78,72 4		78,724	YES
LEAF RIVER EDUCATIONAL DISTRICT		•		•	YES
LITTLE CROW TELE-MEDIA NETWORK			• • • •	****	YES
MARTIN COUNTY SPEC ED COOP		170,246	1111	170,246	YES
MARTIN COUNTY VOCATIONAL CENTER		1/0,240			
MEEKER-WRIGHT SPECIAL ED COOP			173,032	481,079	YES
MEEKER/MCLEOD COUNTY EDUCATION DIST		300,047	175,052	401,075	YES
METRO-II					YES
METROPOLITAN ECSU		651,869		651,869	
MID STATE EDUCATION DISTRICT	,,,,	250,298		250,298	YES
MID-RANGE SP ED COOP				189,512	YES
MIDSTATE EDUCATION TELECOMM COOP				,	1111
MIDWEST SPECIAL ED COOP	railed to		TOT CHIP PUD	147,255	YES
MINNESOTA RIVER VALLEY ED DISTRICT		•	,,,,	147,233	YES
MINNESOTA VALLEY COOPERATIVE				113,471	YES
MINNESOTA VALLEY EDUCATION DISTRICT		·		126,942	YES
AZAMBOVIA TABBEL BOVORITOR DIDIRIOI		140,742		120,742	

		PASS TI	HROUGH		AUDIT
	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABL
CHOOLS AND RELATED AGENCIES					
MINNESOTA VALLEY TELENETWORK	Failed to	report in time	for this pub	lication	
MN RIVER VALLEY SPEC ED COOP		385,890		385,890	YES
NE METRO INTERDISTRICT NO 916	1,332,534	897,082	37,362	2,266,978	YES
NISWI-NAYAWSHING VOC CENTER	Failed to	report in time	for this pub		
NORTH CENTRAL TECHNICAL COLLEGE					YES
NORTH COUNTY VOCATIONAL CENTER				35,815	
NORTHEAST ED COOP SERVICE UNIT		480,813		480,813	YES
NORTHEASTERN EDUCATION DISTRICT				138,882	
NORTHWEST EDUCATION TECHNOLOGY COOP		report in time	for this pub	lication	
NORTHWEST MINNESOTA ED DISTRICT					YES
NORTHWEST VOCATIONAL CENTER					YRS
NW NN ED COOP SERVICE UNIT		506.547	11,500 6,049	518.047	YRS
NW REGION INTERDISTRICT COUNCIL		120.422	6.049	126 471	YES
		31 259	85,430	126,471 116,689	YES
OAK LAND VOCATIONAL CENTER PINE TO PRAIRIE EDUCATION DISTRICT			03,400	110,005	
PINE TO PRAIRIE VOCATIONAL CENTER					
PONME DE TERRE EDUCATION DISTRICT	Pailed to	ranart in time	for this nuh	liantion	100
PRAIRIE LAKES VOCATIONAL CENTER					VPC
QUAD-COUNTY TELECOMM PROJECT					
RED LAKE FALLS SPEC ED COOP			• • • •	222,843	IDD
RED RIVER VALLEY VOCATIONAL CENTER					
REDWOOD RIVER EDUCATION DISTRICT					
RIVER BEND SPECIAL ED COOP		342,907		242 047	
ROOT RIVER EDUCATION DISTRICT	7	342,901		342,907	YES
DUMPEROND PRODUCTION DISTRICT	ralled to	report in time	for this pub.	lication	
RUNESTONE EDUCATION DISTRICT SHERBURNE-WRIGHT EDUCATION TECHNOL	W.23.3 &.				YES
CIDIBA CONNER BUICATION DIGEORGE	ralled to	report in time	for this pub.	lication	
SIBLEY COUNTY EDUCATION DISTRICT					
SIBLEY COUNTY VOCATIONAL CENTER					YES
SOUTH CENTRAL COOPERATIVE CENTER					YES
SOUTH CENTRAL ED COOP SER UNIT				485,222	
SOUTH CENTRAL EDUCATION DISTRICT				2,610	YES
SOUTH CENTRAL SP ED COOP				91,903	YES
SOUTHEAST NN ED COOP SERV UNIT		149,960		149,960	YES
SOUTHEASTERN MN SP ED COOP		182,518		182,518	YES
SOUTHERN NN SPCL SERVICES COOP		81,312		81,312	YES
SOUTHERN POLAR VOCATIONAL CENTER					YES
SOUTHERN RIVER BEND ED DISTRICT	Failed to	report in time	for this pub	lication	
SOUTHWEST MINN TELECOMM DISTRICT			for this publ	lication	
SOUTHWESTERN TECHNICAL COLLEGE		611,588		2,149,321	YES
SSD 1 MINNEAPOLIS	5,929,142	14,291,838	80,023	20,301,003	
SSD 6 SOUTH ST PAUL				471,981	YES
SW & WEST CENTRAL ED COOP SERV UNIT	145,565	471,981 2,256,004		2,401,569	YES
TIES ESV REGION VII					
TRI-DISTRICT SEC COOP FACILITY					
VALLEY & LAKES EDUCATION DISTRICT	Failed to				

		AUDIT			
	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGBNCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
WASIOJA AREA SP ED COOP		378,153		378,153	YES
WASIOJA BDUCATION DISTRICT					YES
WEST CENTRAL ED COOP SERV UNIT		496,292		496,292	YES
WEST CENTRAL EDUCATION DISTRICT		176,226		176,226	YES
WESTERN MINNESOTA EDUCATION DIST					YES
WRIGHT VOCATIONAL CENTER					YES
ZUMBRO EDUCATION DISTRICT					YES
TOTAL	42,732,010	154,177,036	6,873,919	203,782,965	
GRAND TOTAL	165,370,436	724,212,751	27,174,682	916,757,869	
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ADMINISTERING	AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
AMERICAN RED (CROSS					
	ILDER FOUNDA 13.633 \$ =====	ATION 19,739	YES			
ARROWHEAD REG	DEVELOP CON	4M				
	ECON OPPORT 13.633 \$ 13.635	TUNITY AGEN 14,518 816,414	CY YES			
	\$	830,932				
CITY OF DI CFDA	13.635 \$	206,943	YES	YES		
KOOCHICHII CFDA CFDA	NG-ITASCA AG	CTION CNCL	YES	YES	YES	
RANGE MEN	TAL HEALTH (YES			
		15,848	· ·	Ima	IID C	
ST LOUIS (CFDA	13.635 \$ ====:	105,681	YES	YES	YES	
BELTRAMI COUN	TY					
ISD 031 B	10.665 \$	3,540	YES	YES		
ISD 032 B CFDA	LACKDUCK 10.665 \$	13,428	YES	YES		
BEMIDJI INTER	DISTRICT CO	UNCIL				
ISD 032 B	LACKDUCK 84.027	7,181	YES	YES		
	\$	7,181				
ISD 036 K CFDA	ELLIHER 84.027 \$	2,869	YES	YES		
ISD 038 R	ED LAKE 84.027 \$	15,609	YES	YES	YES	
ISD 115 C. CFDA	ASS LAKE 84.027 \$	10,631	YES	YES		
ISD 158 G CFDA	ONVICK 84.027 \$	1,341	YES	YES		
	LEARBROOK 84.027 \$	4,115	YES	YES		

ADMINISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
BEMIDJI INTERDISTRIC					
ISD 162 BAGLEY CFDA 84.027	\$ 15,225	YES	YES		
	\$ 15,225				
ISD 306 LAPORTE CFDA 84.027		YES	YES		
ISD 362 LITTLEFO CFDA 84.027	ORK-BIG FALLS	YES	YES		
ISD 363 SOUTH KO CFDA 84.027	OCHICHING	YES	YES		
ISD 390 LAKE OF CFDA 84.027	THE WOODS 7,565	YES	YES		
ISD 432 MAHNOMEN CFDA 84.027	, 7,931 ====================================	YES	YES		
ISD 435 WAUBUN CFDA 84.027	\$ 9,862	YES	YES	YES	
BEMIDJI STATE UNIVER	RSITY				
ISD 564 THIEF RI CFDA 59.037	TVER FALLS \$ 25,752	YES	YES	YES	
BENTON COUNTY					
TRI-COUNTY ACTION CFDA 83.523	ON PROGRAMS \$ 4,506	YES			
BENTON SHERBURNE CHS	5				
ISD 726 BECKER CFDA 13.994	\$ 2,718	YES			
BENTON-STEARNS EDUCA	ATION DISTRICT				
ISD 047 SAUK RAP CFDA 84.027	PIDS \$ 31,870	YES	YES		
ISD 748 SARTELL CFDA 84.027	\$ 10,480	YES	YES	YES	
BENTON-STEARNS SPECI	IAL ED COOP				
ISD 051 FOLEY CFDA 84.027	\$ 18,577	YES	YES	YES	
ISD 739 KIMBALL CFDA 84.027		YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE				
BLUE CROSS/BLUE SHIELD								
AMHERST WILDER FOUNDATION CFDA 13.766 \$ 366,481	YES							
\$ 366,481 =========								
BRASS FOUNDATION INC								
ISD 709 DULUTH CFDA 84.186 \$ 33,119	YES	YES						
CARLTON COUNTY								
ARROWHEAD ECON OPPORTUNITY AGEN CFDA 14.228 \$ 1,567	CY YES							
CARVER-SCOTT VOCATIONAL CENTER								
ISD 108 NORWOOD CFDA 84.027 \$ 37,000	YES	YES						
ISD 110 WACONIA CFDA 84.027 \$ 41,936	YES	YES	YES					
ISD 111 WATERTOWN-MAYER CFDA 84.027 \$ 36,388	YES	YES	YES					
ISD 112 CHASKA CFDA 84.027 \$ 118,150	YES	YES	YES					
CASS COUNTY								
ISD 115 CASS LAKE CFDA 10.665 \$ 25,873	YES	YES						
ISD 118 REMER CFDA 10.665 \$ 39,987	YES	YES	YES					
CENTRAL MINNESOTA COUNCIL ON AGING	CENTRAL MINNESOTA COUNCIL ON AGING							
BENTON COUNTY CFDA 13.635 \$ 20,000	YES	YES						
SHERBURNE COUNTY CFDA 13.633 \$ 18,000	YES	YES						
STEARNS COUNTY CFDA 13.633 \$ 54,870	YES	YES						
WRIGHT COUNTY CFDA 13.633 \$ 16,286	YES	YES						

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CITY OF DULUTH				
DULUTH COMM ACTION PROG INC CFDA 14.218 \$ 241,698	YES	YES	YES	
\$ 241,698				
ISD 709 DULUTH CFDA 14.218 \$ 5,410 CFDA 17.246 95,595 CFDA 17.250 204,396 CFDA 84.167 20,123	YES	YES		
\$ 325,524				
WOMENS COALITION CFDA 14.231 \$ 12,000	YES			
CITY OF EVELETH				
ARROWHEAD ECON OPPORTUNITY AGENCE CFDA 14.228 \$ 54,832	CY YES			
CITY OF MINNEAPOLIS				
CATHOLIC CHARITIES-ST PAUL AND M CFDA 14.218 \$ 49,780	IPLS YES			
CITY OF BLOOMINGTON CFDA 10.557 \$ 26,729	YES	YES		
HARRIET TUBMAN WOMENS SHELTER IN CFDA 14.231 \$ 150,244	IC YES	YES	YES	
HIRED CFDA 14.225 \$ 5,850 CFDA 17.246 141,539 CFDA 17.250 24,439	YES			
\$ 171,828				
MINN INDIANS WOMENS RESOURCE CEN CFDA 14.218 \$ 16,167	ITER YES			
MPLS URBAN LEAGUE CFDA 13.781 \$ 122,662 CFDA 14.850 62,703 CFDA 17.207 59,965 CFDA 17.250 166,387	YES	YES	YES	
\$ 411,717 ==========				
MULTI RESOURCES CENTER CFDA 17.246 \$ 48,282 CFDA 17.250 45,991	YES			
\$ 94,273				
PARENTS IN COMMUNITY ACTION INC CFDA 14.218 \$ 95,000	YES			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CITY OF MINNEAPOLIS					
SSD 1 MINNEAPOLI CFDA 17.250	\$ 56,632	YES	YES	YES	
	\$ 56,632				
CITY OF ROCHESTER					
CHILD CARE RESOU CFDA 14.218	RCE REFERRAL IN \$ 22,199	C YES			
OLMSTED COUNTY	67,673 13,802 6,892 2,942 29,551 73,647	YES	YES		YES YES YES YES YES YES
	\$ 196,639				
WOMEN'S SHELTER, CFDA 14.231	ROCHESTER \$ 19,800	YES	YES		
CITY OF ST. CLOUD					
CENTRAL MINNESOT CFDA 16.579	\$ 36,228	YES			
TRI-COUNTY ACTIO CFDA 14.231	N PROGRAMS \$ 30,994	YES			
CITY OF ST. LOUIS PA	RK				
THE WAYSIDE HOUS CFDA 14.218		YES	YES	YES	
CITY OF ST. PAUL					
CATHOLIC CHARITI CFDA 14.231 CFDA 17.248	ES-ST PAUL AND 1,441 223,098	MPLS YES			
FACE TO FACE HEA CFDA 14.218	\$ 224,539 ====================================	YES	YES	YES	
ISD 625 ST PAUL CFDA 13.781 CFDA 14.231 CFDA 17.250	\$ 394,595 71,623 757,735	YES			
	\$ 1,223,953				

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CITY OF VIRGINIA				
ARROWHEAD ECON OPPORTUNITY AGENO	CY YES			
\$ 2,414				
CLAY COUNTY				
MINNESOTA MIGRANT COUNCIL CFDA 14.231 \$ 8,439 CFDA 83.516 802	YES			
\$ 9,241				
WILKIN COUNTY CFDA 10.557 \$ 24,555 CFDA 13.994 21,255	YES	YES		
\$ 45,810				
COMM ACTION FOR SUBURBAN HENNEPIN				
ISD 271 BLOOMINGTON	YES			
CFDA 13.792 \$ 40,550				
ISD 272 EDEN PRAIRIE CFDA 13.792 \$ 18,227	YES	YES		
ISD 286 BROOKLYN CENTER CFDA 13.792 \$ 38,116	YES			
MULTI RESOURCES CENTER CFDA 13.792 \$ 86,802	YES			
WEST HENNEPIN HUMAN SERVICES CFDA 13.792 \$ 51,250	YES			
COOK COUNTY				
ISD 166 COOK COUNTY CFDA 10.665 \$ 52,883	YES			
DAKOTA COUNTY				
DAKOTA COUNTY TECHNICAL COLLEGE CFDA 17.246 \$ 1,349,725	YES			
ISD 200 HASTINGS CFDA 17.246 \$ 2,310	YES	YES	YES	
DOUGLAS COUNTY				
GRANT COUNTY CFDA 10.557 \$ 3,340	YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS GRANT FEDERAL NONCOMPLIANCE
EAST CENTRAL REG DEVELOP COMM			
ISANTI COUNTY CFDA 13.633 \$ 6,400	YES		
FARIB-MARTIN-WATONWAN HSB			
ISD 457 TRIMONT CFDA 13.994 \$ 10,603	YES	YES	
GREATER MINNESOTA CORPORATION			
ISD 793 STAPLES CFDA 81.042 \$ 5,869	YES	YES	
REGION NINE DEVELOPMENT COMMISS CFDA 81.041 \$ 14,422	ION YES	YES	
GREATER MPLS DAY CARE ASSOCIATION			
CATHOLIC CHARITIES-ST PAUL AND CFDA 14.218 \$ 47,042	MPLS YES		
HEADWATERS REG DEVELOP COMM			
HUBBARD COUNTY CFDA 13.633 \$ 9,214	YES		
LUTHERAN SOCIAL SERVICE OF MN CFDA 13.641 \$ 3,956	YES		
MULTI-COUNTY BOARD OF HEALTH CFDA 13.633 \$ 6,998	YES		
HENNEPIN COUNTY	٠		
CARVER COUNTY CFDA 17.250 \$ 105,859	YES		
CATHOLIC CHARITIES-ST PAUL AND CFDA 14.231 \$ 6,000	MPLS YES		
CITY OF BLOOMINGTON CFDA 83.503 \$ 19,760	YES	YES	
CITY OF CRYSTAL CFDA 14.218 \$ 148,535	YES		
CITY OF EDEN PRAIRIE CFDA 14.218 \$ 85,641 CFDA 83.503 5,643	YES	YES	
\$ 91,284			

ADMINISTE	RING AGENC	<u>Y T</u>	OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
HENNEPIN	COUNTY						
CITY CF	OF EDINA DA 14.218	\$ \$	140,322	YES			
CITY (OF MINNEAP DA 83.513	oLIS \$	140,322 ======= 46,885	YES	YES	YES	
CF)	OF PLYMOUT DA 14.218 DA 83.503	H \$	87,140 9,142	YES			
CF	OF RICHFIE DA 14.156 DA 14.218 DA 83.503	LD	96,282 ======= 602,804 204,100 7,293	YES			
CITY (OF ROBBINS DA 14.218	DALE \$	814,197 264,331	YES			
HENNE: CF	PIN TECHNI DA 17.250	CAL COL \$		YES			
HIRED CFI CFI CFI CFI	DA 17.246 DA 17.250	\$	100,689 18,750 171,290 9,653	YES			
		\$	300,382				
	77 WESTONK DA 14.218	A \$	22,847	YES		YES	
MULTI CFI CFI		CENTER		YES			
		\$	55,975 =====				
HENNEPIN :	SCOTT CARV	er SDA	9				
CFI CFI CFI	COUNTY DA 16.540 DA 16.573 DA 17.235 DA 17.250	\$	33,100 28,364 39,969 367,983	YES	YES		
		\$	469,416				
HENNEPIN '	TECHNICAL (COLLEGE					
HIRED CFI	DA 17.250		12,687	YES			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
HENNEPIN TECHNICAL COLLEGE				
ISD 272 EDEN PRAIRIE CFDA 84.048 \$ 2,781	YES 1	YES		
\$ 2,781 ====================================				
ISD 276 MINNETONKA CFDA 84.048 \$ 5,23				
MULTI RESOURCES CENTER CFDA 17.235 \$ 20,750 CFDA 84.048 43,278	YES O B			
\$ 64,028				
HIAWATHA VALLEY EDUCATION DISTRICT	r			
ISD 299 CALEDONIA CFDA 84.027 \$ 4,411		YES	YES	
INDIAN HEALTH BOARD				
MILLE LACS RESERVATION BUS CON CFDA 13.991 \$ 414,779	5	YES	YES	YES
INTER-COUNTY COMMUNITY COUNCIL				
ISD 351 HALLOCK CFDA 17.250 \$ 870	=			
ISD 437 ARGYLE CFDA 17.250 \$ 2,088	YES B			
ISD 444 STRANDOUIST CFDA 17.250 \$ 98	YES	YES		
ISD 599 FERTILE-BELTRAMI CFDA 17.250 \$ 2,05		YES		
ISD 075 ST CLAIR				
ISD 913 WALDORF-PEMBERTON CFDA 84.027 \$ 19,790		YES		
ISD 094 CLOQUET				
ISD 097 MOOSE LAKE CFDA 84.027 \$ 51,67				
ISD 099 ESKO CFDA 84.027 \$ 9,78	YES	YES	YES	
ISD 700 HERMANTOWN CFDA 84.027 \$ 1,51	YES	YES		·

титмпа	ISTERING AGENCY	7 TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
	94 CLOQUET	1011111	Heedi Hibid	MONI DEBINID	THOUSA	NONCOLL DILLINGS
	SD 704 PROCTOR CFDA 84.027	\$ 43,004 \$ 43,004	YES			
ISD 12	9 MONTEVIDEO					
IS	SD 593 CROOKSTO CFDA 10.555	ON \$ 21,801	YES	YES	YES	
TF	RI-VALLEY OPPOR CFDA 10.550	RTUNITY COUNCIL \$ 20,966	INC YES			
ISD 15	52 MOORHEAD					
IS	SD 145 GLYNDON CFDA 84.027	\$ 25,831	YES	YES	YES	
ISD 20	6 ALEXANDRIA					
IS	SD 213 OSAKIS CFDA 84.027	\$ 46,553	YES	YES		
IS	SD 612 GLENWOOI CFDA 84.027)	YES	YES		
ISD 30	9 PARK RAPIDS					
IS	D 025 PINE PO CFDA 84.027 CFDA 84.173		YES	YES		
		\$ 3,740				
ISD 34	7 WILLMAR					
IS	ED 423 HUTCHINS CFDA 17.250	SON \$ 147,282	YES			
ISD 44	O MIDDLE RIVE	₹				
IS	D 444 STRANDQU CFDA 84.010		YES	YES		
ISD 45	3 EAST CHAIN					
IS	ED 460 GRANADA- CFDA 84.010		YES	YES	YES	

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
ISD 697 EVELETH				
ISD 699 GILBERT CFDA 84.027 \$ 15,708 \$ 15,708	YES			
ISD 706 VIRGINIA				
ISD 712 MOUNTAIN IRON-BUHL CFDA 84.027 \$ 39,211	YES			
ISD 721 NEW PRAGUE				
ISD 394 MONTGOMERY CFDA 84.186 \$ 4,874	YES	YES		
ISD 882 MONTICELLO				
ISD 728 ELK RIVER CFDA 84.027 \$ 8,757	YES	YES	YES	
ISD 911 CAMBRIDGE				
ISD 473 ISLE CFDA 84.027 \$ 15,875	YES	YES	YES	
ISD 477 PRINCETON CFDA 84.027 \$ 47,772	YES			
ISD 912 MILACA CFDA 84.027 \$ 37,353	YES	YES	YES	
ITASCA COUNTY				
ISD 317 DEER RIVER CFDA 10.665 \$ 27,741	YES	YES		
ISD 318 GRAND RAPIDS CFDA 10.665 \$ 55,229	YES	YES		
KANDIYOHI COUNTY				
MINNESOTA MIGRANT COUNCIL CFDA 14.231 \$ 11,163 CFDA 83.516 1,544 	YES			
=======================================				

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
KITTSON COUNTY				
INTER-COUNTY NURSING SERVICE CFDA 13.994 \$ 33,335	YES			
\$ 33,335				
LAKE AGASSIZ SPEC ED COOP				
ISD 024 LAKE PARK CFDA 84.027 \$ 6,331	YES	YES	YES	
ISD 146 BARNESVILLE CFDA 84.027 \$ 16,797	YES			
ISD 150 HAWLEY CFDA 84.027 \$ 5,990	YES	YES	YES	
MANPOWER DEMONSTRATION RESEARCH CORP	•			
NORTHWEST PRIVATE INDUSTRY COUNC CFDA 17.250 \$ 7,300	IL YES	YES	YES	
MCLEOD COUNTY				
MINNESOTA MIGRANT COUNCIL CFDA 14.231 \$ 13,076	YES			
MEEKER-WRIGHT SPECIAL ED COOP				
ISD 879 DELANO CFDA 84.027 \$ 15,328	YES			
METROPOLITAN COUNCIL				
ANOKA COUNTY CFDA 13.633 \$ 46,214	YES	YES		
CARVER COUNTY CFDA 13.633 \$ 32,845	YES			
CATHOLIC CHARITIES-ST PAUL AND M CFDA 13.633 \$ 15,584	IPLS YES			
CITY OF RICHFIELD CFDA 14.156 \$ 31,906	YES			
ISD 277 WESTONKA CFDA 13.633 \$ 8,917	YES		YES	
ISD 281 ROBBINSDALE CFDA 13.633 \$ 8,332	YES	YES		YES
RAMSEY ACTION PROGRAMS CFDA 10.550 \$ 216,514	YES			YES

ADMINISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
METROPOLITAN COUNCIL					
RAMSEY ACTION PI CFDA 13.633 CFDA 13.635	ROGRAMS \$ 105,046 587,986 \$ 909,546	YES			YES YES
RAMSEY COUNTY CFDA 13.635	\$ 349,609	YES			
SCOTT CARVER DAI CFDA 13.633	KOTA COMM ACT AG \$ 420,711	ency yes			
METROPOLITAN LIBRARY	Y SERVICE AGENCY				
CITY OF ST PAUL CFDA 84.034	\$ 54,082	YES	YES	YES	
MID STATE COMMUNITY	HEALTH SERVICE				
STEVENS COUNTY CFDA 10.557 CFDA 13.994	\$ 20,736 20,321	YES	YES		
	\$ 41,057				
MID-MINNESOTA DEVEL	OPMENT COMM				
HEARTLAND COMMU CFDA 10.550 CFDA 13.633 CFDA 13.635	29,072	CY YES			
	\$ 398,441				
KANDIYOHI COUNT CFDA 13.633	Y	YES	YES		
MCLEOD COUNTY CFDA 13.633	\$ 5,482	YES	YES		
MEEKER COUNTY CFDA 13.635	•	YES			
RENVILLE COUNTY CFDA 13.633		YES	YES	YES	
MINN CHIPPEWA TRIBE					
ISD 031 BEMIDJI CFDA 15.130		YES	YES		
ISD 281 ROBBINS CFDA 15.130	DALE	YES	YES		

ADVINIGHEDING ACRUS	T MOMAT	AUDIT REPORT	CROSSCUTTING	FINDINGS	GRANT
ADMINISTERING AGENCY	Y TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MINN CHIPPEWA TRIBE					
ISD 316 COLERAIN CFDA 15.130	NE \$ 1,783	YES			
ISD 696 ELY CFDA 15.130		YES			
ISD 701 HIBBING CFDA 15.130	\$ 880	YES	YES	YES	
ISD 707 NETT LAI CFDA 15.130	\$ 17,803	YES	YES		
ISD 710 ST LOUIS CFDA 15.130	\$ 2,541	YES	YES		
MILLE LACS RESER CFDA 15.139 CFDA 15.602	RVATION BUS COMM \$ 12,147 15,982	YES	YES	YES	
SSD 1 MINNEAPOLI CFDA 15.130		YES	YES	YES	
MINNESOTA VALLEY ACT	TION COUNCIL				
BLUE EARTH COUNT CFDA 17.246 CFDA 17.250	ry \$ 6,256 280,683	YES	YES		
WATONWAN COUNTY CFDA 13.781 CFDA 17.246	\$ 286,939	YES	YES		
CFDA 17.246 CFDA 17.250	2,375 55,282 \$ 68,581				
MINNESOTA VALLEY COO	PERATIVE				
ISD 654 RENVILLE CFDA 84.027		YES	YES	YES	
ISD 655 SACRED F CFDA 84.027	ÆART	YES	YES	YES	
MN - BD OF VOCATION	AL TECHNICAL EDUC	CATION			
AGASSIZ VALLEY V CFDA 84.048		R YES	YES	YES	
CITY OF DULUTH CFDA 17.250		YES	YES		
CITY OF MINNEAPO CFDA 17.250		YES	YES	YES	

ADMINISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - BD OF VOCATIONA	AL TECHNICAL EDUC	CATION			
DAKOTA COUNTY CFDA 17.250	\$ 378,431	YES	YES		
	\$ 378,431				
DAKOTA COUNTY TE CFDA 84.048	ECHNICAL COLLEGE	YES			
HENNEPIN TECHNIC CFDA 83.403 CFDA 84.048 CFDA 84.049	CAL COLLEGE \$ 1,136 701,791 19,500	YES			
	\$ 722,427				
ISD 011 ANOKA CFDA 83.403 CFDA 84.048 CFDA 84.049		YES	YES	YES	YES
	\$ 491,533				
ISD 022 DETROIT CFDA 84.048	LAKES	YES			
ISD 031 BEMIDJI CFDA 84.048 CFDA 84.049	\$ 331,270 41,815	YES	YES		
	\$ 373,085				
ISD 077 MANKATO CFDA 17.600 CFDA 83.403 CFDA 84.048		YES			
	\$ 432,560				
ISD 181 BRAINERI CFDA 83.403 CFDA 84.048 CFDA 84.049	537 406,456 6,000	YES			
ISD 191 BURNSVI	=======================================	YES			
CFDA 84.048	\$ 2,507	160			
ISD 196 ROSEMOUI CFDA 84.048	NT-APPLE VALLEY \$ 1,454	YES	YES		
ISD 206 ALEXANDI CFDA 84.048 CFDA 84.049	RIA	YES	YES		
	\$ 316,540				
ISD 241 ALBERT 1 CFDA 13.786 CFDA 84.048 CFDA 84.049	LEA \$ 3,500 292,766	YES	YES		
	\$ 302,266				

ADMINISTERIN	NG AGENCY	TOTA	L	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - BD OF V	OCATIONA	L TECHNIC	AL EDU	CATION			
CFDA	RED WING 83.403 84.048 84.049	\$ 13	200 5,067 9,808	YES	YES		
		\$ 14	5,075				
ISD 279 CFDA	84.048		1,747	YES	YES		
CFDA	WILLMAR 83.403	\$ 42 1	1,172 6,675 2,000	YES			
		\$ 43	9,847				
CFDA CFDA	HUTCHINS 17.250 83.403 84.048	ON \$ 1	3,684 1,240 5,347	YES			
		S 24	0,271				
ISD 492 CFDA	84.048		4,522	YES	YES		
CFDA	THIEF RI 17.600 84.048	28	8,542 1,630	YES	YES	YES	
			0,172				
ISD 578 CFDA CFDA		\$ 18 	9,037 1,614	YES			
		\$ 22 =======	0,651				
ISD 595 CFDA CFDA	EAST GRA 83.403 84.048	\$	2,380 5,880	YES	YES		
		\$ 25	8,260				
ISD 625 CFDA CFDA	ST PAUL 84.048 84.049	\$ 31 1	0,011 1,383	YES			
			1,394				
ISD 656 CFDA CFDA	FARIBAUL 84.048 84.049	\$ 22	0,568 3,427	YES	YES		
		\$ 22	3,995				
ISD 697 CFDA CFDA	EVELETH 84.048 84.049	\$ 15	7,031 5,391	YES	YES		
		\$ 16	2,422				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - BD OF VOCATIONA	L TECHNICAL EDUC	CATION			
ISD 701 HIBBING CFDA 17.600 CFDA 84.048	\$ 62,393 83,791	YES	YES	YES	
	\$ 146,184				
ISD 709 DULUTH CFDA 83.403 CFDA 84.048 CFDA 84.049	\$ 621 408,680 12,760	YES	YES		
	\$ 422,061				
ISD 742 ST CLOUD CFDA 84.048 CFDA 84.049	\$ 416,203	YES	YES		
	\$ 432,203				
ISD 793 STAPLES CFDA 84.048 CFDA 84.049 CFDA 84.174	\$ 309,905 6,000 40,342	YES	YES		
	\$ 356,247				
ISD 819 WADENA CFDA 84.048 CFDA 84.049	\$ 359,777 17,681	YES	YES		
ISD 861 WINONA CFDA 83.403 CFDA 84.048 CFDA 84.049	169,306 7,886	YES			
MID STATE EDUCAT CFDA 84.048	\$ 19,799	YES	YES	YES	
NE METRO INTERDI CFDA 83.403 CFDA 84.048	\$ 7,000 357,254	YES	YES		
	\$ 364,254				
NE MINN OFFICE C CFDA 17.250		YES	YES		
NORTHWEST PRIVAT CFDA 17.250		CIL YES	YES	YES	
RURAL MINNESOTA CFDA 17.250	CEP INC \$ 209,060	YES			
SOUTHWESTERN TEC CFDA 83.403 CFDA 84.048 CFDA 84.049	HNICAL COLLEGE	YES			
	\$ 519,320				

ADMINISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - BD OF VOCATION	AL TECHNICAL EDU	CATION			
SSD 1 MINNEAPOL CFDA 84.048		YES	YES	YES	
	\$ 498,344				
UNIVERSITY OF M CFDA 84.048	INNESOTA	YES			
MN - DEPARTMENT OF A	ADMINISTRATION				
GREATER MINNESON CFDA 81.041		YES			
UNIVERSITY OF M CFDA 81.042		YES			
MN - DEPARTMENT OF (CORRECTIONS				
CARVER COUNTY CFDA 16.540 CFDA 16.573	\$ 637 2,440	YES			
	\$ 3,077				
CHISAGO COUNTY CFDA 16.575		YES	YES		
DAKOTA COUNTY CFDA 16.573		YES	YES		
FOND DU LAC RESI CFDA 13.671 CFDA 16.575	ERVATION \$ 18,475 60,706	YES	YES	YES	YES YES
	\$ 79,181				
FREEBORN COUNTY CFDA 13.991 CFDA 16.540 CFDA 16.573		YES	YES		
	\$ 20,444				
GOODHUE-RICE-WAN CFDA 13.991 CFDA 16.575	BASHA CITZ CNCL	YES			
	\$ 12,100				
HUBBARD COUNTY CFDA 16.540		YES			
ISANTI COUNTY CFDA 16.540		YES			
ITASCA COUNTY CFDA 16.573		YES	YES		

ADMINISTERING AGENCY TO	TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF CORRECTI	ONS	- All and a second seco			
	1,704	YES	YES		
MILLE LACS COUNTY CFDA 16.540 \$	1,163	YES	YES		
NE METRO INTERDISTRICT CFDA 84.002 \$	NO 916 49,697	YES	YES		
NICOLLET COUNTY CFDA 16.573 \$	6,229	YES	YES		
NOBLES COUNTY CFDA 16.540 \$	5,142	YES	YES		
OLMSTED COUNTY CFDA 13.991 \$ CFDA 16.573 CFDA 16.575	1,214 17,772 18,109	YES	YES		
PINE COUNTY CFDA 16.540 \$	37,095 ====== 5,468	YES	YES		YES
POLK COUNTY CFDA 16.540 \$	15,524	YES	YES		
RAMSEY COUNTY CFDA 16.573 \$	116,902 35,764	YES			
	152,666				
SIBLEY COUNTY CFDA 16.573 \$	8,185	YES	YES		
ST LOUIS COUNTY CFDA 13.575 \$	55,122	YES	YES	YES	
TODD COUNTY CFDA 16.540 \$	1,142	YES			
TRI COUNTY COMMUNITY CO	ORRECTION 15,524	s yes	YES		
UNIVERSITY OF MINNESOTA CFDA 16.575 \$	A 29,996	YES			
======	35,116	YES	YES		
WEST CENTRAL COMMUNITY CFDA 13.991 \$ CFDA 16.575	2,089 15,331	CTR YES			
WOMEN'S SHELTER, ROCHES CFDA 16.573 \$ CFDA 16.575\$	17,420 STER 12,235 13,780 26,015	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF CORRE	CTIONS				
WOMENS COALITION CFDA 16.575 \$ S	18,963 18,963	YES			
====	======				
MN - DEPARTMENT OF EDUCA	TION				
ADULT'S & CHILDREN'S CFDA 10.558 \$		NC YES			
AMHERST WILDER FOUND		YES			
\$	1,248,413				
ANOKA COUNTY CFDA 10.553 \$ CFDA 10.555	13,494 22,034	YES	YES		
\$	35,528				
ANOKA COUNTY COMM AC CFDA 10.558 \$		NC YES			
ARROWHEAD ECON OPPOR CFDA 10.550 \$ CFDA 10.558 CFDA 84.002	TUNITY AGENO 123,362 70,028 131,623	CY YES			
\$	325,013				
ARROWHEAD LIBRARY SY CFDA 84.034 \$		YES			
ARROWHEAD REGIONAL C CFDA 10.550 \$ CFDA 10.553 CFDA 10.555		YES			YES YES
\$	49,633				
BEMIDJI INTERDISTRIC	T COUNCIL 255,938 50,719	YES	YES		
\$ ====	306,657				
BENTON-STEARNS EDUCA CFDA 84.027 \$ CFDA 84.173		CT YES	YES	YES	
\$	245,452				
BI-COUNTY COMM ACTIO CFDA 10.558 \$	N COUNCIL 9,908	YES	YES	YES	
CATHOLIC CHARITIES-S CFDA 10.550 \$ CFDA 10.553 CFDA 10.555		MPLS YES			

