

---

**REPORT OF THE  
STATE AUDITOR of MINNESOTA**

**FEDERALLY ASSISTED PROGRAMS  
OF  
SUBRECIPIENTS OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 1988**



---

**ARNE H. CARLSON**

State Auditor  
St. Paul, Minnesota

LEGISLATIVE REFERENCE LIBRARY  
645 State Office Building  
Saint Paul, Minnesota 55155

HJ  
11  
.M62b  
1988



# STATE OF MINNESOTA

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

ARNE H. CARLSON  
STATE AUDITOR

296-2551

March 1, 1989

Mr. Tom Triplett, Commissioner  
Department of Finance  
400 Centennial Office Building  
658 Cedar Street  
St. Paul, Minnesota 55155

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

Mr. Thomas F. Heideman  
Regional Inspector General for Audit  
U.S. Department of Agriculture  
165 North Canal Street  
Suite 1400 S-C  
Chicago, Illinois 60606

Our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 1988, is enclosed.

This report is organized into five exhibits and contains information covering 800 local units of government in Minnesota and approximately 91 percent of the federal funds received by the State and passed through to local recipients. 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.

Sincerely,

A handwritten signature in dark ink, appearing to read "Arne H. Carlson".

ARNE H. CARLSON  
State Auditor

Enclosure  
M.38/SSA1-9

REPORT OF THE STATE AUDITOR  
ON  
FEDERALLY ASSISTED PROGRAMS  
OF  
SUBRECIPIENTS OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 1988

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

Arne H. Carlson  
State Auditor

Department of Finance

Tom Triplett  
Commissioner

Office of the Legislative Auditor

James R. Nobles  
Legislative Auditor

U.S. Department of Agriculture

Thomas F. Heideman  
Regional Inspector  
General for Audit

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT

TABLE OF CONTENTS

	<u>Page</u>
Introduction	i
EXHIBIT 1	1
Questioned costs	
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	
Arrowhead Economic Opportunity Agency	33
Arrowhead Regional Development Commission	33
Beltrami County	33
Bemidji Interdistrict Council	33
Bemidji State University	34
Benton-Stearns Special Education Cooperative	34
Carver-Scott Vocational Center	34
Cass County	34
Central Minnesota Council on Aging	34
Cities	
Duluth	34
Excelsior	35
Fertile	35
Hill City	35
Minneapolis	35
Rochester	36
St. Paul	36
Clay County	36
Community Action for Suburan Hennepin	36
Cook County	37
East Central Regional Development Commission	37
Goodhue-Rice-Wabasha Citizens Action Council	37
Greater Minneapolis Council of Churches	37
Greater Minneapolis Day Care	37
Headwaters Regional Development Commission	37
Hennepin County	37
Hennepin Technical Center No 287	38
Inter-County Community Council	39
Independent School District 075 - St Clair	39

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT

TABLE OF CONTENTS  
(Continued)

	<u>Page</u>
EXHIBIT 4	
Summary of Grant Revenue by Administering Agency (Continued)	
Independent School District 129 - Montevideo	39
Independent School District 697 - Eveleth	39
Itasca County	39
Kandiyohi County	40
Lake Agassiz Special Educational Cooperative	40
Le Sueur County	40
Meeker County	40
Metropolitan Council	40
Metropolitan Library Service Agency	41
Mid State Community Health Service	41
Mid-Minnesota Development Commission	41
Minn Chippewa Tribe	41
Minn Valley Action Council	42
Minnesota State Departments or Agencies	
Board of Vocational Technical Education	42
Council on Vocational Technical Education	45
Department of Corrections	45
Department of Education	46
Department of Finance	118
Department of Health	118
Department of Human Services	124
Department of Jobs and Training	145
Department of Labor and Industry	154
Department of Natural Resources	154
Department of Public Safety	155
Department of Public Service	160
Department of Trade and Economic Development	161
Department of Transportation	164
Higher Education Coordinating Board	168
Historical Society	168
Pollution Control Agency	168
Public Defense Board	168
State Arts Board	168
State Planning Agency	169
State University Board	169
Minnesota River Valley Special Education Cooperative	169
National Urban League	169

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT

TABLE OF CONTENTS  
(Continued)

	<u>Page</u>
EXHIBIT 4	
Summary of Grant Revenue by Administering Agency (Continued)	
Northeast Minnesota Office of Job Training	169
North Country Vocational Center	170
North Dakota-Department of Education	170
Northwest Multi County Housing and Redevelopment Authority	170
Northwest Private Industry Council	170
Northwest Regional Development Commission	170
Northwest Minnesota Educational Cooperative Service Unit	171
Pine County	171
Planned Parenthood of Minnesota	171
Polk County	171
Private Industry Council Five	171
Ramsey Action Programs	172
Ramsey County	172
Red Lake Tribal Council	172
Region 5 Regional Development Commission	172
Region Nine Revelopment Commission	173
River Bend Special Education Cooperative	173
Rural Minnesota CEP Inc	173
Southeast Minnesota JTPA Joint Powers Board	173
SEMCAAC Inc	173
Southeast Minnesota Private Industry Council Inc	173
Southeastern Area Agency of Aging Inc	174
Southeastern Minnesota Emergency Medical Service	174
Southwest Minn Private Industry Council	175
Southwest Regional Development Commission	175
Southwestern Minn Area Humanities Council	175
Special School District No 1 - Minneapolis	175
St Louis County	175
St Olaf College	176
St Thomas College	176
Stearns County	176
Southwest and West Central Educational Cooperative Service Unit	176
Tri-Valley Opportunity Council Inc	178

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT

TABLE OF CONTENTS  
(Continued)

	Page
EXHIBIT 4	
Summary of Grant Revenue by Administering Agency (Continued)	
United States Departments or Agencies	
Departments	
Action	178
Agriculture	179
Commerce	179
Education	180
Energy	188
Health and Human Services	189
Housing and Urban Development	191
Interior	193
Justice	194
Labor	195
Transportation	195
Treasury	196
Environmental Protection Agency	199
Equal Employment Opportunity Commission	200
Federal Emergency Management Agency	201
National Foundation of Arts and Humanities	201
Nuclear Regulatory Commission	201
Small Business Administration	201
Veterans Administration	201
United Way, Grand Rapids, Minnesota	201
University of Minnesota	201
Upper Minnesota Valley Regional Development Commission	202
Washington County	202
West Central Area Agency of Aging	202
West Central Educational Cooperative Service Unit	202
West Central Minnesota EMS Corporation	203
West Metro Coordinated Transportation	203
White Earth Reservation Business Committee	203
Winona County	203

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT

TABLE OF CONTENTS  
(Continued)

	<u>Page</u>
EXHIBIT 5	
Summary of Crosscutting Findings by Agency Type	
Cities	205
Counties	208
Housing and Redevelopment Authorities	215
Indian Tribes	216
Libraries	216
Nonprofit Agencies	216
Other Governmental Agencies	218
Regional Development Commissions	219
Schools and Related Agencies	219



## 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 Circular A-128.

This report on "Federally Assisted Programs of Subrecipients of the State of Minnesota" for the fiscal year ended June 30, 1988, 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 this office. 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 Budgets (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".

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, 1987, and June 30, 1988. 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.

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:

Memorandum of Understanding (Continued)

- The Minnesota Department of Finance 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 Minnesota Office of the State Auditor establishes reporting guidelines and procedures for subrecipients of the state and reviews resulting audit reports;
- The U.S. Department of Agriculture, Office of Inspector General, 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, 1988, it was determined that 900 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:

	Reports			
	<u>To Be Received</u>	<u>Received and Accepted</u>	<u>Failed to Include Federal Schedules</u>	<u>Not Received Timely</u>
Cities	92	81	5	6
Counties	87	87	-	-
Housing and Redevelopment Authorities	9	6	-	3
Indian Tribes	12	9	-	3
Libraries	19	19	-	-
Nonprofit Agencies	134	64	15	55
Other Governmental Agencies	29	23	1	5
Regional Development Commissions	10	10	-	-
Schools and related agencies	<u>508</u>	<u>501</u>	<u>-</u>	<u>7</u>
 Total	 <u>900</u>	 <u>800</u>	 <u>21</u>	 <u>79</u>
Percent	100%	88.8%	2.3%	8.9%

## Review of Subrecipients Audit Reports (Continued)

Of the 800 audit reports accepted, 47 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 47 instances cited above, all auditors filed acceptable revised single audit reports.

In addition to the above, an additional 114 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 five 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 Crosscutting Findings by Agency Type

Information contained in each of the Exhibits is as follows:

Exhibit 1	A summary of questioned costs by administrative agency (grantor), entity (grantee), CFDA number, reason and the amount of the questioned cost.
Exhibit 2	Summarizes 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.
Exhibit 4	Summarizes federal grant revenue by the administrative agency, CFDA number, audited grant revenue. The Exhibit also indicates if there are crosscutting findings, grant noncompliance and if the report meets the single audit reporting requirements (is acceptable).

## Contents of the Report (Continued)

- Exhibit 5      A generic listing of the crosscutting findings by subrecipient. This Exhibit is a complement to Exhibit 4 as it indicates the types of cross cutting findings.

In several instances, the subrecipient's 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. 10.000).

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;
- Other interested organizations.

## Statistical Information

The number of agencies having single audits has increased to 800 for the fiscal year ended June 30, 1988, as compared to 498 for the fiscal year ended June 30, 1983. The following table shows the number of subrecipients having single audits for each of the six years ended June 30, 1988:

Type of Agency	1988	1987	1986	1985	1984	1983
Cities	81	67	45	47	7	-
Counties	87	87	86	35	3	-
Housing and Redevelopment Authorities	6	3	2	1	-	-
Indian Tribes	9	11	2	-	-	-
Libraries	19	16	-	-	-	-
Nonprofit agencies	64	63	26	23	13	-
Other governmental units	23	14	8	2	-	-
Regional Development Commissions	10	10	10	8	7	6
Schools and related agencies	501	497	497	493	490	492
Total	800	768	676	609	520	498
Increase since 1983	61%	55%	36%	23%	5%	-

Statistical Information (Continued)

Audited federal grant revenue in acceptable and unacceptable audits has increased from \$95 million in 1983 to \$849 million in 1988. The following table summarizes the audited federal grant revenue by administering agency type:

<u>Audited Federal Grant Revenue</u>	<u>(in millions)</u>					
	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>
<b>Acceptable Audits:</b>						
Federal	\$ 190	\$ 207	\$ 195	\$ 118	\$ 64	\$ 8
State	639	574	435	307	189	67
Other	20	19	17	8	1	1
<b>Total Acceptable Audits</b>	<u>\$ 849</u>	<u>\$ 800</u>	<u>\$ 647</u>	<u>\$ 433</u>	<u>\$ 254</u>	<u>\$ 76</u>
<b>Unacceptable Audits:</b>						
Federal	\$ -	\$ 15	\$ 7	\$ 1	\$ 1	\$ -
State	-	22	25	20	6	19
Other	-	1	2	1	1	-
<b>Total Unacceptable Audits</b>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 34</u>	<u>\$ 22</u>	<u>\$ 8</u>	<u>\$ 19</u>
<b>Grand Total</b>	<u>\$ 849</u>	<u>\$ 838</u>	<u>\$ 681</u>	<u>\$ 455</u>	<u>\$ 262</u>	<u>\$ 95</u>

Questioned costs have ranged from \$43,708 to \$30,880,419. The following is a tabulation of the questioned costs for each of the six years ended June 30, 1988.

<u>June 30</u>	<u>Amount</u>
1988	\$ 875,697
1987	1,345,874
1986	30,880,419 *
1985	3,025,195
1984	79,535
1983	43,708

\* Includes \$30,074,794 of questioned costs of County Human Service expenditures because there were no approved indirect cost plans for these agencies.

The following charts and graphs illustrate changes that have occurred since the first state-wide single audit report was issued.