	FOR THE YEA			30, 1990		
ADMINISTERING AGENCY	TOTAL	RE	DIT PORT PTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION					
CATHOLIC CHARITI CFDA 10.558	ES-ST PAUL AND \$ 45,475	MPLS	YES			
CEDAR RIVER EDUC CFDA 84.027 CFDA 84.173		COOP	YES	YES		
	\$ 145,005					
CENTRAL MINN LIB CFDA 84.035	RARIES EXCHANGE	3	YES		YES	
CENTRAL MN ED CO CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186	OOP SERV UNIT \$ 273,594 2,000 38,180 75,110 22,242 50,352		YES	YES	YES	
	\$ 461,478					
CHILD CARE RESOU CFDA 10.558	RCE REFERRAL II	1C	YES			YES
CHILDREN'S ADVOC CFDA 10.558		NKATO	YES		YES	YES
CHILDREN'S HOME CFDA 10.558	SOCIETY OF MINI	N	YES			
CITY OF BLOOMING CFDA 10.550 CFDA 10.556	STON		YES	YES		
	\$ 275					
CITY OF DETROIT CFDA 84.154			YES			
CITY OF MINNEAPO CFDA 84.034 CFDA 84.167 CFDA 84.181	OLIS		YES	YES	YES	
	\$ 86,395					
CITY OF PELICAN CFDA 84.154			YES			
CITY OF ST PAUL CFDA 84.034			YES	YES	YES	
CITY OF WELLS CFDA 84.154			YES	YES	YES	
COMMON SCHOOL DI CFDA 84.151 CFDA 84.164	IST 815-PRINSBU	RG	YES			
	\$ 3,462					

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION				
CROW RIVER SPECIAL ED COOP CFDA 84.027 \$ 182,608 CFDA 84.173 32,307 CFDA 84.181 2,062	YES			
\$ 216,977 DAKOTA COUNTY TECHNICAL COLLEGE CFDA 84.000 \$ 74,680	e yes			
EAST RANGE SECONDARY TECHNICAL CFDA 84.048 \$ 9,621	CTR YES			
EAST REGIONAL LIBRARY CFDA 84.034 \$ 45,844	YES			
EDUCATIONAL COOP SERVICE UNIT CFDA 84.027 \$ 437,689 CFDA 84.164 57,605 CFDA 84.186 156,575	YES	YES	YES	
\$ 651,869 ==========				
FERGUS FALLS SPEC ED COOP CFDA 84.027 \$ 200,190 CFDA 84.173 9,967 CFDA 84.181 1,699	YES	YES		
\$ 211,856				
FRESHWATER EDUCATION DISTRICT CFDA 84.027 \$ 115,665 CFDA 84.048 17,659 CFDA 84.151 14,734 CFDA 84.164 16,712 CFDA 84.173 10,401 CFDA 84.181 1,991 CFDA 84.186 36,070	YES	YES		
\$ 213,232	VTIC .			
GOODHUE-RICE-WABASHA CITZ CNCL CFDA 10.558 \$ 4,757	YES			
GREAT RIVER REGIONAL LIBRARY CFDA 84.034 \$ 78,325	YES		YES	
HENNEPIN COUNTY CFDA 10.550 \$ 30,928 CFDA 10.553 36,000 CFDA 10.555 73,481 CFDA 10.556 23,287 CFDA 84.010 140,001 CFDA 84.154 66,931	YES			
\$ 370,628				
HENNEPIN TECHNICAL COLLEGE CFDA 10.550 \$ 3,706 CFDA 10.555 9,952 CFDA 84.009 3,429 CFDA 84.027 139,216 CFDA 84.048 78,761	YES			
\$ 235,064 ========				

ADUTATOMEDING ACENON	MOM A T	AUDIT REPORT	CROSSCUTTING	FINDINGS	GRANT
ADMINISTERING AGENCY MN - DEPARTMENT OF EDI		ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
HIAWATHA VALLEY E CFDA 84.027 \$ CFDA 84.173	DUCATION DISTRI	ICT YES	YES		
\$	463,016				
HIGHLAND VOCATION CFDA 84.048 \$	AL CENTER 12,712	YES	YES	YES	
INTER-COUNTY NURS: CFDA 84.181 \$		YES			
ISD 001 AITKIN	959 20,835 145,035 581 8,857 3,070 4,738	YES			
<u> </u>	184,075				
ISD 002 HILL CITY CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	*	YES	YES	YES	
\$ =	95,510				
ISD 004 MCGREGOR CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	14,553 74,562 76,107 7,908	YES	YES	YES	
	173,130			•	
ISD 011 ANOKA CFDA 10.550 \$ CFDA 10.555 CFDA 10.555 CFDA 10.556 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.155 CFDA 84.155 CFDA 84.164 CFDA 84.164	83,302 1,118,198 39,630 44,000 873,634 1,104,214 17,896 231,249 2,828 45,082 108,333	YES	YES	YES	
\$ \$,		
ISD 012 CENTENNIA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151		YES	YES		
\$ =	417,290				

ADMINISTI	ERTNG	AGENCY	Y TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPA				MCCHI IMBINI	HONI EDEIGH	THUMAN	NONCOLL DIVINCE
ISD (CI)	D13 C FDA FDA FDA FDA FDA FDA FDA		A HEIGHTS \$ 59,840 200,947 187,932 142,298 5,375 23,410 5,209 13,534	YES	YES		
			\$ 638,545				
CI CI CI CI CI CI CI CI	PDA PDA PDA PDA PDA PDA PDA PDA	RIDLEY 10.550 10.555 84.010 84.027 84.048 84.151 84.164 84.173 84.186	122,318 109,538 74,468 44,229 22,183 3,037 940 15,925	YES	YES		
			\$ 426,688				
CI CI CI CI CI CI CI	PDA PDA PDA PDA PDA PDA PDA PDA	T FRANC 10.550 10.555 84.009 84.010 84.027 84.151 84.164 84.173 84.186	\$\frac{76,197}{156,482}\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	YES			
			\$ 588,893				
CH CH CH CH CH CH CH	PDA PDA PDA PDA PDA PDA	PRING I 10.550 10.555 84.010 84.027 84.048 84.151 84.164 84.173	AKE PARK \$ 60,672 152,763 118,586 89,147 2,055 25,686 2,659 5,049	YES	YES		
			\$ 456,617				
CI CI CI	PDA PDA PDA	UDUBON 10.550 10.555 84.010 84.151	\$ 9,662 45,302 84,541 3,725	YES	YES	YES	
			\$ 143,230				
CH CH CH	TDA TDA TDA		LAKES \$ 37,553 196,223 2,743 3,000	YES			

ADMINISTERING AGENC	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF			annument out factors are private and set of records represent for		
ISD 022 DETROIT CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.181 CFDA 84.186	\$ 285,608 73,779 22,471 5,866 1,316	YES			
	\$ 639,073				
ISD 023 FRAZEE CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.181	19,483 133,933 142,033 47,948 15,450 600	YES	YES		
	\$ 395,510				
ISD 024 LAKE PA CFDA 10.550 CFDA 10.555 CFDA 84.151) \$ 6,987 5 18,992	YES	YES	YES	
	\$ 31,397				
ISD 025 PINE PO CFDA 10.553 CFDA 10.553 CFDA 10.555 CFDA 10.555 CFDA 84.010	OINT 0 \$ 4,094 3 5,642 5 10,256 6 5,576	YES	YES		
	\$ 46,667				
ISD 031 BEMIDJI CFDA 10.550 CFDA 10.555 CFDA 10.555 CFDA 84.002 CFDA 84.010 CFDA 84.155 CFDA 84.155 CFDA 84.175 CFDA 84.175 CFDA 84.175	101,512 3 59,248 59,248 372,430 24,000 578,329 7 148,757 41,154 6,728 35,133 15,199	YES	YES		
	\$ 1,382,490				
ISD 032 BLACKDU CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.153 CFDA 84.164	0 \$ 17,415 67,835 0 114,648 1 10,306	YES	YES		
ISD 036 KELLIH CFDA 10.550	=========== ER	YES	YES		

ADMI	INISTERI)	JG AGENCY	7 1	COTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
	- DEPARTY							
	ISD 036 CFDA CFDA CFDA	KELLIHER 10.555 84.010 84.151	\$	30,610 54,290 3,779	YES	YES		
			\$	97,551				
	ISD 038 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA		C	26,942 35,909 129,102 3,782 2,357 153,724 7,954 12,202 2,424	YES	YES	YES	YES
			\$	374,396				
	ISD 047 CFDA CFDA CFDA CFDA CFDA CFDA	SAUK RAE 10.550 10.555 10.556 84.010 84.151 84.186	PIDS	49,099 125,555 3,938 110,982 17,273 10,202	YES	YES		
			\$	317,049				
	ISD 051 CFDA CFDA CFDA CFDA CFDA CFDA	FOLEY 10.550 10.555 84.010 84.151 84.164 84.186		34,984 100,972 187,334 17,997 5,803 3,389	YES	YES	YES	
			\$	350,479				
	CFDA	BEARDSLE 10.550 10.555 84.151	EY	4,631 20,099 1,223	YES			
			\$	25,953				
	ISD 058 CFDA CFDA	CLINTON 84.010 84.151	\$	91,540 2,669	YES			
			\$	94,209				
	CFDA CFDA	10.555 84.151	LE \$	10,261 53,631 2,933 10,067	YES			
				76,892				
	ISD 062 CFDA	ORTONVII 10.550		10,370	YES	YES		

		AUDIT REPORT	CROSSCUTTING	FINDINGS GRANT	
ADMINISTERING AGENCY	TOTAL		NONFEDERAL	FEDERAL NONCOMPLIANCE	<u>CE</u>
MN - DEPARTMENT OF EI	DUCATION				
ISD 062 ORTONVILL CFDA 10.555 S CFDA 84.010 CFDA 84.151 CFDA 84.155 CFDA 84.168	LE 56,795 50,992 8,630 3,520 1,218	YES	YES		
	\$ 131,525				
ISD 070 LAKE CRY CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.173	STAL	YES			
	\$ 118,336				
ISD 072 MAPLETON CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151	\$ 10,957 31,754 11,986 189 3,600	YES	YES	YES	
	\$ 58,486				
ISD 075 ST CLAIR CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186		YES	YES	YES	
CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 13.786 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.173	\$ 99,080 17,149 334,457 9,558 3,449 11,935 270,899 189,107 44,670 1,235 38,496 26,072	YES			
ISD 078 GARDEN C CFDA 10.550 CFDA 10.555 CFDA 84.010	TTY \$ 8,951 26,490 33,475	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS GRANT FEDERAL NONCOMPLIANCE
MN - DEPARTMENT OF EDI	UCATION			
ISD 078 GARDEN CI CFDA 84.027 \$ CFDA 84.151 CFDA 84.173 CFDA 84.186	TY 1,164 4,421 14,732 962	YES	YES	
\$ =: ISD 079 AMBOY-GOOD CFDA 10.550 \$ CFDA 10.555 CFDA 84.101 CFDA 84.151	90,195 D THUNDER 5,110 25,467 71,167 4,291	YES	YES	YES
ISD 081 COMFREY	106,035 6,425 11,883 47,673 2,953	YES	YES	
 \$	68,934 ==========	YES		
 \$	170,990 LD	YES	YES	
ISD 088 NEW ULM CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	129,998 38,950 130,183 220,182 30,251 13,623	YES		
ISD 091 BARNUM CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164	433,189 19,208 119,994 51,895 2,175 6,178 1,167	YES	YES	YES
S ISD 093 CARLTON CFDA 10.550 \$	200,617	YES	YES	YES

AUDIT REPORT CROSSCUTTING FINDINGS GRANT ADMINISTERING AGENCY TOTAL ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE MN - DEPARTMENT OF EDUCATION ISD 093 CARLTON YES YES YES 41,090 CFDA 10.555 \$ 37,135 7,284 8,760 CFDA 84.010 CFDA 84.151 CFDA 84.186 \$ 109,442 ISD 094 CLOQUET YES 32,006 6,307 140,771 2,538 128,500 23,854 357,887 16,040 10.550 \$
10.553
10.555
10.556 CFDA CFDA CFDA CFDA CFDA 84.010 CFDA CFDA 84.024 84.027 84.151 CFDA 84.181 CFDA 9,984 CFDA 84.186 \$ 718,479 ISD 095 CROMWELL YES YES YES 10.550 \$ 10.555 10,318 23,748 36,500 4,120 CFDA **CFDA** CFDA 84.010 CFDA 84.151 74,686 ========== ISD 097 MOOSE LAKE CFDA 10.550 \$ YES 12,114 1,206 51,453 509 10.553 10.555 CFDA CFDA 10.556 84.010 CFDA CFDA 26,856 8,131 CFDA 84.151 \$ 100,269 ISD 099 ESKO YES YES YES 14,350 862 22,322 56,546 6,339 10.550 \$ 10.553 CFDA **CFDA** CFDA 10.555 CFDA 84.010 CFDA 84.151 100,419 ______ 7,563 15,327 13,956 ISD 100 WRENSHALL CFDA 10.550 \$ YES YES YES 10.550 \$ 10.555 ČFDA

_	\neg
h	
v	

YES

YES

3,144

39,990

18,207 37,091 706 77,126 7,788

\$ 140,918 -----

CFDA

CFDA

CFDA

CFDA CFDA CFDA

CFDA

ISD 108 NORWOOD

84.010

84.151

10.550 \$ 10.555

10.556 84.010

84.151

\$

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF ED	UCATION				
ISD 110 WACONIA CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.155 CFDA 84.164 CFDA 84.186	22,047 41,819 950 58,795 10,082 3,520 547 268	YES	YES	YES	
<u>\$</u>	138,028				
ISD 111 WATERTOWN CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151	-MAYER	YES	YES	YES	
\$					
ISD 112 CHASKA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.166 CFDA 84.216		YES	YES	YES	YES
\$					
ISD 114 BACKUS CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	5,072 38,033 41,498 3,577 700 692	YES	YES	YES	
\$	89,572				
ISD 115 CASS LAKE CFDA 10.550 \$ CFDA 10.553 \$ CFDA 10.555 \$ CFDA 84.002 \$ CFDA 84.151 \$ CFDA 84.186 \$		YES	YES		
\$					
ISD 116 PILLAGER CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164	7,702 43,684 51,977 102 4,682	YES	YES	YES	
\$ =	108,154				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 117 PINE RIV CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	ER \$ 18,334 100,019 206,667 9,344	YES	YES	YES	
	\$ 334,364	YES	YES	YES	
CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	\$ 14,665 51,319 117,342 6,935 2,820	165	160	120	
	\$ 193,081				
ISD 119 WALKER		YES			
	\$ 154,131				
ISD 126 CLARA CI CFDA 10.550 CFDA 10.555	TY	YES	YES	YES	YES
	\$ 21,770				
ISD 127 MAYNARD CFDA 10.550 CFDA 10.555 CFDA 84.151	\$ 4,463 21,961 11,013	YES	YES	YES	
	\$ 37,437				
ISD 128 MILAN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 6,663 19,664 33,398 2,553	YES	YES	YES	
	\$ 62,278				
ISD 129 MONTEVII CFDA 10.550 CFDA 10.555 CFDA 10.559 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.186	DEO	YES	YES		YES
	\$ 526,860				
ISD 138 NORTH BE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	RANCH \$ 34,678 114,145 100,441 21,392	YES			

ADMINISTERI	NG AGENCY	Z T	OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTN					<u> </u>		
ISD 138	NORTH BE 84.186	RANCH	23,043	YES			
		\$	293,699				
CFDA CFDA CFDA	84.010 84.151	ry \$ 	13,054 40,741 35,427 5,169 1,101	YES			
		\$	95 ,4 92				
ISD 140 CFDA CFDA CFDA	10.555		6,931 14,595 19,861	YES			
		\$	41,387				
ISD 141 CFDA CFDA CFDA CFDA CFDA CFDA	84.010 84.151	LAKES \$	44,704 99,490 2,933 59,038 13,945 1,164	YES			
		\$	221,274				
ISD 145 CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151		13,662 37,185 66,882 5,152 2,200	YES	YES	YES	
		\$	125,081				
CFDA	BARNESVI 10.550 10.555 84.010 84.011 84.151 84.186		13,622 62,370 63,962 52,534 8,422 1,045	YES			
		\$	201,955				
ISD 147 CFDA CFDA CFDA CFDA CFDA CFDA	DILWORTH 10.550 10.553 10.555 84.010 84.027 84.151	i	10,621 9,291 62,212 27,840 20,175 5,094	YES		YES	
		\$	135,233				
ISD 150 CFDA CFDA	HAWLEY 10.550 10.555		13,321 37,228	YES	YES	YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF ED	UCATION				
ISD 150 HAWLEY CFDA 84.010 \$ CFDA 84.151	38,300 11,711	YES	YES	YES	
\$	100,560				
ISD 152 MOORHEAD CFDA 10.550 S CFDA 10.553 CFDA 10.555 CFDA 13.814 CFDA 66.703 CFDA 84.002 CFDA 84.010 CFDA 84.011 CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.181	88,687 7,235 285,567 13,347 960 22,299 154,370 161,481 224,433 299,984 35,598 2,100	YES	YES	YES	
	1,296,061				
ISD 158 GONVICK		YES	YES		
=	60,160				
ISD 161 CLEARBROO CFDA 10.550 S CFDA 10.555 CFDA 84.010 CFDA 84.151	0K 39,659 48,502 3,856	YES	YES		
	102,155				
ISD 162 BAGLEY CFDA 10.550 S CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164		YES	YES		
	349,940				
ISD 166 COOK COUNTY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.173 CFDA 84.181	NTY	YES			
	\$ 102,815				
ISD 173 MOUNTAIN CFDA 10.550 CFDA 10.555	LAKE	YES			

ADMINITEMPETHS ASPINS	TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
ADMINISTERING AGENCY MN - DEPARTMENT OF E		ACCEPTABLE	NONEEDERAL	FEDERAL	NONCOMPLIANCE
ISD 173 MOUNTAIN CFDA 84.010 CFDA 84.151	LAKE \$ 34,807 5,323 \$ 85,342	YES			
ISD 175 WESTBROO CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	K \$ 8,429 18,903 43,120 3,504	YES	YES		
	\$ 73,956				
ISD 177 WINDOM	\$ 30,752 81,062 112,984 8,828	YES			
	\$ 233,626				
ISD 178 STORDEN- CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	JEFFERS	YES	YES		
	\$ 76,788				
ISD 181 BRAINERD CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.013 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186	\$ 287,511 35,068 368,134 636,217 8,588 287,646 48,295 14,294 35,660 24,508	YES			YES
	\$ 1,745,921				
ISD 182 CROSBY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	127,045 189,082 16,011 \$ 383,638	YES	YES		YES YES
	akes	YES		YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EI	DUCATION				
ISD 191 BURNSVILL CFDA 10.550 S CFDA 10.555 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186	LE 276,324 23,500 185,073 327,934 56,569 3,871 34,291 5,815	YES			
<u> </u>	\$ 1,027,191				
ISD 192 FARMINGTO CFDA 10.550 S CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186	ON \$ 36,541 102,392 3,024 111,787 102,372 15,853 2,874 20,875 880 10,575	YES	YES	YES	YES
	\$ 407,173				
ISD 194 LAKEVILL CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.173 CFDA 84.186	E \$ 61,445 94,095 48,031 125,354 22,564 3,784 14,988	YES	YES	YES	
	\$ 370,261				
ISD 195 RANDOLPH CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151		YES	YES	YES	
ISD 196 ROSEMOUN CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.027 CFDA 84.146 CFDA 84.151 CFDA 84.164 CFDA 84.186	T-APPLE VALLEY	YES	YES		
ISD 197 WEST ST CFDA 10.550	PAUL	YES			

ADMINISTERIN	NG AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
	MENT OF EDUCAT					
	WEST ST PAUL 10.553 \$ 10.555 84.010 84.027 84.151	16,313 184,949 147,420 166,308 40,648	YES			
ISD 199 CFDA CFDA CFDA CFDA CFDA CFDA	\$ ==== INVER GROVE H 10.550 \$ 10.555 10.556 84.010 84.027 84.151	652,944 ===================================	YES	YES	YES	
CFDA CFDA CFDA ISD 200	84.155 84.173 84.186	813 25,573 12,259 472,292	YES	YES	YES	
CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 \$ 10.555 84.010 84.027 84.151 84.155 84.164 84.173 84.181 84.216	74,604 173,459 226,850 122,222 32,444 3,420 2,958 22,379 19,760				
ISD 201 CFDA CFDA CFDA CFDA CFDA		5,466 18,349 13,956 5,338 2,166	YES	YES		
ISD 202 CFDA CFDA CFDA CFDA CFDA	DODGE CENTER 10.550 \$ 10.555 84.010 84.011 84.151	12,227 39,741 30,109 5,911 5,554 93,542	YES	YES		
ISD 203 CFDA CFDA CFDA CFDA CFDA CFDA	HAYFIELD 10.550 \$ 10.555 84.010 84.027 84.048 84.151 84.155	30,034 69,919 96,297 32,729 102 9,460 27,420	YES	YES		

ADMINISTERING AGENC	Y TO	TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	EDUCATIO	N				
ISD 204 KASSON- CFDA 10.556 CFDA 10.556 CFDA 10.556 CFDA 84.010 CFDA 84.156 CFDA 84.166 CFDA 84.186) \$; ; ;	LLE 23,724 43,472 1,763 56,196 11,534 863 7,792 145,344	YES	YES	YES	
ISD 205 WEST CO CFDA 10.550 CFDA 10.550 CFDA 84.010 CFDA 84.010 CFDA 84.150 CFDA 84.160 CFDA 84.180	DNCORD \$	11,370 29,242 31,670 4,662 5,130 742 1,595	YES	YES		
	\$	84,411				
ISD 206 ALEXAN CFDA 10.55 CFDA 10.55 CFDA 84.00 CFDA 84.01 CFDA 84.02 CFDA 84.15 CFDA 84.16 CFDA 84.18	\$ 5 2 7 L	72,957 250,518 26,513 283,060 240,256 29,766 6,679 15,660	YES	YES		
	\$	925,409				
ISD 207 BRANDO CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15	1) \$ 5	10,482 36,116 56,600 5,373	YES			
	\$	108,571				
ISD 209 KENSIN CFDA 10.55 CFDA 10.55 CFDA 84.15	STON S S	8,367 26,117 2,511	YES	YES	YES	
	\$	36,995				
ISD 213 OSAKIS CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15) \$ 5 0	8,464 47,438 152,895 2,231 211,028	YES	YES		
ISD 217 BRICEL CFDA 10.55 CFDA 10.55 CFDA 10.55 CFDA 84.01	====== YN 0 \$ 5 6	5,485 10,840 537 41,283	YES	YES		

ADMINISTERING AGENCY TOTAL	AL AC	AUDIT REPORT CCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION					
ISD 218 DELAVAN CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	3,494 7,119 30,218 1,612 196	YES	YES	YES	
\$	42,639				
ISD 219 ELMORE CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010		YES	YES	YES	
\$	55,953				
ISD 222 KIESTER	4,860 7,406 2,361	YES			
\$	14,627				
ISD 223 MINNESOTA LAKE CFDA 10.550 S	7,206 14,659 37,055 2,708 482	YES	YES	YES	
\$ =======	62,110				
CFDA 10.555 CFDA 84.010 1	16,872 46,123 00,945 6,745	YES	YES	YES	
\$ 1	70,685				
ISD 225 WINNEBAGO CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	6,727 25,261 20,740 1,087	YES	YES	YES	
\$	53,815				
CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151	15,217 35,409 47,260 2,866 8,110	YES	YES	YES	
=======	08,862 =====	•••			
ISD 228 HARMONY CFDA 10.550 \$	13,694	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF ED	UCATION				
ISD 228 HARMONY CFDA 10.555 \$ CFDA 84.010 CFDA 84.151	22,811 62,021 3,959	YES	YES		
\$	102,485				
ISD 229 LANESBORO CFDA 10.550 \$ CFDA 10.555 CFDA 10.558 CFDA 84.010 CFDA 84.151		YES			
<u>\$</u>	107,749				
ISD 232 PETERSON CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES		YES YES
\$	75,222				
ISD 233 PRESTON-F CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.048	OUNTAIN 9,666 191 35,733 857 40,985 4,279	YES	YES	YES	
\$	91,711				
ISD 234 RUSHFORD CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES			
\$	107,232				
ISD 236 WYKOFF CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES		
\$	84,739				
ISD 237 SPRING VA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	LLEY	YES			
\$	113,856				
ISD 238 MABEL-CAN CFDA 10.550 S CFDA 10.555 CFDA 84.010	TON	YES	YES	YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUC	CATION				
ISD 238 MABEL-CANTO CFDA 84.151 \$ CFDA 84.164	5,785 1,392	YES	YES	YES	
\$ ===	133,853				
ISD 240 BLUE EARTH	20,808 70,388 8,011 109,749 15,868 1,256 6,060	YES	YES	YES	
\$	232,140				
ISD 241 ALBERT LEA CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.009 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.164 CFDA 84.181 CFDA 84.186	66,154 196,897 4,135 686 232,242 146,626 29,330 4,909 22,274 1,684 16,573	YES	YES		
	721,510				
ISD 245 GLENNVILLE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	11,527 22,329 34,212 4,155 721	YES	YES		
\$ ===	72,944				
ISD 252 CANNON FALL CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.164	29,790 475 61,448 1,745 49,147 7,643 2,079 	YES			
ISD 253 GOODHUE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	12,660 25,631 60,167 4,085 2,215	YES	YES	YES	
ISD 254 KENYON CFDA 10.550 \$	13,596	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E					NONCOLE ELIMON
ISD 254 KENYON CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES		
	\$ 102,320				
ISD 255 PINE ISL CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.164		YES	YES		
	\$ 88,552				
ISD 256 RED WING CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES	YES		
	\$ 465,879				
ISD 258 WANAMING CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	YES	
	\$ 56,221				
ISD 260 ZUMBROTA CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES			
	\$ 103,723				
ISD 261 ASHBY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 9,416 19,008 26,267 2,922 1,161	YES			
	\$ 58,774				
ISD 262 BARRETT CFDA 10.550 CFDA 10.555 CFDA 84.151	\$ 4,357 13,144 1,299	YES			
	\$ 18,800				

ADMINISTERI	NG AGENCY	Y TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTN			NCCHI IMBID	MONI EDERVEE	<u>r nontam</u>	NONCOLL ELIZABEL
ISD 263 CFDA CFDA	ELBOW LA 10.550 10.555 84.010 84.151	AKE	YES			
ISD 264 CFDA CFDA CFDA CFDA		\$ 113,712 	YES			
ISD 265 CFDA CFDA CFDA CFDA	10.550 10.555	\$ 79,023 \$ 5,586 13,786 46,054 2,502	YES			
ISD 270 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	HOPKINS 10.550 10.555 10.556 84.002 84.010 84.027 84.146 84.151 84.164 84.173 84.186	\$ 67,928 ====================================	YES	YES	YES	YES
	BLOOMING 10.550 10.553 10.555 84.002 84.010 84.027 84.146 84.151 84.164 84.173 84.181 84.186		YES			
ISD 272 CFDA CFDA CFDA CFDA CFDA	EDEN PRI 10.550 10.555 84.010 84.027 84.151	AIRIE	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E		110011 1111111			1101100111 111111011
ISD 272 EDEN PRA CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186	AIRIE	YES	YES		
	\$ 468,873				
ISD 273 EDINA CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES			
	\$ 399,896				
ISD 276 MINNETON CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186	NKA	YES			
	\$ 529,811				
ISD 277 WESTONK CFDA 10.550 CFDA 10.555 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.146 CFDA 84.151 CFDA 84.164 CFDA 84.186	\$ 40,927 81,988 81,000 114,541 95,207 10,194 31,524 3,419 13,483	YES		YES	YES
	\$ 472,283				
ISD 278 ORONO CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186 CFDA 84.013	\$ 41,914 47,204 41,394 44,970 372 17,363 2,773 7,224 8,278 4,712	YES	YES		
	\$ 216,204				
ISD 279 OSSEO CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556	\$ 288,186 8,242 544,787 23,033	YES	YES		YES

<u>ADMINISTERIN</u>	g agency	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF E	DUCATION				
CFDA CFDA CFDA CFDA CFDA	0SSE0 84.010 84.027 84.146 84.151 84.164 84.173 84.181 84.186	\$ 476,945 593,619 13,308 116,985 12,706 51,979 3,300 57,608	YES	YES		
		\$ 2,190,698				
ISD 280 I CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	RICHFIEL 10.550 10.555 10.556 84.010 84.027 84.151 84.173 84.181	\$ 71,707 173,647 4,233 142,092 77,478 37,330 19,033 925	YES	YES	YES	YES
TCD 201 1	DODDINGD	\$ 526,445	vmc	VEC		
ISD 281 1 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.555 84.002 84.027 84.146 84.151 84.155 84.164 84.173 84.186		YES	YES		
		\$ 1,893,710				
ISD 282 S CFDA CFDA CFDA CFDA CFDA	ST ANTHO 10.555 84.010 84.027 84.151 84.186	34,528 18,866 9,583 1,000	YES			
ISD 283 8	ST LOUIS	\$ 66,426 PARK	YES	YES		
CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.556 84.002 84.010 84.027 84.151 84.164 84.186	\$ 34,978 135,238 1,501 11,800 163,197 250,730 34,480 17,908 21,351 \$ 671,183				YES YES

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCA	ATION				
ISD 284 WAYZATA	62,672 130,982 102,482 182,651 450 41,589 6,469 30,914 25,488	YES	YES	YES	
	583,697 NTER 26,383 113,616 2,372 122,195 51,172 11,421 5,780 332,959	YES			
ISD 294 HOUSTON CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	8,014 27,764 59,714 6,565 102,057	YES	YES		
ISD 297 SPRING GROV CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151		YES			
ISD 299 CALEDONIA CFDA 10.550 \$ CFDA 10.555 CFDA 84.002 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.155 CFDA 84.164 CFDA 84.216	18,525 63,830 614 108,204 204 11,104 3,520 2,350 8,204	YES	YES	YES	
ISD 300 LA CRESCENT CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.155 CFDA 84.155 CFDA 84.164 CFDA 84.186	25,793 44,883 1,693 58,027 1,108 12,862 27,420 2,575 8,390	YES	YES	YES	YES

			AUDIT REPORT	CROSSCUTTING		GRANT
ADMINISTERIN			ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN - DEPARTM		DUCATION				
CFDA	AKELEY 10.550 10.555 84.010 84.151	\$ 4,086 9,663 39,905 2,565	YES			
		\$ 56,219				
CFDA CFDA	LAPORTE 10.550 10.553 10.555 84.010 84.151		YES	YES		
		\$ 85,858				
ISD 308 : CFDA CFDA CFDA CFDA	NEVIS 10.550 10.555 84.010 84.151	\$ 7,938 30,624 16,641 2,520	YES Φ	YES		
		\$ 57,723				
ISD 314 1 CFDA CFDA CFDA CFDA CFDA			YES			
		\$ 244,290				
ISD 316 CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.556 84.010 84.151	\$ 32,216 123,336 1,529 103,242 1,174	YES			
TCD 217 1		\$ 261,497	VITIC	TITIC .		
ISD 317 1 CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 84.010 84.151 84.186	\$ 24,811 6,969 84,628 70,000 11,448 3,985	YES	YES		
		\$ 201,841				
ISD 318 (CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	GRAND RA 10.550 10.553 10.555 84.002 84.010 84.027 84.048 84.151 84.164	PIDS	YES	YES		

ADMINISTERI	IG AGENCY	Z TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTM					
ISD 318 CFDA CFDA	GRAND RA	APIDS	YES	YES	
ISD 319 CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 84.010 84.151	\$ 1,057,786 K-KEEWATIN \$ 10,923 5,456 52,917 39,065 9,621 2,797	YES	YES	
	JACKSON 10.550 10.555 84.010	\$ 120,779	YES	YES	
ISD 325 CFDA CFDA CFDA CFDA CFDA	84.010 84.151	\$ 32,655 9,609 51,356 5,176 2,095	YES		
ISD 328 CFDA CFDA CFDA CFDA	10.555 84.010	\$ 100,891 ALLEY \$ 4,698 13,349 50,221 1,741 \$ 70,009	YES		
ISD 330 CFDA CFDA CFDA CFDA	10.550 10.555 84.010	AKE-OKABENA	YES		
ISD 332 CFDA CFDA CFDA CFDA	10.555 84.010 84.151 84.164	\$ 136,422 209,918 28,900 4,010 4,603	YES		
ISD 333 CFDA CFDA		\$ 383,853 \$ 13,270 52,405	YES		

ADMINISTERIN	G AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTM			TICCEL TIEDED	NONE EDERALE	<u>r dodiu d</u>	NONCOLL BILLION
ISD 333			YES			
ISD 341 CFDA CFDA CFDA CFDA	ATWATER 10.550 10.555 84.010 84.151	37,158 53,235 5,924	YES	YES		
ISD 345 CFDA CFDA CFDA CFDA CFDA	NEW LONI 10.550 10.555 84.010 84.151 84.186	DON-SPICER \$ 22,778 91,253 43,237 9,095 5,496	YES			
ISD 346 CFDA CFDA CFDA	RAYMOND 10.550 10.555 84.010	23,265 132,801	YES	YES	YES	YES
ISD 347 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WILLMAR 10.550 10.555 10.556 10.558 84.002 84.009 84.010 84.011 84.048 84.151 84.164	\$ 160,959 299,311 611 847 14,935 16,069 502,893 40,654 2,702 27,961 17,268	YES			
ISD 351 CFDA CFDA CFDA CFDA	HALLOCK 10.550 10.555 84.010 84.151	16,497 7,947 3,258	YES			
ISD 352 CFDA CFDA CFDA CFDA	HUMBOLD' 10.550 10.555 84.010 84.151	\$ 3,365 4,169 18,003 977	YES			
ISD 353 CFDA	KARLSTAI 10.550	\$ 26,514 ====================================	YES			

ADMINISTERIN	IC ACENCY	TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM			ACCEL TABLE	HOME BEDDIAM	I DDDIGED	NONCOM HIANCH
ISD 353 CFDA	KARLSTAD 10.555 84.010)	YES			
		\$ 92,716				
ISD 354 CFDA CFDA CFDA CFDA	10.550 10.555 84.010	\$ 5,283 7,519 14,493 1,373	YES			
		\$ 28,668				
ISD 356 CFDA CFDA CFDA CFDA	LANCASTE 10.550 10.555 84.010 84.151	lR .	YES	YES		
		\$ 52,508				
ISD 361 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	INTERNAT 10.550 10.555 10.556 84.010 84.027 84.151 84.181 84.186	TIONAL FALLS	YES	YES		
		\$ 451,403				
ISD 362 CFDA CFDA CFDA CFDA CFDA	LITTLEFO 10.550 10.555 84.010 84.151 84.164	DRK-BIG FALLS \$ 4,787 21,484 47,419 4,993 1,002	YES	YES		
		\$ 79,685				
ISD 363 CFDA CFDA CFDA CFDA CFDA CFDA	SOUTH KO 10.550 10.555 84.010 84.151 84.164 84.186	DOCHICHING \$ 11,839 40,082 22,842 3,688 235 1,276	YES	YES		
		\$ 79,962				
ISD 371 CFDA CFDA CFDA CFDA	BELLINGF 10.550 10.555 84.010 84.151	HAM	YES	YES	YES	
		\$ 90,820				