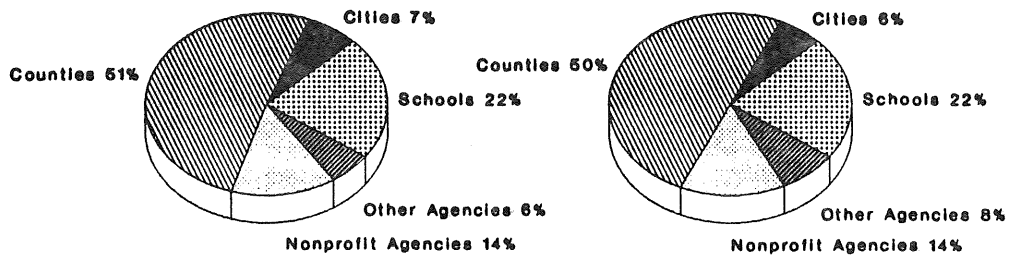
# STATEWIDE SINGLE AUDIT

## State Pass Through Funds - Distribution

### For the years ended

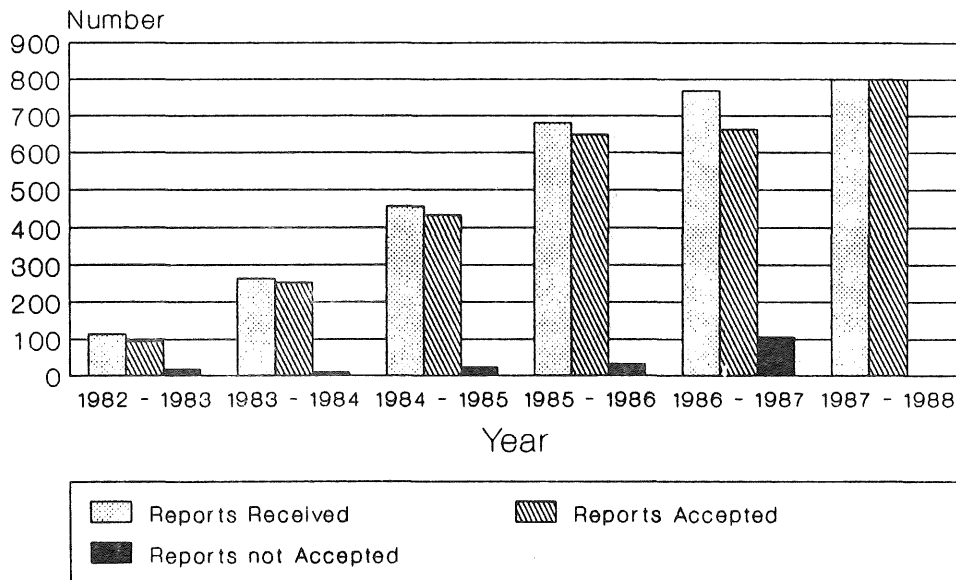
June 30, 1987

June 30, 1988



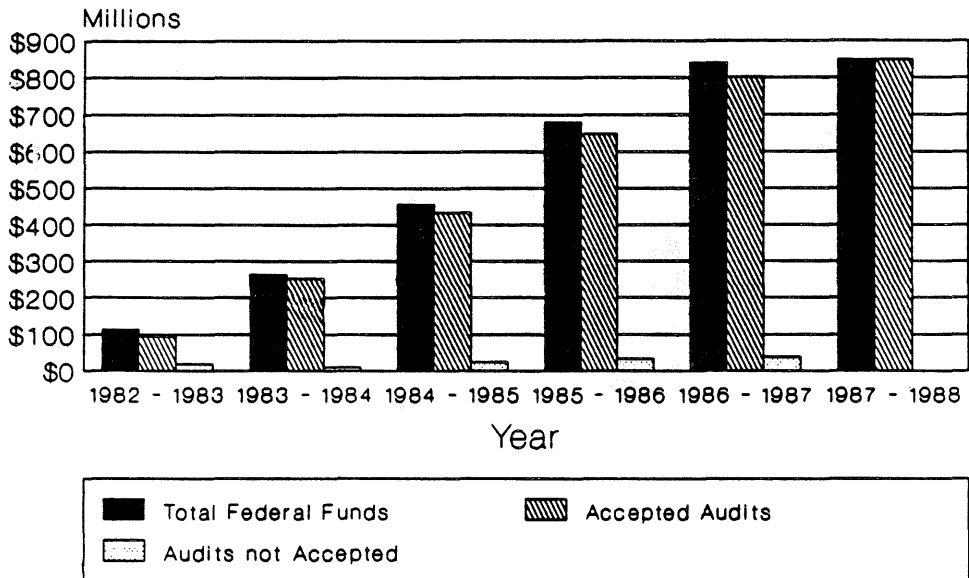
# STATEWIDE SINGLE AUDIT

## Audit Reports Reviewed



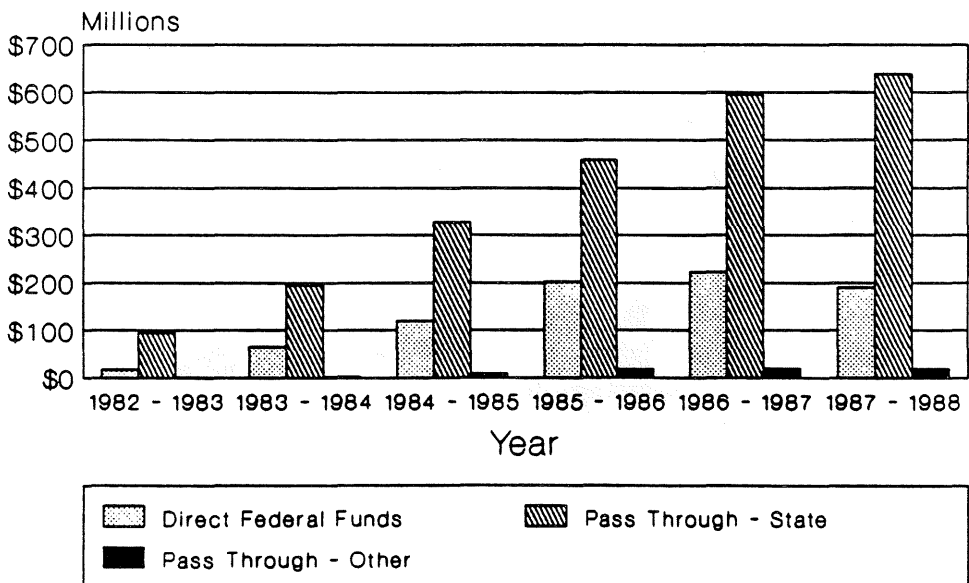
# STATEWIDE SINGLE AUDIT

## Total Federal Funds Audited

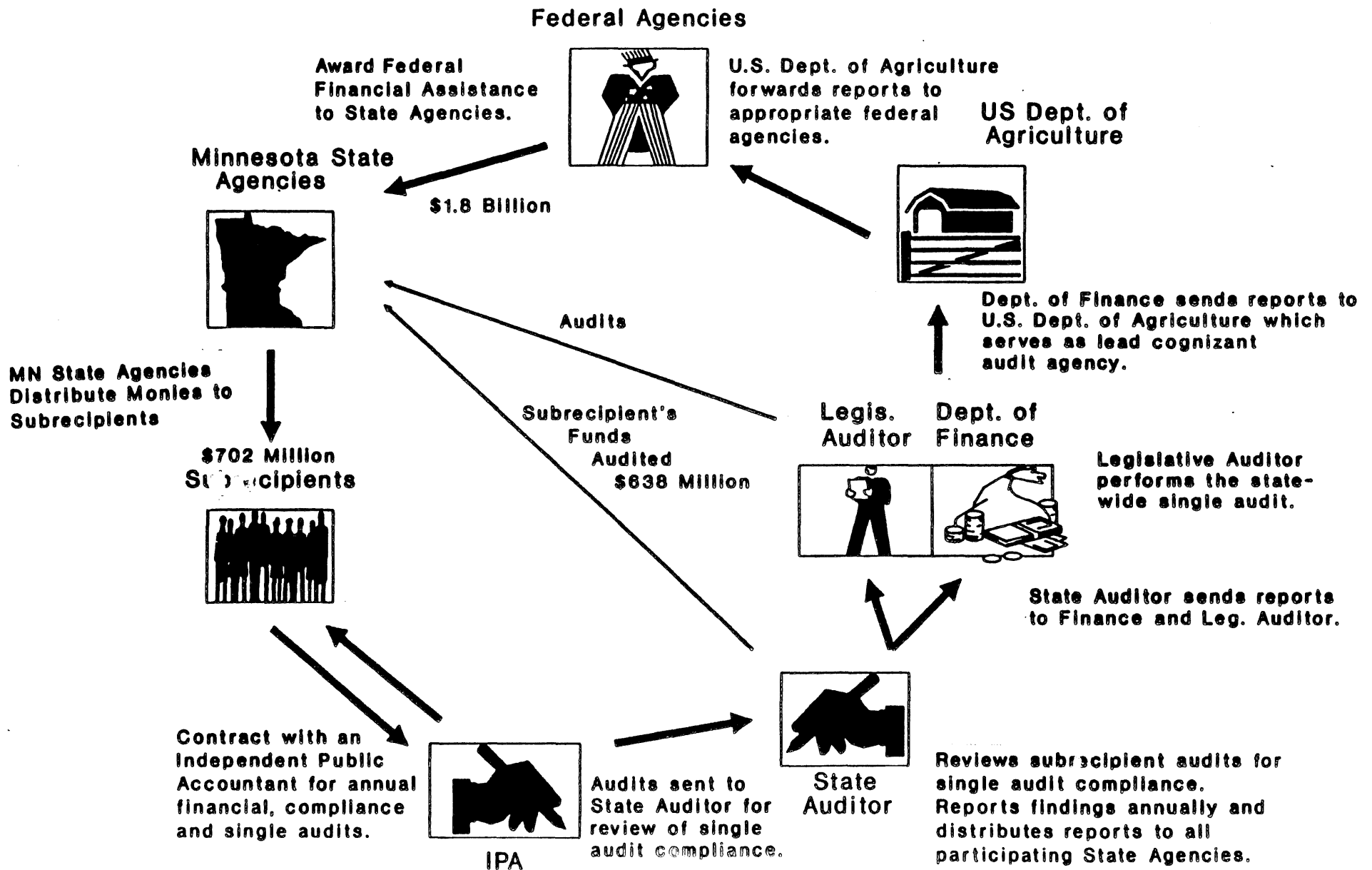


# STATEWIDE SINGLE AUDIT

## Funding Source



# The Single Audit Process







STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
CASS COUNTY	LEECH LAKE RESERVATION BUS COMM	13.992	Expenditures	\$ 348
-----				
HENNEPIN COUNTY	CITY OF BROOKLYN CENTER	14.218	Grant Compliance	\$ 752
	HENNEPIN TECHNICAL CENTER NO 287	17.250	Expenditures	1,084
-----				
				\$ 1,836
-----				
MN - BD OF VOCATIONAL TECHNICAL EDUCATION	ISD 793 STAPLES	84.049	Expenditures	\$ 322
-----				
MN - DEPARTMENT OF EDUCATION	POND DU LAC RESERVATION	10.550	Grant Administration	\$ 60
	HENNEPIN TECHNICAL CENTER NO 287	84.048	Expenditures	606
	ISD 004 MCGREGOR	10.555	Expenditures & Grant Compliance	212
	ISD 015 ST FRANCIS	84.151	Expenditures	4,417
	ISD 270 HOPKINS	84.010	Expenditures	6,401
		84.151	Expenditures	1,970
		84.029	Expenditures	1,070
	ISD 280 RICHFIELD	84.010	Expenditures	47
		84.151	Expenditures	589
	ISD 281 ROBBINSDALE	84.010	Expenditures	593
		84.151	Expenditures	5,268
		84.164	Expenditures	2,068
	ISD 415 LYND	84.151	Expenditures	1,300
	ISD 508 ST PETER	10.555	Grant Compliance	64
	ISD 533 DOVER-EYOTA	10.555	Expenditures	17,512
	ISD 623 ROSEVILLE	10.555	Grant Compliance	40
	ISD 625 ST PAUL	84.027	Grant Reporting	476
	ISD 646 BIRD ISLAND	84.151	Expenditures	35
	ISD 690 WARROAD	84.151	Expenditures	1,202
	ISD 709 DULUTH	10.558	Grant Reporting	390
	ISD 728 ELK RIVER	84.151	Cash Management	3,091
	ISD 792 LONG PRAIRIE	10.555	Grant Compliance	364
	ISD 846 BRECKENRIDGE	10.555	Grant Reporting	72
	ISD 858 ST CHARLES	10.555	Expenditures	20,866
	NW MN ED COOP SERVICE UNIT	84.002	Expenditures	15,520
	SW & WEST CENTRAL ED SERV UNIT	84.027	Grant Compliance	13,640
-----				
				\$ 97,873
-----				
MN - DEPARTMENT OF HUMAN SERVICES	LAKE COUNTY	13.714	Grant Administration	\$ 1,438
	LEECH LAKE RESERVATION BUS COMM	13.992	Expenditures	528
		13.125	Expenditures	905

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	NAME OF ENTITY	CPDA NUMBER	REASON	AMOUNT
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
	MOWER COUNTY	10.551	Expenditures	12,087
		13.658	Expenditures	4,180
		13.714	Expenditures	14,653
		13.780	Expenditures	13,248
		13.783	Expenditures	7,673
		13.787	Expenditures	58
	RED LAKE BAND OF CHIPPEWA INDIANS	13.645	Expenditures	2,869
				-----
				\$ 57,639
				-----
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
	BI-COUNTY COMM ACTION COUNCIL	13.789	Expenditures & Grant Reporting	\$ 1,070
		13.792	Expenditures	1,102
		81.042	Expenditures	94
	DULUTH COMM ACTION PROG INC	81.042	Grant Reporting	543
	GRAND PORTAGE RESERVATION	13.789	Grant Reporting	439
		13.792	Grant Reporting	2,377
		10.568	Grant Reporting	507
	LEECH LAKE RESERVATION BUS COMM	81.042	Expenditures	475
	RURAL MINNESOTA CBP INC	17.250	Grant Administration	1,963
	SE MN JTPA JOINT POWERS BOARD	17.250	Expenditures	2,176
	WEST CENTRAL MN COMM ACTION CNCL	13.789	Grant Compliance & Grant Administration	627
				-----
				\$ 11,373
				-----
<b>MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT</b>				
	CITY OF BROWERVILLE	14.228	Grant Compliance	\$ 20,000
	CITY OF HOUSTON	14.228	Grant Compliance	158,137
	CITY OF STEWARTVILLE	14.228	Grant Compliance	11,058
	CITY OF WALTHAM	14.228	Expenditures	2,946
	WASHINGTON COUNTY HRA	14.228	Expenditures	19,005
				-----
				\$ 211,146
				-----
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
	FOND DU LAC RESERVATION	84.003	Grant Compliance	\$ 341
	HENNEPIN TECHNICAL CENTER NO 287	84.007	Grant Reporting	800
		84.063	Grant Reporting	394
	ISD 022 DETROIT LAKES	84.063	Cash Management	1,133
	ISD 077 MANKATO	84.007	Expenditures	33
		84.063	Grant Administration	2,294
	ISD 152 MOORHEAD	84.063	Grant Compliance	2,070
	ISD 625 ST PAUL	84.063	Cash Management	4,515
	ISD 861 WINONA	84.063	Grant Compliance	1,350
	LEECH LAKE RESERVATION BUS COMM	84.101	Expenditures	2,046
	SOUTHWESTERN VOC TECH INST	84.063	Cash Management	1,345

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
U.S. - DEPARTMENT OF	EDUCATION			
	SSD 1 MINNEAPOLIS	84.060	Grant Compliance	206,193
		84.063	Expenditures	1,575
		84.032	Grant Compliance	1,654
				-----
				\$ 225,743
				-----
U.S. - DEPARTMENT OF	HEALTH & HUMAN SERVICES			
	BI-COUNTY COMM ACTION COUNCIL	13.600	Expenditures	\$ 1,079
	LEECH LAKE RESERVATION BUS COMM	13.600	Expenditures	496
		13.612	Expenditures	686
				-----
				\$ 2,261
				-----
U.S. - DEPARTMENT OF	HOUSING & URBAN DEVELOPMENT			
	CITY OF ROCHESTER	14.218	Grant Compliance	\$ 19,532
	MINNEAPOLIS PUBLIC HOUSING AUTH	14.850	Expenditures & Grant Compliance & Grant Administration	27,866
	MINNESOTA VALLEY ACTION COUNCIL	14.156	Grant Compliance	102
				-----
				\$ 47,500
				-----
U.S. - DEPARTMENT OF	INTERIOR			
	FOND DU LAC RESERVATION	15.130	Expenditures	\$ 610
		15.144	Grant Administration	721
	LEECH LAKE RESERVATION BUS COMM	15.130	Expenditures	2,099
		15.142	Expenditures	603
		15.602	Expenditures	188
		15.806	Expenditures	698
		15.605	Expenditures	50
				-----
				\$ 4,969
				-----
U.S. - DEPARTMENT OF	LABOR			
	AMERICAN INDIAN OIC	17.250	Expenditures	\$ 504
	LEECH LAKE RESERVATION BUS COMM	17.251	Expenditures	1,789
				-----
				\$ 2,293
				-----
U.S. - DEPARTMENT OF	TREASURY			
	CITY OF MINNEOTA	21.300	Grant Compliance	\$ 39,607
	STEELE COUNTY	21.300	Expenditures	50,000
				-----
				\$ 89,607
				-----
U.S. - ENVIRONMENTAL	PROTECTION AGENCY			
	METROPOLITAN WASTE CONTROL COMM	66.418	Grant Compliance	\$ 122,787
				-----
				\$ 875,697
				-----
Total Questioned Costs				\$ 875,697
				-----