NOWINI COMPONI	ic acenas	Z MOMAT	AUDIT REPORT	CROSSCUTTING		GRANT
ADMINISTERIN MN - DEPART			ACCEPTABLE	NONFEDERAL	LEDEKAL	NONCOMPLIANCE
ISD 376	MARIETTA	A-NASSAU	YES	YES		
CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151 84.164	\$ 2,927 8,748 15,030 1,218 200				
		\$ 28,123				
ISD 377 CFDA CFDA CFDA CFDA CFDA	MADISON 10.550 10.555 84.010 84.151 84.164	\$ 13,656 44,198 53,615 5,611 382	YES			
		\$ 117,462				
ISD 378 CFDA CFDA CFDA CFDA CFDA CFDA	DAWSON 10.550 10.555 84.010 84.151 84.164 84.186	·	YES	YES		
		\$ 141,938				
ISD 381 CFDA CFDA CFDA CFDA CFDA CFDA	LAKE SUI 10.550 10.555 84.010 84.027 84.151 84.164	\$ 35,866 104,642 68,571 51,355 6,418 1,867 \$ 268,719	YES			
ISD 390 CFDA CFDA CFDA CFDA CFDA	LAKE OF 10.550 10.553 10.555 84.010 84.151	THE WOODS \$ 13,766 7,619 55,609 99,816 6,749 \$ 183,559	YES	YES		
TSD 391	CLEVELAN		YES	YES	YES	
CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.048 84.151	\$ 8,422 24,456 17,714 75 3,021	-25	120	130	
		\$ 53,688				
ISD 392 CFDA CFDA CFDA CFDA CFDA	LE CENTE 10.550 10.555 84.010 84.151 84.186		YES	YES	YES	
		\$ 99,700				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF ED	UCATION				
ISD 393 LE SUEUR CFDA 10.550 \$ CFDA 10.555 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.186	12,476 37,458 10,500 61,423 58,929 7,928 375 4,300	YES	YES	YES	
\$	193,389				
ISD 394 MONTGOMER CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	Y 15,317 56,017 153,872 9,177	YES	YES		
\$	234,383				
ISD 395 WATERVILL CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181	12,230 36,875 53,532 42,876 5,954 266 13,764	YES	YES	YES	
\$					
ISD 402 HENDRICKS CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.164		YES	YES	YES	
\$	67,403				
ISD 403 IVANHOE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164		YES	YES	YES	
\$	· · · · · · · · · · · · · · · · · · ·				
ISD 404 LAKE BENT CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	ON	YES			
\$					
ISD 408 VERDI CFDA 10.550 \$ CFDA 10.555	2,308 7,546	YES	YES	YES	

ADMINISCHEDING ACENOV	MOMAT.	AUDIT REPORT	CROSSCUTTING		GRANT
ADMINISTERING AGENCY MN - DEPARTMENT OF ED		ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
	OCATION	YES	YES	YES	
ISD 408 VERDI CFDA 84.010 \$ CFDA 84.151 -	13,608	165	i ES	Cal	
\$	24,511				
ISD 409 TYLER	5,676 15,760 3,313 2,665	YES	YES	YES	
\$	27,414				
ISD 411 BALATON CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	YES	
\$	76,315				
ISD 412 COTTONWOO CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	0D 3 10,046 21,753 51,916 4,088	YES			
ISD 413 MARSHALL	:=====================================	YES	YES		
CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186	44,404 8,371 126,989 3,780 11,487 142,245 95,854 22,624 5,3717 1,404 3,361				
\$	474,615				
ISD 414 MINNEOTA CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.155		YES	YES		
\$	148,570				
ISD 415 LYND CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E					
ISD 415 LYND CFDA 84.186	\$ 280	YES	YES	YES	
	\$ 29,079				
ISD 417 TRACY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES	YES	YES	
	\$ 176,676				
ISD 418 RUSSELL CFDA 10.550 CFDA 10.555 CFDA 84.151	\$ 8,797 26,352 2,499	YES	YES	YES	
	\$ 37,648				
ISD 421 BROWNTON CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	Ī	YES			
	\$ 68,643				
ISD 422 GLENCOE CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 20,588 41,569 969 50,837 9,655 5,929	YES			
	\$ 129,547				
ISD 423 HUTCHINS CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.186	SON \$ 23,024 62,982 134,110 2,200 18,666 3,236 10,431	YES			
ISD 424 LESTER F CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES			

					•		
ADMINISTE	RING AGENO	CY !	TOTAL .	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPA			CON				
ISD 4. CFI CFI CFI CFI CFI	DA 10.556 DA 10.556 DA 84.010 DA 84.151	\$ 5 1	5,786 9,643 591 23,311 4,491 275	YES	YES		
		\$	44,097				
ISD 4: CFI CFI CFI CFI CFI CFI	DA 10.555 DA 10.555 DA 84.010 DA 84.155 DA 84.164	5 5 5 1	6,723 95 11,749 48,142 3,124 753 1,054	YES	YES		
		\$	71,640				
ISD 42 CFI CFI CFI CFI	DA 10.555 DA 84.010)) 5)	7,618 7,234 23,618 3,083	YES			
		\$	41,553				
ISD 4. CFI CFI CFI CFI CFI	DA 10.553 DA 10.555 DA 84.010	EN) \$ B 5)	19,079 11,905 108,446 183,773 13,221	YES	YES		
		\$	336,424				
CFI CFI CFI	DA 10.555	\$	18,340 84,560 126,665 8,892	YES	YES	YES	
		\$	238,457				
ISD 43 CFI CFI CFI	DA 10.559	00) \$	5,404 20,993 1,386	YES	YES		
		\$	27,783				
ISD 4: CFI CFI CFI CFI	DA 10.559 DA 84.010) \$ 5	8,972 18,709 35,280 3,386 	YES			
TOD 4	יי זייירדיי	=====	66,34/	VEC	VEC		
CFI	40 MIDDLE DA 10.550	VTATE	8,376	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 440 MIDDLE R CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	IVER \$ 19,631 32,822 40,145 3,089	YES	YES		
	\$ 104,063				
ISD 441 NEWFOLDE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	N	YES	YES	YES	
	\$ 105,537				
ISD 442 OSLO CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.151		YES	YES		
	\$ 60,676				
ISD 443 STEPHEN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 6,520 20,896 51,401 3,414	YES			
	\$ 82,231				
ISD 444 STRANDOU CFDA 10.550 CFDA 10.555 CFDA 84.151	IST	YES	YES		
	\$ 18,181				
ISD 446 WARREN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 16,929 37,402 32,716 5,754	YES			
	\$ 92,801				
ISD 447 GRYGLA CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 6,415 29,147 45,698 3,178	YES	YES	YES	
	\$ 84,438				
ISD 451 CEYLON CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 5,482 13,440 16,103 2,113	YES	YES		
	\$ 37,138				

ADMINICARDING	a CENICV	TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
ADMINISTERING A MN - DEPARTMENT			ACCEP TABLE	NONE HOHRALI	PEDERAL	NONCOLU ELIMOE
ISD 453 EAS CFDA 10 CFDA 10 CFDA 84 CFDA 84		IN	YES	YES	YES	
CFDA 10 CFDA 84 CFDA 84 CFDA 84 CFDA 84	IRMONT 0.550 \$ 0.555 4.010 4.027 4.151 4.164 4.186	126,827 98,257 28,349 15,123 3,070 7,887	YES	YES	YES	
CFDA 10 CFDA 84 CFDA 84	ERBURN 0.550 0.555 4.010 4.151 4.186	35,212 20,120 3,551 3,565	YES	YES		
CFDA 10 CFDA 84	IMONT 0.550 \$ 0.555 4.010 4.151	76,697 7,379 19,474 20,030 2,492 49,375	YES	YES		
CFDA 10 CFDA 84	UMAN 0.550 \$ 0.555 4.010 4.151	\$ 10,511 25,490 58,687 4,895 \$ 99,583	YES	YES	YES	
CFDA 10 CFDA 84	0.550 \$ 0.555 4.010 4.151		YES	YES		
CFDA 10 CFDA 84 CFDA 84	ANADA-1 0.550 S 0.555 4.151 4.164 4.186		YES	YES	YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL	FINDINGS	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDU		ACCEL TABLE	MONI EDDIVAD	LUDUIGH	NONCOIL BLANCE
ISD 461 COSMOS CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	4,340 17,230 37,996 2,636	YES			
S	18,177 82,702 82,918 9,223 1,740 1,183	YES	YES		
ISD 464 GROVE CITY CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	195,943 5,962 29,762 40,077 3,029 228 1,115	YES		YES	
ISD 465 LITCHFIELD CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	23,173 92,942 158,816 13,830 2,538 7,301	YES	YES	YES	
ISD 466 DASSEL-COP CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.186	30,658 80,263 96,486 1,518 16,298 8,096	YES	YES	YES	
ISD 473 ISLE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	233,319 9,472 27,275 38,499 4,506 236 79,988	YES	YES	YES	
	60,081 168,897 134,126 23,019 6,191	YES			

ADMINISTERIN	NG AGENC	YTOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTN	MENT OF I	EDUCATION				
ISD 477 CFDA	PRINCETO 84.186		YES			
		\$ 402,171				
ISD 480 CFDA CFDA CFDA CFDA	10.550 10.555 84.010	\$ 14,488 84,331 103,507 8,967	YES	YES	YES	
		\$ 211,293				
ISD 482 CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151 84.164		YES	YES	YES	
		\$ 796,198				
ISD 484 CFDA CFDA CFDA CFDA CFDA CFDA	PIERZ 10.550 10.555 84.010 84.151 84.164 84.186	•	YES	YES	YES	
		\$ 378,050				
ISD 485 CFDA CFDA CFDA CFDA CFDA	ROYALTON 10.550 10.555 84.010 84.151 84.186	1	YES	YES	YES	
		\$ 225,102				
ISD 486 CFDA CFDA CFDA CFDA CFDA	SWANVILI 10.550 10.555 84.010 84.151 84.186	\$ 10,519 36,891 58,902 5,783 1,033	YES	YES	YES	YES YES
TCD 407	IIDCAT A	\$ 113,128	VEC	17TO	IMO	
ISD 487 CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151 84.186	\$ 7,957 31,257 89,445 5,314 1,833 \$ 135,806	YES	YES	YES	
ISD 492 CFDA CFDA	AUSTIN 10.550 10.555		YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS GRANT FEDERAL NONCOMPLIANCE	<u>S</u>
MN - DEPARTMENT OF E	DUCATION				
ISD 492 AUSTIN	\$ 4,114 303,727 97,602 14,175 4,859 46,229 5,639 9,725 24,793	YES	YES		
	\$ 775,351				
ISD 495 GRAND ME CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	ADOW \$ 5,431 15,356 34,524 3,820	YES			
	\$ 59,131				
ISD 497 LYLE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES		
	\$ 66,770				
ISD 499 LEROY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151	\$ 10,347 33,844 46,474 66 7,247	YES	YES	YES	
	\$ 97,978				
ISD 500 SOUTHLAN CFDA 10.555 CFDA 10.555 CFDA 84.010 CFDA 84.151	D 13,912 \$ 13,912 39,518 79,192 7,541	YES			
	\$ 140,163				
ISD 504 SLAYTON		YES	YES	YES	
	\$ 199,255				
ISD 505 FULDA CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES			

ADMINISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF I					
ISD 505 FULDA CFDA 84.164 CFDA 84.186	\$ 825 \$ \$ 120,834	YES			
ISD 507 NICOLLET CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 11,515 \$ 20,729 27,474 4,849	YES			
ISD 508 ST PETER CFDA 10.550 CFDA 10.555 CFDA 84.009 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES			
ISD 511 ADRIAN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 249,522 ===================================	YES	YES	YES	YES
ISD 513 BREWSTEF CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 142,564 ====================================	YES			
ISD 514 ELLSWORT CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 38,096 ====================================	YES	YES		
ISD 516 ROUND LA CFDA 10.550 CFDA 10.555 CFDA 84.151		YES			
ISD 518 WORTHING CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.002	TON	YES			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION			
ISD 518 WORTHING CFDA 84.010 CFDA 84.048 CFDA 84.146 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES		
	\$ 403,236			
ISD 521 ADA CFDA 10.550 CFDA 10.555 CFDA 84.009 CFDA 84.010 CFDA 84.151 CFDA 84.155 CFDA 84.164		YES	YES	
	\$ 121,504			
ISD 522 BORUP CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 5,299 102 11,188 16,951 1,247	YES	YES	
	\$ 34,787			
ISD 523 GARY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES		
	\$ 75,569			
ISD 524 HALSTAD CFDA 10.550 CFDA 10.555 CFDA 10.559 CFDA 84.011 CFDA 84.151		YES	YES	
	\$ 151,410			
ISD 525 HENDRUM CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	
	\$ 64,733			
ISD 526 TWIN VAI CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	LEY	YES	YES	
	\$ 92,339			

ADMINISTERIN	NG AGENCY	<u>r</u>	rotal	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF I	EDUCAT	EON				
CFDA	10.550	\$	22,202 36,451 35,666 10,000 3,520	YES	YES	YES	
		\$	107,839				
ISD 533 CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151	ATOY	18,024 45,074 61,431 6,807 690	YES	YES		
		\$	132,026				
CFDA CFDA CFDA CFDA	10.550 10.555	/ILLE	23,083 57,653 2,534 62,292 13,607 5,888	YES			
		\$	165,057				
ISD 542 CFDA CFDA CFDA CFDA	10.550 10.555 84.010	LAKE	10,795 36,247 66,527 5,110	YES			
		\$	118,679				
ISD 543 CFDA CFDA CFDA CFDA	10.550 10.555 84.010	EEK	6,570 22,576 53,230 6,474	YES			
		\$	88,850				
ISD 544 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	FERGUS I 10.555 10.555 10.556 84.002 84.009 84.010 84.048 84.151 84.186	FALLS \$	43,758 137,866 3,807 4,953 6,565 160,347 3,541 20,892 12,581	YES			
		\$	394,310				
ISD 545 CFDA CFDA CFDA CFDA	10.550 10.555 84.010		8,015 26,826 67,720 5,055	YES			
		\$	107,616				

ADMINISTERIN	ig agency	TO	TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF E	DUCATIO	N				
ISD 547 CFDA CFDA CFDA CFDA	PARKERS 10.550 10.555 84.010 84.151	PRAIRIE \$ \$	11,749 56,150 109,551 7,956 185,406	YES	YES	YES	
ISD 548 CFDA CFDA CFDA CFDA	PELICAN 10.550 10.555 84.010 84.151	RAPIDS	22,040 81,898 163,110 7,455	YES			
		\$	274,503				
ISD 549 CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151	\$	30,635 120,571 149,167 14,587 2,959 4,998	YES	YES		
		\$	322,917				
ISD 550 CFDA CFDA CFDA CFDA CFDA	UNDERWOO 10.555 84.010 84.151 84.186	D	8,419 35,643 40,263 5,183 1,558	YES			
		\$	91,066				
ISD 553 CFDA CFDA CFDA CFDA	NEW YORK 10.550 10.555 84.010 84.151	MILLS \$	16,609 73,305 94,360 9,381	YES			
		\$	193,655				
ISD 561 CFDA CFDA CFDA CFDA	GOODRIDO 10.550 10.555 84.010 84.151	ΞE	8,393 40,509 59,050 3,588	YES	YES		
		\$	111,540				
ISD 564 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	THIEF RI 10.550 10.555 84.010 84.027 84.048 84.151 84.173 84.186	VER FAI	45,651 138,114 151,429 84,355 510 24,672 9,166 8,977	YES	YES	YES	
		\$ ======	462,874 ======				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCA	ATION				
ISD 566 ASKOV CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	10,072 36,826 51,348 3,401 3,717	YES	YES	YES	
\$	105,364				
ISD 570 FINLAYSON CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	6,871 16,210 14,437 2,332	YES			
\$	39,850				
ISD 573 HINCKLEY CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	24,280 80,815 113,702 8,905	YES			
\$	227,702				
ISD 576 SANDSTONE	16,214 58,690 57,971 102,947 11,218 1,609 1,740 8,559	YES	YES	YES	
\$	258,948				
ISD 577 WILLOW RIVER CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	YES	
\$ ====	104,036				
ISD 578 PINE CITY	29,671 102,185 122,527 11,911 2,865 6,262	YES			
	275,421	TITO.	T ma		
ISD 581 EDGERTON	9,297 23,570 50,524 6,192	YES	YES	YES	
\$	89,583				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDU	CATION				
ISD 582 JASPER CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	6,917 19,061 21,413 2,390 49,781	YES			
	26,173 83,445 1,352 7,108 182,194 5,166 5,281 10,518 4,971	YES			
\$	326,208				
ISD 584 RUTHTON CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	10,421 31,571 165,647 3,007	YES	YES	YES	
\$	210,646				
ISD 592 CLIMAX CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	6,944 21,322 16,010 2,204	YES	YES		
\$	46,480				
ISD 593 CROOKSTON CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.027 CFDA 84.151 CFDA 84.155 CFDA 84.164 CFDA 84.173 CFDA 84.186	40,179 147,120 114,333 49,694 52,018 15,256 3,520 862 5,969 8,117	YES	YES	YES	
\$ ==					
ISD 595 EAST GRAND CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	43,380 126,423 2,509 137,948 17,519 3,511 14,049	YES	YES		
\$	345,339				

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION				
ISD 597 ERSKINE CFDA 10.550 \$ 7,4 CFDA 10.555 24,5 CFDA 84.010 22,5 CFDA 84.151 2,3	532 935	YES		
\$ 57,2 ====================================	YES 550 809 900	YES		
S	=== YES 001 561	YES	YES	
\$ 38,2 ====================================	 268	YES		
CFDA 10.550 \$ 17,4 CFDA 10.555 63,4 CFDA 84.010 100,7 CFDA 84.151 12,6	174			
\$ 194,3 ISD 603 MCINTOSH CFDA 10.550 \$ 5,6 CFDA 10.555 27,7 CFDA 84.010 37,7 CFDA 84.151 3,2	=== YES 515 733	YES		
\$ 74,3 ====================================	YES	YES		
CFDA 10.555 10.5 CFDA 84.010 21.1 CFDA 84.151 1.1 S 35.5	542 .29 .04 			
ISD 611 CYRUS CFDA 10.550 \$ 3,3 CFDA 10.555 6,0 CFDA 84.010 24,6 CFDA 84.151 1,7	YES 351 551 511 727	YES	YES	
ISD 612 GLENWOOD CFDA 10.550 \$ 21,6 CFDA 10.555 74,6 CFDA 84.010 93,1 CFDA 84.151 10,1	YES 516 563 .04	YES		
\$ 199,5 ======				

ADMINISTERING AGE	NCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT O	F EDUCA	TION				
ISD 614 STARB CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	50 \$ 55 10	8,072 29,478 48,425 4,174	YES	YES		
	\$	90,149				
ISD 615 VILLA CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	RD 50 \$ 55 10	6,068 22,295 27,945 2,187	YES	YES		
	\$	58,495				
ISD 621 MOUND CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.0 CFDA 84.0 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1	S VIEW 50 \$ 53 55 02 10 27 48 51 64 73 81	131,365 1,196 286,234 42,280 306,152 366,149 44,569 76,280 33,905 33,905 3,300 46,167	YES	YES	YES	
ISD 622 NORTH CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.0 CFDA 84.0 CFDA 84.1 CFDA 84.1 CFDA 84.1	ST PAU 50 \$ 555 56 902 10 27 48 51 64 86		YES			YES
ISD 623 ROSEV CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.0 CFDA 84.0 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1	TLLE 550 \$ 555 556 502 10 227 248 551 644 86 	95,808 1,149 232,070 8,836 8,427 236,488 143,466 4,300 57,009 9,161 14,603 27,946	YES	YES		YES

		AUDIT REPORT	CROSSCUTTING		GRANT
ADMINISTERING AGE MN - DEPARTMENT O		ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
		VEC	vec	VEC	
ISD 624 WHITE CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.0 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1	50 \$ 108,404 53 2,363 55 249,143 10 206,550 215,490 48 4,953 51 55,803 64 5,388 73 25,039 86 29,556	YES	YES	YES	
TOP 405 00 00	\$ 902,689				
ISD 625 ST PA CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 13.1 CFDA 13.7 CFDA 84.0 CFDA 84.0 CFDA 84.0 CFDA 84.0 CFDA 84.0 CFDA 84.0 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.1	50 \$ 541,469 925,422 3,100,543 42,349 22,221 182,1116 87 95,786 283,659 09 3,110 4,077,248 11 86,662 106,082 1,402,591 48 46 126,826 64 81	YES			YES
0.25 0.11.2	\$ 11,799,210				
ISD 627 OKLEE CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	50 \$ 12,902 55 39,531 10 35,645	YES	YES		
	\$ 91,424				
ISD 628 PLUMM CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	ER 50 \$ 6,200 53 5,271 55 29,970 10 44,653 51 2,657	YES	YES		
	\$ 88,751				
ISD 630 RED L CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	AKE FALLS 50 \$ 11,087 55 39,361 10 68,066	YES	YES		
	\$ 122,623 =========				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 631 BELVIEW CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 4,782 13,348 23,520 1,978	YES			
ISD 635 MILROY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	\$ 43,628 ========== \$ 4,478 11,101 17,051 1,804	YES	YES		
	\$ 34,434				
ISD 636 MORGAN		YES	YES	YES	
	\$ 73,945				
ISD 637 REDWOOD CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	FALLS \$ 23,084 68,989 76,581 9,855 2,090 1,000	YES	YES		YES YES
	\$ 181,599				
ISD 638 SANBORN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	\$ 7,891 29,012 83,986 2,986 300	YES	YES		
	\$ 124,175				
ISD 640 WABASSO CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	\$ 9,942 33,060 131,162 6,770 845	YES	YES		
	\$ 181,779				
ISD 641 WALNUT C CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	ROVE \$ 6,548 2,050 17,064 37,682 2,938 821 360	YES	YES		
	\$ 67,463				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL NO	GRANT NCOMPLIANCE
MN - DEPARTMENT OF EDUCA	ATION				
ISD 646 BIRD ISLAND CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	6,785 29,621 37,235 3,950	YES		YES	
\$	77,591				
ISD 647 BUFFALO LAKE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	YES	
\$	65,479				
ISD 648 DANUBE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	9,087 33,156 62,010 3,275 1,193	YES	YES	YES	
\$	108,721				
ISD 649 FAIRFAX CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	7,832 20,838 52,946 4,957 615	YES			
\$	87,188				
ISD 651 HECTOR CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151	7,046 12,407 243 34,746 3,602	YES	YES	YES	
\$ ====	58,044				
ISD 652 MORTON CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151	4,669 6,996 26,636 147 29,423 1,971	YES	YES	YES	
\$	69,842				
ISD 653 OLIVIA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	12,595 34,944 50,945 4,455 1,062 3,235	YES		YES	
\$	107,236				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUC	ATION				
ISD 654 RENVILLE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	4,498 10,023 39,560 2,784 2,014 1,746	YES	YES	YES	
\$	60,625				
ISD 655 SACRED HEAF CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES	YES	YES	
\$	51,865				
ISD 656 FARIBAULT CFDA 10.550 \$ CFDA 10.555 CFDA 84.002 CFDA 84.009 CFDA 84.010 CFDA 84.027 CFDA 84.048 CFDA 84.049 CFDA 84.151 CFDA 84.173 CFDA 84.186	61,193 225,215 15,500 5,145 217,858 281,804 33,479 5,775 32,436 45,738 15,643	YES	YES		
\$	948,152				
ISD 657 MORRISTOWN CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151	6,170 21,352 173 29,607 3,430	YES			
	43,469 2,329 96,827 3,799 121,980 2,004 22,929 3,618 18,799	YES	YES		
	315,754				
ISD 669 MAGNOLIA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	2,635 8,687 26,219 1,239	YES			
\$	38,780				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCA	ATION				
ISD 670 LUVERNE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	24,302 76,665 121,646 12,818 2,588 4,226	YES		YES	
\$	242,245				
ISD 671 HILLS-BEAVEF CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	R CREEK 12,995 34,315 54,301 4,757	YES	YES	YES	
\$	106,368				
ISD 676 BADGER CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	6,394 8,712 23,059 27,021 2,203	YES	YES		
\$	67,389				
ISD 678 GREENBUSH CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	9,762 2,225 27,833 85,678 5,364	YES	YES		
\$ ====	130,862				
ISD 682 ROSEAU CFDA 10.555 \$ CFDA 84.010 CFDA 84.027	88,983 133,514 65,649	YES			
\$	288,146				
ISD 690 WARROAD CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.186	30,115 84,223 34,890 45,878 9,220 4,396	YES	YES	YES	
\$ ====	208,722				
ISD 691 AURORA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.173	31,499 76,423 42,482 36,046 18,384 15,077	YES	YES		
\$ ====	219,911				

ADM]	AUDIT REPORT CROSSCUTTING FINDINGS GRANT ADMINISTERING AGENCY TOTAL ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE								
			DUCATION		rancium saladanan an anna anala Mirichronistra erar erar erar				
	ISD 692 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	BABBITT 10.550 10.555 10.556 84.010 84.027 84.151 84.155	\$ 7,917 33,213 760 16,778 13,719 7,225 3,520	YES	YES				
			\$ 83,132						
	ISD 693 CFDA CFDA CFDA CFDA	BIWABIK 84.010 84.027 84.151 84.173	\$ 26,648 8,792 4,927 312	YES	YES	·			
			\$ 40,679						
•	ISD 695 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	CHISHOLM 10.550 10.553 10.555 10.556 84.010 84.151 84.186	1	YES	YES				
			\$ 142,591						
	ISD 696 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA			YES					
			\$ 139,394						
	ISD 697 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	EVELETH 10.550 10.553 10.555 84.010 84.027 84.151 84.173 84.186		YES	YES				
			\$ 224,016						
	ISD 698 CFDA CFDA CFDA CFDA	FLOODWOO 10.550 10.555 84.010 84.141	ac ac	YES					
			\$ 69,567						

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCA	ATION				
ISD 699 GILBERT CFDA 84.010 \$ CFDA 84.151 CFDA 84.164	25,765 4,027 4,837	YES			
\$	34,629				
ISD 700 HERMANTOWN	20,423 63,018 33,919 9,538 1,616 5,984	YES	YES		
\$	134,498				
ISD 701 HIBBING CFDA 10.550 \$ CFDA 10.555 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.186	39,022 5,739 158,746 2,711 178,014 648 34,586 5,119 13,744	YES	YES	YES	YES
\$	438,329				
ISD 704 PROCTOR CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164	40,785 107,652 73,816 396 20,107 2,478	YES			
\$	245,234				
ISD 706 VIRGINIA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186	12,959 81,450 125,875 80,025 21,625 3,429 1,869 8,400	YES			
	335,632	VEC	VEC		
ISD 707 NETT LAKE CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164	3,503 3,952 11,711 39,308 16,520 2,673 351	YES	YES		
\$ ===	78,018				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDU	CATION				
ISD 708 TOWER-SOUD CFDA 10.556 \$ CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.173	3,418 21,687 3,000 3,175 7,009	YES	YES	YES	
\$	38,289				
ISD 709 DULUTH	224,818 107,321 880,328 79,537 90,008 53,700 1,191,698 63,490 593,966 16,977 157,515 50,786 61,407 11,638 50,607	YES	YES		
\$	3,633,796				
ISD 710 ST LOUIS C CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.173	47,978 43,505 191,250 185,605 61,389 26,220 426	YES	YES		
\$ ==	556,373				
ISD 712 MOUNTAIN 1 CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	RON-BUHL 17,089 42,339 43,509 9,968 6,348	YES			
\$	119,253				
ISD 716 BELLE PLAT CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES			
\$	109,913				
ISD 717 JORDAN CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151	24,838 50,265 1,114 33,083 7,557	YES			

ADMINISTERING AC	GENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT	OF EDUC	ATION				
ISD 717 JORI CFDA 84.	OAN .186 \$ 	6,810 123,667	YES			
CFDA 10. CFDA 10. CFDA 84. CFDA 84. CFDA 84.	===: DR LAKE .550 \$.555 .556 .010 .151	46,136 81,129 3,732 67,356 26,952 3,520 12,490	YES	YES	YES	
CFDA 10. CFDA 84. CFDA 84.		241,315 ======== 35,966 78,383 98,352 17,385 761 	YES			
CFDA 10. CFDA 84. CFDA 84.	PRAGUE 550 \$ 555 \$ 010 151 .186	28,760 70,626 95,293 13,411 12,432	YES	YES		
CFDA 10. CFDA 84. CFDA 84.	XER .550 \$.555 .010 .151 .186	15,482 44,024 18,913 5,458 2,925 86,802	YES			
CFDA 10. CFDA 10. CFDA 84. CFDA 84. CFDA 84.		19,223 55,364 1,636 62,802 81 8,419 4,604	YES			
CFDA 10. CFDA 10. CFDA 84. CFDA 84. CFDA 84. CFDA 84.	RIVER .550 \$.555 .556 .010 .048 .151 .164 .186	100,367 221,086 8,119 190,262 9,676 57,360 7,130 23,948	YES	YES	YES	*

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 731 ARLINGTO CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.011 CFDA 84.151 CFDA 84.186	\$ 14,710 38,741 723 79,086 1,270 9,196 1,032	YES	YES		
	\$ 144,758 ====================================	YES	YES	YES	
	\$ 79,691				
ISD 733 GIBBON CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.155		YES			
	\$ 216,610				
ISD 734 HENDERSO CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	N	YES			
	\$ 49,983				
ISD 735 WINTHROP CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	•	YES			
	\$ 122,146				
ISD 736 BELGRADE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	-ELROSA	YES	YES	YES	
	\$ 161,543				
ISD 737 BROOTEN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.011	\$ 7,847 46,843 83,115 9,821	YES	YES	YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE				
MN - DEPARTMENT OF EDUCATION									
ISD 737 BROOTEN CFDA 84.151 \$		YES	YES	YES					
ISD 738 HOLDINGFO CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	DRD 24,700 71,050 120,815 11,023 3,892	YES	YES	YES					
ISD 739 KIMBALL CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES	YES						
ISD 740 MELROSE CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.186 CFDA 84.216		YES	YES	YES					
\$									
ISD 741 PAYNESVII CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	27,399 87,352 99,091 9,281 7,147	YES	YES	YES					
ISD 742 ST CLOUD CFDA 10.550 S CFDA 10.555 CFDA 10.556 CFDA 84.002 CFDA 84.009 CFDA 84.010 CFDA 84.027 CFDA 84.146 CFDA 84.146 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186	3 142,730 537,546 15,459 22,000 4,375 529,540 321,366 21,623 16,055 72,215 19,479 55,072 39,921	YES	YES						
ISD 743 SAUK CENT CFDA 10.550 \$	TRE 16,579	YES	YES						

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E					
ISD 743 SAUK CEN CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	TRE \$ 78,921 163,840 11,933 1,854	YES	YES		
	\$ 273,127				
ISD 745 ALBANY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.186 CFDA 84.216		YES			
	\$ 361,262				
ISD 748 SARTELL CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.186	\$ 19,208 60,524 2,191 27,737 261 10,346 5,648	YES	YES	YES	
	\$ 125,915				
ISD 750 COLD SPR CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.186	\$ 48,137 122,226 2,572 154,666 507 18,669 3,409 8,671 \$ 358,857	YES	YES	YES	
ISD 756 BLOOMING CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.155 CFDA 84.164	\$ PRAIRIE \$ 20,228 75,280 93,089 28,438 6,827 3,520 1,714 	YES			
ISD 761 OWATONNA	_========	YES	YES		
CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.011 CFDA 84.027 CFDA 84.151 CFDA 84.164	\$ 67,438 149,498 4,931 175,915 74,805 121,609 19,976 7,080				

ADVINIONEDING	P CENTAIN	MOMA I	AUDIT REPORT	CROSSCUTTING		GRANT				
	ADMINISTERING AGENCY TOTAL ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE MN - DEPARTMENT OF EDUCATION									
ISD 761 OF			YES	YES						
CFDA : CFDA :			YES	YES	YES					
CFDA :		==========	YES	YES						
CFDA : CFDA :			YES	YES	YES					
CFDA CFDA S CFDA S CFDA S CFDA S		=========	YES	YES	YES					
CFDA CFDA 8 CFDA 8		BERTA	YES							
CFDA CFDA CFDA	ERKHOVEN 10.550 \$ 10.555 54.151 84.010	N-MURDOCK-SUNBER 11,621 50,599 27,329 100,232	RG YES		YES					
CFDA : CFDA 8			YES	YES	YES					

AUDIT REPORT CROSSCUTTING FINDINGS GRANT ADMINISTERING AGENCY TOTAL ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE								
MN - DEPARTME	NT OF EDI	JCATION						
CFDA 8	84.151 \$	12,571 2,826 3,542	YES	YES	YES			
	\$	293,929						
ISD 784 AI CFDA CFDA CFDA CFDA	10.550 \$ 10.555	10,838 54,179 96,867 6,825	YES	YES				
	\$	168,709						
CFDA	ERTHA-HEV 10.550 \$ 10.555 84.010		YES					
ISD 787 B	=:		YES	YES	YES			
CFDA CFDA CFDA CFDA CFDA	10.550 \$ 10.553 10.555 84.010 84.048 84.151	14,124 9,376 59,704 98,644 123 6,716	120	125	110			
	\$	188,687						
CFDA			YES					
	\$	118,546						
CFDA CFDA	AGLES BE 10.550 \$ 10.555 84.048 84.151	ND 14,301 68,729 75 5,067	YES					
	\$	88,172						
CFDA CFDA CFDA		E	YES	YES	YES			
	- \$							
CFDA CFDA CFDA	ONG PRAI 10.550 \$ 10.555 84.010 84.027 84.048	RIE	YES	YES	YES			

ADMINISTERIN	G AGENCY	r To	TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF I	DUCATIO	N				
ISD 792 1 CFDA	LONG PRA 84.151	AIRIE \$	13,408	YES	YES	YES	
		\$	285 ,4 39				
ISD 793 S CFDA CFDA CFDA CFDA CFDA CFDA CFDA	STAPLES 10.550 10.555 10.558 84.010 84.063 84.151 84.155		39,628 186,386 1,506 269,793 773,113 21,892 3,520	YES	YES		YES
		\$ 1,	295,838				
CFDA	BROWNS \ 10.550 10.555 84.010 84.151	/ALLEY \$	7,687 29,062 41,538 2,253	YES			
		\$	80,540				
ISD 803 W CFDA CFDA CFDA CFDA CFDA	WHEATON 10.550 10.555 84.010 84.151 84.164		13,150 34,329 83,948 4,222 169	YES			
		\$	135,818				
ISD 806 I CFDA CFDA CFDA CFDA	ELGIN-M 10.550 10.555 84.010 84.151		10,963 22,145 42,082 5,324	YES	YES		
		\$	80,514				
ISD 809 P CFDA CFDA CFDA	MAZEPPA 10.550 10.555 84.151		8,292 20,374 2,533	YES	YES		
		\$	31,199				
ISD 810 I CFDA CFDA CFDA CFDA CFDA	PLAINVIE 10.550 10.555 84.010 84.151 84.164	\$	17,330 50,936 76,080 9,901 1,731	YES	YES		
ISD 811 V	WABASHA			YES			
CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151 84.164	\$	14,982 49,035 61,228 5,460 639				

AUDIT REPORT CROSSCUTTING FINDINGS GRANT ADMINISTERING AGENCY TOTAL ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE									
MN - DEPARTMENT OF EDUCATION									
ISD 811 CFDA	WABASHA 84.186	\$ 3,002	YES						
		\$ 134,346							
ISD 813 CFDA CFDA CFDA CFDA	10.555 84.010	TY \$ 29,769 61,758 86,420 10,276	YES	YES	YES				
		\$ 188,223							
ISD 818 CFDA CFDA CFDA CFDA CFDA	10.555 84.010 84.151	3	YES	YES	YES				
		\$ 136,140							
ISD 819 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 84.002 84.010 84.151 84.164 84.173		YES	YES					
		\$ 568,500							
ISD 820 CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 84.010		YES						
		\$ 228,320							
ISD 821 CFDA CFDA CFDA CFDA CFDA	MENAHGA 10.550 10.555 84.010 84.151 84.164	\$ 17,897 111,367 75,711 7,999 712	YES	YES	YES				
		\$ 213,686							
ISD 827 CFDA CFDA CFDA CFDA CFDA CFDA	10.555 84.010 84.027 84.151	HLAND \$ 11,536 31,106 46,272 23,600 5,675 1,031		YES					
		\$ 119,220							

*DMTNT@MEDTN	C ACENCS	Z MOMAT	AUDIT REPORT	CROSSCUTTING		GRANT
ADMINISTERIN MN - DEPARTM			ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
ISD 829 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WASECA 10.550 10.555 84.002 84.010		YES			
CFDA CFDA CFDA	10.550 10.555 84.010 84.027 84.151	\$ 13,890 30,434 32,762 29,190 6,597 200 \$ 113,073	YES	YES	YES	
CFDA CFDA CFDA	10.550 10.555 84.010 84.027 84.151	22,886 48,311 109,054 58,706 22,319 6,269	YES			
CFDA CFDA CFDA CFDA CFDA CFDA CFDA	SOUTH WF 10.550 10.553 10.555 84.010 84.027 84.048 84.151 84.164 84.173 84.186	ASHINGTON COUNTY \$ 113,809 1,563 236,936 194,503 261,894 11,686 61,259 7,925 42,771 37,604	YES	YES		
ISD 834 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	STILLWAT 10.550 10.555 84.010 84.027 84.048 84.151 84.164 84.173 84.186	TER \$ 124,514 202,668 309,344 186,983 7,470 51,311 14,429 23,291 30,262 \$ 950,272	YES	YES		
ISD 836 CFDA	BUTTERFI 10.550	ELD 7,903	YES			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF ED	UCATION			
ISD 836 BUTTERFIE CFDA 10.555 \$ CFDA 84.010 CFDA 84.151	14,675 29,524 2,639	YES		
\$ =				
ISD 837 MADELIA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	
\$	126,078			
ISD 840 ST JAMES CFDA 10.550 S CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.011 CFDA 84.027 CFDA 84.151 CFDA 84.153 CFDA 84.186	23,416 79,605 1,670 67,897 2,000 48,124 8,802 11,003 3,517	YES	YES	
\$ =	246,034			
ISD 846 BRECKENRI CFDA 10.550 S CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.151	16,204 68,388 27,291 55,198 10,939	YES		
	178,020			
ISD 850 ROTHSAY CFDA 10.550 S CFDA 10.555 CFDA 84.010 CFDA 84.151	6,051 17,990 18,872 2,406	YES		
	45,319			
ISD 852 CAMPBELL- CFDA 10.550 S CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.151	-TINTAH	YES		
ISD 857 LEWISTON CFDA 10.550 S CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	

ADM	INISTERIN	IG AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN	- DEPARTA	MENT OF E	EDUCATION			
	ISD 858 CFDA CFDA CFDA CFDA CFDA	ST CHARI 10.550 10.555 84.010 84.151 84.164	\$ 22,682 65,636 97,910 9,839 903	YES		
			\$ 196,970			
	ISD 861 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.002 84.010 84.027 84.048 84.151 84.164 84.181	\$ 62,833 202,516 50 225,923 23,149 8,505 48,921 21,419 10,989 23,552	YES		
			\$ 627,857			
	ISD 876 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.556 84.010 84.151	Œ	YES	YES	
			\$ 197,647			
	ISD 877 CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.048		YES		
			\$ 508,535			
	ISD 879 CFDA CFDA CFDA CFDA CFDA CFDA	DELANO 10.550 10.555 84.010 84.151 84.164 84.186	\$ 33,245 54,840 41,238 10,392 1,081 6,805	YES		
	ISD 880	י מממשטע	\$ 147,601	VEC	YES	
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.556 84.010 84.013 84.151 84.164 84.186		YES	120	
			=======================================			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EI				
ISD 881 MAPLE LAM CFDA 10.550 S CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151	KE 3 14,234 32,807 723 42,605 1,103	YES		
ISD 882 MONTICELL CFDA 10.550 S CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186		YES		
ISD 883 ROCKFORD CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 20,710 46,732 40,258 8,500 5,072	YES		
ISD 885 ST MICHAL CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.164	EL-ALBERTVILLE \$ 17,562 43,073 1,959 53,680 8,436 1,655	YES		
ISD 891 CANBY CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.048 CFDA 84.151	61,912 78,415 153 9,537 \$ 166,467	YES		
ISD 892 CLARKFIE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	\$ 13,353 43,730 49,603 4,144 1,092	YES	YES	
	\$ 111,922 \$ 5,491 11,818	YES	YES	

ADMINISTERING AGENCY T		AUDIT REPORT CEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION	ON				
CFDA 84.151	38,852 1,628	YES	YES		
\$ =====	57,789 ======				
ISD 896 WOOD LAKE CFDA 10.550 \$ CFDA 10.555 CFDA 84.151	3,609 6,105 1,671	YES	YES		
\$	11,385				
ISD 911 CAMBRIDGE-ISAN	TI 40,218 193,613 4,298 120,851 479,860 37,557 4,560 25,287 13,402	YES	YES	YES	
\$	919,646				
ISD 912 MILACA CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	20,647 91,805 130,981 17,322 4,725	YES	YES	YES	
	265,480 ======				
ISD 913 WALDORF-PEMBER CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.173	TON 9,826 28,331 25,764 3,532 349 911	YES	YES		
\$	68,713				
ISD 914 ULEN-HITTERDAL CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151	9,719 35,158 46,132 1,949 92,958	YES	YES	YES	
=====	======	· ·	VIII C	· ·	
ISD 918 CHANDLER-LAKE CFDA 10.556 \$ CFDA 84.010 CFDA 84.151 CFDA 84.164	852 55,908 4,242 1,044	YES	YES	YES	
\$	62,046				
KITCHIGAMI REGIONAL LI CFDA 84.034 \$		YES			·

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS GRANT FEDERAL NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
KOOCHICHING-ITASCA ACTION CCCFDA 10.558 \$ 11,	758 	YES	YES
\$ 11, LAKE AGASSIZ REGIONAL LIBRA CFDA 84.034 \$ 56,	=== RY YES 299	YES	
LAKE AGASSIZ SPEC ED COOP CFDA 84.027 \$ 78,	YES 724	YES	
LUTHERAN SOCIAL SERVICE OF CFDA 10.556 \$ 16,	MN YES 740		
MARTIN COUNTY SPEC ED COOP CFDA 84.027 \$ 150, CFDA 84.173 19,	YES 977 269 	YES	
MEEKER-WRIGHT SPECIAL ED CO CFDA 84.027 \$ 251, CFDA 84.173 54, CFDA 84.181 1,	=== OP YES 967 480	YES	YES
\$ 308, METRONET CFDA 84.035 \$ 60,	YES 876	YES	YES
METROPOLITAN ECSU CFDA 84.027 \$ 331, CFDA 84.164 57, CFDA 84.173 106, CFDA 84.186 156,	YES 149 605 540 575	YES	YES
\$ 651, METROPOLITAN LIBRARY SERVIC CFDA 84.034 \$ 306,	E AGENCY YES 723		
CFDA 84.173 5,	T YES	YES	YES
CFDA 84.027 148, CFDA 84.173 12,	YES 057 252		
\$ 189, MIDWEST SPECIAL ED COOP CFDA 84.027 \$ 147,	YES .255	YES	YES
MIGRANT HEALTH SERVICE CFDA 84.011 \$ 28,	YES . 171	YES	YES

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCA	TION				
MINN LICENSED FAMILY CFDA 10.558 \$		ASS YES		YES	
\$	3,129,005				
MINNESOTA VALLEY ACT CFDA 10.558 \$		YES			
MINNESOTA VALLEY COO CFDA 84.027 \$ CFDA 84.048 CFDA 84.186	PERATIVE	YES	YES		
\$	113,471				
MINNESOTA VALLEY EDU CFDA 84.027 \$ CFDA 84.173		RICT YES	YES	YES	
S ==== MN RIVER VALLEY SPEC CFDA 84.027 \$ CFDA 84.173	126,942 ====== ED COOP 344,676 41,214	YES			
 \$	385,890				
MPLS URBAN LEAGUE CFDA 10.558 \$	21,646	YES	YES	YES	
MULTI-COUNTY BOARD OF CFDA 84.181 \$		YES			
NE METRO INTERDISTRI CFDA 84.009 \$ CFDA 84.011 CFDA 84.027 CFDA 84.048 CFDA 84.049	CT NO 916 4,800 80,168 231,436 141,938 4,789	YES	YES		
\$	463,131				
NORTH COUNTRY LIBRAR CFDA 84.035 \$ ====		VE YES		YES	
NORTH COUNTY VOCATION CFDA 84.048 \$	35,815	YES	YES		
NORTHEAST ED COOP SE CFDA 84.027 \$ CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186	RVICE UNIT 312,212 2,000 24,631 58,903 20,212 62,855	YES	YES		
\$	480,813				
NORTHEASTERN EDUCATION CFDA 84.027 \$ CFDA 84.173	ON DISTRICT 118,519 20,363	YES	YES	YES	
\$ ====	138,882				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
NORTHERN LIGHTS CFDA 84.035	LIBRARY NETWORK \$ 54,497	YES	YES	YES	
NORTHWEST REGION CFDA 84.034		YES			
NW MN ED COOP SE CFDA 84.002 CFDA 84.027 CFDA 84.164 CFDA 84.181 CFDA 84.186 CFDA 84.192	RVICE UNIT	YES	YES	YES	
NW REGION INTERD CFDA 84.027		YES			
OAK LAND VOCATION CFDA 84.048	NAL CENTER	YES	YES	YES	
OPPORTUNITY WORK CFDA 10.550		YES			
OTTERTAIL-WADENA CFDA 10.558	COMM ACT CNCL	YES			
PACER CENTER CFDA 84.027 CFDA 84.181		YES			
PARENTS IN COMMU CFDA 10.558	\$ 227,607	YES			
PIONEERLAND LIBF CFDA 84.034		YES	YES	YES	
PLUM CREEK LIBRA CFDA 84.034	ARY SYSTEM	YES			
PRAIRIE FIVE CON CFDA 10.558	M ACT CNL	YES			
PRIME PROVIDERS, CFDA 10.558	. INC	YES		YES	
PROVIDERS CHOICE CFDA 10.558	E INC	YES	YES		YES
RAMSEY ACTION PR CFDA 10.558	ROGRAMS	YES			YES
RAMSEY COUNTY CFDA 10.550 CFDA 10.553 CFDA 10.555		YES			
	\$ 107,192				

							•		
*******	CMED TAK	n anna	, mo		RE	DIT PORT	CROSSCUTTING		
			TC.		ACCE	PTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN - D	EPARTME	ENT OF E	DUCATIO	N					
RE		INCORPO		28,456		YES			
ים ת יש	ם אות	DAND OF		28,456	īC.	vii c			
	CFDA	10.558	\$	WA INDIAN 37,626	ND	YES			
RE		FALLS S 84.027		COOP 222,843		YES	YES	YES	
RI	CFDA CFDA	ND SPECI 84.027 84.173 84.181	TAL ED C			YES			
sc	MINN I	NTERLIE 84.035	====== RARY EX \$	CHANGE 35,041		YES	YES	YES	
SC	OPE RES	SOURCES 10.558	CENTER \$	INC 360,040		YES			
SC	OTT CAF CFDA	RVER DAK 10.558	OTA COM \$	M ACT AGE	ENCY	YES			
SO	CFDA CFDA CFDA CFDA CFDA CFDA	VTRAL ED 84.027 84.151 84.164 84.168 84.173 84.181 84.186	\$	ER UNIT 237,337 2,000 42,893 61,227 53,627 38,280 49,858 485,222		YES	YES	YES	
so	UTH CEN CFDA	TRAL ED 84.164	UCATION \$	DISTRICT 2,610		YES	YES	YES	
SO	CFDA		ED COO \$			YES	YES	YES	
SO'		' LIBRAR 84.035	Y SYSTE	M 39,264		YES			
SO	CFDA	MN ED 84.164 84.186	COOP SE \$ \$	RV UNIT 18,833 131,127 149,960		YES			
SO	UTHEASI CFDA	ERN LIE 84.034		COOPERATI 135,842	NG	YES			
SO	CFDA CFDA	ERN MN 84.027 84.048 84.173	SP ED C			YES	YES	YES	

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION				
SOUTHEASTERN MN SP ED COOP CFDA 84.181 \$ 1,856 \$ 182,518	YES	YES	YES	
SOUTHERN MN SPCL SERVICES COOP CFDA 84.027 \$ 81,312	YES	YES	YES	
SOUTHWEST MINN OPPORTUNITY CNL CFDA 10.558 \$ 2,116	YES			
SOUTHWESTERN TECHNICAL COLLEGE CFDA 10.558 \$ 32,100 CFDA 84.002 32,450	YES			
\$ 64,550 =========== SSD 1 MINNEAPOLIS	YES	YES	YES	
SSD 1 MINNEAPOLIS CFDA 10.550 \$ 427,552 CFDA 10.553 1,068,588 CFDA 10.555 4,020,540 CFDA 10.556 13,290 CFDA 10.558 693 CFDA 10.559 248,909 CFDA 84.002 177,221 CFDA 84.010 4,866,741 CFDA 84.027 1,688,961 CFDA 84.048 40,701 CFDA 84.048 40,701 CFDA 84.164 133,552 CFDA 84.151 432,629 CFDA 84.162 42,365 CFDA 84.162 42,365 CFDA 84.164 119,139 CFDA 84.186 241,802				
SSD 6 SOUTH ST PAUL CFDA 10.550 \$ 58,472 CFDA 10.555 3,042 CFDA 10.555 165,602 CFDA 10.556 2,944 CFDA 84.002 41,500 CFDA 84.010 67,111 CFDA 84.027 113,118 CFDA 84.151 20,192	YES	YES	YES	
ST LOUIS COUNTY CFDA 10.553 \$ 2,247 CFDA 10.555 5,253 \$ 7,500	YES	YES	YES	
STEARNS COUNTY CFDA 10.556 \$ 76	YES	YES		
SW & WEST CENTRAL ED COOP SERV CFDA 66.703 \$ 8,645 CFDA 84.027 1,654,255 CFDA 84.048 25,000 CFDA 84.049 13,074	UNIT YES			

ראמע	NTSTEDT	NG AGENC	v	ጥ ∩ሞል፣.	RI	JDIT EPORT	CROSSCUTTING NONFEDERAL	FINDINGS	GRANT NONCOMPLIANCE
		MENT OF			11001	<u> </u>	NONE EDERAM	LDDIA	NORCOIN LITHICE
	SW & WE CFDA CFDA CFDA		AL ED	COOP SERV 12,112 37,361 298,681 108,789 98,087	UNIT	YES			
		INTERLI 84.035	\$	2,256,004 EXCHANGE 41,935		YES			
		LDREN'S 84.164	MUSEUN	M 24,130		YES		YES	
	TRAVERS CFDA		\$	IBRARY SYS' 72,921	rem	YES	YES	YES	
	TRI-COU CFDA		ACTIO	ON PROGRAM 36,004		YES	YES	YES	
	CFDA	LEY OPPO 10.550 84.011	RTUNI'	TY COUNCIL 18,997 306,645	INC	YES			
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.556 10.558 10.559 84.025	INNES			YES			
	CFDA		SYSTEM \$ =====	685,778 4 17,390		YES			YES
	CFDA	TON COUNT 84.034	\$	2,913		YES	YES		
	CFDA	AREA SP 84.027	\$	378,153 378,153 SERVICE	CMD	YES			
	CFDA CFDA	10.550	\$	1,224 7,036 8,260	CIR	YES			
	CFDA CFDA CFDA CFDA	84.027	COOP	SERV UNIT 310,891 3,868 45,085 19,187 71,157		YES	YES		
			\$	450,188					

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE		
MN - DEPARTMENT OF EDUCATION							
WEST CENTRAL EDU CFDA 84.027 CFDA 84.048 CFDA 84.173 CFDA 84.181		YES	YES	YES			
	\$ 176,226						
WEST CENTRAL MIG CFDA 84.011	RANTS	YES	YES	YES			
WEST CENTRAL MN CFDA 10.558	COMM ACTION CNC	L YES		YES			
WINONA AREA CATH CFDA 10.550 CFDA 10.555 CFDA 10.556	OLIC SCHOOLS \$ 10,959 28,397 1,077	YES					
	\$ 40,433						
WOMENS COALITION CFDA 10.550		YES					
WRIGHT COUNTY CO	MMUNITY ACTION	INC YES	YES	YES			
MN - DEPARTMENT OF E	FINANCE						
CASS COUNTY CFDA 10.665 CFDA 12.104	\$ 53,729 1,358	YES	YES				
GOODHUE COUNTY CFDA 12.104	\$ 55,087 ========== \$ 284	YES	YES				
ITASCA COUNTY CFDA 10.665	\$ 56,171	YES	YES				
MN - DEPARTMENT OF H	ÆALTH						
AITKIN COUNTY CFDA 10.557	\$ 43,211	YES	YES		YES		
ANOKA COUNTY CFDA 10.557 CFDA 13.991 CFDA 13.994		YES	YES				
	\$ 422,163						
ARROWHEAD EMS AS CFDA 13.991	SSOCIATION INC \$ 25,000	YES	YES	YES			
BELTRAMI COUNTY CFDA 10.557 CFDA 13.994	\$ 48,559 16,234	YES					
	\$ 64,793						