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1988

AUDITED GRANT REVENUE AMOUNTS

CFDA NUMBER	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL
		STATE	OTHER AGENCY	
10.063	\$ 3,407	\$ .....	\$ .....	\$ 3,407
10.418	826,688	.....	.....	826,688
10.433	266,578	.....	.....	266,578
10.550	262,606	21,357,547	581,959	22,202,112
10.551	.....	8,524,388	.....	8,524,388
10.553	.....	1,422,932	.....	1,422,932
10.555	40,456	34,614,255	.....	34,654,711
10.556	.....	135,680	.....	135,680
10.557	.....	4,474,225	36,570	4,510,795
10.558	.....	538,054	.....	538,054
10.559	124,508	586,345	.....	710,853
10.564	.....	5,791	.....	5,791
10.565	.....	45,182	.....	45,182
10.567	160,788	.....	.....	160,788
10.568	.....	309,140	.....	309,140
10.665	.....	385,633	242,457	628,090
10.669	.....	581,755	.....	581,755
10.902	510	.....	.....	510
11.300	2,155,866	15,988	.....	2,171,854
11.301	102,583	.....	.....	102,583
11.302	484,220	.....	17,870	502,090
11.303	179,934	.....	.....	179,934
11.307	215,220	.....	.....	215,220
11.550	2,349	.....	.....	2,349
11.800	173,537	.....	.....	173,537
12.104	.....	2,205	.....	2,205
13.000	2,626,468	.....	.....	2,626,468
13.110	.....	332,310	.....	332,310
13.118	.....	70,070	.....	70,070
13.125	20,636	32,820	.....	53,456
13.129	53,275	.....	.....	53,275
13.138	171,851	.....	.....	171,851
13.217	206,837	80,333	38,912	326,082
13.228	4,503,983	.....	.....	4,503,983
13.242	.....	12,210	.....	12,210
13.260	.....	20,180	62,391	82,571
13.269	.....	333,794	.....	333,794
13.294	22,500	.....	.....	22,500
13.375	189,773	.....	.....	189,773
13.600	12,243,489	.....	6,455	12,249,944
13.608	.....	17,257	.....	17,257
13.612	463,240	.....	.....	463,240
13.630	224,779	205,908	.....	430,687
13.631	44,910	.....	.....	44,910
13.633	.....	4,848,005	1,129,956	5,977,961
13.635	15,695	5,251,116	5,343,914	10,610,725

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1988

----- PASS THROUGH -----

CFDA NUMBER	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL
		STATE	OTHER AGENCY	
13.645	\$ . . . .	\$ 1,288,394	\$ . . . .	\$ 1,288,394
13.646	. . . .	172,967	. . . .	172,967
13.655	281,281	. . . .	. . . .	281,281
13.658	. . . .	6,596,117	. . . .	6,596,117
13.661	34,375	. . . .	. . . .	34,375
13.663	. . . .	. . . .	42,411	42,411
13.667	. . . .	44,392,295	231,794	44,624,089
13.668	. . . .	91,761	. . . .	91,761
13.670	96,750	. . . .	. . . .	96,750
13.673	. . . .	21,038	. . . .	21,038
13.714	. . . .	19,203,778	414,629	19,618,407
13.780	. . . .	189,254,977	. . . .	189,254,977
13.783	. . . .	14,881,799	. . . .	14,881,799
13.787	337	12,466,474	793,989	13,260,800
13.788	. . . .	134,651	. . . .	134,651
13.789	. . . .	64,393,877	8,487	64,402,364
13.790	. . . .	389,515	. . . .	389,515
13.792	179,094	10,175,771	143,566	10,498,431
13.793	43,702	. . . .	. . . .	43,702
13.863	. . . .	15,721	. . . .	15,721
13.888	. . . .	. . . .	101,375	101,375
13.974	. . . .	61,801	. . . .	61,801
13.987	. . . .	32,928	. . . .	32,928
13.991	. . . .	127,857	32,921	160,778
13.992	121,950	2,959,769	42,777	3,124,496
13.993	. . . .	72,277	. . . .	72,277
13.994	. . . .	4,751,667	59,829	4,811,496
14.000	208,131	. . . .	. . . .	208,131
14.156	29,727,111	. . . .	85,742	29,812,853
14.169	21,325	14,057	. . . .	35,382
14.170	160,299	. . . .	. . . .	160,299
14.174	1,193,235	. . . .	. . . .	1,193,235
14.218	32,273,984	. . . .	1,847,209	34,121,193
14.219	1,298,870	193,344	169,441	1,661,655
14.220	32,462	. . . .	27,933	60,395
14.221	1,061,489	. . . .	. . . .	1,061,489
14.222	. . . .	. . . .	8,980	8,980
14.228	. . . .	13,897,569	47,314	13,944,883
14.230	726,228	. . . .	. . . .	726,228
14.231	111,382	53,057	20,347	184,786
14.850	11,830,403	. . . .	129,600	11,960,003
14.852	2,282,102	. . . .	. . . .	2,282,102
15.000	1,686,794	. . . .	. . . .	1,686,794
15.100	489,108	. . . .	. . . .	489,108
15.103	497,782	. . . .	. . . .	497,782
15.108	396,529	. . . .	. . . .	396,529

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1988

AUDITED GRANT REVENUE AMOUNTS

CFDA NUMBER	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL
		STATE	OTHER AGENCY	
15.111	\$ 12,000	\$ .....	\$ .....	\$ 12,000
15.114	978,142	.....	.....	978,142
15.117	30,829	.....	.....	30,829
15.118	62,752	.....	.....	62,752
15.130	3,136,448	.....	44,913	3,181,361
15.135	142,126	.....	.....	142,126
15.139	125,500	.....	.....	125,500
15.141	235,802	.....	.....	235,802
15.142	1,025,890	.....	.....	1,025,890
15.143	14,984	.....	.....	14,984
15.144	5,565	17,717	.....	23,282
15.145	236,323	.....	.....	236,323
15.602	211,753	.....	.....	211,753
15.605	138,000	.....	.....	138,000
15.806	124,724	.....	.....	124,724
15.808	7,500	.....	.....	7,500
15.904	.....	13,552	.....	13,552
15.909	.....	19,473	.....	19,473
15.916	142,279	168,267	.....	310,546
15.919	31,381	.....	.....	31,381
16.000	44,004	.....	.....	44,004
16.540	.....	465,272	.....	465,272
16.541	.....	.....	1,811	1,811
16.573	.....	416,169	.....	416,169
16.575	.....	95,538	.....	95,538
16.603	.....	232	.....	232
17.207	.....	.....	14,400	14,400
17.235	201,420	1,359,164	372,917	1,933,501
17.245	.....	.....	1,354	1,354
17.246	49,807	2,368,255	678,512	3,096,574
17.247	2,765,862	.....	.....	2,765,862
17.248	.....	97,107	.....	97,107
17.250	682,402	33,023,357	6,187,898	39,893,657
17.251	862,710	.....	.....	862,710
17.600	.....	99,161	.....	99,161
17.801	.....	28,744	.....	28,744
17.802	117,548	3,232	811	121,591
20.102	.....	240,535	.....	240,535
20.106	7,904	14,834,371	.....	14,842,275
20.205	587,269	4,005,471	105,615	4,698,355
20.207	450,600	.....	.....	450,600
20.308	.....	13,396	.....	13,396
20.500	325,177	.....	.....	325,177
20.505	628,716	49,713	.....	678,429
20.507	1,216,029	346,540	.....	1,562,569
20.509	174,765	2,055,224	.....	2,229,989



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1988

----- PASS THROUGH -----

CFDA NUMBER	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL
		STATE	OTHER AGENCY	
20.512	\$ 65,783	\$ . . . .	\$ . . . .	\$ 65,783
20.600	450,600	370,161	. . . .	820,761
21.300	817,572	. . . .	75,962	893,534
30.000	88,341	. . . .	. . . .	88,341
45.000	101,570	. . . .	. . . .	101,570
45.010	7,000	67,600	. . . .	74,600
59.037	53,578	. . . .	56,970	110,548
64.121	1,863	. . . .	. . . .	1,863
66.000	82,967	. . . .	. . . .	82,967
66.418	31,607,658	167,738	. . . .	31,775,396
66.505	. . . .	65,784	. . . .	65,784
66.702	1,107,242	. . . .	. . . .	1,107,242
66.703	. . . .	110,170	. . . .	110,170
66.801	. . . .	25,375	. . . .	25,375
72.000	6,173	. . . .	. . . .	6,173
72.002	405,114	. . . .	. . . .	405,114
72.010	6,613	. . . .	. . . .	6,613
77.003	4,146	. . . .	. . . .	4,146
81.000	12,262	. . . .	. . . .	12,262
81.041	8,500	899,416	. . . .	907,916
81.042	240,954	10,714,905	7,382	10,963,241
81.052	296,018	15,985	. . . .	312,003
81.065	26,035	. . . .	. . . .	26,035
81.092	90,426	. . . .	. . . .	90,426
83.000	. . . .	21,807	. . . .	21,807
83.403	2,300	34,460	. . . .	36,760
83.501	. . . .	2,000	. . . .	2,000
83.503	. . . .	811,888	29,776	841,664
83.504	. . . .	40,017	12,542	52,559
83.506	. . . .	4,096	. . . .	4,096
83.512	599	45,134	. . . .	45,733
83.513	. . . .	. . . .	6,465	6,465
83.516	32,500	2,699,333	36,332	2,768,165
84.000	. . . .	75,118	. . . .	75,118
84.002	. . . .	1,345,413	. . . .	1,345,413
84.003	992,595	188,419	. . . .	1,181,014
84.007	793,171	. . . .	. . . .	793,171
84.009	. . . .	25,699	. . . .	25,699
84.010	. . . .	41,421,731	4,660	41,426,391
84.011	. . . .	1,440,487	47,383	1,487,870
84.013	. . . .	252,952	. . . .	252,952
84.014	92,447	126	. . . .	92,573
84.023	60,378	. . . .	. . . .	60,378
84.024	. . . .	19,030	. . . .	19,030
84.025	88,516	88,954	. . . .	177,470
84.027	. . . .	22,843,222	800,839	23,644,061

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE BY CFDA NUMBER  
 FOR THE YEAR ENDED JUNE 30, 1988

AUDITED GRANT REVENUE AMOUNTS

CFDA NUMBER	DIRECT FEDERAL	PASS THROUGH		TOTAL
		STATE	OTHER AGENCY	
84.029	\$ . . . .	\$ 55,129	\$ . . . .	\$ 55,129
84.032	. . . .	. . . .	. . . .	. . . .
84.033	977,608	. . . .	. . . .	977,608
84.034	. . . .	1,131,547	3,590	1,135,137
84.035	. . . .	309,745	. . . .	309,745
84.036	. . . .	1,131,547	3,590	1,135,137
84.037	. . . .	46,400	. . . .	46,400
84.038	. . . .	4,325	. . . .	4,325
84.039	10,295	. . . .	. . . .	10,295
84.181	. . . .	162,952	. . . .	162,952
84.186	. . . .	1,081,764	1,787	1,083,551
<b>TOTAL</b>	<b>\$190,125,161</b>	<b>\$638,615,531</b>	<b>\$20,320,470</b>	<b>\$ 849,061,162</b>