ADM	INISTERIN	G AGENCY	7	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
	- DEPARTM							
	BENTON CO	OUNTY 13.994	\$	18,575	YES	YES		
			\$	18,575				
	BLUE EAR' CFDA	TH COUNT 13.994	\$	35,992	YES	YES		
		COLLET H 13.994		SERVICE BOA 54,576	ARD YES			
	CFDA	COOK LAF 10.557 13.994		LOUIS CO HI 384,636 367,457	L BD YES			
			\$	752 , 093				
	CARLTON C CFDA CFDA	COUNTY 10.557 13.994	\$	40,535 43,224	YES	YES		
			\$	83,759				
	CARVER CO CFDA			44,076	YES			
		NTY 10.557 13.994	\$	54,061 40,993	YES	YES		
	~~~~		\$	95,054 				
	CHISAGO ( CFDA CFDA	10.557 13.994	\$	37,415 21,213	YES	YES		
			\$	58,628				
	CITY OF D	BLOOMING 13.994	TON \$	126,966	YES	YES		
	CITY OF 1 CFDA CFDA CFDA	MINNEAPO 10.557 13.118 13.994	LIS	1,021,254 5,929 1,558,237	YES	YES	YES	
			\$	2,585,420				
	CITY OF S CFDA CFDA CFDA	ST PAUL 10.557 13.118 13.987	\$	821,018 55,632 22,938	YES	YES	YES	
			\$	899,588				
	CLAY COU CFDA CFDA CFDA	NTY 10.557 13.118 13.994		74,734 3,124 61,873	YES	YES		
			\$	139,731				

ADM:	INISTERIN	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN -	- DEPARTM	ENT OF H	EALTH	W. Control of the Con			Water from the destination of the same state of
	COOK COU CFDA CFDA	NTY 10.557 13.994	\$ 7,486 5,261	YES	YES		
		IDE PUBL 10.557 13.994	\$ 12,747 LIC HEALTH SERVIC \$ 113,806 61,512	CE YES			
			\$ 175,318				
	CROW WIN CFDA CFDA	G COUNTY 10.557 13.994	\$ 132,795 75,532	YES	YES		
	DAKOTA C	OUNTY 10.557	\$ 208,327 ====================================	YES	YES		
		13.994	208,853 \$ 393,705				
	DODGE CC CFDA CFDA	OUNTY 10.557 13.994	\$ 20,959 22,114 \$ 43,073	YES	YES		
	FARIB-MA	ARTIN-WAT 13.994	CONWAN HSB	YES			
	FILLMORE CFDA	COUNTY 13.994		YES	YES	YES	
	FOND DU CFDA	LAC RESE 10.557	ERVATION \$ 31,530	YES	YES	YES	
	FREEBORN CFDA CFDA	COUNTY 10.557 13.994	\$ 46,047 42,489	YES	YES		
	GOODHUE CFDA CFDA	COUNTY 10.557 13.994	\$ 121,557	YES	YES		
	GRANT CO CFDA		\$ 8,050	YES	YES		
	HEARTLAN CFDA	TD COMMUN 10.557	NITY ACTION AGEN \$ 80,619	CY YES			
	HENNEPIN CFDA CFDA CFDA	COUNTY 13.118 13.987 13.994		YES			
			=======================================				

ADMINISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF H	·EALTH				
HOUSTON COUNTY CFDA 10.557 CFDA 13.994	\$ 26,060 29,771	YES	YES		
	\$ 55,831				
ISANTI COUNTY CFDA 10.557 CFDA 13.994	\$ 29,978 33,111	YES			
	\$ 63,089				
ITASCA COUNTY CFDA 13.994	\$ 126,452	YES	YES		
JACKSON COUNTY CFDA 10.557 CFDA 13.994	\$ 38,710 37,058	YES	YES		
	\$ 75,768				
KANABEC COUNTY CFDA 10.557 CFDA 13.994		YES	YES		
	\$ 43,327				
KANDIYOHI COUNTY CFDA 13.994		YES	YES		
KITTSON COUNTY CFDA 13.994	\$ 6,148	YES	YES		
KOOCHICHING-ITAS CFDA 10.557		YES	YES	YES	
LAKE COUNTY CFDA 10.557 CFDA 13.994	\$ 21,957 15,708	YES	YES		YES YES
	\$ 37,665				
LE SUEUR COUNTY CFDA 13.994	\$ 58,270	YES	YES		
LINCOLN-LYON-MUF CFDA 10.557 CFDA 13.994		HS YES	YES		
	\$ 127,395				
MCLEOD COUNTY CFDA 10.557 CFDA 13.994	\$ 28,189 32,945	YES	YES		
	\$ 61,134				
MEEKER COUNTY CFDA 10.557 CFDA 13.994	\$ 25,317 12,322	YES			
CIDN 13.774	\$ 37,639				
	=======================================				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HI					
MIGRANT HEALTH SI CFDA 10.557 S CFDA 13.988	ERVICE \$ 16,205 2,874	YES	YES	YES	
	\$ 19,079				
MILLE LACS COUNTY CFDA 10.557 CFDA 13.994	Y	YES	YES		
	\$ 53,392				
MINNESOTA VALLEY CFDA 10.557 :	ACTION COUNCIL	YES			
MORRISON COUNTY CFDA 10.557 CFDA 13.994	\$ 80,307 47,007	YES	YES		
	\$ 127,314				
MPLS URBAN LEAGU CFDA 13.118	E	YES	YES	YES	
MULTI-COUNTY BOAL CFDA 10.557 CFDA 13.994		YES			
	\$ 156,239				
	\$ 27,420	YES	YES		
NOBLES COUNTY CFDA 10.557 CFDA 13.994		YES	YES		
	\$ 70,705				
NORTH COUNTRY CO CFDA 10.557 CFDA 13.994	MMUNITY HEALTH	SERV YES			
	\$ 94,090				
OLMSTED COUNTY CFDA 10.557 CFDA 13.987 CFDA 13.994	\$ 95,097 15,154 122,136	YES	YES		
	\$ 232,387				
PINE COUNTY CFDA 10.557 CFDA 13.994	\$ 39,076 27,735	YES	YES		
	\$ 66,811				
PLANNED PARENTHO CFDA 13.994		YES			
POLK COUNTY CFDA 10.557	\$ 14,883	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HE	ALTH				
POLK COUNTY		YES	YES		
CFDA 13.994 \$	51,016				
\$	65,899				
POPE COUNTY CFDA 10.557 \$ CFDA 13.994	17,29 <b>4</b> 7,209	YES	YES		
\$	24,503				
QUINN COUNTY COMM CFDA 10.557 \$ CFDA 13.994	HEALTH SERVICE	YES	YES	YES	YES
\$	207,444				
RAMSEY COUNTY CFDA 13.988 \$ CFDA 13.994	9,020 354,934	YES			
\$	363,954				
REDWOOD COUNTY CFDA 10.557 \$ CFDA 13.994		YES			
\$	36,423				
REGION NINE DEVEL CFDA 13.991 \$	OPMENT COMMISSI	ON YES	YES		
RENVILLE COUNTY CFDA 10.557 \$ CFDA 13.994		YES	YES	YES	
\$	59,039				
RICE COUNTY CFDA 10.557 \$ CFDA 13.994 -		YES	YES		
\$	132,822				
SCOTT CARVER DAKO CFDA 10.557 \$	TA COMM ACT AGE	INCY YES			
	51,899	YES	YES		
SEMCAC CFDA 13.260 \$	23,026	YES			
SHERBURNE COUNTY CFDA 13.994 \$		YES	YES		
SIBLEY COUNTY CFDA 10.557 \$ CFDA 13.118 CFDA 13.994		YES	YES		
\$	47,676				

<u>ADMI</u>	NISTERIN	G AGENCY	ТТ	OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	DEPARTM	ENT OF H	EALTH					
	CFDA	COUNTY 10.557 13.118 13.994	\$	318,888 12,665 274,932	YES	YES	YES	YES
			\$	606,485				
	STEARNS CFDA CFDA		\$	10,304 160,720	YES	YES		
			\$	171,024				
	STEELE CO CFDA CFDA	OUNTY 10.557 13.994	\$	36,693 34,358	YES	YES		YES YES
			\$	71,051				
		10.557		60,763	YES			
	TRI-COUN' CFDA	TY ACTIO 10.557	\$	RAMS 203,508	YES			
	TRI-VALLI CFDA	EY OPPOF 10.557	\$	COUNCIL 60,433	INC YES			
	UNIVERSI CFDA CFDA CFDA	TY OF MI 13.110 13.118 13.399	INNESOT		YES			
			\$	91,042				
	WADENA C CFDA	OUNTY 10.557	\$	54,368	YES	YES		
	WASECA C CFDA CFDA	OUNTY 10.557 13.994	\$	826 31,474	YES	YES		
			\$	32,300				
	WASHINGT CFDA CFDA	ON COUNT 10.557 13.994		71,860 119,467	YES	YES		
			\$	191,327				
	WINONA C CFDA CFDA CFDA	OUNTY 10.557 13.991 13.994		51,024 200 60,286	YES	YES		
			\$	111,510				
	WRIGHT C CFDA	OUNTY 13.994	\$	42,874	YES	YES		
		OUNTY CO 10.557	OMMUNII \$	Y ACTION 54,794	INC YES	YES	YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS GRANT FEDERAL NONCOMPLIANCE
MN - DEPARTMENT OF HUMA	N SERVICES			
AITKIN COUNTY	55,012 5,442 165,138 192,102 163,827 649,572 12,650 81,562	YES	YES	YES
\$	1,325,680			
AMHERST WILDER FOUN CFDA 13.633 \$ CFDA 13.714 CFDA 13.787	25,000 4,169,623 75,704	YES		
	4,270,327			
ANOKA COUNTY CFDA 10.551 \$ CFDA 13.150 CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787 CFDA 13.787	372,771 39,554 105,349 214,421 1,455,903 674,788 6,699,398 1,493,752 145,582 186,038	YES	YES	
\$	11,387,556			
ARROWHEAD REG DEVEN CFDA 10.550 \$ CFDA 13.633 CFDA 13.635 CFDA 13.641 CFDA 13.668		YES		
BECKER COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787	88,124 11,727 273,776 377,874 328,185 1,780,070 214,010 50,216	YES		
\$	3,123,982			
BELTRAMI COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.667  CFDA 13.714  CFDA 13.780  CFDA 13.783	99,054 22,898 534,827 519,378 220,716 3,656,044 177,013	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN	SERVICES			
BELTRAMI COUNTY CFDA 13.787 \$	6,028	YES		
====	5,235,958 =======			
BENTON COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787	59,205 12,063 83,089 239,874 126,188 906,357 145,503	YES	YES	
	1,572,472			
BIG STONE COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783	20,571 147 34,876 87,084 70,473 181,894 27,861	YES	YES	
\$	422,906			
BLUE EARTH COUNTY CFDA 10.551 \$ CFDA 13.150 CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714	145,322 39,967 7,844 273,077 507,928 620,754 1,802,410 47,608 311,549 38,431	YES	YES	
	3,794,890			
BROWN COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787	43,508 4,897 117,511 247,520 85,254 486,174 116,186	YES		
\$	1,104,818			
CARLTON COUNTY	118,664 17,014 154,189 383,961 386,268 1,418,667 166,088 29,726	YES	YES	YES

ADM	INISTERING	G AGENCY	<u>Y</u>	TOTAL	RE	DIT PORT PTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN -	DEPARTM	ENT OF I	HUMAN	SERVICES				
	CARLTON ( CFDA	COUNTY 13.992		37,838 2,712,415		YES	YES	
	CARVER CO CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	DUNTY 10.551 13.645 13.658 13.667 13.714 13.780 13.783 13.787 13.790 13.992		61,147 18,396 219,337 270,687 551,724 597,550 122,987 19,104 5,791 59,149		YES		
	CASS COUR CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	NTY 10.551 13.645 13.658 13.657 13.714 13.780 13.783 13.787		82,890 4,983 343,295 361,122 342,952 1,894,075 130,855 296		YES	YES	
	CFDA CHILDREN	13.787 'S HOME	IES-S' \$ ===== SOCII	3,160,468 F PAUL AND 136,974 ETY OF MINN		YES YES		
	CFDA CHIPPEWA CFDA	13.658	\$	24,116 ======= 35,316		YES	YES	
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	13.630 13.645 13.658 13.667 13.714 13.780 13.783 13.787		6,500 2,619 123,245 146,646 272,107 433,741 55,695 252				YES
			\$	1,076,121				
	CHISAGO (CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.551 13.645 13.658 13.667 13.714 13.780 13.783 13.787		69,147 15,667 82,792 228,438 167,709 835,433 123,213 1,316		YES	YES	
			\$	1,523,715				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS GRANT FEDERAL NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN	SERVICES			
CITY OF MINNEAPOLIS CFDA 13.992 \$	9,149	YES	YES	YES
CITY OF PINE CITY CFDA 13.633 \$	4,800	YES		·
CLAY COUNTY  CFDA 10.551 \$  CFDA 13.150  CFDA 13.645  CFDA 13.658  CFDA 13.667  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787	149,368 33,713 24,810 181,268 438,150 242,298 2,758,332 210,726 196,801	YES	YES	YES
\$	4,235,466			
CLEARWATER COUNTY	48,046 6,662 4,254 91,614 176,004 107,143 751,276 57,449 1,805	YES	YES	
\$	1,244,253			
COOK COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.667  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787	11,070 671 64,536 45,564 28,883 98,009 15,712 130	YES	YES	
\$	264,575			
COTTONWOOD COUNTY	28,950 6,525 56,508 135,294 213,130 302,738 75,070 277	YES	YES	
\$	818,492			
CROW WING COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.667  CFDA 13.714  CFDA 13.780	323,664 18,314 396,990 557,094 457,009 2,380,163	YES	YES	

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SERVICES			
CROW WING COUNTY  CFDA 13.783 \$ 206,014  CFDA 13.787 5,346  CFDA 13.992 4,443	YES	YES	
\$ 4,349,037	YES	YES	
DODGE COUNTY CFDA 10.551 \$ 28,215 CFDA 13.645 2,757 CFDA 13.658 22,096 CFDA 13.667 120,651 CFDA 13.714 187,875 CFDA 13.780 318,111 CFDA 13.783 44,828 CFDA 13.787 648	YES	YES	
\$ 725,181			
DOUGLAS COUNTY  CFDA 10.551 \$ 67,576  CFDA 10.557 127,840  CFDA 13.645 18,444  CFDA 13.658 124,431  CFDA 13.667 279,191  CFDA 13.714 160,451  CFDA 13.780 836,470  CFDA 13.787 395  CFDA 13.994 120,451	YES	YES	
\$ 1,909,535 ===================================	YES		
FARIB-MARTIN-WATONWAN HSB	YES		

ADMINISTERING AG	ENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT	OF HUMAN	SERVICES				
FARIB-MARTIN CFDA 13.	787 \$ 	2,177	YES			
FILLMORE COU CFDA 10. CFDA 10.	NTY 551 \$	3,532,963 ====================================	YES	YES	YES	YES
CFDA 13. CFDA 13. CFDA 13.	645 658 667	4,204 65,693 212,403				YES
CFDA 13. CFDA 13. CFDA 13. CFDA 13. CFDA 13.	780 781 783	217,113 419,575 9,756 53,744 283				YES
	\$	1,033,817				
FOND DU LAC : CFDA 13.	RESERVAT 992 \$		YES	YES	YES	
FREEBORN COU CFDA 10. CFDA 13. CFDA 13. CFDA 13. CFDA 13. CFDA 13. CFDA 13. CFDA 13.	551 \$ 645 658 667 714 780 783	86,305 16,364 402,038 325,524 207,843 1,062,813 149,564 2,994	YES	YES		
	\$	2,253,445				
GOODHUE COUN CFDA 10. CFDA 13.	TY 551 \$ 217 645 658 667 714 780 783	72,721 15,473 6,845 71,698 356,148 325,073 1,015,063 130,283 7,752	YES	YES		
	\$	2,001,056				
GRANT COUNTY CFDA 10. CFDA 13.	551 \$ 645 658 667 714 780 783	15,304 3,450 36,143 63,083 26,288 146,280 28,778 286	YES	YES		
HEADWATERS R CFDA 10. CFDA 13. CFDA 13.	550 \$ 633		YES			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT CROSSCUTTING FINDINGS GRANT ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SERVICES	
HEADWATERS REG DEVELOP COMM CFDA 13.641 \$ 3,617 \$ 453,019	YES
HENNEPIN COUNTY CFDA 10.551 \$ 32,354 CFDA 13.150 205,226 CFDA 13.151 810,740 CFDA 13.645 181,851 CFDA 13.658 2,491,957 CFDA 13.667 12,017,277 CFDA 13.714 169,275 CFDA 13.780 76,442,127 CFDA 13.783 938,272 CFDA 13.787 4,384,597 CFDA 13.790 27,662 CFDA 13.988 26,932 CFDA 13.992 665,416	YES
\$ 98,455,851	
HIRED CFDA 13.787 \$ 64,038	YES
HISPANOS EN MINNESOTA CFDA 13.992 \$ 55,166	YES
HOUSTON COUNTY CFDA 10.551 \$ 23,306 CFDA 13.645 5,402 CFDA 13.658 84,996 CFDA 13.667 157,611 CFDA 13.714 326,045 CFDA 13.780 320,625 CFDA 13.783 40,300 CFDA 13.787 266	YES YES
\$ 958,551	
HUBBARD COUNTY  CFDA 10.551 \$ 41,135  CFDA 13.645 2,580  CFDA 13.658 153,243  CFDA 13.667 190,974  CFDA 13.714 236,941  CFDA 13.780 787,581  CFDA 13.783 58,032  CFDA 13.787 322	YES YES
\$ 1,470,808	
ISANTI COUNTY  CFDA 10.551 \$ 67,190  CFDA 13.645 4,644  CFDA 13.658 157,057  CFDA 13.667 258,447  CFDA 13.714 140,062  CFDA 13.780 990,426  CFDA 13.783 109,875  CFDA 13.787  CFDA 13.992 52,586	YES

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF H	JMAN SERVICES			
ISD 077 MANKATO CFDA 13.787 S		YES		
ISD 191 BURNSVILI CFDA 13.787		YES		
ISD 625 ST PAUL CFDA 13.714 S CFDA 13.780 CFDA 13.992 CFDA 84.146		YES		
	119,798			
ITASCA COUNTY		YES	YES	
	\$ 4,785,884			
JACKSON COUNTY CFDA 10.551 CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787		YES	YES	
	\$ 1,041,290			
KANABEC COUNTY	\$ 43,025 2,232 91,370 143,169 55,486 528,124 50,709 698	YES	YES	
	\$ 914,813			
KANDIYOHI COUNTY	266,317 409,326 189,810 2,215,663 132,047 6,376 127,262	YES	YES	
	\$ 3,438,660			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN	SERVICES				
KHMER ASSOCIATION OF CFDA 13.787 \$		INC YES			
\$	28,343				
KITTSON COUNTY  CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	13,087 2,535 29,975 76,449 37,016 115,988 25,794	YES	YES		
\$	300,979				
KOOCHICHING COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	58,783 8,704 207,980 237,042 251,058 845,765 87,895 223	YES	YES		
\$	1,697,450				
LAC QUI PARLE COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	20,847 1,707 32,700 87,165 124,155 134,092 36,072 728	YES	YES		
\$	437,466				
LAKE COUNTY     CFDA 10.551 \$     CFDA 13.645     CFDA 13.658     CFDA 13.667     CFDA 13.714     CFDA 13.780     CFDA 13.783     CFDA 13.787	46,801 3,492 66,586 120,705 98,004 410,283 75,668 23,947	YES	YES		YES YES YES YES YES
	845,486	<b>TITO</b>	VEC		
LAKE OF THE WOODS CO CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	16,978 2,790 42,220 40,821 49,086 102,314 22,812	YES	YES		
\$ ====	277,180 =======				

ADMINISTERING AGE	ICY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	HUMAN	SERVICES			
LE SUEUR COUNTERPORT CFDA 10.5 CFDA 13.6 CFDA 13.6 CFDA 13.7 CFDA 13.7 CFDA 13.7 CFDA 13.7 CFDA 13.7 CFDA 13.7	51 \$ 15 58 57 14 80 83 87	37,346 9,085 158,543 209,829 228,275 549,177 99,175 468 2,699	YES	YES	
LUTHERAN SOCI CFDA 10.5 CFDA 13.7	AL SERV	1,294,597 ======== ICE OF MN 22,361 552,388	YES		
LYON COUNTY	51 \$ 58 14 30 33	3,035 663 5,111 3,828 1,413	YES	YES	
	\$	14,066			
MAHNOMEN COUN CFDA 10.5 CFDA 13.6 CFDA 13.6 CFDA 13.7 CFDA 13.7 CFDA 13.7	TY 51 \$ 58 57 14 80	22,947 7,955 58,974 78,829 32,988 463,938 34,517	YES	YES	
	\$	700,148			
MARSHALL COUN CFDA 10.5 CFDA 13.6 CFDA 13.6 CFDA 13.7 CFDA 13.7 CFDA 13.7 CFDA 13.7	TY 51 \$ 58 67 14 80 83	23,010 2,373 94,064 115,093 49,850 184,455 33,630 81	YES	YES	
	\$	502,556			
MCLEOD COUNTY	51 \$ 17 45 58 67 14 88 83 88 7 92 \$	51,443 254 4,585 140,698 230,367 98,799 549,249 78,263 3,338 19,752	YES	YES	

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN	SERVICES				
MEEKER COUNTY CFDA 10.551 \$ CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	34,039 51,952 185,232 76,062 558,533 62,361 253	YES			
\$	968,432				
METROPOLITAN COUNCIL CFDA 10.550 \$ CFDA 13.633 CFDA 13.635 CFDA 13.641		YES	YES	YES	YES YES
\$	4,929,887				
MID-MINNESOTA DEVELO CFDA 10.550 \$ CFDA 13.633 CFDA 13.635 CFDA 13.641		YES	YES		
\$	571,344				
MIGRANT HEALTH SERVI CFDA 13.992 \$	CE 2,968	YES	YES	YES	
MILLE LACS COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	67,199 10,045 233,122 245,562 103,418 812,795 101,987 888	YES	YES		
\$	1,575,016				
MILLE LACS RESERVATI CFDA 13.992 \$	ON BUS COMM 38,100	YES	YES	YES	
MINN INDIANS WOMENS CFDA 13.992 \$		TER YES			
MORRISON COUNTY CFDA 10.551 CFDA 13.641 CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787 CFDA 13.992	85,671 1,000 5,774 246,419 332,010 141,051 1,026,175 138,750 1,522 37,115	YES	YES		
====	========				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN	SERVICES				
MPLS URBAN LEAGUE CFDA 13.992 \$	5,310	YES	YES	YES	
NICOLLET COUNTY CFDA 10.551 \$ CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	38,183 140,350 216,185 163,008 631,385 76,445 3,376	YES	YES		
\$	1,268,932				
NOBLES COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	40,524 10,059 284,537 201,102 308,790 494,521 57,553 20,671	YES	YES		
\$ ====	1,417,757				
NORMAN COUNTY     CFDA	19,991 3,734 63,553 94,620 54,417 180,737 29,272 4,819	YES	YES		
\$	451,143				
NORTHWEST REG DEVELO CFDA 10.550 \$ CFDA 13.633 CFDA 13.635 CFDA 13.641		YES	YES		
\$	553,315				
OLMSTED COUNTY	199,696 16,099 425,290 785,802 1,305,570 2,833,680 369,384 410,398 509,280	YES	YES		YES
\$	6,855,199				
PENNINGTON COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658	34,899 4,434 137,757	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN	SERVICES			
PENNINGTON COUNTY CFDA 13.667 \$ CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	162,363 71,707 652,382 65,799 282	YES	YES	
\$	1,129,623			
PINE COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.667  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787	74,891 3,928 140,429 287,712 300,843 1,211,989 110,802 389	YES	YES	YES
\$	2,130,983			
PIPESTONE COUNTY	21,831 2,145 46,310 112,545 141,545 363,221 34,221 23,559	YES	YES	YES
\$	745,377			
POLK COUNTY  CFDA 10.551 \$  CFDA 13.150  CFDA 13.645  CFDA 13.658  CFDA 13.667  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787  CFDA 13.992	115,504 42,299 7,385 338,883 434,571 350,751 2,858,373 194,034 20,897 65,583	YES	YES	
\$	4,428,280			
POPE COUNTY	15,267 4,594 72,815 117,813 39,205 275,353 32,651 188	YES	YES	
\$	557,886			
RAMSEY COUNTY CFDA 10.551 \$ CFDA 13.150 CFDA 13.645	1,471,476 115,776 77,830	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HU	MAN SERVICES			
RAMSEY COUNTY     CFDA 13.658 \$     CFDA 13.667     CFDA 13.714     CFDA 13.780     CFDA 13.783     CFDA 13.787     CFDA 13.790     CFDA 13.992	4,125,155 5,969,961 5,951,016 30,914,186 2,530,499 5,412,697 77,299 81,818	YES		
\$ =	56,727,713			
RANGE MENTAL HEAL CFDA 13.125 S	TH CENTER INC 64,250	YES		
RED LAKE COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787		YES	YES	
	282,398			
REDWOOD COUNTY		YES		
	1,025,092			
REGION 5 DEVELOP CFDA 10.550 S CFDA 13.633 CFDA 13.635 CFDA 13.641	COMM	YES		
REGION NINE DEVEI CFDA 10.550 S CFDA 13.633 CFDA 13.635 CFDA 13.641	COPMENT COMMISS 142,401 412,690 380,045 10,149	ION YES	YES	
	945,285			
REGION VIII NORTH CFDA 10.551 S CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	H WELFARE BRD	YES	YES	

ADVITATEMENTAC ACMACY	топат	AUDIT REPORT	CROSSCUTTING	
ADMINISTERING AGENCY  MN - DEPARTMENT OF HUMAN		ACCEPTABLE	NONFEDERAL	FEDERAL NONCOMPLIANCE
	SERVICES	vmo	vme.	VIIIC
RENVILLE COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	38,270 7,911 125,428 173,253 358,899 492,845 59,813 416	YES	YES	YES
\$	1,256,835			
RICE COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.667  CFDA 13.714  CFDA 13.780  CFDA 13.783  CFDA 13.787	73,920 20,482 264,011 449,223 149,001 1,048,726 176,945 4,750	YES	YES	
\$ ====	2,187,058			
ROCK COUNTY CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	16,864 1,838 54,151 76,527 165,635 213,858 30,306 77	YES	YES	
ROSEAU COUNTY		YES	YES	
CFDA 10.551 \$ CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.781 CFDA 13.783 CFDA 13.787	24,425 8,070 37,744 126,054 47,816 224,496 1,533 51,670 5,158		120	
\$ ====	526,966			
SCOTT COUNTY     CFDA 10.551 \$     CFDA 13.645     CFDA 13.658     CFDA 13.667     CFDA 13.714     CFDA 13.780     CFDA 13.783     CFDA 13.787	89,053 9,787 252,015 323,223 437,344 819,306 247,769 23,535	YES	YES	
SHERBURNE COUNTY CFDA 10.551 \$	62,062	YES	YES	

ADMINISTERING AGENCY TOT.	AUDIT REPORT AL ACCEPTAE			GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SER	VICES			
CFDA 13.658 1 CFDA 13.667 2 CFDA 13.714 1 CFDA 13.780 9 CFDA 13.783 1 CFDA 13.787	YES 15,237 83,220 48,565 39,309 50,217 21,394 1,917	YES		
SIBLEY COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.667 1  CFDA 13.714 2  CFDA 13.780 2  CFDA 13.783  CFDA 13.787	YES 16,126 113 37,810 21,119 45,054 05,535 26,708 20	YES		
SOUTHWEST MENTAL HEALTH	27,578			
SOUTHWEST REG DEVELOP CO CFDA 10.550 \$ CFDA 13.633 1				
\$ 4	48,017			
SSD 1 MINNEAPOLIS CFDA 13.787 \$ CFDA 13.992	96,978 86,982	YES	YES	
\$ 1	83,960			
CFDA 13.125 CFDA 13.150 CFDA 13.645 1 CFDA 13.658 3,4 CFDA 13.667 3,2 CFDA 13.708	YES 08,553 26,550 77,024 04,028 19,187 39,673 7,163 97,091 17,450 183,557 20,944	YES	YES	YES
CFDA 13.787 2 CFDA 13.790	39,634			
	.18,619	TITO.		
CFDA 13.645 CFDA 13.658 3 CFDA 13.667 8	YES 214,522 51,317 350,992 868,089 886,045	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HU					
STEARNS COUNTY CFDA 13.780 \$ CFDA 13.783 CFDA 13.787		YES	YES		
STEELE COUNTY  CFDA 10.551 \$  CFDA 13.645  CFDA 13.658  CFDA 13.714  CFDA 13.780  CFDA 13.781  CFDA 13.783  CFDA 13.783		YES	YES		
\$	1,236,335	YES	YES		
CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	100,692 165,842 213,200 32,886 23,934 				
SWIFT COUNTY	29,205 6,371 23,846 135,777 72,274 280,532 61,837 40	YES	YES		
\$ =	609,882				
THE WAYSIDE HOUSE CFDA 13.992 \$		YES	YES	YES	
TODD COUNTY	7,109 25,000 4,706 156,121 298,158 136,779 679,608 110,490 1,902 705,745	YES			

AUDIT REPORT CROSSCUTTING FINDINGS GRANT							
ADMINISTERING AGENCY	TOTAL	REPORT ACCEPTABLE	NONFEDERAL		GRANT NONCOMPLIANCE		
MN - DEPARTMENT OF H	UMAN SERVICES						
TRAVERSE COUNTY	\$ 17,600 892 41,988 59,334 24,960 128,642 17,247	YES	YES				
	\$ 290,663						
TRI-VALLEY OPPOR CFDA 84.011		INC YES					
UNIVERSITY OF MI CFDA 13.242 CFDA 13.787 CFDA 13.992	NNESOTA	YES					
	REG DEVELOP COM	m yes					
	\$ 442,119						
UPPER SIOUX COMM CFDA 13.992	UNITY \$ 18,534	YES	YES	YES			
WABASHA COUNTY CFDA 10.551 CFDA 13.645 CFDA 13.658 CFDA 13.667 CFDA 13.714 CFDA 13.780 CFDA 13.783 CFDA 13.787	\$ 31,704 9,399 71,208 170,547 228,840 345,531 47,009 35,110	YES	YES		YES		
	\$ 939,348						
WADENA COUNTY	\$ 44,722 6,011 127,986 199,980 333,103 799,167 91,329	YES	YES				
	\$ 1,602,298						
WASECA COUNTY	\$ 36,100 3,295 160,186 156,651 206,354 446,329 10,028	YES	YES		YES YES YES YES		

ADM:	INISTERIN	G AGENC	Y	TOTAL	RE	DIT PORT PTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN -	- DEPARTM	ENT OF	HUMAN	SERVICES				
	WASECA CO CFDA CFDA	OUNTY 13.783 13.787	\$	63,117 10,649		YES	YES	YES YES
				1,092,709				
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ON COUNT 10.551 13.645 13.646 13.658 13.714 13.780 13.783	ry \$ 	214,781 58,890 21 261,835 879,606 1,177,071 3,310,028 642,524 98,254		YES	YES	
			\$	6,643,010				
		TRAL COI 13.242	\$	ry service 27,465	CTR	YES		
	CFDA CFDA CFDA CFDA CFDA	OUNTY 10.551 13.645 13.658 13.714 13.780 13.783 13.787	\$	20,227 4,016 39,526 82,728 35,657 269,165 31,015		YES	YES	
			\$	482,441				
	CFDA CFDA CFDA CFDA	OUNTY 10.551 13.118 13.645 13.658 13.714 13.780 13.781 13.783 13.787		97,260 1,929 19,035 287,874 398,250 452,284 1,037,595 43,066 179,778 1,812 77,376		YES	YES	YES
			\$	2,596,259				
	WRIGHT CO CFDA CFDA CFDA CFDA CFDA CFDA CFDA	OUNTY 10.551 13.645 13.658 13.667 13.714 13.780 13.783	\$	101,049 30,872 283,335 472,215 176,821 1,521,497 199,604		YES	YES	YES
	YELLOW MI	EDICINE 10.551				YES	YES	

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SERVICES				
YELLOW MEDICINE COUNTY CFDA 13.645 \$ 2,345 CFDA 13.658 64,274 CFDA 13.667 134,631 CFDA 13.714 272,826 CFDA 13.780 338,494 CFDA 13.781 2,405 CFDA 13.783 58,002 CFDA 13.787 56	YES	YES		
\$ 902,930 ==========				
MN - DEPARTMENT OF JOBS & TRAINING				
ABILITY BUILDING CENTER INC CFDA 84.126 \$ 38,041	YES	YES	YES	YES
ANOKA COUNTY  CFDA 17.235 \$ 45,969  CFDA 17.246 61,000  CFDA 17.250 806,233	YES	YES		
\$ 913,202 ANOKA COUNTY COMM ACTION PROG II CFDA 10.550 \$ 121,501 CFDA 10.568 18,808 CFDA 13.789 1,188,236 CFDA 13.792 536,068 CFDA 14.231 30,980 CFDA 81.042 226,349	nc yes			
\$ 2,121,942 ====================================	CY YES			
\$ 4,263,935 ARROWHEAD REGIONAL CORR BOARD CFDA 16.540 \$ 53,857	YES			
BELTRAMI COUNTY CFDA 14.231 \$ 7,164 CFDA 16.540 31,814	YES			YES
\$ 38,978 BI-COUNTY COMM ACTION COUNCIL CFDA 10.550 \$ 71,693 CFDA 10.568 11,958 CFDA 13.789 1,996,250 CFDA 13.792 243,859 CFDA 81.042 385,161 \$ 2,708,921	YES	YES	YES	YES

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF JOBS & TRAININ	<b>I</b> G			
BLINDNESS LEARNING IN NEW DIM CFDA 84.126 \$ 170,97	ENSION YES	YES	YES	
\$ 170,97				
BLUE EARTH COUNTY CFDA 13.789 \$ 433,88	YES	YES		
BROWN COUNTY CFDA 13.789 \$ 140,03	YES			
CARVER COUNTY	YES			
\$ 71,80				
CHILD CARE RESOURCE REFERRAL CFDA 13.792 \$ 49,21	INC YES			
CITY OF DULUTH	.2	YES		YES
\$ 824,71				
CITY OF FOREST LAKE CFDA 16.540 \$ 39,22	YES			
CITY OF MANKATO CFDA 14.231 \$ 27,26	YES			
CITY OF MINNEAPOLIS     CFDA 10.568 \$ 34,73     CFDA 10.569 498,18     CFDA 13.789 6,265,58     CFDA 13.792 1,107,85     CFDA 17.246 158,52     CFDA 17.250 2,226,18     CFDA 81.042 1,502,75	YES 32 44 45 5	YES	YES	
\$ 11,793,81 =========				
CITY OF MOORHEAD CFDA 14.231 \$ 12,68	YES			
CITY OF ST PAUL CFDA 14.231 \$ 5,73 CFDA 17.246 424,31 CFDA 17.250 1,903,99	YES 8 2 9 -	YES	YES	YES
\$ 2,334,04				
CLAY COUNTY DEVELOPMENTAL SER CFDA 84.128 \$ 15,43	INC YES		YES	
CLAY-WILKIN OPPORTUNITY COUNC CFDA 13.789 \$ 870,62 CFDA 13.792 303,57 CFDA 81.042 226,24	TL YES 7 2		YES	
\$ 1,400,44 ========				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF JO	OBS & TRAINING				
CLEARWATER COUNTY CFDA 13.789 S	7	YES	YES		
5	161,669				
COMM ACTION FOR S CFDA 10.568 S CFDA 13.792	SUBURBAN HENNEP	in yes			YES YES
Ş	641,565				
COMMUNITY INVOLVE CFDA 84.126	EMENT PROGRAM	YES			
CROW WING COUNTY CFDA 13.789		YES	YES		
DAKOTA COUNTY	\$ 470,496 6,480 80,610 49,384 598,940 259,771	YES	YES		
	ON PROG INC	YES	YES	YES	YES
	\$ 2,598,945				
FOND DU LAC RESE CFDA 10.568 S CFDA 13.789 CFDA 13.792 CFDA 81.042	RVATION	YES	YES	YES	YES YES YES
	\$ 277,968				
FREEBORN COUNTY CFDA 10.568 CFDA 13.792	\$ 3,576 66,894	YES	YES		
GOODHUE-RICE-WAB CFDA 10.550 CFDA 10.568 CFDA 13.789 CFDA 13.792 CFDA 17.235 CFDA 81.042	\$ 57,975 7,138 781,988 252,847 51,062 354,214	YES			
		ICY YES			

ADMINISTERING AGEN	ICY TOTA	L AC	AUDIT REPORT CCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	JOBS & TRA	INING				
HEARTLAND COMM CFDA 10.56 CFDA 13.78 CFDA 13.79 CFDA 81.04	88 \$ 89	N AGENCY 4,211 0,006 1,101 3,533	YES			
HENNEPIN COUNT CFDA 13.78 CFDA 14.23 CFDA 17.25 CFDA 81.04	Y \$ 31 13 13 60 2,03 12 46	8,823 ===== 4,110 4,414 0,881 9,976  9,381	YES			
HENNEPIN TECHN CFDA 17.25	ICAL COLLEG	==== E 1,306	YES			
HUBBARD COUNTY CFDA 13.78	, 39 \$ <b>4</b> 2	5,483	YES			
INTER-COUNTY C CFDA 10.55 CFDA 13.76 CFDA 13.79 CFDA 17.23 CFDA 81.04	50 \$ 5.889 9492 1935 7.2 29	UNCIL 1,760 6,352 7,795 7,209 7,905 5,252	YES			YES
INTERSTATE REP CFDA 84.12 CFDA 84.12	IABILITATION 16 \$ 3 18 2 5 6	5,548 9,145  4,693	YES	YES		
ISD 011 ANOKA CFDA 17.25		3,883	YES	YES	YES	
ISD 094 CLOQUE CFDA 17.25	T	9,811	YES			
ISD 492 AUSTIN CFDA 17.24	ſ	1,499	YES	YES		
ISD 625 ST PAU CFDA 84.12 CFDA 84.12	TL 26 \$ 5 8 1	4,310 4,868	YES			
ISD 709 DULUTH CFDA 13.79 CFDA 84.12	======== [2 \$ 15 !8	7,802 3,422	YES	YES		
ISD 793 STAPLE CFDA 17.25	=======  S	9,911	YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF JOBS & TRAINING				
ISD 911 CAMBRIDGE-ISANTI CFDA 17.250 \$ 72,440	YES	YES	YES	
ITASCA COUNTY CFDA 16.540 \$ 33,000	YES	YES		
KOOCHICHING-ITASCA ACTION CNCL CFDA 10.569 \$ 71,500 CFDA 10.568 7,197 CFDA 13.789 1,578,594 CFDA 13.792 166,121 CFDA 81.042 296,778	YES	YES	YES	
\$ 2,120,190 ====================================	YES			
\$ 3,555,842 ==========				
LOCAL 18650 CFDA 17.246 \$ 57,591	YES	YES	YES	
LOCAL 41 UAW CFDA 17.246 \$ 466,398	YES			
METRO CENTER FOR INDEP LIVING CFDA 84.132 \$ 244,264	YES			
MINN INDIANS WOMENS RESOURCE CEN CFDA 13.792 \$ 5,000	TER YES			
MINNESOTA AFL CIO CFDA 17.250 \$ 62,300 CFDA 84.126 28,700	YES			
\$ 91,000				
MINNESOTA MIGRANT COUNCIL CFDA 10.550 \$ 6,406 CFDA 10.568 601 CFDA 13.792 243,337 CFDA 17.246 118,619	YES			
\$ 368,963				
MINNESOTA VALLEY ACTION COUNCIL CFDA 10.550 \$ 137,686 CFDA 10.568 15,346 CFDA 13.789 1,855,011 CFDA 13.792 510,266 CFDA 17.235 260,754 CFDA 17.246 159,327 CFDA 17.250 1,124,496 CFDA 81.042 634,395	YES			YES
## ## ## ## ## ## ## ## ## ## ## ## ##	YES	YES		
\$ 625,175 =========				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF J	OBS & TRAINING				
MPLS URBAN LEAGU CFDA 16.540 CFDA 17.235 CFDA 17.248 CFDA 17.250		YES	YES	YES	
MULTI RESOURCES CFDA 17.246 CFDA 17.250	======================================	YES			
	F JOB TRAINING	YES	YES		
	\$ 3,180,605 ====================================	YES			
NORTHWEST PRIVAT	\$ 1,058,868 E INDUSTRY COUNC \$ 1,247,306	CIL YES	YES	YES	
OLMSTED COUNTY CFDA 13.789 CFDA 13.792 CFDA 14.231 CFDA 16.540		YES	YES		
	\$ 39,832 32,702 15,618	YES			
	\$ 88,152 COMM ACT CNCL \$ 82,341 94,830 588,581 295,437 370,049	YES			YES YES YES
PACER CENTER CFDA 84.128	\$ 1,431,238 ============ \$ 84,118	YES			
POLK COUNTY CFDA 14.231 CFDA 16.540	\$ 6,157 16,152	YES	YES		
	\$ 22,309 =========				

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF JOBS & TRAIN	VING			
PRAIRIE FIVE COMM ACT CNL CFDA 10.550 \$ 55, CFDA 10.568 5, CFDA 13.789 1,110, CFDA 13.792 267, CFDA 81.042 232,	. 137 . 245			
\$ 1,670,				
PRAIRIE ISLAND INDIAN COMMU CFDA 13.792 \$ 28,	JNITY YES ,080			
PRIVATE INDUSTRY COUNCIL FI	IVE YES	YES	YES	
\$ 3,114, =========				
RAMSEY ACTION PROGRAMS CFDA 10.550 \$ 247, CFDA 10.568 26, CFDA 13.789 3,972, CFDA 13.792 1,046,	YES ,077 ,379 ,896 ,518 ,531			YES YES YES YES YES YES
\$ 6,376,	<b>,</b> 257			
RAMSEY COUNTY CFDA 17.246 \$ 102, CFDA 17.249 26, CFDA 17.250 421,	YES ,542			
\$ 550,	,023			
RED LAKE BAND OF CHIPPEWA D CFDA 10.550 \$ 9 CFDA 10.568 1 CFDA 13.789 330 CFDA 13.792 60 CFDA 16.540 22				
\$ 496	 ,739			
RENVILLE COUNTY CFDA 13.789 \$ 323	YES ,449	YES	YES	
RISE INC	,220			
RURAL ENTERPRISE ACCEPTABLI CFDA 84.132 \$ 171	,904			
RURAL MINNESOTA CEP INC CFDA 17.235 \$ 165 CFDA 17.246 187 CFDA 17.250 6,081	YES ,118 ,664 ,294			
\$ 6,434	====			
SCOTT CARVER DAKOTA COMM ACCFDA 10.568 \$ 14	CT AGENCY YES ,387			

		AUDIT			
		REPORT	CROSSCUTTING	FINDINGS	GRANT
ADMINISTERING AGENCY	TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE

ADMINISTERING AGENCY	TOTAL	REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF JOBS	& TRAINING				
SCOTT CARVER DAKOTA CFDA 13.789 \$ CFDA 13.792 CFDA 81.042	COMM ACT AG 381,134 429,777 130,179	ency yes			
\$	955,477				
SE MN CENTER FOR IND CFDA 84.132 \$ CFDA 84.169		ING YES	YES		
\$	92,204				
SEMCAC CFDA 10.550 \$ CFDA 10.568 CFDA 13.789 CFDA 13.792 CFDA 81.042	121,644 23,128 2,155,948 576,391 824,594	YES			YES YES
\$	3,701,705				
SERVICE INDUSTRIES CFDA 84.126 \$	30,097	YES			
SOUTHWEST MINN OPPOR CFDA 10.550 \$ CFDA 10.568 CFDA 13.789 CFDA 13.792 CFDA 17.235 CFDA 81.042		YES			
SOUTHWEST MINN PIC CFDA 17.246 \$ CFDA 17.248 CFDA 17.250	41,260 423,418 1,302,331	YES			
	1,767,009	, ma			
SSD 1 MINNEAPOLIS CFDA 16.540 \$	16,966	YES	YES	YES	
STEARNS COUNTY CFDA 17.250 \$	1,373,298	YES	YES		
STEELE COUNTY CFDA 13.789 \$	174,003	YES	YES		
TRI COUNTY COMMUNITY CFDA 16.540 \$	CORRECTION 16,152	s yes	YES		
TRI-COUNTY ACTION PR CFDA 10.550 \$ CFDA 10.568 CFDA 13.789 CFDA 13.792 CFDA 81.042		YES			
====	=======				

ADM	INISTERIN	G AGENCY	TO	TAL	R	UDIT EPORT EPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTM	ENT OF J	OBS & T	RAINING					
	CFDA CFDA	TY COMM 10.550 10.568 13.789 13.792 81.042	\$	PROGRAM 210,222 15,739 242,927 400,479 639,438		YES	YES	YES	
				508,805					
	CFDA CFDA	EY OPPOR 10.550 13.789 13.792 14.231 17.235 81.042	TUNITY \$		INC	YES			YES
				488,844					
	UNIVERSI CFDA	TY OF MI 84.126	NNESOTA \$			YES			
	UPPER SICEPDA CFDA CFDA CFDA	OUX COMM 10.550 10.568 13.792	UNITY \$	462 79 8,233		YES	YES	YES	
			\$	8,774					
	WASHINGT CFDA CFDA	ON COUNT 17.235 17.250	'Y \$ 	47,860 233,810		YES	YES		
	WEST CEN CFDA CFDA CFDA CFDA CFDA	TRAL MN 10.550 10.568 13.789 13.792 81.042	COMM AC	281,670 TION CNO 46,833 7,734 548,774 341,011 325,011	CL	YES		YES	
			\$ 2,	269,363					
	WEST HEN	NEPIN HU 13.789	MAN SEF \$ 1,	RVICES .434,405		YES			YES
	WESTERN CFDA CFDA CFDA CFDA CFDA CFDA	COMMUNIT 10.550 10.568 13.789 13.792 14.231 81.042	Y ACTIO		AM	YES			
				757,316					
	WINONA C	OUNTY 17.250	\$	88,418		YES	YES		
	WOMEN'S CFDA	SHELTER, 14.231	ROCHES \$	TER 1,953		YES	YES		

ADM.	AUDIT REPORT CROSSCUTTING FINDINGS GRANT ADMINISTERING AGENCY TOTAL ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE								
MN -	- DEPARTMENT OF	JOBS & TRAINING							
	WRIGHT COUNTY CFDA 13.789	\$ 432,416 \$ 432,416		YES	YES				
	WRIGHT COUNTY CO CFDA 10.550 CFDA 10.568 CFDA 13.789 CFDA 13.792 CFDA 81.042	OMMUNITY ACTION	INC	YES	YES	YES			
		\$ 308,584							
MN -	- DEPARTMENT OF 1	NATURAL RESOURCE	es						
	AITKIN COUNTY CFDA 10.669	\$ 34,000		YES	YES		YES		
	ANOKA COUNTY CFDA 20.005			YES	YES				
	BECKER COUNTY CFDA 10.669	\$ 19,000		YES					
	BELTRAMI COUNTY CFDA 10.669			YES					
	CARLTON COUNTY CFDA 10.669	\$ 30,399		YES	YES		YES		
	CARVER COUNTY CFDA 20.005	\$ 10,176		YES					
	CASS COUNTY CFDA 10.669	\$ 58,946		YES	YES				
	CITY OF ELYSIAN CFDA 10.664			YES	YES	YES			
	CLEARWATER COUNT CFDA 10.669	FY 19,734		YES	YES				
	COOK COUNTY CFDA 10.665 CFDA 10.668 CFDA 10.669	\$ 74,990 317,488 2,385		YES	YES		YES		
		\$ 394,863							
	CROW WING COUNTY CFDA 10.669			YES	YES				
	DAKOTA COUNTY CFDA 20.005	\$ 15,000		YES	YES				
	HUBBARD COUNTY CFDA 10.669	\$ 34,000		YES					
	ITASCA COUNTY CFDA 10.669	\$ 58,000		YES	YES				

ADMI	NISTERING A	AGENCY	TO	OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	DEPARTMENT	r of N	IATURAL	RESOURCES				
	KOOCHICHING CFDA 10	G COUN 0.669	ITY \$	59,934	YES	YES		
			\$	59,934 ======		_		
	CFDA 10	0.665	\$	80,162 392,191 53,067	YES	YES		YES YES
			\$	525,420				
	PINE COUNT CFDA 1		\$	9,724	YES	YES		YES
	RAMSEY COU CFDA 2	0.005		6,455	YES			
	ST LOUIS C	OUNTY 0.669		76,598	YES	YES	YES	YES
	WASHINGTON CFDA 2		ΓΥ \$	9,331	YES	YES		
MN -	DEPARTMEN	T OF I	PUBLIC	SAFETY				
	AITKIN COU CFDA 8			4,810	YES	YES		
	ANOKA COUN CFDA 1 CFDA 2 CFDA 8	TY 6.579 0.600 3.503		29,531 16,757 47,089	YES	YES		
			\$	93,377				
	CFDA 2	NTY 6.573 0.600 3.053		3,600 12,701 2,987	YES			
			\$	19,288				
	CFDA 2	OUNTY 6.579 0.600 3.503		29,907 10,138 3,139	YES			
			\$	43,184				
	BENTON COU CFDA 8		\$	5,633	YES	YES		
	BIG STONE CFDA 2	COUNT	Y \$	6,675	YES	YES		YES
	BLUE EARTH CFDA 8		TY \$	10,474	YES	YES		
	BROWN COUN	TY 0.600		5,580	YES			

ADMINISTERIN	IG AGENCY	7	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF PUBLIC SAFETY							
BROWN CO			8,145	YES			
		\$	13,725				
CARLTON CFDA CFDA	COUNTY 20.600 83.503		7,501 5,220	YES	YES		YES
		\$	12,721				
CARVER C CFDA CFDA	COUNTY 20.600 83.503		7,899 7,562	YES			
		\$	15,461 ======				
CASS COU CFDA	NTY 83.503	\$	12,990	YES	YES		
CHIPPEWA CFDA CFDA	COUNTY 20.600 83.503	\$	73,193 11,049	YES	YES		
		\$	84,242				
CHISAGO CFDA CFDA	COUNTY 16.579 83.503		7,511 4,949	YES	YES		
		\$	12,460				
CITY OF CFDA	ADA 83.516	\$	31,450	YES	YES	YES	
CITY OF CFDA CFDA	BLOOMING 16.573 83.516	TON	10,000 186,591	YES	YES		
		\$	196,591				
CITY OF CFDA	BRAINERD 16.573	\$	10,000	YES	YES		
CITY OF CFDA	83.516	\$	69,991	YES	YES		
CITY OF CFDA	BROWNTON	\$	875	YES	YES		
CITY OF CFDA	BURNSVII 16.579	LE \$	52,230	YES	YES	YES	
CITY OF CFDA	CRYSTAL 16.579	\$	28,863	YES			
CITY OF CFDA		\$	1,580	YES	YES		
CITY OF CFDA	EAST GRA 83.516	AND FO	RKS 1,027,073	YES	YES		

ADMINISTERIN	IG AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	MENT OF PU	BLIC SAFETY				
CITY OF CFDA	•	RIE 943	YES	YES		
CITY OF CFDA	EDINA 83.516 \$	140,665	YES			
	FAIRMONT 16.579 \$	5,343	YES			
CITY OF CFDA	HOPKINS 83.516 \$		YES	YES		
CFDA	MANKATO 16.573 \$ 16.579	3,200 9,000	YES			
CITY OF CFDA CFDA	MENDOTA H 16.573 \$	====== EIGHTS	YES			
CITY OF CFDA CFDA	MINNEAPOL 16.305 \$	======================================	YES	YES	YES	
CITY OF CFDA	MOORHEAD 83.516 \$	87,274	YES			
CITY OF CFDA	OWATONNA 16.579 \$		YES			
	PLYMOUTH 83.516 \$	2,776	YES			
CITY OF CFDA	RED WING 16.573 \$		YES			
CITY OF CFDA	RICHFIELD 83.516 \$		YES			
CITY OF CFDA	SOUTH ST 16.573 \$	PAUL	YES	YES	YES	
CITY OF CFDA CFDA CFDA CFDA	ST PAUL 16.305 \$ 16.579 83.503		YES	YES	YES	
	\$	119,343				
CLAY CO CFDA CFDA CFDA CFDA	UNTY 16.579 \$ 20.600		YES	YES		
	\$	91,256				

ADMINISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF I	PUBLIC SAFETY				
CLEARWATER COUNT CFDA 83.053	Y \$ 4,000	YES	YES		
	\$ 4,000				
COOK COUNTY CFDA 83.503		YES	YES		
COTTONWOOD COUNT CFDA 16.579 CFDA 83.503	Ϋ́	YES	YES		
	\$ 5,853				
CROW WING COUNTY CFDA 16.540 CFDA 16.579 CFDA 20.600 CFDA 83.503	\$ 16,303 54,949 17,966 10,036	YES	YES		
	\$ 99,254				
DAKOTA COUNTY CFDA 16.579 CFDA 83.503		YES	YES		
	\$ 53,692				
DODGE COUNTY CFDA 20.600 CFDA 83.503		YES	YES		
	\$ 17,848				
FARIBAULT COUNTY CFDA 83.503	?	YES	YES		
FILLMORE COUNTY CFDA 83.503		YES	YES	YES	
FREEBORN COUNTY CFDA 20.600 CFDA 83.503	\$ 11,992 3,188	YES	YES		
	\$ 15,180				
GOODHUE COUNTY CFDA 16.540 CFDA 16.573 CFDA 20.600 CFDA 83.503	\$ 607 5,197 11,843 3,457	YES	YES		
•	\$ 21,104				
HENNEPIN COUNTY CFDA 16.579 CFDA 83.503	\$ 31,500 105,000	YES			
	\$ 136,500				
HOUSTON COUNTY CFDA 83.503	\$ 4,412	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF P	UBLIC SAFETY				
HUBBARD COUNTY CFDA 83.503	\$ 5,121	YES			
	\$ 5,121				
ISANTI COUNTY CFDA 20.600 CFDA 83.503	\$ 5,993 5,005	YES			
	\$ 10,998				
ISD 454 FAIRMONT CFDA 84.186		YES	YES	YES	
ISD 473 ISLE CFDA 84.186		YES	YES	YES	
ISD 846 BRECKENR CFDA 84.186	IDGE	YES			
ITASCA COUNTY CFDA 83.503		YES	YES		
JACKSON COUNTY CFDA 16.579 CFDA 20.205 CFDA 83.503		YES	YES		
	\$ 134,744				
	\$ 3,053	YES	YES		
KANDIYOHI COUNTY CFDA 83.503		YES	YES		
KITTSON COUNTY CFDA 83.503 CFDA 83.516		YES	YES		
	\$ 41,996				
KOOCHICHING COUN CFDA 83.503		YES	YES		
LAC QUI PARLE CO CFDA 16.579 CFDA 83.523	UNTY \$ 3,735 3,161	YES	YES		
	\$ 6,896				
LAKE COUNTY CFDA 83.503	\$ 6,557	YES	YES		
LAKE OF THE WOOD CFDA 83.503	S COUNTY	YES	YES		
LE SUEUR COUNTY CFDA 20.600 CFDA 83.503	\$ 6,647 3,170	YES	YES		
	\$ 9,817				

ADMI	NISTERIN	G AGENCY	<u> </u>	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN -	DEPARTM	ENT OF I	PUBI	IC SAFETY			
	LYON COUI CFDA	NTY 83.504	\$	8,289	YES	YES	
!	MAHNOMEN CFDA CFDA	COUNTY 20.600 83.503		8,289 7,991 5,008 12,999	YES	YES	
1	MARSHALL CFDA CFDA	COUNTY 83.503 83.516		4,084 151,651  155,735	YES	YES	
1	MARTIN CO CFDA	OUNTY 20.600	\$	11,823	YES	YES	
1	MCLEOD CO CFDA CFDA	OUNTY 16.579 83.503		23,343 4,106 	YES	YES	
1	MEEKER CO CFDA CFDA	OUNTY 20.600 83.503		5,984 7,527	YES		
1		TAN WAS 83.516	STE	13,511 CONTROL COMM 728,617	YES	YES	
1		NAKE RIV 83.516	\$	WATERSHED DIS 25,457	ST YES		
]	MILLE LAG CFDA CFDA CFDA	CS COUNT 16.573 20.600 83.503	ľY	5,000 5,790 5,143  15,933	YES	YES	
]	MORRISON CFDA	COUNTY 83.503	\$	6,949	YES	YES	
]	MURRAY CO CFDA	OUNTY 83.503	\$	3,793	YES	YES	
]	NICOLLET CFDA CFDA	COUNTY 20.600 83.503	\$	12,397 8,100	YES	YES	
1	NOBLES CO CFDA	OUNTY 83.503	\$	20,497  4,852	YES	YES	
1	NORMAN CO CFDA CFDA	OUNTY 83.503 83.516		4,600 167,183	YES	YES	
			\$ ===	171,783			

ADMINISTERING AGENC	<u>Y</u>	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	PUBLIC	SAFETY				
OLMSTED COUNTY CFDA 16.573 CFDA 20.600 CFDA 83.503	\$	2,500 19,988 20,692	YES	YES		
	\$	43,180				
PENNINGTON COUN CFDA 16.579 CFDA 83.503		14,000 4,092	YES	YES		
	\$	18,092				
PINE COUNTY CFDA 20.600 CFDA 83.503	\$	6,593 4,389	YES	YES		
	\$	10,982				
PIPESTONE COUNT CFDA 83.503	\$	4,000	YES	YES		
POLK COUNTY CFDA 16.579 CFDA 20.600 CFDA 83.503 CFDA 83.516	\$	16,130 3,034 11,448 161,953	YES	YES		
	\$	192,565				
POPE COUNTY CFDA 83.503	\$	2,826	YES	YES		
RAMSEY COUNTY CFDA 83.503 CFDA 83.516 CFDA 83.523	\$	43,365 3,750 112,871	YES			
	\$	159,986				
RED LAKE COUNTY CFDA 83.503	\$	1,115	YES	YES		
RENVILLE COUNTY CFDA 83.503	\$	500	YES	YES	YES	
RICE COUNTY CFDA 20.600 CFDA 83.503	\$	11,382 12,314	YES	YES		
	\$	23,696				
ROSEAU COUNTY CFDA 83.503	\$ \$	4,083	YES	YES		
SCOTT COUNTY CFDA 20.600 CFDA 83.503	\$	9,682 14,732	YES	YES		
SHERBURNE COUNT CFDA 16.540	Y	24,414	YES	YES		
		•				

ADM	INISTERING AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTMENT OF 1	PUBLIC SAFETY				
	SHERBURNE COUNTY CFDA 20.600 CFDA 83.503	\$ 11,988 747	YES	YES		
		\$ 18,001				
	SIBLEY COUNTY CFDA 83.503	\$ 1,024	YES	YES		
	SSD 1 MINNEAPOLT CFDA 84.186	[S	YES	YES	YES	
	ST LOUIS COUNTY CFDA 16.573 CFDA 16.579 CFDA 20.600 CFDA 83.503		YES	YES	YES	YES
		\$ 184,134				
	STEARNS COUNTY CFDA 16.573 CFDA 20.600 CFDA 83.503	13,791 12,588	YES	YES		
		\$ 46,843				
	STEELE COUNTY CFDA 83.503	\$ 4,664	YES	YES		
	STEVENS COUNTY CFDA 83.503	\$ 4,000	YES	YES		
	TODD COUNTY CFDA 20.600 CFDA 83.503		YES			
		\$ 22,698				
	TRAVERSE COUNTY CFDA 20.600 CFDA 83.516		YES	YES		
		\$ 163,499				
	UNIVERSITY OF MI CFDA 20.600 CFDA 83.503 CFDA 84.186	\$ 209,974 3,873 3,100	YES			
		\$ 216,947				
	WABASHA COUNTY CFDA 83.503	\$ 4,495	YES	YES		
	WADENA COUNTY CFDA 83.503	\$ 3,925	YES	YES		
	WASECA COUNTY CFDA 83.503		YES	YES		YES
	WASHINGTON COUNT CFDA 16.579	ľY	YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF PUBLIC SAFETY				
WASHINGTON COUNTY CFDA 83.503 \$ 20,000	YES	YES		
\$ 62,493 =========				
WATONWAN COUNTY CFDA 16.579 \$ 4,725 CFDA 20.600 5,999 CFDA 83.503 3,499	YES	YES		
\$ 14,223				
WEST CENTRAL ED COOP SERV UNIT CFDA 84.186 \$ 46,104	YES	YES		
WILD RICE WATERSHED DISTRICT CFDA 83.516 \$ 76,886	YES	YES		
WILKIN COUNTY CFDA 83.503 \$ 1,410 CFDA 83.516 161,252	YES	YES		
\$ 162,662 ==========				
WINONA COUNTY CFDA 83.503 \$ 7,800	YES	YES		
WRIGHT COUNTY     CFDA 16.540 \$ 5,355     CFDA 16.573 1,863     CFDA 83.503 9,630	YES	YES		
\$ 16,848				
MN - DEPARTMENT OF PUBLIC SERVICE				
CITY OF DETROIT LAKES CFDA 81.041 \$ 25,600	YES			
CITY OF DULUTH CFDA 81.041 \$ 33,222	YES	YES		
CITY OF HASTINGS CFDA 81.041 \$ 15,000	YES	YES	YES	
CITY OF HUTCHINSON CFDA 81.042 \$ 13,685	YES	YES		
CITY OF LITTLE FALLS CFDA 81.041 \$ 24,505	YES	YES	YES	
CITY OF LUVERNE CFDA 81.041 \$ 28,000	YES	YES		
CITY OF MINNEAPOLIS CFDA 81.041 \$ 66,853	YES	YES	YES	
CITY OF PERHAM CFDA 81.041 \$ 4,400	YES	YES		

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE		
MN - DEPARTMENT OF PUBLI							
CITY OF PLYMOUTH CFDA 81.041 \$	17,746	YES					
CITY OF RED LAKE FAL CFDA 81.041 \$		YES					
CITY OF RED WING CFDA 81.041 \$		YES					
CITY OF REDWOOD FALL CFDA 81.041 \$		YES	YES				
CITY OF RICHFIELD CFDA 81.041 \$	33,322	YES					
CITY OF ROBBINSDALE CFDA 81.041 \$	44,522	YES					
CITY OF SOUTH ST PAU CFDA 81.041 \$		YES	YES	YES			
CITY OF THIEF RIVER CFDA 81.041 \$		YES	YES				
ISD 409 TYLER CFDA 84.041 \$	5,680	YES	YES	YES			
ITASCA COUNTY CFDA 81.041 \$	4,800	YES	YES				
MPLS/ST PAUL HOUSING CFDA 81.041 \$		RD YES			YES		
NE METRO INTERDISTRI CFDA 81.041 \$		YES	YES				
POLK CO CENTRAL CITI CFDA 81.041 \$		OG YES	YES	YES			
ST LOUIS COUNTY CFDA 81.041 \$	9,289	YES	YES	YES			
UNIVERSITY OF MINNES CFDA 81.041 \$	OTA	YES					
WEST HENNEPIN HUMAN CFDA 81.041 \$	SERVICES 66,225	YES					
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT							
	500,000	YES	YES				
ARROWHEAD REG DEVELO CFDA 14.228 \$	2,911	YES					
BECKER COUNTY CFDA 14.228 \$	236,301	YES					
BIG STONE COUNTY CFDA 14.228 \$	79,094	YES	YES				

ADMINISTERI	NG AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
	MENT OF TRADE					
	JNTY HRA 14.228 \$	98,234	YES	YES	YES	
	\$	98,234				
CHISAGO CFDA	COUNTY 14.228 \$		YES	YES		
CITY OF CFDA	14.228 \$	143,587	YES	YES	YES	
CITY OF CFDA	ALBERT LEA 14.228 \$		YES			YES
	ALEXANDRIA 14.228 \$	124,996	YES	YES		
CITY OF CFDA	ASKOV 14.228 \$		YES	YES	YES	
CITY OF CFDA	AUSTIN 14.228 \$	132,506	YES	YES		
	BEMIDJI 14.228 \$	585,933	YES			
CITY OF CFDA	BIWABIK 14.228 \$		YES			
CITY OF CFDA	BRAHAM 14.228 \$		YES	YES	YES	
CITY OF CFDA	BRECKENRIDGE 14.228 \$		YES	YES		
CITY OF CFDA	CANBY 14.228 \$	123,960	NO			
CITY OF CFDA	CASS LAKE 14.228 \$	171,422	YES	YES	YES	
CITY OF CFDA	CHASKA 14.228 \$		YES			
CITY OF CFDA	CHISHOLM 14.228 \$	250,000	YES	YES	YES	YES
	CLARKFIELD 14.228 \$	284,000	YES			YES
CITY OF CFDA	•	361,287	YES			
CITY OF CFDA	DEER RIVER 14.228 \$	134,665	YES	YES		
	DETROIT LAKE 14.228 \$		YES			
CITY OF CFDA	DILWORTH 14.228 \$		YES			

<u>ADMINISTERIN</u>	NG AGENCY	TOTAL A	AUDIT REPORT CCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
- DEPARTA	MENT OF TRADE	AND ECONOMIC	DEVELOPM	ENT		
CITY OF CFDA	DONNELLY 14.228 \$	69,086	YES	YES		YES
CITY OF CFDA	EAGAN 15.916 \$		YES	YES		
CITY OF CFDA	14.228 \$	600,000	YES	YES		
CFDA		179,688	YES	YES	YES	
CFDA		350,000	YES			
CFDA		564,050	YES			
CFDA		226,433	YES	YES		
CFDA	====	600,000	YES			
CFDA		112,786	YES	VIDO		
	81.041 \$	26,703	YES	YES		
CFDA	====:	115,506	YES	YES		
	14.228 \$	11,130	YES	YES		
	14.228 \$	88,850	YES		YES	
CFDA	=====	264,291	YES	YES	YES	
CFDA		92,532	YES	YES		
	14.228 \$	207,944	YES	YES		
CFDA	====:	49,778	YES			
	14.228 \$	330,923	YES	YES	YES	
CFDA		101,616	YES	YES	YES	
	14.228 \$	147,267	YES			
		531,657	YES	YES	YES	

ADMINISTERIN	IG AGENCY	тт	OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF T	RADE A	ND ECONOMI	C DEVELOPMI	ent		
CITY OF CFDA	MORRIS 14.228	\$	61,851	YES			
			61,851				
CITY OF CFDA	NASHWAUK 14.228	\$	209,085	YES	YES		
	PARK RAF 14.228	\$	11,962	YES	YES	YES	
CITY OF CFDA	PERHAM 14.228	\$	383,415	YES	YES		
	PINE CIT 14.228	ΥΥ \$	113,092	YES			
	PIPESTON 14.228	ie \$	20,052	YES			
CITY OF CFDA	PORTER 14.228	\$	58,711	YES	YES	YES	
CITY OF CFDA	REDWOOD 14.228	FALLS \$	330,877	YES	YES		
CITY OF CFDA	SPRING 0	ROVE \$	60,000	YES	YES		
CITY OF CFDA	ST PAUL 15.916	\$	243	YES	YES	YES	
CITY OF CFDA	STEWART\ 14.228	/ILLE \$	146,569	YES	YES	YES	
CITY OF CFDA	TAYLORS 14.228	FALLS \$	261,922	YES	YES	YES	
CITY OF CFDA	THIEF RI 14.228	[VER FA \$	250,000	YES	YES		
CITY OF CFDA	WARREN 14.228	\$	139,132	YES			
CITY OF CFDA		\$	697,392	YES	YES		
	WATERTOW 14.228	VN \$	423,099	YES	YES		
CITY OF CFDA	WELCOME 14.228	\$	231,978	YES	YES	YES	
CITY OF CFDA	WINONA 14.228	\$	169,876	YES			
	WORTHING 14.228	STON \$	443,716	YES		YES	
	MINNESO 59.037	ra cori \$	PORATION 189,494	YES			

AUDIT
REPORT CROSSCUTTING FINDINGS
ACCEPTABLE NONFEDERAL FEDERAL N GRANT ADMINISTERING AGENCY TOTAL FEDERAL NONCOMPLIANCE MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT MEEKER COUNTY YES CFDA 15.916 \$ 4,029 ----MINNESOTA VALLEY ACTION COUNCIL CFDA 14.228 \$ 363,679 YES NORTHWEST REG DEVELOP COMM YES YES CFDA 14.228 \$ 1,004 RICE COUNTY YES YES CFDA 14.228 \$ 135,915 UPPER MN VALLEY REG DEVELOP COMM CFDA 14.228 \$ 35,516 YES WRIGHT COUNTY YES YES CFDA 15.916 \$ 40,608 -----MN - DEPARTMENT OF TRANSPORTATION ARROWHEAD ECON OPPORTUNITY AGENCY CFDA 20.500 \$ 805,454 CFDA 20.509 424,118 YES \$ 1,229,572 ARROWHEAD REG DEVELOP COMM CFDA 20.205 \$ 105,392 CFDA 20.505 48,126 YES \$ 153,518 BECKER COUNTY YES CFDA 20.205 \$ 253,040 ========= CARVER COUNTY CFDA 20.205 \$ 17,323 CFDA 20.509 93,883 YES \$ 111,206 CHISAGO COUNTY YES YES CFDA 20.205 \$ CFDA 20.509 92,173 10,861 \$ 103,034 -----CITY OF BEMIDJI YES 102,334 CFDA 20.507 \$ =========== CITY OF BRAINERD YES YES CFDA 20.106 \$ CFDA 20.509 156,626 46,759 \$ 203,385 -----CITY OF DETROIT LAKES CFDA 20.106 \$ 20,912 YES _____ CITY OF DULUTH YES YES CFDA 20.106 \$ 867,895

ADMINISTERIN	NG AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	MENT OF TRANS	PORTATION				
CITY OF CFDA	DULUTH 20.205 \$	269,817	YES	YES		
		1,137,712				
	FAIRMONT 20.106 \$ 20.509	480,000 25,969	YES			
	\$	505,969				
	FARIBAULT 20.509 \$	31,850	YES			
CFDA	FERGUS FALLS 20.000 \$ 20.106	2,288 756,580	YES	YES		
	\$	758,868				
CITY OF CFDA	•	37,305	YES	YES	YES	
	HIBBING 20.509 \$	27,128	YES	YES		YES
CITY OF CFDA	HUTCHINSON 20.507 \$	29,768	YES	YES		
CITY OF CFDA	LE SUEUR 20.509 \$	25,319	YES			
CITY OF CFDA	LITCHFIELD 20.106 \$	1,470,224	YES	YES	YES	
CITY OF CFDA CFDA CFDA	20.205	416,499 53,454 180,525	YES			
	\$	650,478				
CITY OF CFDA		1,900,452	YES	YES	YES	
CITY OF CFDA		1,745,454	YES			
CITY OF CFDA	20.509 \$	29,792	YES			
CITY OF CFDA		3,289	YES	YES	YES	
	PROCTOR 20.205 \$	101,885	YES	YES		
CITY OF CFDA	RED WING 20.509 \$	25,328	YES			
	ROCHESTER 20.106 \$	61,728	YES			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		
MN - DEPARTMENT OF TRANSPORTATION				
CITY OF ROSEAU CFDA 20.106 \$ 262,13	<del>-</del>			
\$ 262,13	:=			
CITY OF SOUTH ST PAUL CFDA 20.106 \$ 77,14		YES	YES	
CITY OF ST PAUL CFDA 20.205 \$ 2,542,13	YES	YES	YES	
CITY OF VIRGINIA CFDA 20.509 \$ 167,75	YES			
CITY OF WINONA CFDA 20.509 \$ 38,10				
CLEARWATER COUNTY CFDA 20.509 \$ 5,97	YES	YES		
DODGE COUNTY CFDA 20.205 \$ 1,44	YES	YES		
DULUTH AIRPORT AUTHORITY CFDA 20.106 \$ 867,89	YES	YES		
FILLMORE COUNTY CFDA 20.106 \$ 415,53	YES	YES	YES	YES
HENNEPIN COUNTY CFDA 20.205 \$ 1,840,88	YES			
HOUSTON COUNTY CFDA 20.205 \$ 229,53	YES	YES		
ITASCA COUNTY CFDA 20.205 \$ 16	YES	YES		
KITTSON COUNTY CFDA 20.205 \$ 1,12	YES	YES		
LINCOLN COUNTY CFDA 20.509 \$ 23,75	YES	YES		
MARSHALL COUNTY CFDA 20.205 \$ 3,25	YES	YES		
MARTIN COUNTY CFDA 20.600 \$ 82,45	YES	YES		
METROPOLITAN AIRPORTS COMMISS CFDA 20.106 \$ 12,808,72	:3			
METROPOLITAN COUNCIL CFDA 20.106 \$ 228,75 CFDA 20.205 412,19	YES 5 4	YES	YES	
\$ 640,94 =========				
MILLE LACS COUNTY CFDA 20.205 \$ 89,67		YES		

ADMI	NISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	DEPARTMENT OF T	RANSPORTATION				
	MORRISON COUNTY CFDA 20.205	\$ 149,088	YES	YES		
	OLMSTED COUNTY CFDA 20.205		YES	YES		
	PENNINGTON COUNT CFDA 20.205	Y	YES	YES		
	POLK COUNTY CFDA 20.205	\$ 17,045	YES	YES		
	REDWOOD COUNTY CFDA 20.205	\$ 196,753	YES			
	REGIONAL TRANSIT CFDA 20.205	BOARD \$ 257,387	YES			
		\$ 17,836	YES	YES		
	SCOTT COUNTY CFDA 20.512		YES	YES		
	CFDA 20.509	\$ 19,920	YES	YES		
	ST CLOUD AREA PI CFDA 20.205	NG ORGANIZATION \$ 104,154	I YES		YES	
	STEARNS COUNTY CFDA 20.205	\$ 1,993	YES	YES		
	CFDA 20.205		YES	YES		
	TRI-COUNTY ACTIO	\$ 22,652	YES			
	TRI-VALLEY OPPOF CFDA 20.509	\$ 64,906				
	UNIVERSITY OF MI CFDA 20.205	NNESOTA \$ 2,626,313	YES			
	WINONA COUNTY CFDA 20.205	\$ 77,264	YES	YES		
	WRIGHT COUNTY CFDA 20.205		YES	YES		
	YELLOW MEDICINE CFDA 20.205		YES	YES		
MN -	- HIGHER EDUCATIO	ON COORDINATING	BOARD			
	SOUTHWESTERN TEC CFDA 84.164		YES			
	UNIVERSITY OF MI CFDA 84.164		YES			

ADMINISTERING AGENCY TO	TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - HISTORICAL SOCIETY					
	21,782	YES			
	21,782	YES	YES	YES	
CITY OF ST PAUL CFDA 15.904 \$	16,500	YES	YES	YES	
MN - HOUSING FINANCE AGENCY	,				
MOWER COUNTY HRA CFDA 14.156 \$	105,292	YES	YES	YES	
MN - POLLUTION CONTROL AGEN					
ARROWHEAD REG DEVELOP C CFDA 66.454 \$	19,590	YES			
CITY OF LITCHFIELD CFDA 66.505 \$	10,626	YES	YES	YES	
CITY OF MINNEAPOLIS CFDA 66.418 \$ 1,	189,598	YES	YES	YES	
CITY OF PARK RAPIDS CFDA 66.418 \$	201,220	YES	YES	YES	
	373,775	YES			
CITY OF REDWOOD FALLS CFDA 66.418 \$	84,892	YES	YES		
	190,787	YES	YES	YES	
CITY OF STEWARTVILLE CFDA 66.418 \$	314,763	YES	YES	YES	
HEADWATERS REG DEVELOP CFDA 66.454 \$		YES			
ISD 891 CANBY CFDA 66.702 \$		YES			
KANDIYOHI COUNTY CFDA 66.505 \$	2,070	YES	YES		
NORTHWEST REG DEVELOP C CFDA 66.454 \$		YES	YES		

ADMINI	STERING AGENC	Y TOT	'AL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
	CIENCE MUSEUM						
	D 162 BAGLEY CFDA 84.164		8,183	YES	YES		
MN - S	PANISH SPEAKI	NG AFFAIF	RS COUNC	п			
HI	SPANOS EN MIN CFDA 13.992	NESOTA \$ ======	12,660	YES			
MN - S	TATE ARTS BOA	RD					
IS	D 072 MAPLETO CFDA 45.010	N \$ =======	2,800	YES	YES	YES	
IS	D 112 CHASKA CFDA 45.010		2,019	YES	YES	YES	
IS	D 271 BLOOMIN CFDA 45.010	CTON	3,300	YES			
IS	D 423 HUTCHIN CFDA 45.010	SON	1,800	YES			
IS	D 696 ELY CFDA 45.010		4,200	YES			
IS	D 911 CAMBRID CFDA 45.010	GE-ISANT	I 3,420	YES	YES	YES	
SS	D 1 MINNEAPOL CFDA 45.010	is	10,646	YES	YES	YES	
MN - S	STATE PLANNING	AGENCY					
AS	SN RETARDED C	\$	5,723	UL YES	YES	YES	
AS	SOC RETARDED CFDA 13.630	CITIZENS-	-SUBURBA 40,588	n yes	YES	YES	
CI	TTY OF BRAINER CFDA 81.041 CFDA 84.186	D \$ 	21,000 15,815	YES	YES		
		\$	36,815				
CI	TY OF MANKATO CFDA 15.916	) 5 \$ =======		YES			
CI	TTY OF OWATONN CFDA 16.573		3,500	YES			
FA	ACE TO FACE HE CFDA 84.186	CALTH SER	VICE 29,853	YES	YES	YES	
HE	ENNEPIN COUNTY CFDA 16.573	7	88,388	YES			

ADMINISTERING AGENCY	TOTAL		CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - STATE PLANNING AGEN	CY				
HISPANOS EN MINNESOT CFDA 84.186 \$	A 14,236	YES			
\$	14,236				
ISD 115 CASS LAKE CFDA 84.186 \$		YES	YES		
ISD 145 GLYNDON CFDA 84.186 \$		YES	YES	YES	
ISD 317 DEER RIVER CFDA 84.186 \$	23,463	YES	YES		
ISD 378 DAWSON CFDA 84.186 \$	13,835	YES	YES		
ISD 846 BRECKENRIDGE CFDA 84.186 \$		YES			
ITASCA COUNTY CFDA 13.630 \$	47,988	YES	YES		
METROPOLITAN COUNCIL CFDA 13.630 \$		YES	YES	YES	
NATIONAL YOUTH LEADE CFDA 84.186 \$	RSHIP COUNCI	IL YES	YES		
OLMSTED COUNTY CFDA 13.630 \$	13,000	YES	YES		
PINE COUNTY CFDA 13.630 \$	4,950	YES	YES		
	PPEWA INDIAN 20,461	ns yes			
SIBLEY COUNTY CFDA 84.186 \$		YES	YES		
SOUTHWEST MENTAL HEA CFDA 84.186 \$		YES			
SOUTHWESTERN TECHNIC CFDA 84.186 \$		YES			
ST LOUIS COUNTY CFDA 13.630 \$	13,000	YES	YES	YES	
STEARNS COUNTY CFDA 13.647 \$	1,000	YES	YES		
UNIVERSITY OF MINNES CFDA 13.630 \$ CFDA 84.186	OTA 62,005 25,122	YES			
\$ ==== WEST CENTRAL COMMUNI CFDA 84.186 \$ ====	87,127 ======= TY SERVICE 0 11,066	CTR YES			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - STATE UNIVERSITY BO	DARD				
ISD 115 CASS LAKE CFDA 84.204 \$	72,746	YES	YES		
SOUTHWESTERN TECHNIC CFDA 59.037 \$	72,746 CAL COLLEGE 8,708	YES			
MN RIVER VALLEY SPEC ED	COOP				
	11,697	YES	YES		
ISD 717 JORDAN CFDA 84.027 \$	15,254	YES			
ISD 719 PRIOR LAKE CFDA 84.027 \$	13,210	YES	YES	YES	
ISD 721 NEW PRAGUE CFDA 84.027 \$ CFDA 84.164		YES	YES		
\$	19,379				
NATIONAL URBAN LEAGUE					
MPLS URBAN LEAGUE CFDA 17.235 \$	447,465	YES	YES	YES	
NE MINN OFFICE OF JOB TO	RAINING				
ARROWHEAD ECON OPPORTUGE ARROWHEAD 17.246 \$ CFDA 17.250	RTUNITY AGEN 7,716 1,511,305	CY YES			
\$ ===:	1,519,021				
CARLTON COUNTY CFDA 17.250 \$	65,263	YES	YES		YES
ISD 701 HIBBING CFDA 17.250 \$	7,625	YES	YES	YES	
ISD 709 DULUTH CFDA 17.250 \$	6,650	YES	YES		
NORTH COUNTY VOCATIONAL	CENTER				
ISD 031 BEMIDJI CFDA 84.048 \$	13,575	YES	YES		
ISD 032 BLACKDUCK CFDA 84.048 \$	3,226	YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
NORTH COUNTY VOCATIONAL CENTER				
ISD 036 KELLIHER CFDA 84.048 \$ 2,213	YES	YES		
\$ 2,213 ====================================	YES	YES		
ISD 119 WALKER CFDA 84.048 \$ 6,854	YES			
ISD 306 LAPORTE CFDA 84.048 \$ 1,080	YES	YES		
ISD 308 NEVIS CFDA 84.048 \$ 1,817	YES	YES		
NORTH DAKOTA COUNTIES				
MINNESOTA MIGRANT COUNCIL CFDA 83.516 \$ 5,439	YES			
NORTH DAKOTA-DEPT OF EDUCATION				
MIGRANT HEALTH SERVICE CFDA 84.003 \$ 12,960	YES	YES	YES	
NORTHWEST EMERGENCY MED SER COUNCIL				
ISD 595 EAST GRAND FORKS CFDA 13.991 \$ 25,000	YES	YES		
NORTHWEST MINN MULTI COUNTY HRA				
INTER-COUNTY COMMUNITY COUNCIL CFDA 14.219 \$ 895	YES			
NORTHWEST PRIVATE INDUSTRY COUNCIL				
AGASSIZ VALLEY VOCATIONAL CENTER CFDA 17.250 \$ 1,000 CFDA 84.048 25,000	R YES	YES	YES	
\$ 26,000 INTER-COUNTY COMMUNITY COUNCIL CFDA 17.250 \$ 502,613	YES			
ISD 564 THIEF RIVER FALLS CFDA 17.250 \$ 26,297	YES	YES	YES	
NW MN ED COOP SERVICE UNIT CFDA 17.246 \$ 11,500	YES	YES	YES	

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS GRANT FEDERAL NONCOMPLIANCE
NORTHWEST PRIVATE INDUSTRY COUNCIL			
TRI-VALLEY OPPORTUNITY COUNCIL CFDA 17.250 \$ 52,691	INC YES		
\$ 52,691 ========			
NORTHWEST REG DEVELOP COMM			
INTER-COUNTY NURSING SERVICE CFDA 13.633 \$ 4,100	YES		
KITTSON COUNTY CFDA 13.633 \$ 1,919	YES	YES	
LUTHERAN SOCIAL SERVICE OF MN CFDA 10.550 \$ 124,863 CFDA 13.635 272,907	YES		
\$ 397,770 ========			
MARSHALL COUNTY CFDA 13.635 \$ 3,677		YES	
MULTI-COUNTY BOARD OF HEALTH CFDA 13.633 \$ 1,951	YES		
POLK COUNTY CFDA 13.633 \$ 9,500	YES	YES	
TRI-VALLEY OPPORTUNITY COUNCIL CFDA 13.633 \$ 53,827 CFDA 13.641 4,300			
\$ 58,127			
NORTHWEST REGIONAL LIBRARY			
CITY OF THIEF RIVER FALLS CFDA 84.034 \$ 32,408	YES	YES	
NW MN ED COOP SERVICE UNIT			
BEMIDJI INTERDISTRICT COUNCIL CFDA 84.027 \$ 15,419	YES	YES	
ISD 161 CLEARBROOK CFDA 84.186 \$ 1,000	YES	YES	
ISD 561 GOODRIDGE CFDA 13.992 \$ 115	YES	YES	
ISD 593 CROOKSTON CFDA 84.027 \$ 3,013	YES	YES	YES
NW REGION INTERDISTRICT COUNCI CFDA 84.027 \$ 6,049	L YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
OLMSTED COUNTY			
ISD 811 WABASHA CFDA 17.246 \$ 1,016 \$ 1,016	YES		
OLMSTED COUNTY CAC			
WOMEN'S SHELTER, ROCHESTER CFDA 83.523 \$ 4,500	YES	YES	
OPPORTUNITIES IN SCIENCE INC			
ISD 162 BAGLEY CFDA 84.164 \$ 15,292	YES	YES	
PLANNED PARENTHOOD OF MINNESOTA			
SEMCAC CFDA 13.260 \$ 67,751	YES		
SOUTHWEST MINN OPPORTUNITY CNL CFDA 13.217 \$ 41,842	YES		
TRI-COUNTY ACTION PROGRAMS CFDA 13.217 \$ 244,756 CFDA 13.714 2,928	YES		
\$ 247,684 ==========			
POLK COUNTY			
MINNESOTA MIGRANT COUNCIL CFDA 14.231 \$ 15,165	YES		
PRAIRIE FIVE COMM ACT CNL			
CITY OF EDEN PRAIRIE CFDA 13.792 \$ 3,570	YES	YES	
PRIVATE INDUSTRY COUNCIL FIVE			
HEARTLAND COMMUNITY ACTION AGENO CFDA 17.246 \$ 716,912	CY YES		
ISD 347 WILLMAR	YES		
\$ 633,479 ==========			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
PRIVATE INDUSTRY COUNCIL FIVE				
ISD 423 HUTCHINSON CFDA 17.246 \$ 805 CFDA 17.250 22,390				
\$ 23,195 ====================================	YES			
MEEKER-WRIGHT SPECIAL ED COOP CFDA 17.250 \$ 173,032	YES	YES	YES	
OAK LAND VOCATIONAL CENTER CFDA 17.250 \$ 85,430	YES	YES	YES	
RAMSEY ACTION PROGRAMS				
AMHERST WILDER FOUNDATION CFDA 13.633 \$ 23,618				
RAMSEY COUNTY				
CATHOLIC CHARITIES-ST PAUL AND CFDA 13.667 \$ 382,800 CFDA 13.787 88,621 CFDA 13.888 129,000 CFDA 14.231 354,429	) 			
\$ 954,850 ==========				
CHILDREN'S HOME SOCIETY OF MIN CFDA 14.218 \$ 24,719				
CITY OF ST PAUL CFDA 13.781 \$ 228,396 CFDA 14.218 294,865	YES	YES	YES	
\$ 523,261 ===========				
ISD 621 MOUNDS VIEW CFDA 13.635 \$ 20,774 CFDA 17.250 50,599	YES	YES	YES	
\$ 71,373				
ISD 623 ROSEVILLE CFDA 14.219 \$ 76,355		YES		
ISD 624 WHITE BEAR LAKE CFDA 10.550 \$ 14,489 CFDA 17.232 12,500	YES	YES	YES	
\$ 26,989				

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
RED RIVER VALLEY VOCATION	AL CENTER				
NORTHWEST PRIVATE INDICEDA 84.048 \$	USTRY COUNG 7,256	CIL YES	YES	YES	
REGION 5 REG DEVELOP COMM					
CASS COUNTY CFDA 13.633 \$ CFDA 13.641	25,000 1,000	YES	YES		
\$	26,000				
CROW WING COUNTY CFDA 13.633 \$ CFDA 13.641	52,228 1,000	YES	YES		
\$	53,228				
MORRISON COUNTY CFDA 13.633 \$	41,015	YES	YES		
TRI-COUNTY COMM ACTION CFDA 10.550 \$ CFDA 13.635	N PROGRAM 152,058 427,672	YES	YES	YES	
\$	579,730				
WADENA COUNTY CFDA 13.633 \$ CFDA 13.641 CFDA 13.994	33,636 1,000 35,367	YES	YES		
\$ =====	70,003				
REGION NINE DEVELOPMENT CO	OMMISSION				
CATHOLIC CHARITIES-ST CFDA 13.633 \$	PAUL AND 1 28,322	MPLS YES			
LE SUEUR COUNTY CFDA 13.633 \$	21,107	YES	YES		
MINNESOTA VALLEY ACTION CFDA 13.635 \$		YES			
SIBLEY COUNTY CFDA 13.217 \$		YES	YES		
RIVER BEND SPECIAL ED COOI	P				
ISD 088 NEW ULM CFDA 84.027 \$	10,303	YES			
ISD 731 ARLINGTON CFDA 84.027 \$	14,906	YES	YES		
ISD 733 GIBBON CFDA 84.027 \$		YES			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
RIVER BEND SPECIAL ED COOP				
ISD 735 WINTHROP CFDA 84.027 \$ 8,721 \$ 8,721	YES			
RURAL MINNESOTA CEP INC .				
ISD 547 PARKERS PRAIRIE CFDA 17.250 \$ 1,537	YES	YES	YES	
SE MINN PRIVATE INDUSTRY COUNCIL				
GOODHUE-RICE-WABASHA CITZ CNCL CFDA 17.250 \$ 152,660	YES			
OLMSTED COUNTY CFDA 17.250 \$ 24,444	YES	YES		
SE MN JTPA JOINT POWERS BOARD				
FREEBORN COUNTY CFDA 17.250 \$ 30,409	YES	YES		
SE MN SDA				
SEMCAC CFDA 17.250 \$ 210,207	YES			
SEMCAC INC				
CEDAR RIVER EDUCATION SERVICES CFDA 17.250 \$ 26,670	COOP YES	YES		
SHERBURNE COUNTY				
TRI-COUNTY ACTION PROGRAMS CFDA 83.523 \$ 4,000	YES			
SOUTH CENTRAL ED COOP SER UNIT				
ISD 222 KIESTER CFDA 84.186 \$ 188	YES			
SOUTH DAKOTA-DEPARTMENT OF LABOR				
MINNESOTA MIGRANT COUNCIL CFDA 17.246 \$ 96,791	YES			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
SOUTHEASTERN MN AREA AGY ON AGING				
CITY OF FARIBAULT CFDA 13.633 \$ 25,737 \$ 25,737	YES			
CITY OF WINONA CFDA 13.633 \$ 23,659	YES			
GOODHUE COUNTY CFDA 13.633 \$ 7,191	YES	YES		
GOODHUE-RICE-WABASHA CITZ CNCL CFDA 13.633 \$ 3,620 CFDA 13.635 28,393	YES			
\$ 32,013 ====================================	YES			
SOUTHEASTERN MN SP ED COOP				
ISD 238 MABEL-CANTON CFDA 84.027 \$ 1,642	YES	YES	YES	
SOUTHWEST MINN PIC				
COTTONWOOD COUNTY CFDA 17.250 \$ 4,282	YES	YES		
ISD 403 IVANHOE CFDA 17.250 \$ 1,755	YES	YES	YES	
ISD 505 FULDA CFDA 17.246 \$ 1,556	YES			
ISD 518 WORTHINGTON CFDA 17.246 \$ 11,619	YES			
SOUTHWEST REG DEVELOP COMM				
ISD 518 WORTHINGTON CFDA 13.633 20,120	YES			
\$ 20,120 LINCOLN-LYON-MURRAY-PIPESTONE CFDA 13.633 \$ 18,861	HS YES	YES		
MURRAY COUNTY CFDA 13.633 \$ 12,200	YES	YES		
PIPESTONE COUNTY CFDA 13.633 \$ 7,262	YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
SOUTHWEST REG DEVELOP COMM				
SOUTHWEST MENTAL HEALTH CENTER CFDA 13.633 \$ 10,000	YES			
\$ 10,000 =================================	4 YES			
\$ 568,010				
SSD 1 MINNEAPOLIS				
MULTI RESOURCES CENTER CFDA 84.174 \$ 9,444	YES			
ST LOUIS COUNTY				
ISD 691 AURORA CFDA 10.665 \$ 4,112	YES	YES		
ISD 692 BABBITT CFDA 10.665 \$ 5,391	YES	YES		
ISD 693 BIWABIK CFDA 10.665 \$ 689	YES	YES		
ISD 695 CHISHOLM CFDA 10.665 \$ 557	YES	YES		
ISD 696 ELY CFDA 10.665 \$ 3,828	YES			
ISD 710 ST LOUIS COUNTY CFDA 10.665 \$ 40,399	YES	YES		
RANGE MENTAL HEALTH CENTER INC CFDA 13.150 \$ 16,400 CFDA 13.992 47,431	YES			
\$ 63,831				
ST THOMAS COLLEGE				
NE METRO INTERDISTRICT NO 916 CFDA 59.037 \$ 8,852	YES	YES		
STEARNS COUNTY				
ISD 740 MELROSE CFDA 17.250 \$ 477	YES	YES	YES	·

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
STEARNS COUNTY				
TRI-COUNTY ACTION PROGRAMS CFDA 83.523 \$ 18,457	YES			
SW & WEST CENTRAL ED COOP SERV UNIT				
ISD 062 ORTONVILLE CFDA 84.027 \$ 18,531	YES	YES		
ISD 085 SPRINGFIELD CFDA 84.027 \$ 161	YES	YES		
ISD 127 MAYNARD CFDA 84.027 \$ 6,407	YES	YES	YES	
ISD 128 MILAN CFDA 84.027 \$ 7,956	YES	YES	YES	
ISD 129 MONTEVIDEO CFDA 84.027 \$ 44,489 CFDA 84.173 3,317	YES	YES		
\$ 47,806 ====================================	YES	YES		
CFDA 84.027 \$ 3,948 CFDA 84.164 175	125	105		
\$ 4,123 ===========				
ISD 324 JACKSON CFDA 84.027 \$ 8,123	YES	YES		
ISD 325 LAKEFIELD CFDA 84.027 \$ 8,600	YES			
ISD 341 ATWATER CFDA 84.027 \$ 16,200	YES	YES		
ISD 345 NEW LONDON-SPICER CFDA 84.027 \$ 35,655	YES			
ISD 346 RAYMOND CFDA 84.027 \$ 5,686	YES	YES	YES	
ISD 371 BELLINGHAM CFDA 84.027 \$ 4,116	YES	YES	YES	
ISD 376 MARIETTA-NASSAU CFDA 84.027 \$ 2,448	YES	YES		
ISD 378 DAWSON CFDA 84.027 \$ 18,095	YES	YES		
ISD 402 HENDRICKS CFDA 84.027 \$ 10,241	YES	YES	YES	
ISD 403 IVANHOE CFDA 84.027 \$ 4,944	YES	YES	YES	
ISD 417 TRACY CFDA 84.027 \$ 21,998	YES	YES	YES	·

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
SW & WEST CENTRAL ED COOP SERV UNIT				
ISD 463 EDEN VALLEY CFDA 84.027 \$ 25,570	YES	YES		
\$ 25,570 =========				
ISD 464 GROVE CITY CFDA 84.027 \$ 7,954	YES		YES	
ISD 504 SLAYTON CFDA 84.027 \$ 17,043	YES	YES	YES	
ISD 518 WORTHINGTON CFDA 84.027 \$ 37,963	YES			
ISD 583 PIPESTONE CFDA 84.027 \$ 28,787	YES			
ISD 636 MORGAN CFDA 84.027 \$ 7,782	YES	YES	YES	
ISD 637 REDWOOD FALLS CFDA 84.027 \$ 11,903	YES	YES		
ISD 646 BIRD ISLAND CFDA 84.027 \$ 8,180	YES		YES	
ISD 648 DANUBE CFDA 84.027 \$ 8,714	YES	YES	YES	
ISD 653 OLIVIA CFDA 84.027 \$ 11,688	YES		YES	
ISD 670 LUVERNE CFDA 84.027 \$ 33,020	YES		YES	
ISD 775 KERKHOVEN-MURDOCK-SUNBER	RG YES		YES	
ISD 777 BENSON CFDA 84.027 \$ 5,909	YES	YES	YES	
ISD 784 APPLETON CFDA 84.027 \$ 15,591	YES	YES		
TRI-VALLEY OPPORTUNITY COUNCIL INC				
ISD 146 BARNESVILLE CFDA 84.011 \$ 10,877	YES			
ISD 152 MOORHEAD CFDA 84.011 \$ 22,447	YES	YES	YES	
MIGRANT HEALTH SERVICE CFDA 13.600 \$ 20,299	YES	YES	YES	
U.S ACTION				
ANOKA COUNTY CFDA 72.002 \$ 27,697	YES	YES		

ADMINISTERING AGENCY TOTAL A	AUDIT REPORT CCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
U.S ACTION				
ARROWHEAD ECON OPPORTUNITY AGENCY CFDA 72.002 \$ 36,023	YES			
\$ 36,023 ====================================	YES	YES		
HEARTLAND COMMUNITY ACTION AGENCY CFDA 72.002 \$ 34,086	YES			
KOOCHICHING-ITASCA ACTION CNCL CFDA 72.002 \$ 14,167	YES	YES	YES	YES
OTTERTAIL-WADENA COMM ACT CNCL CFDA 72.002 \$ 71,633	YES			
SEMCAC CFDA 72.002 \$ 66,471	YES			
ST LOUIS COUNTY CFDA 72.002 \$ 50,495	YES	YES	YES	
WEST CENTRAL MN COMM ACTION CNCL CFDA 72.002 \$ 46,333	YES		YES	
U.S DEPARTMENT OF AGRICULTURE				
AITKIN COUNTY CFDA 10.063 \$ 3,500	YES	YES		YES
AMHERST WILDER FOUNDATION CFDA 10.901 \$ 6,039	YES			
ARROWHEAD ECON OPPORTUNITY AGENCY CFDA 10.433 \$ 132,954	YES			
CATHOLIC CHARITIES-ST PAUL AND MP CFDA 10.550 \$ 2,443 CFDA 10.551 2,075	LS YES			
\$ 4,518 ==========				
CITY OF HILL CITY CFDA 10.901 \$ 10,124	YES	YES		
CITY OF PIPESTONE CFDA 10.418 \$ 745,900	YES			
FOND DU LAC RESERVATION CFDA 10.550 \$ 247,894	YES	YES	YES	
HEARTLAND COMMUNITY ACTION AGENCY CFDA 10.433 \$ 56,757	YES			
ITASCA COUNTY CFDA 10.665 \$ 133,812	YES	YES		
KANDIYOHI COUNTY CFDA 10.069 \$ 16,637	YES	YES		

			· •		AUDIT REPORT	CROSSCUTTING		
	NISTERING				ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
U.S.	- DEPARTI	MENT OF	AGRICU	LTURE				
	KOOCHICHII CFDA			28,635	YES	YES		
	MILLE LAC			28,635	VEC	VEC	VEC	
	CFDA :		\$ 	57,326 5,328	YES	YES	YES	
			\$	62,654				
	OLMSTED CO CFDA		\$	58,104	YES	YES		
	RED LAKE I CFDA CFDA		\$	WA INDIAN 158,946 18,359	is yes			
			\$	177,305				
	RENVILLE ( CFDA	COUNTY 10.902	\$	10,163	YES	YES	YES	
v.s.	- DEPART	MENT OF	COMME	RCE				
	ARROWHEAD CFDA CFDA CFDA	REG DE 11.302 11.303 11.307	VELOP ( \$	COMM 76,709 45 130,500	YES			
			\$	207,254				
	CITY OF A	DA 11.300	\$	303,058	YES	YES	YES	
	CITY OF DECEMBER 1	ETROIT 11.300	Lakes \$	134,748	YES			
	CITY OF FA		,	54,330	YES			
	CITY OF F	ERGUS E 11.300	\$	7,436	YES	YES		
	CITY OF W.	ARROAD 11.300	\$	177,972	YES	YES		
	CITY OF WO	ORTHING 11.300	TON \$	601,390	YES		YES	
	EAST CENT		\$		YES			
	HEADWATER CFDA	S REG I 11.302	EVELOP \$		YES			
		11.302	EVELOPMI \$ ======	ENT COMM 51,514	YES	YES		
	NORTHWEST CFDA	REG DI 11.302		COMM 47,538	YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF COMMERCE				
NORTHWEST REG DEVELOP COMM CFDA 11.307 \$ 356,143 \$ 403,681	YES	YES		
REGION 5 DEVELOP COMM CFDA 11.302 \$ 36,824	YES			
REGION NINE DEVELOPMENT COMMISSI CFDA 11.307 \$ 63,333	ION YES	YES		
SOUTHWEST REG DEVELOP COMM CFDA 11.302 \$ 45,850	YES			
SW & WEST CENTRAL ED COOP SERV U CFDA 11.550 \$ 145,565	JNIT YES			
UPPER MN VALLEY REG DEVELOP COMN CFDA 11.301 \$ 50,000 CFDA 11.307 197,375	4 YES			
\$ 247,375 ========				
U.S DEPARTMENT OF DEFENSE				
BLUE EARTH COUNTY CFDA 12.104 \$ 90	YES	YES		
U.S DEPARTMENT OF EDUCATION				
CITY OF DULUTH CFDA 84.167 \$ 25,883	YES	YES		
DAKOTA COUNTY TECHNICAL COLLEGE CFDA 84.007 \$ 27,510 CFDA 84.033 66,500 CFDA 84.063 997,676	YES			YES
\$ 1,091,686 				
FOND DU LAC RESERVATION CFDA 84.003 \$ 90,162 CFDA 84.060 20,575 CFDA 84.061 78,536 CFDA 84.072 115,778	YES	YES	YES	YES
\$ 305,051 HENNEPIN TECHNICAL COLLEGE CFDA 84.007 \$ 61,586 CFDA 84.033 58,377 CFDA 84.063 1,497,198	YES			
\$ 1,617,161 ===================================	YES	YES	YES	

ADMINISTERIN	IG AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPAR	RTMENT OF	EDUCATION				
ISD 011 CFDA CFDA CFDA CFDA CFDA	84.007 84.033 84.041	\$ 11,571 21,021 18,961 59,437 1,210,439	YES	YES	YES	YES
		\$ 1,321,429				
	CENTENNI 84.060	IAL	YES	YES		
ISD 022 CFDA CFDA CFDA CFDA	DETROIT 84.007 84.033 84.060 84.063	LAKES	YES			
		\$ 1,094,908				
ISD 023 CFDA		\$ 9,215	YES	YES		
ISD 025 CFDA	PINE POI 84.060	INT	YES	YES		
ISD 031 CFDA CFDA CFDA CFDA CFDA	BEMIDJI 84.007 84.033 84.041 84.060 84.063		YES	YES		YES YES YES
		\$ 800,934				
ISD 032 CFDA	BLACKDUC 84.041	CK	YES	YES		
ISD 038 CFDA CFDA	RED LAKE 84.041 84.060	<b>∑</b>	YES	YES	YES	
		\$ 2,461,953				
ISD 077 CFDA CFDA CFDA	MANKATO 84.007 84.033 84.063	\$ 35,979 49,701 1,014,185	YES			YES YES
		\$ 1,099,865				
ISD 093 CFDA CFDA	CARLTON 84.041 84.060	\$ 70,953 14,782	YES	YES	YES	
		\$ 85,735				
ISD 094 CFDA CFDA	CLOQUET 84.041 84.060	\$ 244,980 38,495	YES			
		\$ 283,475				

ADMINISTERI	NG AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE		
U.S DEPARTMENT OF EDUCATION								
CFDA	CASS LAKE 84.041 \$ 84.060	178,775 84,690	YES	YES				
	\$	263,465						
	REMER 84.041 \$ 84.060	50,622 14,782	YES	YES	YES			
	\$ =	65,404						
ISD 119 CFDA CFDA	WALKER 84.041 \$ 84.060	132,578 18,786	YES					
	\$	151,364						
CFDA	=		YES	YES				
CFDA CFDA	MOORHEAD 84.007 \$ 84.033 84.060 84.063	22,479 36,181 17,526 1,114,515	YES	YES	YES	YES YES YES YES		
	\$	1,190,701						
ISD 162 CFDA CFDA	BAGLEY 84.041 \$		YES	YES				
	\$	177,487						
ISD 166 CFDA CFDA	COOK COUN 84.041 \$ 84.060	TY 54,219 14,628	YES					
	\$	68,847						
ISD 181 CFDA CFDA CFDA	BRAINERD 84.007 \$ 84.033 84.063	29,283 63,099 826,720	YES			YES YES		
	\$	919,102						
ISD 192 CFDA	FARMINGTON 84.041 \$	N 8,348	YES	YES	YES			
CFDA	ALEXANDRI 84.007 \$ 84.033 84.063		YES	YES		YES		
	\$	1,558,145						
ISD 241 CFDA CFDA CFDA	ALBERT LE. 84.007 \$ 84.033		YES	YES				
	\$	555,273						

ADMINISTERIN	NG AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE			
U.S DEPARTMENT OF EDUCATION									
CFDA CFDA CFDA	RED WING 84.007 84.033 84.060 84.063	\$ 10,284 22,843 8,931 403,767	YES	YES					
		\$ 445,825							
	MINNETON 84.184	KA	YES						
'ISD 280 CFDA	RICHFIEL 84.041	'D	YES	YES	YES				
ISD 281 CFDA	ROBBINSD 84.060		YES	YES					
	COLERAIN 84.060	E	YES						
CFDA	DEER RIV 84.041 84.060	ER	YES	YES					
		\$ 395,647							
	GRAND RA 84.060	PIDS	YES	YES					
CFDA	WILLMAR 84.007 84.033 84.063	\$ 148,236	YES						
		\$ 1,451,459							
	INTERNAT	TIONAL FALLS	YES	YES					