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>CITIES</b>					
CITY OF ADA	339	65,204	....	65,543	YES
CITY OF AKELEY	....	592,536	....	592,536	YES
CITY OF ALEXANDRIA	2,104	274,241	....	276,345	YES
CITY OF ARLINGTON	Audit Report did not include reports on federal programs				
CITY OF ATWATER	Failed to report in time for this publication				
CITY OF AUSTIN	470,629	327,338	....	797,967	YES
CITY OF BEMIDJI	10,000	52,579	....	62,579	YES
CITY OF BENSON	658	998,186	....	998,844	YES
CITY OF BIWABIK	458,933	455,650	....	914,583	YES
CITY OF BLOOMINGTON	1,621,068	130,265	70,731	1,822,064	YES
CITY OF BRAINERD	2,158	100,454	....	102,612	YES
CITY OF BROOKLYN CENTER	1,961	20,481	107,793	130,235	YES
CITY OF BROWERVILLE	....	99,907	....	99,907	YES
CITY OF BUCKMAN	Failed to report in time for this publication				
CITY OF CANBY	486	154,843	1,308	156,637	YES
CITY OF CARVER	1,324,662	409,258	....	1,733,920	YES
CITY OF CELYON	473,440	311,973	....	785,413	YES
CITY OF CHISHOLM	....	316,112	....	316,112	YES
CITY OF CLOQUET	....	248,454	....	248,454	YES
CITY OF CROOKSTON	....	29,877	....	29,877	YES
CITY OF DEER RIVER	759,847	526,501	....	1,286,348	YES
CITY OF DETROIT LAKES	32,565	119,667	....	152,232	YES
CITY OF DULUTH	4,705,680	2,201,054	202,045	7,108,779	YES
CITY OF EAGAN	....	44,815	....	44,815	YES
CITY OF ELKO	373,527	523,231	....	896,758	YES
CITY OF FAIRMONT	1,214	47,086	....	48,300	YES
CITY OF FARIBAULT	38,608	678,263	24,273	741,144	YES
CITY OF FERGUS FALLS	21,877	1,181,431	....	1,203,308	YES
CITY OF FERTILE	....	311,618	....	311,618	YES
CITY OF FLOODWOOD	Failed to report in time for this publication				
CITY OF FOREST LAKE	914	36,817	7,460	45,191	YES
CITY OF FOSSTON	124,690	668,970	....	793,660	YES
CITY OF GEORGETOWN	Audit Report did not include reports on federal programs				
CITY OF GRAND RAPIDS	1,552	256,779	....	258,331	YES
CITY OF HAMBURG	Failed to report in time for this publication				
CITY OF HASTINGS	2,014	24,056	....	26,070	YES
CITY OF HIBBING	....	26,499	....	26,499	YES
CITY OF HOUSTON	....	111,641	....	111,641	YES
CITY OF HUTCHINSON	3,877,248	47,059	....	3,924,307	YES
CITY OF JACKSON	781	130,342	....	131,123	YES
CITY OF JORDAN	265,645	104,282	....	369,927	YES
CITY OF KENYON	....	54,225	....	54,225	YES
CITY OF LITCHFIELD	709	670,391	....	671,100	YES
CITY OF LYLE	....	46,859	....	46,859	YES
CITY OF LYND	271,827	380,895	....	652,722	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
CITIES					
CITY OF MANKATO	85,607	278,116	....	363,723	YES
CITY OF MAPLE GROVE	2,035	85,810	....	87,845	YES
CITY OF MCINTOSH	....	152,723	....	152,723	YES
CITY OF MELROSE	635	250,000	....	250,635	YES
CITY OF MENAGHA	188,711	80,800	....	269,511	YES
CITY OF MINNEAPOLIS	23,454,549	16,999,053	....	40,453,602	YES
CITY OF MINNEOTA	24,504	346,196	....	370,700	YES
CITY OF MINNETONKA	4,002	66,789	129,043	199,834	YES
CITY OF MONTEVIDEO	....	24,160	3,497	27,657	YES
CITY OF MOORHEAD	1,860,545	1,509	....	1,862,054	YES
CITY OF MORA	391	33,671	....	34,062	YES
CITY OF MORRIS	64,471	179,923	....	244,394	YES
CITY OF MOUND	....	32,047	28,833	60,880	YES
CITY OF MOUNTAIN LAKE	453	79,053	....	79,506	YES
CITY OF NERSTRAND	Failed to report in time for this publication				
CITY OF NEW HOPE	....	9,631	197,195	206,826	YES
CITY OF NEW YORK MILLS	Failed to report in time for this publication				
CITY OF NORTHFIELD	2,559	146,389	....	148,948	YES
CITY OF PARK RAPIDS	1,447,826	434,235	....	1,882,061	YES
CITY OF PIPESTONE	696	248,130	....	248,826	YES
CITY OF PLYMOUTH	Audit Report did not include reports on federal programs				
CITY OF PORTER	....	133,491	....	133,491	YES
CITY OF PRINCETON	34,617	962,961	....	997,578	YES
CITY OF PROCTOR	....	277,797	....	277,797	YES
CITY OF RED LAKE FALLS	273	250,000	....	250,273	YES
CITY OF RED WING	7,401	68,868	....	76,269	YES
CITY OF RICE	450,000	553,443	....	1,003,443	YES
CITY OF ROCHESTER	2,066,188	440,081	....	2,506,269	YES
CITY OF ROUND LAKE	....	113,583	....	113,583	YES
CITY OF RUSH CITY	....	221,079	....	221,079	YES
CITY OF RUSSELL	....	57,435	....	57,435	YES
CITY OF RUTHTON	....	164,100	....	164,100	YES
CITY OF SPRING GROVE	7,636	177,084	....	184,720	YES
CITY OF ST CLOUD	358,976	88,069	12,542	459,587	YES
CITY OF ST PAUL	16,575,492	3,064,919	50,466	19,690,877	YES
CITY OF ST PAUL PARK	Audit Report did not include reports on federal programs				
CITY OF ST PETER	Audit Report did not include reports on federal programs				
CITY OF STEWARTVILLE	894	245,985	....	246,879	YES
CITY OF TRIMONT	386	28,523	....	28,909	YES
CITY OF VERNDALE	....	103,960	....	103,960	YES
CITY OF VIRGINIA	412,451	38,592	....	451,043	YES
CITY OF WALTHAM	....	78,488	....	78,488	YES
CITY OF WARROAD	568,191	363,148	....	931,339	YES
CITY OF WENDELL	173,610	290,513	....	464,123	YES
CITY OF WINNEBAGO	2,812	156,000	....	158,812	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>CITIES</b>					
CITY OF WINONA	....	133,030	103,971	237,001	YES
CITY OF WORTHINGTON	271,523	250,000	....	521,523	YES
TOTAL	62,912,570	40,489,223	939,157	104,340,950	
<b>COUNTIES</b>					
AITKIN COUNTY	6,568	1,436,103	....	1,442,671	YES
ANOKA COUNTY	1,304,776	10,947,361	48,871	12,301,008	YES
BECKER COUNTY	....	2,735,131	....	2,735,131	YES
BELTRAMI COUNTY	....	4,839,092	8,440	4,847,532	YES
BENTON COUNTY	....	1,893,104	....	1,893,104	YES
BIG STONE COUNTY	2,674	431,701	....	434,375	YES
BLUE EARTH COUNTY	....	4,428,586	398,554	4,827,140	YES
BROWN COUNTY	....	1,442,422	14,668	1,457,090	YES
CARLTON COUNTY	....	2,889,836	58,243	2,948,079	YES
CARVER COUNTY	8,032	1,681,152	189,519	1,878,703	YES
CASS COUNTY	....	3,179,751	25,000	3,204,751	YES
CHIPPEWA COUNTY	....	820,457	....	820,457	YES
CHISAGO COUNTY	....	1,462,367	....	1,462,367	YES
CLAY COUNTY	8,131	3,590,742	39,626	3,638,499	YES
CLEARWATER COUNTY	....	1,475,243	12,256	1,487,499	YES
COOK COUNTY	....	295,242	3,042	298,284	YES
COTTONWOOD COUNTY	....	640,848	....	640,848	YES
CROW WING COUNTY	49,949	5,672,872	40,000	5,762,821	YES
DAKOTA COUNTY	19,878	10,180,861	....	10,200,739	YES
DODGE COUNTY	....	766,588	497	767,085	YES
DOUGLAS COUNTY	....	2,187,115	28,377	2,215,492	YES
FARIBAUT COUNTY	....	4,249	....	4,249	YES
FILLMORE COUNTY	337	927,875	2,750	930,962	YES
FREEBORN COUNTY	....	2,485,584	8,750	2,494,334	YES
GOODHUE COUNTY	....	2,060,164	7,853	2,068,017	YES
GRANT COUNTY	....	314,564	....	314,564	YES
HENNEPIN COUNTY	3,454,045	89,293,077	....	92,747,122	YES
HOUSTON COUNTY	....	780,765	....	780,765	YES
HUBBARD COUNTY	5,858	1,968,261	11,793	1,985,912	YES
ISANTI COUNTY	....	1,585,196	....	1,585,196	YES
ITASCA COUNTY	15,966	4,873,146	18,550	4,907,662	YES
JACKSON COUNTY	....	1,033,512	....	1,033,512	YES
KANABEC COUNTY	....	895,011	....	895,011	YES
KANDIYOHI COUNTY	....	3,061,402	....	3,061,402	YES
KITTSOON COUNTY	....	490,180	1,834	492,014	YES
KOOCHICING COUNTY	6,327	1,857,055	....	1,863,382	YES
LAC QUI PARLE COUNTY	1,229	416,058	....	417,287	YES
LAKE COUNTY	....	886,744	....	886,744	YES
LAKE OF THE WOODS COUNTY	....	215,906	....	215,906	YES
LE SUEUR COUNTY	....	1,104,370	....	1,104,370	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	----- PASS THROUGH -----			TOTAL	AUDIT REPORT ACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
COUNTIES					
LINCOLN COUNTY	....	41,329	....	41,329	YES
LYON COUNTY	....	25,292	....	25,292	YES
MAHONEN COUNTY	....	667,731	....	667,731	YES
MARSHALL COUNTY	....	459,731	4,023	463,754	YES
MARTIN COUNTY	....	9,500	....	9,500	YES
MCLEOD COUNTY	....	1,255,046	5,107	1,260,153	YES
MEEKER COUNTY	....	1,131,938	....	1,131,938	YES
MILLE LACS COUNTY	....	1,529,918	....	1,529,918	YES
MORRISON COUNTY	....	2,613,750	....	2,613,750	YES
MOWER COUNTY	....	2,572,429	8,750	2,581,179	YES
MURRAY COUNTY	....	11,645	....	11,645	YES
NICOLLET COUNTY	5,427	1,147,513	2,572	1,155,512	YES
NOBLES COUNTY	....	1,300,805	....	1,300,805	YES
NORMAN COUNTY	....	359,129	....	359,129	YES
OLMSTED COUNTY	66,853	7,094,782	185,037	7,346,672	YES
OTTER TAIL COUNTY	....	4,149,368	36,086	4,185,454	YES
PENNINGTON COUNTY	3,193	1,050,272	....	1,053,465	YES
PINE COUNTY	....	2,109,600	....	2,109,600	YES
PIPESTONE COUNTY	....	720,104	....	720,104	YES
POLK COUNTY	....	3,484,694	5,636	3,490,330	YES
POPE COUNTY	....	570,857	....	570,857	YES
RAMSEY COUNTY	491,804	49,761,083	312,637	50,565,524	YES
RED LAKE COUNTY	....	318,572	....	318,572	YES
REDWOOD COUNTY	....	1,321,288	....	1,321,288	YES
RENVILLE COUNTY	510	1,107,577	....	1,108,087	YES
RICE COUNTY	....	2,098,953	....	2,098,953	YES
ROCK COUNTY	....	418,301	....	418,301	YES
ROSEAU COUNTY	....	842,896	....	842,896	YES
SCOTT COUNTY	10,120	1,657,805	316,849	1,984,774	YES
SHERBURNE COUNTY	....	1,782,462	....	1,782,462	YES
SIBLEY COUNTY	....	493,772	6,884	500,656	YES
ST LOUIS COUNTY	71,380	24,229,312	99,297	24,399,989	YES
STEARNS COUNTY	112,378	6,768,490	....	6,880,868	YES
STEELE COUNTY	....	1,330,968	2,139	1,333,107	YES
STEVENS COUNTY	2,625	613,659	50,625	666,909	YES
SWIFT COUNTY	....	594,552	....	594,552	YES
TODD COUNTY	....	2,530,808	....	2,530,808	YES
TRAVERSE COUNTY	2,043	208,266	....	210,309	YES
WABASHA COUNTY	....	942,578	2,285	944,863	YES
WADENA COUNTY	....	1,525,070	25,001	1,550,071	YES
WASECA COUNTY	....	894,564	11,390	905,954	YES
WASHINGTON COUNTY	4,492,261	5,792,842	3,590	10,288,693	YES
WATONWAN COUNTY	4,685	13,549	79,846	98,080	YES
WILKIN COUNTY	3,012	435,385	26,635	465,032	YES
WINONA COUNTY	....	2,371,280	....	2,371,280	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>COUNTIES</b>					
WRIGHT COUNTY	....	3,052,659	....	3,052,659	YES
YELLOW MEDICINE COUNTY	....	782,754	....	782,754	YES
TOTAL	<u>10,150,061</u>	<u>321,444,571</u>	<u>2,103,012</u>	<u>333,697,644</u>	
<b>HOUSING AND REDEVELOPMENT AUTHORITIES</b>					
BECKER COUNTY HRA	Failed to report in time for this publication				
BIG STONE COUNTY HRA	Failed to report in time for this publication				
CARVER COUNTY HRA	....	588,075	....	588,075	YES
CASS COUNTY HRA	201,755	161,927	....	363,682	YES
DULUTH HRA	5,285,338	....	449,819	5,735,157	YES
NORTHWEST MULTI COUNTY HRA	Failed to report in time for this publication				
SCOTT COUNTY HRA	606,619	85,224	....	691,843	YES
WASHINGTON COUNTY HRA	....	181,383	....	181,383	YES
WILLMAR HRA	Failed to report in time for this publication				
TOTAL	<u>6,093,712</u>	<u>1,016,609</u>	<u>449,819</u>	<u>7,560,140</u>	
<b>INDIAN TRIBES</b>					
BOISE PORTE RES BUS COMM	Failed to report in time for this publication				
FOND DU LAC RESERVATION	3,645,091	523,990	....	4,169,081	YES
GRAND PORTAGE RESERVATION	331,687	145,360	....	477,047	YES
LEECH LAKE RESERVATION BUS COMM	4,639,841	1,114,979	234,535	5,989,355	YES
LOWER SIOUX COMM COUNCIL	91,469	16,455	....	107,924	YES
MILLE LACS RESERVATION BUS COMM	Failed to report in time for this publication				
MINN CHIPPEWA TRIBE	2,657,529	527,268	....	3,184,797	YES
PRAIRIE ISLAND INDIAN COMMUNITY	256,359	29,064	....	285,423	YES
RED LAKE BAND OF CHIPPEWA INDIANS	5,630,093	664,450	....	6,294,543	YES
SHAKOPEE MDEWAKANTON SIOUX COMM	179,864	16,594	....	196,458	YES
UPPER SIOUX COMMUNITY	Failed to report in time for this publication				
WHITE EARTH RESERVATION	2,890,320	999,886	79,222	3,969,428	YES
TOTAL	<u>20,322,253</u>	<u>4,038,046</u>	<u>313,757</u>	<u>24,674,056</u>	
<b>LIBRARIES</b>					
ARROWHEAD LIBRARY SYSTEM	....	135,257	....	135,257	YES
CENTRAL MINN LIBRARIES EXCHANGE	....	40,249	....	40,249	YES
EAST CENTRAL REGIONAL LIBRARY	....	47,430	....	47,430	YES
GREAT RIVER REGIONAL LIBRARY	17,805	81,222	....	99,027	YES
KITCHIGAMI REGIONAL LIBRARY	....	44,224	....	44,224	YES
LAKE AGASSIZ REGIONAL LIBRARY	....	51,623	....	51,623	YES
METRONET	....	59,634	....	59,634	YES
METROPOLITAN LIBRARY SERVICE AGENCY	....	316,705	....	316,705	YES
NORTH COUNTRY LIBRARY COOPERATIVE	....	45,133	....	45,133	YES
NORTHERN LIGHTS LIBRARY NETWORK	....	52,579	....	52,579	YES
NORTHWEST REGIONAL LIBRARY	....	29,841	....	29,841	YES
PIONEERLAND LIBRARY SYSTEM	....	40,269	....	40,269	YES
PLUM CREEK LIBRARY SYSTEM	....	38,728	....	38,728	YES



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>LIBRARIES</b>					
SC MINN INTERLIBRARY EXCHANGE	....	48,809	....	48,809	YES
SOUTHEAST LIBRARY SYSTEM	....	37,882	....	37,882	YES
SOUTHEASTERN LIBRARIES COOPERATING	....	125,938	....	125,938	YES
SW AREA INTERLIBRARY EXCHANGE	....	40,459	....	40,459	YES
TRAVERSE DES SIOUX LIBRARY SYSTEM	....	55,172	....	55,172	YES
VIKING LIBRARY SYSTEM	....	40,969	....	40,969	YES
TOTAL	17,805	1,332,123	....	1,349,928	
<b>NONPROFIT AGENCIES</b>					
ALBERT LEA COMMUNITY CHILD CENTER	Failed to report in time for this publication				
AMERICAN INDIAN OIC	579,153	46,646	36,373	662,172	YES
AMHERST WILDER	Failed to report in time for this publication				
ANOKA COUNTY COMM ACTION PROG INC	388,881	1,837,096	....	2,225,977	YES
ARCHDEACON GILFILLAN	Failed to report in time for this publication				
ARROWHEAD ECON OPPORTUNITY AGENCY	784,594	5,682,060	2,642,003	9,108,657	YES
ARROWHEAD EMS ASSOCIATION INC	Failed to report in time for this publication				
ASSOC RETARDED CITIZENS-MINN	Audit Report did not include reports on federal programs				
ASSOC RETARDED CITIZENS-SUBURBAN	....	51,190	....	51,190	YES
BAR NONE RANCH	Failed to report in time for this publication				
BI-COUNTY COMM ACTION COUNCIL	299,596	2,801,396	....	3,100,992	YES
CATHOLIC CHARITIES ST CLOUD	Failed to report in time for this publication				
CATHOLIC CHARITIES ST PAUL	32,500	201,207	636,940	870,647	YES
CATHOLIC CHARITIES SUPERIOR	Failed to report in time for this publication				
CATHOLIC SOCIAL SERVICES	Failed to report in time for this publication				
CENTRAL MINN EMERG MED SERV COUNCIL	Failed to report in time for this publication				
CENTRAL MINNESOTA CHILD CARE INC	Failed to report in time for this publication				
CENTRAL MINNESOTA COUNCIL ON AGING	Audit Report did not include reports on federal programs				
CENTRE FOR ASIANS/PACIFIC ISLANDERS	....	36,897	128,360	165,257	YES
CHIEF BUG O NAY GE SHIG SCHOOL	Failed to report in time for this publication				
CHILD CARE AND NUTRITION INC	Failed to report in time for this publication				
CHILD CARE RESOURCE REFERRAL INC	Failed to report in time for this publication				
CHILDREN'S ADVOCATE PROG OF MANKATO	Failed to report in time for this publication				
CHILDREN'S HOME SOCIETY OF MINN	Failed to report in time for this publication				
CHRYSALIS, A CENTER FOR WOMEN	Audit Report did not include reports on federal programs				
CLAY-WILKIN OPPORTUNITY COUNCIL	262,116	1,574,206	....	1,836,322	YES
COLLEGE OF ST CATHERINE	....	30,000	....	30,000	YES
COMM ACTION FOR SURBURAN HENNEPIN	....	437,872	....	437,872	YES
COMPAS	101,570	67,600	....	169,170	
CONCORDIA COLLEGE	Failed to report in time for this publication				
CORP ADV OF PEDIATRIC CARDIAC SER	Audit Report did not include reports on federal programs				
DULUTH COMM ACTION PROG INC	....	2,970,638	150,043	3,120,681	YES
DULUTH INDIAN SERVICES	Failed to report in time for this publication				
EASTSIDE NEIGHBORHOOD SER NUR SCHL	Failed to report in time for this publication				
EPISCOPAL COMM SERV INC	....	75,261	....	75,261	YES
ETHIOPIAN REFUGEE MUTUAL ASSN	Failed to report in time for this publication				

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>NONPROFIT AGENCIES</b>					
FREEBORN CO ALPHA DAC INC	....	29,769	....	29,769	YES
GOODHUE-RICE-WABASHA CITZ ACT CNCL	238,436	1,919,733	310,451	2,468,620	YES
GREATER MPLS DAY CARE	Failed to report in time for this publication				
GREEN THUMB INC	Failed to report in time for this publication				
HARRIET TUBMAN WOMENS SHELTER INC	Failed to report in time for this publication				
HEALTHCARE ED & RESEARCH FOUND INC	....	56,250	....	56,250	YES
HIRE	....	28,007	395,179	423,186	YES
HISPANOS EN MINNESOTA	....	55,533	....	55,533	YES
HOMEWARD BOUND INC	Failed to report in time for this publication				
INSTITUTE ON BLACK CHEMICAL ABUSE	Audit Report did not include reports on federal programs				
INTER-COUNTY COMMUNITY COUNCIL	239,495	1,654,693	516,080	2,410,268	YES
INTERCULTURAL MUTUAL ASSIST ASSN	Failed to report in time for this publication				
INTERNATIONAL INSTITUTE-MINNESOTA	Audit Report did not include reports on federal programs				
INTERSTATE REHABILITATION CENTER	....	88,249	....	88,249	YES
JUEL FAIRBANKS CHEMICAL DEP SER INC	Audit Report did not include reports on federal programs				
KOOCHICHING-ITASCA ACTION CNCL	452,955	2,202,932	54,501	2,710,388	YES
LAKES & PINES COMM ACT COUNCIL	482,298	4,485,015	9,297	4,976,610	YES
LAO ASSISTANCE CENTER	Failed to report in time for this publication				
LAO ASSOCIATION OF MUTUAL ASSIST	....	68,568	....	68,568	YES
LAO FAMILY COMMUNITY OF MINN INC	147,095	177,380	222,437	546,912	YES
LEECH LAKE HEAD START PROGRAM	Failed to report in time for this publication				
LEGAL AID SOCIETY OF MPLS	Failed to report in time for this publication				
LOCAL 41 UAW	....	258,903	....	258,903	YES
LUTHERAN SOCIAL SERVICE OF MN	15,695	216,210	942,043	1,173,948	YES
MAHUBE COMMUNITY COUNCIL	694,685	1,650,921	....	2,345,606	YES
MANKATO REHAB CENTER	....	39,182	....	39,182	YES
METRO CENTER FOR INDEPENDENT LIVING	Audit Report did not include reports on federal programs				
MID-MINNESOTA LEGAL ASSISTANCE, INC	598,959	....	284,732	883,691	YES
MINN CAMBODIAN BUDDHIST SOCIETY INC	Audit Report did not include reports on federal programs				
MINN FOUNDATION FOR BETTER HEARING	Failed to report in time for this publication				
MINN HOSPITAL RESEARCH & ED TRUST	Failed to report in time for this publication				
MINN INDIAN WOMEN'S RESOURCE CENTER	Audit Report did not include reports on federal programs				
MINN INSTITUTE OF PUBLIC HEALTH	....	168,556	....	168,556	YES
MINNESOTA AIDS PROJECT	Failed to report in time for this publication				
MINNESOTA CITIZENS COUNCIL	Audit Report did not include reports on federal programs				
MINNESOTA LITERACY COUNCIL INC	6,173	147,856	....	154,029	YES
MINNESOTA MIGRANT COUNCIL	2,988,658	493,351	20,347	3,502,356	YES
MINNESOTA SHERIFF'S BOYS RANCH	Failed to report in time for this publication				
MINNESOTA VALLEY ACTION COUNCIL	1,289,392	5,967,264	610,548	7,867,204	YES
MPLS AGE & OPPORTUNITY CENTER	....	47,789	841,733	889,522	YES
MPLS AMERICAN INDIAN CENTER	419,256	107,308	38,403	564,967	YES
MPLS CHILDREN'S MEDICAL CENTER	Failed to report in time for this publication				
MPLS URBAN LEAGUE	....	290,849	554,218	845,067	YES
MULTI RESOURCES CENTER	266,064	....	464,678	730,742	YES
NATIONAL YOUTH LEADERSHIP	Failed to report in time for this publication				

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	----- PASS THROUGH -----			TOTAL	AUDIT REPORT ACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
<b>NONPROFIT AGENCIES</b>					
NORTHSIDE CHILD DEVELOPMENT CENTER	Failed to report in time for this publication				
NORTHWEST COMM ACTION INC	250,917	944,138	...	1,195,055	YES
NORTHWEST EMERGENCY MED SER COUNCIL	Failed to report in time for this publication				
NORTHWEST PRIVATE INDUSTRY COUNCIL	...	1,473,349	...	1,473,349	YES
NORTHWOOD CHILD HOME SOCIETY	Failed to report in time for this publication				
OTTERTAIL-WADENA COMM ACT CNCL	206,219	1,336,552	...	1,542,771	YES
PARENTS IN ACTION INC	Failed to report in time for this publication				
PHYLLIS WHEATLY COMM CENTER INC	...	17,769	...	17,769	YES
PLANNED PARENTHOOD OF MINN	1,674,515	97,858	...	1,772,373	YES
PRAIRIE FIVE COMM ACT CNCL	477,248	2,606,462	...	3,083,710	YES
PRIME CHILD LIFE ASSURANCES INC	Failed to report in time for this publication				
PRIVATE INDUSTRY COUNCIL FIVE	...	2,880,804	...	2,880,804	YES
PROVIDERS CHOICE INC	Failed to report in time for this publication				
RAMSEY ACTION PROGRAMS	1,086,746	9,340,811	787,105	11,214,662	YES
RAMSEY COUNTY FAMILY DAY CARE ASSN	Failed to report in time for this publication				
RANGE MENTAL HEALTH INC	Failed to report in time for this publication				
REACH-UP INCORPORATED	609,684	58,784	...	668,468	YES
REGION SIX EAST COMM ACT CNL	412,094	2,739,700	380,958	3,532,752	YES
RISE, INC	Audit Report did not include reports on federal programs				
ROCHESTER CTR FOR IND LIVING, INC	Audit Report did not include reports on federal programs				
RURAL MINNESOTA CEP INC	84,535	7,677,192	...	7,761,727	YES
SCOPE RESOURCE CENTER INC	Failed to report in time for this publication				
SCOTT CARVER DAKOTA COMM ACT AGENCY	389,623	1,161,057	151,215	1,701,895	YES
SEMCAC INC	434,346	4,706,790	893,391	6,034,527	YES
SERVICE INDUSTRIES, INC	Audit Report did not include reports on federal programs				
SEVEN COUNTY SENIOR FEDERATION INC	...	764,953	...	764,953	YES
SEXUAL ASSAULT PROG-NO ST LOUIS CO	Audit Report did not include reports on federal programs				
SOUTHEASTERN AREA AGENCY ON AGING	Failed to report in time for this publication				
SOUTHWEST MINN EMS CORP	Failed to report in time for this publication				
SOUTHWEST MINN OPPORTUNITY CNL	303,013	2,299,258	37,488	2,639,759	YES
SOUTHWEST MINN PIC	...	1,817,824	...	1,817,824	YES
ST CLOUD CHILDREN'S HOME	Failed to report in time for this publication				
ST JAMES HOME OF DULUTH INC	Failed to report in time for this publication				
ST JOSEPH'S HOME FOR CHILDREN	Failed to report in time for this publication				
ST MARY'S MEDICAL CENTER-DULUTH	Failed to report in time for this publication				
ST PAUL AMERICAN INDIAN CENTER	Failed to report in time for this publication				
THE KELLY INSTITUTE	...	42,066	...	42,066	YES
TRI-COUNTY ACTION PROGRAMS	...	1,893,034	...	1,893,034	YES
TRI-COUNTY COMM ACTION PROGRAM	471,620	2,353,123	555,269	3,380,012	YES
TRI-VALLEY OPPORTUNITY COUNCIL INC	679,933	2,436,151	164,323	3,280,407	YES
UNION CITY MISSION INC	Failed to report in time for this publication				
UNITED DEVELOPMENT ACHIV CTR-DULUTH	...	273,763	34,670	308,433	YES
UNITED WAY OF DULUTH-COMM SER ACTIV	...	81,954	...	81,954	YES
VIETNAMESE BUDDHIST ASSOCIATION	...	50,175	...	50,175	YES
WAYSIDE HOUSE INC	Failed to report in time for this publication				

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>NONPROFIT AGENCIES</b>					
WEST CENTRAL AREA AGENCY ON AGING	Failed to report in time for this publication				
WEST CENTRAL MN COMM ACTION CNCL	402,113	1,863,735	....	2,265,848	YES
WEST HENNEPIN HUMAN SERVICES	....	1,239,607	....	1,239,607	YES
WESTERN COMM ACT PROGRAM	303,675	2,572,977	354,692	3,231,344	YES
WILDER CHILD CARE SERVICE	Failed to report in time for this publication				
WOMEN'S SHELTER, ROCHESTER	Failed to report in time for this publication				
WOMENS ASSN OF HMONG & LAO	Failed to report in time for this publication				
WRIGHT COUNTY COMMUNITY ACTION INC	329,487	588,672	....	918,159	YES
TOTAL	18,403,339	89,284,945	12,217,477	119,905,761	
<b>OTHER GOVERNMENTAL AGENCIES</b>					
ARROWHEAD REGIONAL CORR BOARD	....	79,429	....	79,429	YES
BAUDETTE-COUNTY AIRPORT COMMISSION	....	334,603	....	334,603	YES
BROWN NICOLLET HUMAN SERVICE BOARD	....	50,958	....	50,958	YES
CARLTON COOK LAKE ST LOUIS CO HL BD	....	400,031	....	400,031	YES
CHISAGO KANABEC PINE CHS	....	47,933	....	47,933	YES
COUNTRYSIDE PUBLIC HEALTH SERVICE	....	136,771	....	136,771	YES
DOUGLAS COUNTY HOSPITAL	....	32,487	....	32,487	YES
DULUTH AIRPORT AUTHORITY	....	522,283	....	522,283	YES
DULUTH TRANSIT AUTHORITY	759,510	....	....	759,510	YES
EVELETH VIRGINIA AIRPORT COMM	....	526,602	....	526,602	YES
PARIB-MARTIN-WATONWAN HSB	....	2,746,896	....	2,746,896	YES
FIRST BANK-WILLMAR	Failed to report in time for this publication				
GOVERNMENT TRAINING SERVICE	....	415,169	....	415,169	YES
LINCOLN-LYON-MURRAY-PIPESTONE CHS	....	107,362	10,148	117,510	YES
METRO 911 TELEPHONE BOARD	Failed to report in time for this publication				
METROPOLITAN AIRPORTS COMMISSION	....	8,610,039	....	8,610,039	YES
METROPOLITAN WASTE CONTROL COMM	5,847,595	2,188,445	....	8,036,040	YES
MINNEAPOLIS PUBLIC HOUSING AUTH	18,767,762	....	726,872	19,494,634	YES
MULTI-COUNTY BOARD OF HEALTH	....	140,300	29,959	170,259	YES
NE MINN OFFICE OF JOB TRAINING	....	4,272,700	12,364	4,285,064	YES
NORTH DAKOTA HIGHWAY DEPARTMENT	Failed to report in time for this publication				
REGION VIII NORTH WELFARE BRD	....	2,505,275	5,131	2,510,406	YES
REGIONAL TRANSIT BOARD	370,383	338,000	....	708,383	YES
SE MN JTPA JOINT POWERS BOARD	....	2,864,501	....	2,864,501	YES
ST CLOUD AREA PLNG ORGANIZATION	....	99,240	....	99,240	YES
ST PAUL RAMSEY MEDICAL CENTER	Audit Report did not include reports on federal programs				
TOWN OF RICE LAKE	Failed to report in time for this publication				
TOWN OF SOUTH BEND	Failed to report in time for this publication				
UNIVERSITY OF MINNESOTA	....	2,999,126	....	2,999,126	YES
TOTAL	25,745,250	29,418,150	784,474	55,947,874	
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
ARROWHEAD REG DEVELOP COMM	70,000	1,585,758	....	1,655,758	YES
EAST CENTRAL REG DEVELOP COMM	43,934	531,565	....	575,499	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
HEADWATERS REG DEVELOP COMM	49,377	446,398	....	495,775	YES
METROPOLITAN COUNCIL	15,521,518	5,069,081	....	20,590,599	YES
MID-MINNESOTA DEVELOPMENT COMM	61,166	550,865	....	612,031	YES
NORTHWEST REG DEVELOP COMM	248,871	634,644	....	883,515	YES
REGION 5 DEVELOP COMM	218,490	727,042	....	945,532	YES
REGION NINE DEVELOPMENT COMMISSION	....	919,581	....	919,581	YES
SOUTHWEST REG DEVELOP COMM	51,536	866,869	....	918,405	YES
UPPER MN VALLEY REG DEVELOP COMM	65,635	456,040	....	521,675	YES
TOTAL	16,330,527	11,787,843	....	28,118,370	
<b>SCHOOLS AND RELATED AGENCIES</b>					
AGASSIZ VALLEY VOCATIONAL CENTER	....	....	....	....	YES
ARROWHEAD REG COMPUTER CONSORT	....	....	....	....	YES
BENIDJI INTERDISTRICT COUNCIL	....	263,678	15,243	278,921	YES
BENTON-STEARNES SPECIAL ED COOP	....	246,579	....	246,579	YES
CARVER-SCOTT VOCATIONAL CENTER	Failed to report in time for this publication				
CENTRAL MN ED COOP SERV UNIT	....	357,950	....	357,950	YES
CENTRAL STEARNES VOCATIONAL CENTER	....	....	....	....	YES
CHISAGO COUNTY VOCATIONAL CENTER	Failed to report in time for this publication				
COMMON SCHOOL DIST 323-FRANCONIA	....	....	....	....	YES
COMMON SCHOOL DIST 815-PRINSBURG	....	2,895	....	2,895	YES
COMPUTER REGION 1 ESV	....	....	....	....	YES
COMPUTER REGION THREE	....	....	....	....	YES
COTTONWOOD RIVER VOCATIONAL CENTER	....	....	....	....	YES
CROW RIVER SPECIAL ED COOP	....	145,374	....	145,374	YES
DAKOTA CO INTERMEDIATE DIST NO 917	813,150	455,813	....	1,268,963	YES
DES MOINES VALLEY VOCATIONAL CENTER	Failed to report in time for this publication				
EAST CENTRAL VOCATIONAL CENTER	....	....	....	....	YES
EAST RANGE VOCATIONAL CENTER	....	3,211	....	3,211	YES
ED COOP SERVICE UNIT 5-924	....	323,181	29,680	352,861	YES
FERGUS FALLS SPEC ED COOP	....	215,407	....	215,407	YES
FRESHWATER-WOODLAND SP ED COOP	....	163,359	....	163,359	YES
HENNEPIN TECHNICAL CENTER NO 287	1,040,250	955,448	709,511	2,705,209	YES
HIGHLAND VOCATIONAL CENTER	....	13,391	....	13,391	YES
INTERDISTRICT OF ST PETER VOC CNTR	....	....	....	....	YES
ISD 001 AITKIN	....	187,354	....	187,354	YES
ISD 002 HILL CITY	....	86,415	....	86,415	YES
ISD 004 MCGREGOR	10,990	144,748	....	155,738	YES
ISD 011 ANOKA	773,373	4,134,075	....	4,907,448	YES
ISD 012 CENTENNIAL	3,997	375,783	....	379,780	YES
ISD 013 COLUMBIA HEIGHTS	....	544,168	....	544,168	YES
ISD 014 FRIDLEY	....	315,160	....	315,160	YES
ISD 015 ST FRANCIS	....	463,598	....	463,598	YES
ISD 016 SPRING LAKE PARK	....	406,826	....	406,826	YES
ISD 021 AUDUBON	....	78,554	....	78,554	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 022 DETROIT LAKES	1,005,002	840,723	....	1,845,725	YES
ISD 023 FRAZEE	6,046	348,375	....	354,421	YES
ISD 024 LAKE PARK	....	74,076	....	74,076	YES
ISD 025 PINE POINT	89,528	42,374	5,752	137,654	YES
ISD 031 BEMIDJI	594,451	1,391,636	20,297	2,006,384	YES
ISD 032 BLACKDUCK	233	138,628	21,451	160,312	YES
ISD 036 KELLIHER	....	93,713	1,682	95,395	YES
ISD 038 RED LAKE	Failed to report in time for this publication				
ISD 047 SAUK RAPIDS	....	279,991	8,181	288,172	YES
ISD 051 FOLEY	....	309,206	....	309,206	YES
ISD 057 BEARDSLEY	....	20,749	....	20,749	YES
ISD 058 CLINTON	....	96,776	....	96,776	YES
ISD 060 GRACEVILLE	....	44,961	....	44,961	YES
ISD 062 ORTONVILLE	....	126,325	....	126,325	YES
ISD 070 LAKE CRYSTAL	....	127,889	....	127,889	YES
ISD 072 MAPLETON	....	72,992	....	72,992	YES
ISD 075 ST CLAIR	....	91,983	....	91,983	YES
ISD 077 MANKATO	933,782	1,304,237	....	2,238,019	YES
ISD 078 GARDEN CITY	....	88,116	....	88,116	YES
ISD 079 AMBOY-GOOD THUNDER	....	115,737	....	115,737	YES
ISD 081 COMPREY	....	62,624	....	62,624	YES
ISD 084 SLEEPY EYE	....	142,790	....	142,790	YES
ISD 085 SPRINGFIELD	....	105,693	8,940	114,633	YES
ISD 088 NEW ULM	11,423	351,852	16,742	380,017	YES
ISD 091 BARNUM	....	130,500	8,534	139,034	YES
ISD 093 CARLTON	55,112	117,118	....	172,230	YES
ISD 094 CLOQUET	150,655	584,782	....	735,437	YES
ISD 095 CROMWELL	....	70,382	....	70,382	YES
ISD 097 MOOSE LAKE	....	150,982	....	150,982	YES
ISD 099 ESKO	....	89,326	....	89,326	YES
ISD 100 WRENSHALL	....	36,044	....	36,044	YES
ISD 108 NORWOOD	....	136,933	33,577	170,510	YES
ISD 110 WACONIA	....	163,462	....	163,462	YES
ISD 111 WATERTOWN-MAYER	....	166,285	....	166,285	YES
ISD 112 CHASKA	....	256,130	88,354	344,484	YES
ISD 114 BACKUS	....	80,387	....	80,387	YES
ISD 115 CASS LAKE	462,968	275,071	37,322	775,361	YES
ISD 116 PILLAGER	....	83,476	....	83,476	YES
ISD 117 PINE RIVER	....	289,407	....	289,407	YES
ISD 118 REMER	41,928	156,551	....	198,479	YES
ISD 119 WALKER	17,276	146,380	....	163,656	YES
ISD 126 CLARA CITY	....	88,037	....	88,037	YES
ISD 127 NAYNARD	....	53,630	6,279	59,909	YES
ISD 128 MILAN	....	57,385	6,697	64,082	YES
ISD 129 MONTEVIDEO	92,447	465,877	55,629	613,953	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
SCHOOLS AND RELATED AGENCIES					
ISD 138 NORTH BRANCH	....	485,747	....	485,747	YES
ISD 139 RUSH CITY	....	84,485	....	84,485	YES
ISD 140 TAYLOR FALLS	....	45,059	....	45,059	YES
ISD 141 CHISAGO LAKES	....	202,640	....	202,640	YES
ISD 145 GLYNDON	....	129,984	....	129,984	YES
ISD 146 BARNESVILLE	21,289	193,052	....	214,341	YES
ISD 147 DILWORTH	....	123,601	....	123,601	YES
ISD 150 HAWLEY	....	99,062	10,739	109,801	YES
ISD 152 MOORHEAD	1,948,292	1,143,913	47,383	3,139,588	YES
ISD 158 GONVICK	....	41,940	696	42,636	YES
ISD 161 CLEARBROOK	....	87,464	2,436	89,900	YES
ISD 162 BAGLEY	42,957	341,826	9,080	393,863	YES
ISD 166 COOK COUNTY	50,844	117,054	62,999	230,897	YES
ISD 173 MOUNTAIN LAKE	....	92,376	9,830	102,206	YES
ISD 175 WESTBROOK	....	70,393	4,971	75,364	YES
ISD 177 WINDOM	....	238,040	....	238,040	YES
ISD 178 STORDEN-JEPPERS	....	85,375	1,355	86,730	YES
ISD 181 BRAINERD	984,948	1,713,611	....	2,698,559	YES
ISD 182 CROSBY	....	360,013	....	360,013	YES
ISD 186 PEQUOT LAKES	....	171,769	....	171,769	YES
ISD 191 BURNSVILLE	....	907,766	....	907,766	YES
ISD 192 FARMINGTON	649	321,375	....	322,024	YES
ISD 194 LAKEVILLE	....	309,661	....	309,661	YES
ISD 195 RANDOLPH	....	52,743	....	52,743	YES
ISD 196 ROSEMOUNT	....	1,343,211	12,457	1,355,668	YES
ISD 197 WEST ST PAUL	....	633,179	14,280	647,459	YES
ISD 199 INVER GROVE HEIGHTS	....	436,477	....	436,477	YES
ISD 200 HASTINGS	....	583,875	....	583,875	YES
ISD 201 CLAREMONT	....	42,485	....	42,485	YES
ISD 202 DODGE CENTER	....	85,760	....	85,760	YES
ISD 203 HAYFIELD	....	192,396	....	192,396	YES
ISD 204 KASSON-MANTORVILLE	....	126,094	....	126,094	YES
ISD 205 WEST CONCORD	....	87,428	....	87,428	YES
ISD 206 ALEXANDRIA	1,600,765	1,081,460	....	2,682,225	YES
ISD 207 BRANDON	....	95,781	....	95,781	YES
ISD 208 EVANSVILLE	....	73,882	....	73,882	YES
ISD 209 KENSINGTON	....	29,994	....	29,994	YES
ISD 213 OSAKIS	....	209,930	....	209,930	YES
ISD 217 BRICELYN	....	59,832	....	59,832	YES
ISD 218 DELAVAN	....	40,384	....	40,384	YES
ISD 219 ELMORE	....	51,483	....	51,483	YES
ISD 222 KIESTER	....	19,073	....	19,073	YES
ISD 223 MINNESOTA LAKE	....	53,376	....	53,376	YES
ISD 224 WELLS	....	152,358	....	152,358	YES
ISD 225 WINNEBAGO	....	53,796	....	53,796	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 227 CHATFIELD	....	114,357	....	114,357	YES
ISD 228 HARMONY	....	79,346	....	79,346	YES
ISD 229 LANESBORO	....	96,652	....	96,652	YES
ISD 232 PETERSON	....	66,988	....	66,988	YES
ISD 233 PRESTON	....	75,220	....	75,220	YES
ISD 234 RUSHFORD	....	95,291	....	95,291	YES
ISD 236 WYKOFF	....	85,763	....	85,763	YES
ISD 237 SPRING VALLEY	....	92,882	....	92,882	YES
ISD 238 MABEL-CANTON	....	105,674	....	105,674	YES
ISD 240 BLUE EARTH	....	159,641	....	159,641	YES
ISD 241 ALBERT LEA	545,838	938,298	55,266	1,539,402	YES
ISD 242 ALDEN	....	33,827	....	33,827	YES
ISD 243 EMMONS	....	27,498	....	27,498	YES
ISD 244 FREEBORN	....	35,688	....	35,688	YES
ISD 245 GLENNVILLE	....	68,778	....	68,778	YES
ISD 252 CANNON FALLS	....	130,739	....	130,739	YES
ISD 253 GOODHUE	....	101,184	....	101,184	YES
ISD 254 KENYON	....	104,320	....	104,320	YES
ISD 255 PINE ISLAND	....	92,538	....	92,538	YES
ISD 256 RED WING	329,369	574,132	....	903,501	YES
ISD 258 WANAMINGO	....	52,439	....	52,439	YES
ISD 260 ZUMBROTA	....	94,510	....	94,510	YES
ISD 261 ASHBY	....	52,376	....	52,376	YES
ISD 262 BARRETT	....	17,607	....	17,607	YES
ISD 263 ELBOW LAKE	....	92,282	....	92,282	YES
ISD 264 HERMAN-NORCROSS	....	73,227	....	73,227	YES
ISD 265 HOFFMAN	....	66,520	....	66,520	YES
ISD 270 HOPKINS	14,148	767,288	....	781,436	YES
ISD 271 BLOOMINGTON	....	1,405,462	....	1,405,462	YES
ISD 272 EDEN PRAIRIE	....	353,220	....	353,220	YES
ISD 273 EDINA	....	360,312	....	360,312	YES
ISD 276 MINNETONKA	....	444,885	3,768	448,653	YES
ISD 277 WESTONKA	....	349,277	14,707	363,984	YES
ISD 278 ORONO	....	207,378	....	207,378	YES
ISD 279 OSSEO	....	1,857,633	....	1,857,633	YES
ISD 280 RICHFIELD	12,170	510,959	....	523,129	YES
ISD 281 ROBBINSDALE	25,405	1,706,482	....	1,731,887	YES
ISD 282 ST ANTHONY-NEW BRIGHTON	....	76,783	....	76,783	YES
ISD 283 ST LOUIS PARK	20,701	568,581	....	589,282	YES
ISD 284 WAYZATA	....	472,726	....	472,726	YES
ISD 286 BROOKLYN CENTER	....	244,474	....	244,474	YES
ISD 294 HOUSTON	....	89,277	....	89,277	YES
ISD 297 SPRING GROVE	....	92,876	....	92,876	YES
ISD 299 CALEDONIA	....	173,709	....	173,709	YES
ISD 300 LA CRESCENT	....	124,133	....	124,133	YES



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	----- PASS THROUGH -----			TOTAL	AUDIT REPORT ACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 301 AKELEY	....	66,491	....	66,491	YES
ISD 306 LAPORTE	....	72,052	....	72,052	YES
ISD 308 NEVIS	....	61,260	....	61,260	YES
ISD 309 PARK RAPIDS	58,114	533,913	....	592,027	YES
ISD 314 BRAHAM	....	191,395	....	191,395	YES
ISD 316 COLERAINE	18,004	279,379	1,851	299,234	YES
ISD 317 DEER RIVER	623,430	252,528	....	875,958	YES
ISD 318 GRAND RAPIDS	26,462	869,522	63,373	959,357	YES
ISD 319 NASHWAUK-KEEWATIN	....	108,254	....	108,254	YES
ISD 324 JACKSON	....	194,595	946	195,541	YES
ISD 325 LAKEFIELD	....	98,679	4,562	103,241	YES
ISD 328 SIOUX VALLEY	....	78,079	....	78,079	YES
ISD 330 HERON LAKE-OKABENA	....	88,819	....	88,819	YES
ISD 332 MORA	....	305,573	2,464	308,037	YES
ISD 333 OGILVIE	....	150,623	....	150,623	YES
ISD 341 ATWATER	....	103,593	16,270	119,863	YES
ISD 345 NEW LONDON-SPICER	....	158,879	48,817	207,696	YES
ISD 346 RAYMOND	....	55,276	6,510	61,786	YES
ISD 347 WILLMAR	....	1,055,989	114,887	1,170,876	YES
ISD 351 HALLOCK	....	47,066	652	47,718	YES
ISD 352 HUMBOLDT	....	10,046	....	10,046	YES
ISD 353 KARLSTAD	....	81,585	....	81,585	YES
ISD 354 KENNEDY	....	30,004	....	30,004	YES
ISD 356 LANCASTER	....	47,616	....	47,616	YES
ISD 361 INTERNATIONAL FALLS	22,603	456,747	1,073	480,423	YES
ISD 362 LITTLEFORK-BIG FALLS	....	73,084	2,668	75,752	YES
ISD 363 SOUTH KOOCICHING	....	77,981	2,030	80,011	YES
ISD 371 BELLINGHAM	....	61,991	7,307	69,298	YES
ISD 376 MARIETTA-NASSAU	....	36,506	....	36,506	YES
ISD 377 MADISON	....	113,300	8,230	121,530	YES
ISD 378 DAWSON	....	125,042	18,337	143,379	YES
ISD 381 LAKE SUPERIOR	....	278,785	....	278,785	YES
ISD 390 LAKE OF THE WOODS	....	139,578	4,350	143,928	YES
ISD 391 CLEVELAND	....	52,181	....	52,181	YES
ISD 392 LE CENTER	....	94,191	....	94,191	YES
ISD 393 LE SUEUR	....	142,859	....	142,859	YES
ISD 394 MONTGOMERY	....	215,178	24,314	239,492	YES
ISD 395 WATERVILLE	....	128,580	....	128,580	YES
ISD 402 HENDRICKS	....	66,832	8,535	75,367	YES
ISD 403 IVANHOE	....	97,148	2,065	99,213	YES
ISD 404 LAKE BENTON	....	64,676	....	64,676	YES
ISD 408 VERDI	....	35,678	....	35,678	YES
ISD 409 TYLER	....	178,519	....	178,519	YES
ISD 411 BALATON	....	77,731	....	77,731	YES
ISD 412 COTTONWOOD	....	81,215	....	81,215	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 413 MARSHALL	....	380,396	....	380,396	YES
ISD 414 MINNEOTA	....	111,663	....	111,663	YES
ISD 415 LYND	....	34,886	....	34,886	YES
ISD 417 TRACY	....	180,749	20,838	201,587	YES
ISD 418 RUSSELL	....	39,178	....	39,178	YES
ISD 421 BROWNTON	....	59,999	....	59,999	YES
ISD 422 GLENCOE	....	114,857	....	114,857	YES
ISD 423 HUTCHINSON	419,408	451,425	....	870,833	YES
ISD 424 LESTER PRAIRIE	....	64,309	....	64,309	YES
ISD 425 SILVER LAKE	....	47,410	....	47,410	YES
ISD 426 STEWART	....	64,178	....	64,178	YES
ISD 427 WINSTED	....	38,602	....	38,602	YES
ISD 432 MAHONOMEN	....	691,144	....	691,144	YES
ISD 435 WAUBUN	....	673,859	....	673,859	YES
ISD 436 ALVARADO	....	28,631	791	29,422	YES
ISD 437 ARGYLE	....	56,053	1,969	58,022	YES
ISD 440 MIDDLE RIVER	....	80,331	....	80,331	YES
ISD 441 NEWFOLDEN	....	98,777	....	98,777	YES
ISD 442 OSLO	....	44,974	4,660	49,634	YES
ISD 443 STEPHEN	....	87,719	....	87,719	YES
ISD 444 STRANDQUIST	....	31,862	1,562	33,424	YES
ISD 446 WARREN	....	96,692	....	96,692	YES
ISD 447 GRYGLA	....	88,204	....	88,204	YES
ISD 451 CEYLON	....	32,194	....	32,194	YES
ISD 453 EAST CHAIN	....	66,219	....	66,219	YES
ISD 454 FAIRMONT	....	263,879	....	263,879	YES
ISD 456 SHERBURN	....	62,174	....	62,174	YES
ISD 457 TRIMONT	....	51,001	....	51,001	YES
ISD 458 TRUMAN	....	74,708	....	74,708	YES
ISD 459 WELCOME	....	40,592	....	40,592	YES
ISD 460 GRANADA-HUNTLEY	....	33,359	....	33,359	YES
ISD 461 COSMOS	....	47,174	....	47,174	YES
ISD 463 EDEN VALLEY	....	183,237	918	184,155	YES
ISD 464 GROVE CITY	....	76,826	17,263	94,089	YES
ISD 465 LITCHFIELD	....	276,358	....	276,358	YES
ISD 466 DASSEL-COKATO	....	195,637	....	195,637	YES
ISD 473 ISLE	3,024	88,191	....	91,215	YES
ISD 477 PRINCETON	....	435,442	....	435,442	YES
ISD 480 ONANIA	105,570	200,518	....	306,088	YES
ISD 482 LITTLE FALLS	....	705,177	....	705,177	YES
ISD 483 MOTLEY	....	110,443	....	110,443	YES
ISD 484 PIERZ	....	328,266	....	328,266	YES
ISD 485 ROYALTON	....	200,743	....	200,743	YES
ISD 486 SWANVILLE	....	98,985	....	98,985	YES
ISD 487 UPSALA	....	134,619	....	134,619	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 492 AUSTIN	706,556	919,052	....	1,625,608	YES
ISD 495 GRAND MEADOW	....	59,038	....	59,038	YES
ISD 497 LYLE	19,612	64,517	....	84,129	YES
ISD 499 LE ROY	....	81,080	....	81,080	YES
ISD 500 SOUTHLAND	....	140,913	....	140,913	YES
ISD 504 SLAYTON	....	159,951	....	159,951	YES
ISD 505 PULDA	19,147	123,824	....	142,971	YES
ISD 507 NICOLLET	....	66,545	....	66,545	YES
ISD 508 ST PETER	....	239,004	....	239,004	YES
ISD 511 ADRIAN	....	147,384	16,107	163,491	YES
ISD 513 BREWSTER	....	39,146	....	39,146	YES
ISD 514 ELLSWORTH	....	52,997	....	52,997	YES
ISD 516 ROUND LAKE	....	20,186	....	20,186	YES
ISD 518 WORTHINGTON	....	438,900	30,109	469,009	YES
ISD 521 ADA	....	113,071	....	113,071	YES
ISD 522 BORUP	....	31,171	....	31,171	YES
ISD 523 GARY	....	63,021	....	63,021	YES
ISD 524 HALSTAD	....	131,506	....	131,506	YES
ISD 525 HENDRUM	....	49,475	....	49,475	YES
ISD 526 TWIN VALLEY	....	77,975	....	77,975	YES
ISD 531 BYRON	....	94,955	....	94,955	YES
ISD 533 DOVER-EYOTA	....	123,280	....	123,280	YES
ISD 534 STEWARTVILLE	....	167,927	....	167,927	YES
ISD 535 ROCHESTER	749,682	2,206,075	....	2,955,757	YES
ISD 542 BATTLE LAKE	....	120,391	....	120,391	YES
ISD 543 DEER CREEK	....	75,721	....	75,721	YES
ISD 544 FERGUS FALLS	....	322,938	....	322,938	YES
ISD 545 HENNING	....	96,153	....	96,153	YES
ISD 547 PARKERS PRAIRIE	....	169,645	....	169,645	YES
ISD 548 PELICAN RAPIDS	....	208,924	....	208,924	YES
ISD 549 PERHAM	....	273,360	....	273,360	YES
ISD 550 UNDERWOOD	....	93,675	....	93,675	YES
ISD 553 NEW YORK MILLS	....	169,999	1,787	171,786	YES
ISD 561 GOODRIDGE	....	109,361	....	109,361	YES
ISD 564 THIEF RIVER FALLS	634,955	738,103	23,482	1,396,540	YES
ISD 566 ASKOV	....	99,185	....	99,185	YES
ISD 570 FINLAYSON	....	40,226	....	40,226	YES
ISD 573 HINCKLEY	14,176	181,936	....	196,112	YES
ISD 576 SANDSTONE	31,630	312,008	....	343,638	YES
ISD 577 WILLOW RIVER	....	90,937	....	90,937	YES
ISD 578 PINE CITY	238,996	430,539	....	669,535	YES
ISD 581 EDGERTON	....	103,097	....	103,097	YES
ISD 582 JASPER	....	54,206	....	54,206	YES
ISD 583 PIPESTONE	....	287,697	25,608	313,305	YES
ISD 584 RUTHTON	....	46,929	....	46,929	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 592 CLIMAX	....	28,066	....	28,066	YES
ISD 593 CROOKSTON	....	380,181	....	380,181	YES
ISD 595 EAST GRAND FORKS	582,036	370,146	....	952,182	YES
ISD 597 ERSKINE	....	54,251	....	54,251	YES
ISD 599 FERTILE	....	102,457	2,948	105,405	YES
ISD 600 FISHER	....	36,834	....	36,834	YES
ISD 601 POSSTON	5,237	180,683	1,209	187,129	YES
ISD 603 MCINTOSH	....	68,992	....	68,992	YES
ISD 604 MENTOR	....	27,474	....	27,474	YES
ISD 61-60-10 ARLINGTON ETC	....	....	....	....	YES
ISD 611 CYRUS	....	39,470	....	39,470	YES
ISD 612 GLENWOOD	....	188,463	....	188,463	YES
ISD 614 STARBUCK	....	87,140	....	87,140	YES
ISD 615 VILLARD	....	59,932	....	59,932	YES
ISD 621 MOUNDS VIEW	7,052	1,166,203	6,210	1,179,465	YES
ISD 622 NORTH ST PAUL-MAPLEWOOD	....	1,191,873	....	1,191,873	YES
ISD 623 ROSEVILLE	....	846,483	....	846,483	YES
ISD 624 WHITE BEAR LAKE	....	647,994	7,228	655,222	YES
ISD 625 ST PAUL	2,921,448	10,385,250	609,599	13,916,297	YES
ISD 627 OKLEE	....	86,359	....	86,359	YES
ISD 628 PLUMMER	....	84,501	....	84,501	YES
ISD 630 RED LAKE FALLS	....	117,611	....	117,611	YES
ISD 631 BELVIEW	....	19,221	....	19,221	YES
ISD 633 LAMBERTON	....	70,553	....	70,553	YES
ISD 635 MILROY	....	28,430	....	28,430	YES
ISD 636 MORGAN	....	67,827	6,374	74,201	YES
ISD 637 REDWOOD FALLS	....	162,256	7,007	169,263	YES
ISD 638 SANBORN	....	65,314	....	65,314	YES
ISD 640 WABASSO	....	147,112	....	147,112	YES
ISD 641 WALNUT GROVE	....	86,009	3,131	89,140	YES
ISD 646 BIRD ISLAND	....	66,883	9,406	76,289	YES
ISD 647 BUFFALO LAKE	....	52,800	....	52,800	YES
ISD 648 DANUBE	....	76,022	5,216	81,238	YES
ISD 649 FAIRFAX	....	98,494	....	98,494	YES
ISD 650 FRANKLIN	....	....	....	....	YES
ISD 651 HECTOR	....	53,982	....	53,982	YES
ISD 652 MORTON	133,115	31,439	....	164,554	YES
ISD 653 OLIVIA	....	95,930	13,994	109,924	YES
ISD 654 RENVILLE	....	61,068	....	61,068	YES
ISD 655 SACRED HEART	....	65,564	....	65,564	YES
ISD 656 PARIBAUT	327,671	1,149,715	62,391	1,539,777	YES
ISD 657 MORRISTOWN	....	54,920	....	54,920	YES
ISD 659 NORTHFIELD	....	263,423	9,750	273,173	YES
ISD 669 MAGNOLIA	....	36,446	5,592	42,038	YES
ISD 670 LUVERNE	....	213,854	33,889	247,743	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	----- PASS THROUGH -----			TOTAL	AUDIT REPORT ACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 671 HILLS-BEAVER CREEK	....	98,343	....	98,343	YES
ISD 676 BADGER	....	40,331	....	40,331	YES
ISD 678 GREENBUSH	....	129,899	....	129,899	YES
ISD 682 ROSEAU	12,262	261,814	....	274,076	YES
ISD 690 WARROAD	....	158,548	....	158,548	YES
ISD 691 AURORA	3,166	199,359	7,232	209,757	YES
ISD 692 BABBITT	....	131,293	12,346	143,639	YES
ISD 693 BIWABIK	....	65,672	1,592	67,264	YES
ISD 695 CHISHOLM	18,060	137,924	516	156,500	YES
ISD 696 ELY	9,186	132,558	8,277	150,021	YES
ISD 697 EVELETH	342,192	365,510	16,000	723,702	YES
ISD 698 FLOODWOOD	....	70,727	....	70,727	YES
ISD 699 GILBERT	2,446	29,528	18,534	50,508	YES
ISD 700 HERNANTOWN	17,337	129,406	....	146,743	YES
ISD 701 HIBBING	538,249	733,887	17,378	1,289,514	YES
ISD 704 PROCTOR	509	328,858	....	329,367	YES
ISD 706 VIRGINIA	7,924	296,799	....	304,723	YES
ISD 707 NETT LAKE	Failed to report in time for this publication				
ISD 708 TOWER-SOUDAN	5,041	26,226	....	31,267	YES
ISD 709 DULUTH	1,816,639	3,629,230	342,372	5,788,241	YES
ISD 710 ST LOUIS COUNTY	37,079	535,517	53,900	626,496	YES
ISD 712 MOUNTAIN IRON-BUHL	....	157,197	....	157,197	YES
ISD 716 BELLE PLAINE	....	93,499	....	93,499	YES
ISD 717 JORDAN	....	116,379	....	116,379	YES
ISD 719 PRIOR LAKE	....	252,934	....	252,934	YES
ISD 720 SHAKOPEE	5,327	233,168	....	238,495	YES
ISD 721 NEW PRAGUE	....	208,980	....	208,980	YES
ISD 726 BECKER	....	75,969	....	75,969	YES
ISD 727 BIG LAKE	....	141,291	....	141,291	YES
ISD 728 ELK RIVER	....	481,836	....	481,836	YES
ISD 731 ARLINGTON	10,727	127,628	8,422	146,777	YES
ISD 732 GAYLORD	....	79,673	....	79,673	YES
ISD 733 GIBBON	....	57,722	....	57,722	YES
ISD 734 HENDERSON	....	46,726	....	46,726	YES
ISD 735 WINTHROP	....	82,326	....	82,326	YES
ISD 736 BELGRADE-ELROSA	....	146,586	....	146,586	YES
ISD 737 BROOTEN	....	131,227	....	131,227	YES
ISD 738 HOLDINGFORD	....	204,467	....	204,467	YES
ISD 739 KIMBALL	....	182,471	18,109	200,580	YES
ISD 740 MELROSE	....	341,004	....	341,004	YES
ISD 741 PAYNESVILLE	....	238,053	....	238,053	YES
ISD 742 ST CLOUD	1,189,349	2,054,666	....	3,244,015	YES
ISD 743 SAUK CENTRE	....	492,181	....	492,181	YES
ISD 745 ALBANY	....	335,657	....	335,657	YES
ISD 748 SARTELL	....	116,118	....	116,118	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 750 COLD SPRING	....	332,193	....	332,193	YES
ISD 756 BLOOMING PRAIRIE	....	180,777	....	180,777	YES
ISD 761 OWATONNA	....	602,651	....	602,651	YES
ISD 762 ELLENDALE	....	79,683	....	79,683	YES
ISD 763 MEDFORD	....	69,755	814	70,569	YES
ISD 768 HANCOCK	....	54,776	....	54,776	YES
ISD 769 MORRIS	....	195,001	....	195,001	YES
ISD 771 CHOKIO-ALBERTA	....	103,410	....	103,410	YES
ISD 775 KERKHOVEN-MURDOCK-SUNBERG	....	177,510	17,684	195,194	YES
ISD 777 BENSON	....	260,504	6,582	267,086	YES
ISD 784 APPLETON	....	160,358	12,626	172,984	YES
ISD 786 BERTHA-HEWITT	....	179,798	....	179,798	YES
ISD 787 BROWERVILLE	....	158,790	....	158,790	YES
ISD 789 CLARISSA	....	76,294	....	76,294	YES
ISD 790 EAGLE BEND	....	102,274	....	102,274	YES
ISD 791 GREY EAGLE	....	93,695	....	93,695	YES
ISD 792 LONG PRAIRIE	....	235,708	....	235,708	YES
ISD 793 STAPLES	728,630	727,266	58,227	1,514,123	YES
ISD 801 BROWNS VALLEY	10,078	82,866	....	92,944	YES
ISD 803 WHEATON	....	115,306	....	115,306	YES
ISD 806 ELGIN	....	78,854	....	78,854	YES
ISD 809 MAZEPPA	....	78,756	....	78,756	YES
ISD 810 PLAINVIEW	....	144,559	....	144,559	YES
ISD 811 WABASHA	....	133,660	18,574	152,234	YES
ISD 813 LAKE CITY	....	188,054	....	188,054	YES
ISD 818 VERNDALE	....	111,953	....	111,953	YES
ISD 819 WADENA	663,646	798,462	....	1,462,108	YES
ISD 820 SEBEKA	....	215,881	....	215,881	YES
ISD 821 MENAUGA	....	162,048	....	162,048	YES
ISD 827 NEW RICHLAND	....	98,700	....	98,700	YES
ISD 829 WASECA	....	357,881	....	357,881	YES
ISD 830 JANESVILLE	....	99,505	....	99,505	YES
ISD 831 FOREST LAKE	....	719,658	....	719,658	YES
ISD 832 MAHTOMEDI	....	267,536	....	267,536	YES
ISD 833 SO WASHINGTON COUNTY	....	857,836	....	857,836	YES
ISD 834 STILLWATER	5,512	803,097	....	808,609	YES
ISD 836 BUTTERFIELD	....	49,329	....	49,329	YES
ISD 837 MADELIA	....	143,674	....	143,674	YES
ISD 840 ST JAMES	....	176,905	....	176,905	YES
ISD 846 BRECKENRIDGE	....	177,543	....	177,543	YES
ISD 850 ROTHSAY	....	46,305	....	46,305	YES
ISD 852 CAMPBELL	....	123,750	....	123,750	YES
ISD 857 LEWISTON	14,142	134,979	....	149,121	YES
ISD 858 ST CHARLES	....	179,739	....	179,739	YES
ISD 861 WINONA	381,458	1,169,381	....	1,550,839	YES

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
ISD 876 ANNANDALE	....	176,994	....	176,994	YES
ISD 877 BUFFALO	....	467,848	....	467,848	YES
ISD 879 DELANO	....	129,222	....	129,222	YES
ISD 880 HOWARD LAKE-WAVERLY	....	165,235	....	165,235	YES
ISD 881 MAPLE LAKE	....	92,165	....	92,165	YES
ISD 882 MONTICELLO	....	565,536	....	565,536	YES
ISD 883 ROCKFORD	....	119,962	....	119,962	YES
ISD 885 ST MICHAEL-ALBERTVILLE	....	112,917	....	112,917	YES
ISD 891 CANBY	....	155,869	....	155,869	YES
ISD 892 CLARKFIELD	....	112,521	....	112,521	YES
ISD 893 ECHO	....	50,800	....	50,800	YES
ISD 894 GRANITE FALLS	....	172,698	12,641	185,339	YES
ISD 896 WOOD LAKE	....	13,553	....	13,553	YES
ISD 911 CAMBRIDGE	....	755,738	....	755,738	YES
ISD 912 MILACA	....	260,950	....	260,950	YES
ISD 913 WALDORF-PEMBERTON	....	68,455	10,578	79,033	YES
ISD 914 ULEN-HITTERDAL	....	91,591	900	92,491	YES
ISD 918 CHANDLER-LAKE WILSON	....	58,527	....	58,527	YES
LAKE AGASSIZ SPEC ED COOP	....	56,916	....	56,916	YES
LEAF RIVER VALLEY VOCATIONAL CENTER	....	....	....	....	YES
MARTIN COUNTY SPEC ED COOP	....	128,110	....	128,110	YES
MARTIN COUNTY VOCATIONAL CENTER	....	....	....	....	YES
MEEKER-WRIGHT SPECIAL ED COOP	....	286,314	....	286,314	YES
METRO - II	....	....	....	....	YES
METROPOLITAN ECSU	....	238,220	....	238,220	YES
MID-RANGE SP ED COOP 5-932	....	129,237	....	129,237	YES
MID-STATE VOCATIONAL CENTER	Failed to report in time for this publication				
MIDWEST SPECIAL ED COOP	....	127,111	....	127,111	YES
MINNESOTA VALLEY COOPERATIVE	....	96,271	....	96,271	YES
MN RIVER VALLEY SPEC ED COOP	....	192,921	....	192,921	YES
MOORHEAD SPECIAL EDUCATION COOP	Failed to report in time for this publication				
MOWER COUNTY SPECIAL ED COOP	....	155,200	75,936	231,136	YES
NE METRO INTERDISTRICT NO 916	891,813	1,073,180	78,505	2,043,498	YES
NISWI-NAYAWSHING VOC CENTER	....	....	....	....	YES
NORTH COUNTY VOCATIONAL CENTER	....	24,298	....	24,298	YES
NORTHEAST ED COOP SERVICE UNIT	....	463,256	....	463,256	YES
NORTHERN LITES VOCATIONAL CENTER	....	....	....	....	YES
NORTHWEST VOCATIONAL CENTER	....	....	....	....	YES
NW MN ED COOP SERVICE UNIT	....	348,388	27,075	375,463	YES
NW REGION INTERDISTRICT COUNCIL	....	108,786	5,624	114,410	YES
OAK LAND VOCATIONAL CENTER	....	24,791	....	24,791	YES
PINE TO PRAIRIE VOCATIONAL CENTER	....	28,126	....	28,126	YES
PRAIRIE LAKES VOCATIONAL CENTER	....	....	....	....	YES
QUAD-COUNTY TELECOMM PROJECT	....	....	....	....	YES
RED LAKE FALLS SPEC ED COOP	....	236,032	....	236,032	YES

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1988

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE
		STATE	OTHER AGENCY		
<b>SCHOOLS AND RELATED AGENCIES</b>					
RED RIVER VALLEY VOCATIONAL CENTER	....	....	....	....	YES
RIVER BEND SPECIAL ED COOP	....	151,103	....	151,103	YES
SOUTH CENTRAL ED COOP SER UNIT	....	336,821	....	336,821	YES
SOUTH CENTRAL SP ED COOP	....	79,231	....	79,231	YES
SOUTH CENTRAL VOCATIONAL CENTER	....	....	....	....	YES
SOUTHEAST MN ED COOP SERV UNIT	....	388,746	....	388,746	YES
SOUTHEASTERN MN SP ED COOP	....	161,906	....	161,906	YES
SOUTHERN MINNESOTA COOP CENTER	....	....	....	....	YES
SOUTHERN MN SPCL SERVICES COOP	....	85,694	....	85,694	YES
SOUTHERN POLAR VOCATIONAL CENTER	....	....	....	....	YES
SOUTHWESTERN VOC TECH INST	1,689,707	547,520	....	2,237,227	YES
SSD 1 MINNEAPOLIS	2,298,805	12,737,505	62,654	15,098,964	YES
SSD 6 SOUTH ST PAUL	....	443,200	....	443,200	YES
ST PETER INTERDIST SP ED COOP	....	109,551	....	109,551	YES
SW & WEST CENTRAL ED SERV UNIT	82,446	1,868,646	27,559	1,978,651	YES
TIES ESV REGION VII	....	....	....	....	YES
TRI-COUNTY COOPERATIVE CENTER 946	....	130,231	....	130,231	YES
VIKING VOCATIONAL CENTER	....	....	....	....	YES
W MN MULTI REG COMPUTER CNTR	....	....	....	....	YES
WASIOJA AREA SP ED COOP	....	307,296	....	307,296	YES
WEST CENTRAL ED COOP SERV UNIT	....	441,687	....	441,687	YES
WRIGHT VOCATIONAL CENTER	....	....	....	....	YES
TOTAL	30,149,644	139,804,021	3,512,774	173,466,439	
GRAND TOTAL	190,125,161	638,615,531	20,320,470	849,061,162	





STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>ARROWHEAD ECON OPPORTUNITY AGENCY</b>				
MULTI RESOURCES CENTER		YES		
CFDA 17.246	\$ 193,001			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	
CFDA 81.042	\$ 7,382			
<b>ARROWHEAD REG DEVELOP COMM</b>				
ARROWHEAD ECON OPPORTUNITY AGENCY		YES		
CFDA 13.635	\$ 668,957			
CARLTON COUNTY		YES	YES	YES
CFDA 13.633	\$ 1,843			
CITY OF DULUTH		YES	YES	
CFDA 13.635	\$ 202,045			
COOK COUNTY		YES	YES	
CFDA 13.633	\$ 3,042			
ITASCA COUNTY		YES	YES	
CFDA 13.633	\$ 18,550			
KOOCHICHING-ITASCA ACTION CNCL		YES	YES	
CFDA 13.635	\$ 21,782			
ST LOUIS COUNTY		YES	YES	YES
CFDA 13.635	\$ 99,297			
<b>BELTRAMI COUNTY</b>				
ISD 032 BLACKDUCK		YES	YES	
CFDA 10.665	\$ 15,471			
<b>BEMIDJI INTERDISTRICT COUNCIL</b>				
ISD 032 BLACKDUCK		YES	YES	
CFDA 84.027	4,060			
	\$ 4,060			
ISD 036 KELLIHER		YES	YES	
CFDA 84.027	\$ 1,682			
ISD 115 CASS LAKE		YES	YES	
CFDA 84.027	\$ 7,540			
ISD 158 GONVICK		YES	YES	
CFDA 84.027	\$ 696			
ISD 161 CLEARBROOK		YES	YES	
CFDA 84.027	\$ 2,436			
ISD 162 BAGLEY		YES	YES	
CFDA 84.027	\$ 8,758			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>BEMIDJI INTERDISTRICT COUNCIL</b>				
ISD 362 LITTLEFORK-BIG FALLS		YES	YES	
CFDA 84.027	\$ 2,668			
	=====			
	\$ 2,668			
ISD 363 SOUTH KOCHICHING		YES	YES	
CFDA 84.027	\$ 2,030			
	=====			
ISD 390 LAKE OF THE WOODS		YES	YES	
CFDA 84.027	\$ 4,350			
	=====			
<b>BEMIDJI STATE UNIVERSITY</b>				
ISD 564 THIEF RIVER FALLS		YES	YES	
CFDA 59.037	\$ 23,482			
	=====			
<b>BENTON-STEARNES SPECIAL ED COOP</b>				
ISD 047 SAUK RAPIDS		YES	YES	
CFDA 84.027	\$ 8,181			
	=====			
ISD 739 KIMBALL		YES		
CFDA 84.027	\$ 18,109			
	=====			
<b>CARVER-SCOTT VOCATIONAL CENTER</b>				
ISD 108 NORWOOD		YES	YES	
CFDA 84.027	\$ 33,577			
	=====			
ISD 112 CHASKA		YES	YES	
CFDA 84.027	\$ 88,354			
	=====			
<b>CASS COUNTY</b>				
ISD 115 CASS LAKE		YES	YES	
CFDA 10.665	\$ 29,782			
	=====			
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 13.992	\$ 42,777			
	=====			
<b>CENTRAL MINNESOTA COUNCIL ON AGING</b>				
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		
CFDA 13.633	\$ 35,000			
	=====			
<b>CITY OF DULUTH</b>				
DULUTH COMM ACTION PROG INC		YES	YES	
CFDA 14.218	\$ 150,043			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>CITY OF DULUTH</b>				
DULUTH HRA		YES	YES	
CFDA 14.218	\$ 344,071			
CFDA 14.222	133			
CFDA 20.205	105,615			
	-----			
	\$ 449,819			
	=====			
ISD 709 DULUTH		YES	YES	
CFDA 17.246	\$ 94,893			
CFDA 17.250	240,079			
	-----			
	\$ 334,972			
	=====			
NE MINN OFFICE OF JOB TRAINING		YES		
CFDA 17.246	\$ 12,364			
	=====			
<b>CITY OF EXCELSIOR</b>				
ISD 276 MINNETONKA		YES		
CFDA 16.541	\$ 1,811			
	=====			
<b>CITY OF FERTILE</b>				
INTER-COUNTY COMMUNITY COUNCIL		YES	YES	
CFDA 14.228	\$ 4,523			
	=====			
<b>CITY OF HILL CITY</b>				
LAKES & PINES COMM ACT COUNCIL		YES		
CFDA 14.219	\$ 5,684			
	=====			
<b>CITY OF MINNEAPOLIS</b>				
AMERICAN INDIAN OIC		YES		
CFDA 17.207	\$ 14,400			
	=====			
CATHOLIC CHARITIES ST PAUL		YES		
CFDA 14.218	\$ 10,000			
CFDA 13.792	15,000			
	-----			
	\$ 25,000			
	=====			
CENTRE FOR ASIANS/PACIFIC ISLANDERS		YES		
CFDA 13.792	\$ 15,220			
CFDA 17.250	12,900			
	-----			
	\$ 28,120			
	=====			
CITY OF BLOOMINGTON		YES		
CFDA 10.557	\$ 17,244			
	=====			
HIRED		YES		
CFDA 17.246	\$ 43,169			YES
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>CITY OF MINNEAPOLIS</b>				
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		
CFDA 14.218	\$ 44,029			
=====				
MINNEAPOLIS PUBLIC HOUSING AUTH		YES	YES	YES
CFDA 14.218	\$ 726,872			
=====				
MPLS AGE & OPPORTUNITY CENTER		YES	YES	
CFDA 10.550	\$ 1,505			
CFDA 14.218	272,632			YES
	-----			
	\$ 274,137			
=====				
MPLS AMERICAN INDIAN CENTER		YES		
CFDA 13.792	\$ 8,941			
=====				
MPLS URBAN LEAGUE		YES		
CFDA 14.850	\$ 68,749			
CFDA 17.250	177,882			YES
	-----			
	\$ 246,631			
=====				
MULTI RESOURCES CENTER		YES		
CFDA 17.246	\$ 40,830			
CFDA 17.250	35,656			
	-----			
	\$ 76,486			
=====				
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 17.250	\$ 62,654			
=====				
<b>CITY OF ROCHESTER</b>				
OLMSTED COUNTY		YES	YES	
CFDA 14.156	\$ 52,304			
CFDA 14.218	11,924			
CFDA 14.220	27,933			
CFDA 14.222	8,847			
CFDA 14.850	60,851			
	-----			
	\$ 161,859			
=====				
<b>CITY OF ST. PAUL</b>				
ISD 625 ST PAUL		YES		
CFDA 17.250	\$ 609,599			
=====				
<b>CLAY COUNTY</b>				
WILKIN COUNTY		YES	YES	
CFDA 10.557	\$ 18,182			
=====				
<b>COMM ACTION FOR SUBURBAN HENNEPIN</b>				
MULTI RESOURCES CENTER		YES		
CFDA 13.792	\$ 103,155			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>COOK COUNTY</b>				
ISD 166 COOK COUNTY		YES		
CFDA 10.665	\$ 52,428			
	=====			
	\$ 52,428			
	=====			
<b>EAST CENTRAL REG DEVELOP COMM</b>				
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		
CFDA 13.633	\$ 34,998			
	=====			
<b>GOODHUE-RICE-WABASHA CITZ ACT CNCL</b>				
ISD 763 MEDFORD		YES		
CFDA 17.250	\$ 814			
	=====			
<b>GREATER MPLS COUNCIL OF CHURCHES</b>				
MPLS AGE & OPPORTUNITY CENTER		YES	YES	
CFDA 13.635	\$ 