ISD 381 CFDA	LAKE SUE 84.040		YES						
ISD 423 CFDA CFDA CFDA	HUTCHINS 84.007 84.033 84.063		YES			YES			
		\$ 450,747							
ISD 432 CFDA CFDA CFDA	MAHNOMEN 84.040 84.041 84.060		YES	YES					
		\$ 819,115							
ISD 435 CFDA CFDA	84.041	\$ 413,750 51,738	YES	YES	YES				
		\$ 465,488							

<u>ADMINISTERII</u>	NG AGENC	Y'	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
U.S DEPARTMENT OF EDUCATION								
ISD 473 CFDA	ISLE 84.060		4,465	YES	YES	YES		
ISD 480 CFDA CFDA	ONAMIA 84.041 84.060		214,855 20,480	YES	YES	YES		
		\$	235,335					
CFDA	AUSTIN 84.007 84.033 84.063		20,487 45,271 549,277	YES	YES			
		\$	615,035					
CFDA CFDA	THIEF R: 84.003 84.007 84.063	EVER F		YES	YES	YES		
		\$	851,282					
	HINCKLEY 84.041 84.060	7	23,119 3,850	YES				
		\$	26,969					
CFDA	SANDSTON 84.041 84.060	NE	34,735 5,543	YES	YES	YES		
		\$	40,278					
CFDA CFDA	PINE CIT 84.007 84.033 84.063	ГҮ \$ 	6,272 14,285 324,119	YES				
		\$	344,676					
ISD 595 CFDA CFDA CFDA	EAST GRA 84.003 84.007 84.063	\$	25,358 15,308 792,291	YES	YES			
ISD_ <u>60</u> 1	EOCCHON.	\$	832,957 ======	VEC	vec.			
CFDA	84.060	\$	5,109	YES	YES			
ISD 621 CFDA	MOUNDS V 84.060	/IEW \$	7,853	YES	YES	YES		
ISD 625 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ST PAUL 84.003 84.007 84.033 84.041 84.060 84.063 84.078		469,896 24,979 18,832 206,258 103,091 2,195,258 557,303	YES			YES	

ADMINISTERING A	GENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTME						
ISD 625 ST CFDA 84 CFDA 84 CFDA 84	.178	\$ 200,875 18,862 77,330	YES			
ISD 652 MOR CFDA 84 CFDA 84	TON .040 .060	11,395	YES	YES	YES	
ISD 656 FAR CFDA 84 CFDA 84 CFDA 84	IBAUL .007 .033 .063	\$ 12,269 28,472 359,185	YES	YES		
ISD 691 AUR CFDA 84	ORA	\$ 399,926 \$ 2,287	YES	YES		
ISD 695 CHI CFDA 84	SHOLM .060	\$ 6,159	YES	YES		
ISD 696 ELY CFDA 84 CFDA 84	•	\$ 4,360 10,471	YES			
CFDA 84 CFDA 84	LETH 1.007 1.033 1.060 1.063	\$ 14,831 =========== \$ 11,077 20,430 11,395 420,269 	YES	YES		
ISD 700 HER CFDA 84	OTKAM	WN \$ 21,281	YES	YES		
CFDA 84	BBING 1.033 1.060 1.063	11,395 588,986	YES	YES	YES	
ISD 706 VIF CFDA 84	RGINIA 1.060	\$ 5,235	YES			
ISD 707 NET CFDA 84 CFDA 84	1.041	\$ 202,844 11,738	YES	YES		
ISD 708 TOV CFDA 84 CFDA 84	1.041	\$ 214,582 ====================================	YES	YES	YES	·

ADMINICALDI	JC ACENCY	TOTAL	AUDIT REPORT	CROSSCUTTING	FINDINGS	GRANT NONCOMPLIANCE
U.S DEPAR			ACCEP INDEE	MONE EDERAL	THOHICALI	NONCOPH BLANCE
ISD 709 CFDA CFDA CFDA CFDA	DULUTH 84.007 84.033		YES	YES		YES YES YES
ISD 710 CFDA CFDA	ST LOUIS 84.041 84.060	\$ 61,281 40,189	YES	YES		
ISD 712 CFDA	MOUNTAIN 84.060	\$ 101,470 ====================================	YES			
ISD 720 CFDA	SHAKOPEE 84.060	\$ 6,159	YES			
ISD 742 CFDA CFDA CFDA CFDA	OM OT 0110	\$ 81,445 85,896 25,812 1,007,762	YES	YES		
ISD 793 CFDA CFDA	STAPLES 84.007 84.033	\$ 1,200,915 \$ 16,734 51,011 \$ 67,745	YES	YES		YES
	BROWNS V 84.060	ALLEY	YES			
CFDA	WADENA 84.007 84.033 84.063	\$ 20,967 30,413 698,140	YES	YES		
	STILLWAT	\$ 4,205	YES	YES		
ISD 861 CFDA CFDA CFDA	84.007 84.033	\$ 22,600 38,201 459,514	YES			
	ACS RESER 84.003	\$ 520,315 ====================================	YES	YES	YES	
MPLS URE CFDA	BAN LEAGU 84.168		YES	YES	YES	YES

ADMI	NISTERI	NG AGENCY	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
v.s.	- DEPA	RTMENT OF	EDUCATION				
	MULTI R CFDA	ESOURCES 84.128	CENTER \$ 257,734	YES			
	CFDA CFDA CFDA CFDA	O INTERDI 84.003 84.007 84.025 84.063 84.129	\$ 257,734 ====================================	YES	YES		YES YES YES
			\$ 1,332,534				
	PACER C CFDA CFDA	ENTER 84.029 84.158		YES			
			\$ 280,465	•			
	CFDA	E BAND OI 84.061 84.163	F CHIPPEWA INDIA \$ 69,057 180,514	ns yes			
			\$ 249,571				
	RISE IN CFDA			YES			
	CFDA CFDA	STERN TE 84.007 84.033 84.063	126,837 1,316,234	YES			
	aap 1 N	T177777 7001	\$ 1,537,733	1770	T T C	· · · · · · · · · · · · · · · · · · ·	
	CFDA CFDA CFDA CFDA CFDA CFDA	84.165	\$ 241,951 132,942 133,553 339,281 1,528,460 189,307 3,097,378 117,102 	YES	YES	YES	YES
U.S.	DEPA	RTMENT O	F ENERGY				
		HOPKINS 81.041		YES	YES		
	CITY OF CFDA	PIPESTO 81.041	NE	YES			
		N COUNTY 81.081		YES			
		BLACKDU 81.052	CK	YES	YES		

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
U.S DEPARTMENT OF ENERGY				
ISD 077 MANKATO CFDA 81.052 \$ 66,245	YES			
\$ 66,245 ==========				
ISD 093 CARLTON CFDA 81.052 \$ 1,505	YES	YES	YES	
ISD 150 HAWLEY CFDA 81.052 \$ 21,949	YES	YES	YES	
ISD 240 BLUE EARTH CFDA 81.052 \$ 7,720	YES	YES	YES	
ISD 256 RED WING CFDA 81.052 \$ 5,721	YES	YES		
ISD 330 HERON LAKE-OKABENA CFDA 81.052 \$ 2,483	YES			
ISD 454 FAIRMONT CFDA 81.052 \$ 46,500	YES	YES	YES	
ISD 495 GRAND MEADOW CFDA 81.052 \$ 4,927	YES			
ISD 624 WHITE BEAR LAKE CFDA 81.052 \$ 4,015	YES	YES	YES	
ISD 625 ST PAUL CFDA 81.041 \$ 10,000 CFDA 81.052 12,872	YES			
\$ 22,872				
ISD 656 FARIBAULT CFDA 81.052 \$ 1,436	YES	YES		
ISD 691 AURORA CFDA 81.052 \$ 21,177	YES	YES		
ISD 695 CHISHOLM CFDA 81.052 \$ 37,864	YES	YES		
ISD 696 ELY CFDA 81.052 \$ 43,062	YES			
ISD 709 DULUTH CFDA 81.052 \$ 22,173	YES	YES		
ISD 740 MELROSE CFDA 81.052 \$ 5,440	YES	YES	YES	
ISD 819 WADENA CFDA 81.052 \$ 32,885	YES	YES		
MILLE LACS RESERVATION BUS COMM CFDA 81.042 \$ 5,884	YES	YES	YES	YES
SSD 1 MINNEAPOLIS CFDA 81.052 \$ 149,168	YES	YES	YES	

						•		
ADMI	NISTERIN	NG AGENCY	TO	TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
v.s.	- DEPAR	RTMENT OF	HEALTH	& HUMAN	SERVICES			
	CFDA CFDA	WILDER I 13.110 13.277 13.773	\$	ON 77,495 28,223 499,562	YES			
	ANOKA CO	OUNTY CON 13.600	AM ACTIO	605,280 ===== N PROG II 406,449	nc yes			
	ARROWHE <i>R</i> CFDA		\$	ITY AGENO 677,110	CY YES			YES
		TY COMM 1 13.600 13.797	\$		YES	YES	YES	YES
	CHILD CFDA	ARE RESOU 13.600	JRCE REF \$	444,686 ===== ERRAL IN 184,876	C YES			
	CITY OF CFDA	ST PAUL 13.217	\$	199,716	YES	YES	YES	
	CLAY-WII CFDA	LKIN OPPO 13.600	\$	COUNCIL 457,778	YES		YES	
	FOND DU CFDA CFDA CFDA CFDA CFDA		ERVATION \$ 1,	445,492 183,273 291,982 608,176 96,875	YES	YES	YES	
			======	625,798				
	GOODHUE- CFDA	RICE-WAI 13.600		TZ CNCL 273,914	YES			
		13.600		ION AGEN 541,383	CY YES			
	INTER-CO CFDA	OUNTY COI 13.600	\$	COUNCIL 249,814	YES			
	ISD 709 CFDA		\$	607,859	YES	YES		YES
	KOOCHICI CFDA	HING-ITA 13.600	SÇA ACTI	ON CNCL 355,866	YES	YES	YES	
	LAKES & CFDA	PINES C	\$	603,518	YES			
	MIGRANT CFDA	HEALTH 13.246	SERVICE \$	993,419	YES	YES	YES	
	MILLE L CFDA CFDA CFDA CFDA	13.600 13.612	RVATION \$	BUS COMM 224,162 39,952 47,561 13,074	YES	YES	YES	YES

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF HEALTH & HUMAN	SERVICES			
MILLE LACS RESERVATION BUS COMM CFDA 13.671 \$ 6,929 CFDA 13.789 1,786 CFDA 13.792 1,097	YES	YES	YES	YES YES
\$ 334,561 ===========				
MINNESOTA VALLEY ACTION COUNCIL CFDA 13.600 \$ 803,703	YES			
NORTHWEST COMM ACTION INC CFDA 13.600 \$ 626,270	YES			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 13.600 \$ 284,702	YES			YES
PARENTS IN COMMUNITY ACTION INC CFDA 13.600 \$ 1,873,762	YES			
PLANNED PARENTHOOD OF MINN CFDA 13.217 \$ 1,475,604	YES			
PRAIRIE FIVE COMM ACT CNL CFDA 13.600 \$ 507,715	YES			
PRAIRIE ISLAND INDIAN COMMUNITY CFDA 13.228 \$ 184,685	YES			
RAMSEY ACTION PROGRAMS CFDA 13.600 \$ 1,397,422	YES			YES
REACH-UP INCORPORATED CFDA 13.600 \$ 637,936	YES			
RED LAKE BAND OF CHIPPEWA INDIAN CFDA 13.141 \$ 63,000 CFDA 13.228 2,561,088 CFDA 13.600 342,822 CFDA 13.635 21,771 CFDA 13.655 77,878	ns yes			YES
CFDA 13.992 124,075 				120
SCOTT CARVER DAKOTA COMM ACT AGE CFDA 13.600 \$ 532,448	INCY YES			
SEMCAC CFDA 13.600 \$ 577,265	YES			
SOUTHWEST MINN OPPORTUNITY CNL CFDA 13.600 \$ 247,188	YES			
TRI-COUNTY COMM ACTION PROGRAM CFDA 13.600 \$ 479,309	YES	YES	YES	
TRI-VALLEY OPPORTUNITY COUNCIL I CFDA 13.600 \$ 677,934 CFDA 13.795 24,634	INC YES			
\$ 702,568 ========				

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF HEALTH & HUMAN	SERVICES			
UPPER SIOUX COMMUNITY CFDA 13.991 \$ 68,689	YES	YES	YES	
WEST CENTRAL MN COMM ACTION CNCI	L YES		YES	
WESTERN COMMUNITY ACTION PROGRAM CFDA 13.600 \$ 352,642	M YES			
WRIGHT COUNTY COMMUNITY ACTION CFDA 13.600 \$ 319,944	INC YES	YES	YES	
U.S DEPARTMENT OF HOUSING & URBAI	N DEVELOPME	NT		
AMHERST WILDER FOUNDATION CFDA 14.156 \$ 470,590	YES			
ANOKA COUNTY CFDA 14.219 \$ 850,214	YES	YES		
CASS COUNTY HRA CFDA 14.156 \$ 267,512	YES	YES	YES	
CITY OF AUSTIN	YES	YES		
\$ 569,657 ====================================	YES	YES		
CFDA 14.156 \$ 1,673,688 CFDA 14.218 532,773 CFDA 14.231 585				YES
\$ 2,207,046				
CITY OF DULUTH     CFDA 14.218 \$ 2,326,006     CFDA 14.222 99,782     CFDA 14.231 34,163     CFDA 14.230 640,930	YES	YES		
\$ 3,100,881				
CITY OF EAST GRAND FORKS     CFDA 14.146 \$ 15,660     CFDA 14.156 676,596     CFDA 14.158 286,354	YES	YES		
\$ 978,610				
CITY OF FARIBAULT CFDA 14.146 \$ 800 CFDA 14.221 58,068	YES			
\$ 58,868				
CITY OF HOPKINS CFDA 14.156 \$ 7,811 CFDA 14.158 145,196	YES	YES		
\$ 153,007				

A DATAT CHID TA	ic acrisos	, momat		AUDIT REPORT	CROSSCUTTING		GRANT
ADMINISTERIA U.S DEPAR			IDDAI		NONFEDERAL	FEDERAL	NONCOMPLIANCE
	MINNEAPC		OKDAI		YES	YES	
CTTT OF CFDA CFDA CFDA CFDA CFDA	14.174 14.218 14.230	\$ 600, 14,277, 1,086,	694	ī El	163	165	YES
		\$ 16,087,					
CITY OF CFDA CFDA	MOORHEAD 14.158 14.218		422	YES			
		\$ 308,					
CITY OF CFDA	MORRIS 14.156		506	YES			
CITY OF CFDA	PLYMOUTH 14.156		081	YES			
CITY OF CFDA CFDA CFDA CFDA CFDA	ROCHESTE 14.156 14.218 14.220 14.230 14.850	\$ 1,078, 415, 123, 58,	153	YES			
		\$ 1,676,					
CITY OF CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ST PAUL 14.169 14.218 14.220 14.221 14.230 14.231 14.232	\$ 24, 8,323,	810 516 123 262 890 033	YES	YES	YES	YES
		\$ 11,042,					
CFDA	WORTHING 14.146 14.156	TON \$ 108,		YES		YES	
		\$ 148,					
DAKOTA C CFDA		\$ 1,111,	222	YES	YES		
FOND DU CFDA	14.218	RVATION \$6,	151	YES	YES	YES	
HENNEPIN CFDA CFDA	14.218		942 468	YES			

YES

YES

YES

YES

\$ 3,251,410

METROPOLITAN COUNCIL CFDA 14.156 \$ 18,968,681

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF HO	USING & URBAN	DEVELOPME	NT		
MILLE LACS RESERVAT CFDA 14.218 \$	ION BUS COMM 906	YES	YES	YES	
MINNESOTA VALLEY AC CFDA 14.156 \$	TION COUNCIL	YES			
MOWER COUNTY HRA CFDA 14.156 \$	115,352	YES	YES	YES	
RAMSEY COUNTY CFDA 14.218 \$	812,261	YES			
RED LAKE BAND OF CH CFDA 14.223 \$		is yes			
WOMEN'S SHELTER, RO CFDA 14.236 \$	CHESTER	YES	YES		
U.S DEPARTMENT OF IN	TERIOR	•			
CITY OF DULUTH CFDA 15.919 \$	17,678	YES	YES		
FOND DU LAC RESERVA CFDA 15.130 \$ CFDA 15.141	TION	YES	YES	YES	YES YES
\$ ===	2,027,472				
GOODHUE COUNTY CFDA 15.916 \$	3,727	YES	YES		
ISD 094 CLOQUET CFDA 15.130 \$	18,385	YES			
ISD 166 COOK COUNTY CFDA 15.130 \$	21,313	YES			
MILLE LACS RESERVAT  CFDA 15.103 \$  CFDA 15.130  CFDA 15.141  CFDA 15.143  CFDA 15.602	TION BUS COMM 53,769 701,048 171,114 56,206 169,350	YES	YES	YES	YES YES YES YES
PRAIRIE ISLAND INDI CFDA 15.113 \$ CFDA 15.114 CFDA 15.141 CFDA 15.142 CFDA 15.143 CFDA 15.144 CFDA 15.144 CFDA 15.145	1,151,487  TAN COMMUNITY 5,182 23,751 50,500 348 9,434 48,776 21,869	YES			
RED LAKE BAND OF CFDA 15.103 \$		ns yes			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
U.S DEPARTMENT OF INTERIOR				
RED LAKE BAND OF CHIPPEWA INDIA CFDA 15.108 \$ 559,566 CFDA 15.114 109,618 CFDA 15.130 125,220 CFDA 15.141 84,548 CFDA 15.142 127,089 CFDA 15.143 10,546 CFDA 15.145 103,245 CFDA 15.000 706,913	ans yes			YES
\$ 2,024,384 =========				
UPPER SIOUX COMMUNITY CFDA 15.000 \$ 43,076	YES	YES	YES	
U.S DEPARTMENT OF JUSTICE				
CITY OF MINNEAPOLIS CFDA 16.574 \$ 245,268	YES	YES	YES	
RAMSEY COUNTY CFDA 16.574 \$ 117,819	YES			
TODD COUNTY CFDA 20.600 \$ 35,735	YES			
U.S DEPARTMENT OF LABOR				
AMHERST WILDER FOUNDATION CFDA 17.235 \$ 217,781	YES			
CITY OF DULUTH CFDA 17.235 \$ 164,776	YES	YES		
FOND DU LAC RESERVATION CFDA 17.250 \$ 48,490	YES	YES	YES	
ISD 876 ANNANDALE CFDA 17.250 \$ 27,208	YES	YES		
ISD 882 MONTICELLO CFDA 17.246 \$ 59,651	YES			
MILLE LACS RESERVATION BUS COMN CFDA 17.250 \$ 33,678	M YES	YES	YES	YES
MINNESOTA MIGRANT COUNCIL CFDA 17.247 \$ 2,626,553	YES			
RED LAKE BAND OF CHIPPEWA INDIA CFDA 17.251 \$ 201,470 ========	Ans yes			
U.S DEPARTMENT OF TRANSPORTATION	N			
CITY OF DULUTH CFDA 20.500 \$ 1,867,781 CFDA 20.600 471,800 	YES	YES		
\$ 2,339,301				

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF TRANSPORTATION				
CITY OF EAST GRAND FORKS CFDA 20.507 \$ 56,423	YES	YES		
\$ 56,423 ====================================	YES			
\$ 213,284 CITY OF ROCHESTER CFDA 20.500 \$ 1,243,018	YES			YES
CFDA 20.507 454,095  \$ 1,697,113 ==========				YES
METROPOLITAN COUNCIL CFDA 20.505 \$ 498,687 CFDA 20.512 79,441	YES	YES	YES	
\$ 578,128 ====================================	YES			
\$ 375,023   U.S DEPARTMENT OF TREASURY  WEST CENTRAL MN COMM ACTION CNCI CFDA 21.006 \$ 2,442	L YES		YES	
U.S ENVIRONMENTAL PROTECTION AGE	NCY			
CITY OF BROWNTON CFDA 66.418 \$ 444,618	YES	YES		
CITY OF ELY CFDA 66.418 \$ 293,787	YES	YES		
CITY OF JACKSON CFDA 66.418 \$ 938,409	YES	YES		
CITY OF LE SUEUR CFDA 66.418 \$ 1,221,857	YES			
CITY OF MINNEOTA CFDA 66.418 \$ 43,664	YES	YES	YES	
CITY OF NASHWAUK CFDA 66.418 \$ 700,462	YES	YES		
CITY OF OWATONNA CFDA 66.418 \$ 662,326	YES			
CITY OF PELICAN RAPIDS CFDA 66.418 \$ 52,101	YES			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE		
U.S ENVIRONMENTAL PROTE	ECTION AGEN	ICY					
CITY OF PERHAM CFDA 66.418 \$	1,885,961	YES	YES				
	1,885,961						
CITY OF RED LAKE FALLS CFDA 66.418 \$	3	YES					
CITY OF ST PAUL CFDA 66.418 \$		YES	YES	YES			
CITY OF STEWARTVILLE CFDA 66.418 \$		YES	YES	YES			
CITY OF WARROAD CFDA 66.418 \$		YES	YES				
CITY OF WORTHINGTON CFDA 66.418 \$		YES		YES			
ISD 195 RANDOLPH CFDA 66.702 \$		YES	YES	YES			
ISD 354 KENNEDY CFDA 66.702 \$		YES					
ISD 371 BELLINGHAM CFDA 66.702 \$		YES	YES	YES			
ISD 818 VERNDALE CFDA 66.702 \$	55,800	YES	YES	YES			
	NTROL COMM 616,659	YES	YES				
WASHINGTON COUNTY CFDA 66.418 \$	117,304	YES	YES				
U.S EQUAL EMPLOYMENT OF	PPORTUNITY	COMMISSION					
CITY OF MINNEAPOLIS CFDA 30.002 \$	44,935	YES	YES	YES			
U.S FEDERAL EMERGENCY MANAGEMENT AGENCY							
CATHOLIC CHARITIES-ST CFDA 83.516 \$	PAUL AND M	IPLS YES					
CITY OF DILWORTH CFDA 83.516 \$	4,648	YES					
WRIGHT COUNTY COMMUNI CFDA 83.523 \$		INC YES	YES	YES			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
U.S NATIONAL ARCHIVES & RECORD A	DMINISTRATIO	NC		
MILLE LACS RESERVATION BUS COMM CFDA 89.003 \$ 20,241	YES	YES	YES	
U.S NATIONAL FOUNDATION OF ARTS	& HUMANITIES	5		
CITY OF ROCHESTER CFDA 45.005 \$ 5,000	YES			
CITY OF ST PAUL CFDA 45.001 \$ 15,000	YES	YES	YES	
ISD 477 PRINCETON CFDA 45.003 \$ 20,929	YES			
THE CHILDREN'S MUSEUM CFDA 45.301 \$ 30,315	YES		YES	
U.S NATIONAL SCIENCE FOUNDATION				
HENNEPIN TECHNICAL COLLEGE CFDA 47.049 \$ 53,896	YES			YES
U.S NUCLEAR REGULATORY COMMISSIO	N			
CITY OF MINNEAPOLIS CFDA 77.003 \$ 5,460	YES	YES	YES	
U.S SMALL BUSINESS ADMINISTRATIO	N			
ISD 181 BRAINERD CFDA 59.037 \$ 83,566	YES			
U.S VETERANS ADMINISTRATION				
SCOTT COUNTY CFDA 64.121 \$ 8,066	YES	YES		
UNITED MIGRANT OPP SRVS, INC				
MINNESOTA MIGRANT COUNCIL CFDA 13.118 \$ 36,632	YES			
UNITED STATES CATHOLIC CONFERENCE				
CATHOLIC CHARITIES-ST PAUL AND CFDA 13.787 \$ 173,522	MPLS YES			

ADMINISTERING AGENCY TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
UNITED WAY OF AMERICA				
CHIPPEWA COUNTY CFDA 83.523 \$ 2,519	YES	YES		
\$ 2,519				
FREEBORN COUNTY CFDA 83.523 \$ 3,164	YES	YES		
UNITED WAY, GRAND RAPIDS, MINNESOTA				
KOOCHICHING-ITASCA ACTION CNCL CFDA 83.516 \$ 35,749 =========	YES	YES	YES	
UNIVERSITY OF MINNESOTA				
CITY OF ST PAUL CFDA 13.133 \$ 18,725	YES	YES	YES	
NE METRO INTERDISTRICT NO 916 CFDA 84.078 \$ 26,130 CFDA 84.086 2,380	YES	YES		
\$ 28,510				
UPPER MN VALLEY REG DEVELOP COMM				
CITY OF CANBY CFDA 13.633 \$ 2,161	NO			
PRAIRIE FIVE COMM ACT CNL CFDA 10.550 \$ 94,993 CFDA 13.633 23,144 CFDA 13.635 195,439	YES			
\$ 313,576 =========				
WEST CENTRAL AREA AGENCY ON AGING				
CLAY COUNTY CFDA 13.633 \$ 37,686	YES	YES		
DOUGLAS COUNTY CFDA 13.633 \$ 26,153	YES	YES		
GRANT COUNTY CFDA 13.633 \$ 8,236	YES	YES		
LUTHERAN SOCIAL SERVICE OF MN CFDA 10.550 \$ 205,872 CFDA 13.635 383,080	YES			
\$ 588,952				
MULTI-COUNTY BOARD OF HEALTH CFDA 13.633 \$ 12,613	YES			

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
WEST CENTRAL AREA AG	ENCY ON AGING				
POPE COUNTY CFDA 13.633	\$ 34,31	YES	YES		
	\$ 34,31	7			
STEVENS COUNTY CFDA 13.633	\$ 36,81		YES		
	\$ 11,77		YES		YES
WEST CENTRAL ED COOP	SERV UNIT				
ISD 553 NEW YORK CFDA 84.186					
ISD 741 PAYNESVI CFDA 84.027	LLE	YES 2	YES	YES	
WEST CENTRAL EDUCATION	ON DISTRICT				
ISD 740 MELROSE CFDA 84.027	\$ 16,46		YES	YES	
	\$ 916,757,86				

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### CITIES

CITY OF ADA

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

CITY OF ALEXANDRIA

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF ASKOV

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

CITY OF AUSTIN

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

CITY OF BLOOMINGTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

CITY OF BRAHAM

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

CITY OF BRAINERD

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

CITY OF BRECKENRIDGE

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits

CITY OF BROWNTON INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

CITY OF BURNSVILLE

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

Security for Bank Deposits Segregation of Duties

State and Local Compliance

CITY OF CASS LAKE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

CITY OF CHISHOLM

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

State and Local Compliance

CITY OF DEER RIVER INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

State and Local Compliance

CITY OF DONNELLY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

### CITIES

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

CITY OF EAGAN

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

CITY OF EAST GRAND FORKS

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

CITY OF EDEN PRAIRIE INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

Fixed Assets

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

CITY OF ELY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Security for Bank Deposits

CITY OF ELYSIAN

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

CITY OF FERGUS FALLS

INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

CITY OF FLOODWOOD INTERNAL CONTROL/MANAGEMENT FINDINGS

Security for Bank Deposits

CITY OF HASTINGS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties State and Local Compliance

CITY OF HIBBING INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

CITY OF HILL CITY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

State and Local Compliance

CITY OF HOPKINS

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

CITY OF HOUSTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

CITY OF HOWARD LAKE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits State and Local Compliance

### CITIES

CITY OF HUTCHINSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

CITY OF JACKSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

CITY OF KENYON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF LITCHFIELD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF LITTLE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

CITY OF LUVERNE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
State and Local Compliance

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

CITY OF MINNEOTA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF NASHWAUK INTERNAL CONTROL/MANAGEMENT FINDINGS Cash Management/Revenues General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits

CITY OF PARK RAPIDS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF PERHAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

CITY OF PORTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

CITY OF PROCTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

### CITIES

CITY OF REDWOOD FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

CITY OF SOUTH ST PAUL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

CITY OF SPRING GROVE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties State and Local Compliance

CITY OF ST PAUL INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets General Administration - Adequacy/Propriety of Procedures

CITY OF STEWARTVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF TAYLORS FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

CITY OF THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

CITY OF WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

CITY OF WATERTOWN
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

CITY OF WELCOME INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF WELLS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### COUNTIES

AITKIN COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

### COUNTIES

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

BENTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures Segregation of Duties

BIG STONE COUNTY INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits State and Local Compliance

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits Segregation of Duties

State and Local Compliance

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

CHIPPEWA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits Segregation of Duties

State and Local Compliance

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

State and Local Compliance

### COUNTIES

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Segregation of Duties

State and Local Compliance

COTTONWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

DODGE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits State and Local Compliance

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

FARIBAULT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

FILLMORE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits State and Local Compliance

GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

GRANT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

State and Local Compliance

HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits State and Local Compliance

### COUNTIES

ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

JACKSON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

KANDIYOHI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

State and Local Compliance

KITTSON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

KOOCHICHING COUNTY INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

LAC QUI PARLE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

LAKE OF THE WOODS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

LE SUEUR COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits State and Local Compliance

LINCOLN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

LYON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

### COUNTIES

MAHNOMEN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

MARSHALL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

MARTIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

MCLEOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

MILLE LACS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

MORRISON COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

MURRAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

NICOLLET COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

NOBLES COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

NORMAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits State and Local Compliance

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

PENNINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

PINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

### COUNTIES

PIPESTONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

POPE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

RED LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures State and Local Compliance

ROCK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues General Administration - Adequacy/Propriety of Procedures State and Local Compliance

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits

SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

SIBLEY COUNTY INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ST LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

### COUNTIES

STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures Segregation of Duties

STEELE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits

State and Local Compliance

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures State and Local Compliance

SWIFT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits State and Local Compliance

TRAVERSE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues General Administration - Adequacy/Propriety of Procedures

WASECA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits State and Local Compliance

WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues General Administration - Adequacy/Propriety of Procedures State and Local Compliance

WATONWAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

WILKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

### COUNTIES

WINONA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits State and Local Compliance

WRIGHT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

YELLOW MEDICINE COUNTY INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures State and Local Compliance

### HOUSING AND REDEVELOPMENT AUTHORITIES

CASS COUNTY HRA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MOWER COUNTY HRA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### INDIAN TRIBES

FOND DU LAC RESERVATION INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

MILLE LACS RESERVATION BUS COMM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

UPPER SIOUX COMMUNITY
INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Segregation of Duties

### LIBRARIES

LAKE AGASSIZ REGIONAL LIBRARY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

METRONET

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NORTHERN LIGHTS LIBRARY NETWORK INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### LIBRARIES

PIONEERLAND LIBRARY SYSTEM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SC MINN INTERLIBRARY EXCHANGE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

TRAVERSE DES SIOUX LIBRARY SYSTEM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### NONPROFIT AGENCIES

ABILITY BUILDING CENTER INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ARROWHEAD EMS ASSOCIATION INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ASSN RETARDED CITIZENS OF ST PAUL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ASSOC RETARDED CITIZENS-SUBURBAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

BI-COUNTY COMM ACTION COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Cash Management/Revenues General Administration - Adequacy/Propriety of Procedures

BLINDNESS LEARNING IN NEW DIMENSION
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

DULUTH COMM ACTION PROG INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

FACE TO FACE HEALTH SERVICE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

HARRIET TUBMAN WOMENS SHELTER INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

INTERSTATE REHABILITATION CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

KOOCHICHING-ITASCA ACTION CNCL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### NONPROFIT AGENCIES

LOCAL 18650

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MIGRANT HEALTH SERVICE

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MPLS URBAN LEAGUE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures Fixed Assets

General Administration - Adequacy/Propriety of Procedures

NATIONAL YOUTH LEADERSHIP COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NORTHWEST PRIVATE INDUSTRY COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

PRIVATE INDUSTRY COUNCIL FIVE INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

PROVIDERS CHOICE INC INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures

General Administration - Adequacy/Propriety of Procedures

SE MN CENTER FOR INDIVIDUAL LIVING

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

THE WAYSIDE HOUSE INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

TRI-COUNTY COMM ACTION PROGRAM INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

WEST CENTRAL MIGRANTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

WOMEN'S SHELTER, ROCHESTER INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

OTHER GOVERNMENTAL AGENCIES

DULUTH AIRPORT AUTHORITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

LINCOLN-LYON-MURRAY-PIPESTONE CHS
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

METROPOLITAN WASTE CONTROL COMM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

NE MINN OFFICE OF JOB TRAINING INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

POLK CO CENTRAL CITIES ENERGY PROG INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

QUINN COUNTY COMM HEALTH SERVICE INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

REGION VIII NORTH WELFARE BRD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Expenditures
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

TRI COUNTY COMMUNITY CORRECTIONS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

WILD RICE WATERSHED DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
State and Local Compliance

MID-MINNESOTA DEVELOPMENT COMM INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

NORTHWEST REG DEVELOP COMM INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

REGION NINE DEVELOPMENT COMMISSION INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

### SCHOOLS AND RELATED AGENCIES

AGASSIZ VALLEY VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

BEMIDJI INTERDISTRICT COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

BENTON-STEARNS EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties State and Local Compliance

BORDER REGION EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CEDAR RIVER EDUCATION SERVICES COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CENTRAL MN ED COOP SERV UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

CENTRAL STEARNS VOCATIONAL CENTER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

EDUCATIONAL COOP SERVICE UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

FERGUS FALLS SPEC ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

FRESHWATER EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

HIAWATHA VALLEY EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

HIGHLAND VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 002 HILL CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 004 MCGREGOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 011 ANOKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

### SCHOOLS AND RELATED AGENCIES

ISD 012 CENTENNIAL INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISD 013 COLUMBIA HEIGHTS INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 014 FRIDLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 016 SPRING LAKE PARK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 021 AUDUBON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 023 FRAZEE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 024 LAKE PARK INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 025 PINE POINT INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures Segregation of Duties State and Local Compliance

ISD 031 BEMIDJI
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 032 BLACKDUCK INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 036 KELLIHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 038 RED LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 047 SAUK RAPIDS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 051 FOLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
State and Local Compliance

### SCHOOLS AND RELATED AGENCIES

ISD 062 CRTONVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits

ISD 072 MAPLETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 075 ST CLAIR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 078 GARDEN CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 079 AMBOY-GOOD THUNDER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 081 COMFREY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 085 SPRINGFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 091 BARNUM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 093 CARLTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 095 CROMWELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 099 ESKO INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 100 WRENSHALL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties State and Local Compliance

ISD 108 NORWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 110 WACONIA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### SCHOOLS AND RELATED AGENCIES

ISD 111 WATERTOWN-MAYER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 112 CHASKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 114 BACKUS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 115 CASS LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 116 PILLAGER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 117 PINE RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 118 REMER
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 126 CLARA CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 127 MAYNARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 128 MILAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 129 MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 145 GLYNDON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 150 HAWLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 152 MOORHEAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

### SCHOOLS AND RELATED AGENCIES

ISD 158 GONVICK INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 161 CLEARBROOK
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 162 BAGLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Expenditures
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
State and Local Compliance

ISD 175 WESTBROOK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 178 STORDEN-JEFFERS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 182 CROSBY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 192 FARMINGTON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 194 LAKEVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 195 RANDOLPH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 196 ROSEMOUNT-APPLE VALLEY INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

ISD 199 INVER GROVE HEIGHTS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 200 HASTINGS INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 201 CLAREMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 202 DODGE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

# SCHOOLS AND RELATED AGENCIES

ISD 203 HAYFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 204 KASSON-MANTORVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 205 WEST CONCORD INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 206 ALEXANDRIA INTERNAL CONTROL/MANAGEMENT FINDINGS Cash Management/Revenues State and Local Compliance

ISD 209 KENSINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 213 OSAKIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 217 BRICELYN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 218 DELAVAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 219 ELMORE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 223 MINNESOTA LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 224 WELLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 225 WINNEBAGO INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 227 CHATFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

# SCHOOLS AND RELATED AGENCIES

ISD 228 HARMONY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 232 PETERSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 233 PRESTON-FOUNTAIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 236 WYKOFF INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

ISD 238 MABEL-CANTON INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 240 BLUE EARTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 241 ALBERT LEA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 245 GLENNVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

ISD 253 GOODHUE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 254 KENYON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 255 PINE ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 256 RED WING
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits

ISD 258 WANAMINGO INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 270 HOPKINS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 272 EDEN PRAIRIE INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISD 278 ORONO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 279 OSSEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 280 RICHFIELD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 281 ROBBINSDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 283 ST LOUIS PARK
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits

ISD 284 WAYZATA
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 294 HOUSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 299 CALEDONIA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 300 LA CRESCENT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties State and Local Compliance

ISD 306 LAPORTE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 308 NEVIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 317 DEER RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 318 GRAND RAPIDS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

## SCHOOLS AND RELATED AGENCIES

ISD 319 NASHWAUK-KEEWATIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

ISD 324 JACKSON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 341 ATWATER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 346 RAYMOND INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures

ISD 356 LANCASTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 361 INTERNATIONAL FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 362 LITTLEFORK-BIG FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 363 SOUTH KOOCHICHING INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 371 BELLINGHAM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 376 MARIETTA-NASSAU
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 378 DAWSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 390 LAKE OF THE WOODS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 391 CLEVELAND INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 392 LE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 393 LE SUEUR INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 394 MONTGOMERY INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISD 395 WATERVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 402 HENDRICKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 403 IVANHOE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 408 VERDI INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 409 TYLER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 411 BALATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 413 MARSHALL INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISD 414 MINNEOTA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 415 LYND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 417 TRACY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 418 RUSSELL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 425 SILVER LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 426 STEWART
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

# SCHOOLS AND RELATED AGENCIES

ISD 432 MAHNOMEN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 435 WAUBUN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 436 ALVARADO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 440 MIDDLE RIVER INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 441 NEWFOLDEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 442 OSLO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 444 STRANDQUIST INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 447 GRYGLA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 451 CEYLON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 453 EAST CHAIN INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 454 FAIRMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 456 SHERBURN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 457 TRIMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 458 TRUMAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 459 WELCOME INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 460 GRANADA-HUNTLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 463 EDEN VALLEY INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

ISD 465 LITCHFIELD INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 466 DASSEL-COKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 473 ISLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
State and Local Compliance

ISD 480 ONAMIA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets State and Local Compliance

ISD 482 LITTLE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 484 PIERZ INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures Fixed Assets

ISD 485 ROYALTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 486 SWANVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets State and Local Compliance

ISD 487 UPSALA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 492 AUSTIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 497 LYLE INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

# SCHOOLS AND RELATED AGENCIES

ISD 499 LEROY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 504 SLAYTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 511 ADRIAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
State and Local Compliance

ISD 514 ELLSWORTH INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 521 ADA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 522 BORUP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 524 HALSTAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 525 HENDRUM INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Security for Bank Deposits

ISD 526 TWIN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 531 BYRON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 533 DOVER-EYOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 547 PARKERS PRAIRIE INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures Fixed Assets

ISD 549 PERHAM INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 561 GOODRIDGE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Security for Bank Deposits

## SCHOOLS AND RELATED AGENCIES

ISD 564 THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Congral Administration - Adequacy/Propriety of Procedure

General Administration - Adequacy/Propriety of Procedures

ISD 566 ASKOV
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

ISD 576 SANDSTONE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
State and Local Compliance

ISD 577 WILLOW RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
Security for Bank Deposits
State and Local Compliance

ISD 581 EDGERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Security for Bank Deposits

ISD 584 RUTHTON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 592 CLIMAX INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 593 CROOKSTON INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 595 EAST GRAND FORKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 597 ERSKINE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 599 FERTILE-BELTRAMI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 600 FISHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 601 FOSSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

### SCHOOLS AND RELATED AGENCIES

ISD 603 MCINTOSH INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 604 MENTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 611 CYRUS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 612 GLENWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 614 STARBUCK INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISD 615 VILLARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 621 MOUNDS VIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 623 ROSEVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 624 WHITE BEAR LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 627 OKLEE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 628 PLUMMER INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 630 RED LAKE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

ISD 635 MILROY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 636 MORGAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

## SCHOOLS AND RELATED AGENCIES

ISD 637 REDWOOD FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 638 SANBORN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 640 WABASSO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 641 WALNUT GROVE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 647 BUFFALO LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 648 DANUBE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 651 HECTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 652 MORTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 654 RENVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 655 SACRED HEART
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 656 FARIBAULT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 659 NORTHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 671 HILLS-BEAVER CREEK
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 676 BADGER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

## SCHOOLS AND RELATED AGENCIES

ISD 678 GREENBUSH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 690 WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 691 AURORA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 692 BABBITT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 693 BIWABIK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 695 CHISHOLM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 697 EVELETH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 700 HERMANTOWN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 701 HIBBING INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 707 NETT LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 708 TOWER-SOUDAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
State and Local Compliance

ISD 710 ST LOUIS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 719 PRIOR LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 721 NEW PRAGUE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 728 ELK RIVER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 731 ARLINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 732 GAYLORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 736 BELGRADE-ELROSA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 737 BROOTEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 738 HOLDINGFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 739 KIMBALL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 740 MELROSE INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures Fixed Assets State and Local Compliance

ISD 741 PAYNESVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 742 ST CLOUD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 743 SAUK CENTRE INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISD 748 SARTELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

ISD 750 COLD SPRING INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

## SCHOOLS AND RELATED AGENCIES

ISD 761 OWATONNA INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

ISD 762 ELLENDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 763 MEDFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 768 HANCOCK INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 769 MORRIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
State and Local Compliance

ISD 777 BENSON INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures

ISD 784 APPLETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 787 BROWERVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 791 GREY EAGLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
State and Local Compliance

ISD 792 LONG PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 793 STAPLES
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 806 ELGIN-MILLVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 809 MAZEPPA INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISD 810 PLAINVIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

### SCHOOLS AND RELATED AGENCIES

ISD 813 LAKE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 818 VERNDALE INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures Fixed Assets

ISD 819 WADENA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 821 MENAHGA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 827 NEW RICHLAND INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 830 JANESVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

ISD 833 SOUTH WASHINGTON COUNTY INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 834 STILLWATER INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 837 MADELIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 840 ST JAMES
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 857 LEWISTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 876 ANNANDALE INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

ISD 880 HOWARD LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 892 CLARKFIELD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### SCHOOLS AND RELATED AGENCIES

ISD 893 ECHO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 896 WOOD LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 911 CAMBRIDGE-ISANTI INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 912 MILACA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
State and Local Compliance

ISD 913 WALDORF-PEMBERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 914 ULEN-HITTERDAL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 918 CHANDLER-LAKE WILSON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

LAKE AGASSIZ SPEC ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

MARTIN COUNTY SPEC ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures

MEEKER-WRIGHT SPECIAL ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

METROPOLITAN ECSU INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MID STATE EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

MIDWEST SPECIAL ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MINNESOTA VALLEY COOPERATIVE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MINNESOTA VALLEY EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

NE METRO INTERDISTRICT NO 916 INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

NORTH CENTRAL TECHNICAL COLLEGE INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

NORTH COUNTY VOCATIONAL CENTER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NORTHEAST ED COOP SERVICE UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

NORTHEASTERN EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

NW MN ED COOP SERVICE UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

OAK LAND VOCATIONAL CENTER INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

RED LAKE FALLS SPEC ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

SOUTH CENTRAL ED COOP SER UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits Segregation of Duties

SOUTH CENTRAL EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SOUTH CENTRAL SP ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SOUTHEASTERN MN SP ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SOUTHERN MN SPCL SERVICES COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

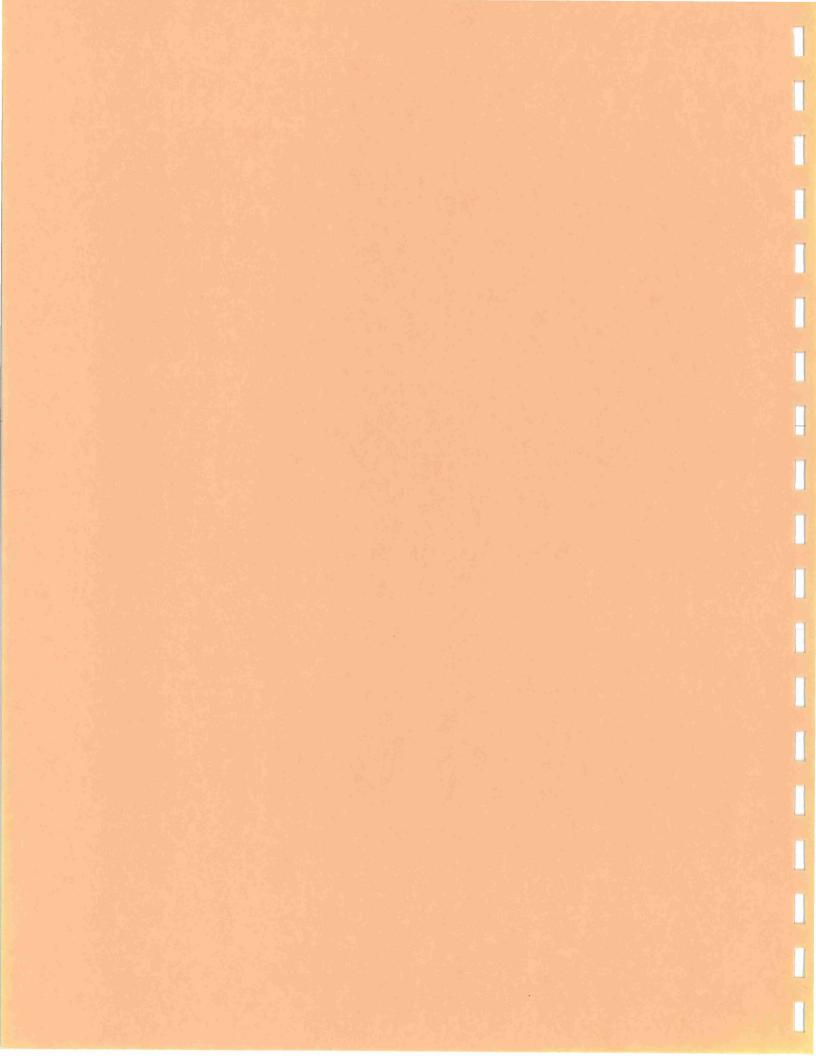
SSD 1 MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

SSD 6 SOUTH ST PAUL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

# SCHOOLS AND RELATED AGENCIES

WEST CENTRAL ED COOP SERV UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures Security for Bank Deposits

WEST CENTRAL EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties BLANK



### CITIES

CITY OF ADA
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

CITY OF ASKOV INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF BRAHAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF BURNSVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

CITY OF CASS LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF CHISHOLM INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

CITY OF ELYSIAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF HASTINGS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF HOUSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF HOWARD LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF KENYON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF LITCHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF LITTLE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

CITY OF MINNEOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

## CITIES

CITY OF PARK RAPIDS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF PORTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

CITY OF SOUTH ST PAUL INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

CITY OF ST PAUL INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

CITY OF STEWARTVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF TAYLORS FALLS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF WELCOME INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF WELLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF WORTHINGTON INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures

## COUNTIES

FILLMORE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

RENVILLE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ST LOUIS COUNTY INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures

# HOUSING AND REDEVELOPMENT AUTHORITIES

CASS COUNTY HRA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

MOWER COUNTY HRA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

## INDIAN TRIBES

FOND DU LAC RESERVATION INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

MILLE LACS RESERVATION BUS COMM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

UPPER SIOUX COMMUNITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

### LIBRARIES

CENTRAL MINN LIBRARIES EXCHANGE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

GREAT RIVER REGIONAL LIBRARY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

METRONET
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

NORTH COUNTRY LIBRARY COOPERATIVE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NORTHERN LIGHTS LIBRARY NETWORK INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

PIONEERLAND LIBRARY SYSTEM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SC MINN INTERLIBRARY EXCHANGE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

TRAVERSE DES SIOUX LIBRARY SYSTEM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

## NONPROFIT AGENCIES

ABILITY BUILDING CENTER INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ARROWHEAD EMS ASSOCIATION INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

## NONPROFIT AGENCIES

ASSN RETARDED CITIZENS OF ST PAUL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ASSOC RETARDED CITIZENS-SUBURBAN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

BI-COUNTY COMM ACTION COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Cash Management/Revenues General Administration - Adequacy/Propriety of Procedures

BLINDNESS LEARNING IN NEW DIMENSION
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

CHILDREN'S ADVOCATE PROG OF MANKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

CLAY COUNTY DEVELOPMENTAL SER INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CLAY-WILKIN OPPORTUNITY COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

DULUTH COMM ACTION PROG INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

FACE TO FACE HEALTH SERVICE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

HARRIET TUBMAN WOMENS SHELTER INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

KOOCHICHING-ITASCA ACTION CNCL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

LOCAL 18650 INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MIGRANT HEALTH SERVICE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

MINN LICENSED FAMILY CHILD CARE ASS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

## NONPROFIT AGENCIES

MPLS URBAN LEAGUE

INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

NORTHWEST PRIVATE INDUSTRY COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

PRIME PROVIDERS, INC INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures

General Administration - Adequacy/Propriety of Procedures

PRIVATE INDUSTRY COUNCIL FIVE INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

THE CHILDREN'S MUSEUM
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

THE WAYSIDE HOUSE INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

TRI-COUNTY COMM ACTION PROGRAM INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

WEST CENTRAL MIGRANTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

WEST CENTRAL MN COMM ACTION CNCL INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

WRIGHT COUNTY COMMUNITY ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

# OTHER GOVERNMENTAL AGENCIES

POLK CO CENTRAL CITIES ENERGY PROG INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

QUINN COUNTY COMM HEALTH SERVICE INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

ST CLOUD AREA PLNG ORGANIZATION

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

# REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

General Administration - Adequacy/Propriety of Procedures

# SCHOOLS AND RELATED AGENCIES

- AGASSIZ VALLEY VOCATIONAL CENTER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- BENTON-STEARNS EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- CENTRAL MN ED COOP SERV UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- EDUCATIONAL COOP SERVICE UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- HIGHLAND VOCATIONAL CENTER
  INTERNAL CONTROL/MANAGEMENT FINDINGS
  Segregation of Duties
- ISD 002 HILL CITY
  INTERNAL CONTROL/MANAGEMENT FINDINGS
  Segregation of Duties
- ISD 004 MCGREGOR
  INTERNAL CONTROL/MANAGEMENT FINDINGS
  Fixed Assets
  Segregation of Duties
- ISD 011 ANOKA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets
- ISD 021 AUDUBON
  INTERNAL CONTROL/MANAGEMENT FINDINGS
  Segregation of Duties
- ISD 024 LAKE PARK INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 038 RED LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 051 FOLEY
  INTERNAL CONTROL/MANAGEMENT FINDINGS
  Segregation of Duties
- ISD 072 MAPLETON
  INTERNAL CONTROL/MANAGEMENT FINDINGS
  Segregation of Duties
- ISD 075 ST CLAIR INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 079 AMBOY-GOOD THUNDER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 091 BARNUM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 093 CARLTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 095 CROMWELL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 099 ESKO INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 100 WRENSHALL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 110 WACONIA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 111 WATERTOWN-MAYER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 112 CHASKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 114 BACKUS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 116 PILLAGER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 117 PINE RIVER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 118 REMER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 126 CLARA CITY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 127 MAYNARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 128 MILAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 145 GLYNDON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 147 DILWORTH
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 General Administration - Adequacy/Propriety of Procedures
 Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 150 HAWLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 152 MOORHEAD
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 General Administration - Adequacy/Propriety of Procedures

ISD 186 PEQUOT LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 192 FARMINGTON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 194 LAKEVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 195 RANDOLPH INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 199 INVER GROVE HEIGHTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 200 HASTINGS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 204 KASSON-MANTORVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 209 KENSINGTON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 218 DELAVAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 219 ELMORE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 223 MINNESOTA LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 224 WELLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 225 WINNEBAGO INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 227 CHATFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 233 PRESTON-FOUNTAIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 238 MABEL-CANTON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 240 BLUE EARTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 253 GOODHUE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 258 WANAMINGO INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 270 HOPKINS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 277 WESTONKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 280 RICHFIELD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 284 WAYZATA
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 299 CALEDONIA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 300 LA CRESCENT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 346 RAYMOND INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 371 BELLINGHAM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 391 CLEVELAND INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 392 LE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 393 LE SUEUR INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 395 WATERVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 402 HENDRICKS INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 403 IVANHOE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 408 VERDI INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 409 TYLER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 411 BALATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 415 LYND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 417 TRACY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 418 RUSSELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 435 WAUBUN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 441 NEWFOLDEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 447 GRYGLA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 453 EAST CHAIN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 454 FAIRMONT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 458 TRUMAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 460 GRANADA-HUNTLEY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 464 GROVE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 465 LITCHFIELD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 466 DASSEL-COKATO INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 473 ISLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 480 ONAMIA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 482 LITTLE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 484 PIERZ INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 485 ROYALTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 486 SWANVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 487 UPSALA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 499 LEROY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 504 SLAYTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 511 ADRIAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 531 BYRON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 547 PARKERS PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 564 THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

# SCHOOLS AND RELATED AGENCIES

ISD 566 ASKOV INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 576 SANDSTONE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 577 WILLOW RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 581 EDGERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 584 RUTHTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 593 CROOKSTON INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 600 FISHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 611 CYRUS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 621 MOUNDS VIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 624 WHITE BEAR LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 636 MORGAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 646 BIRD ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 647 BUFFALO LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 648 DANUBE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 651 HECTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 652 MORTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

# SCHOOLS AND RELATED AGENCIES

ISD 653 OLIVIA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 654 RENVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 655 SACRED HEART
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 670 LUVERNE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 671 HILLS-BEAVER CREEK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 690 WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 701 HIBBING INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 708 TOWER-SOUDAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 719 PRIOR LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 728 ELK RIVER INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 732 GAYLORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 736 BELGRADE-ELROSA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 737 BROOTEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 738 HOLDINGFORD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 740 MELROSE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 741 PAYNESVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

## SCHOOLS AND RELATED AGENCIES

ISD 748 SARTELL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 750 COLD SPRING INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 762 ELLENDALE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 768 HANCOCK INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 769 MORRIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 775 KERKHOVEN-MURDOCK-SUNBERG INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 777 BENSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 787 BROWERVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 791 GREY EAGLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 792 LONG PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 813 LAKE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 818 VERNDALE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 821 MENAHGA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 830 JANESVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 911 CAMBRIDGE-ISANTI INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 912 MILACA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

### SCHOOLS AND RELATED AGENCIES

ISD 914 ULEN-HITTERDAL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 918 CHANDLER-LAKE WILSON INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MEEKER-WRIGHT SPECIAL ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

METROPOLITAN ECSU INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MID STATE EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MIDWEST SPECIAL ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MINNESOTA VALLEY EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NORTHEASTERN EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NW MN ED COOP SERVICE UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

OAK LAND VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

RED LAKE FALLS SPEC ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

SOUTH CENTRAL ED COOP SER UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SOUTH CENTRAL EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SOUTH CENTRAL SP ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SOUTHEASTERN MN SP ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

SOUTHERN MN SPCL SERVICES COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

# SCHOOLS AND RELATED AGENCIES

SSD 1 MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

SSD 6 SOUTH ST PAUL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties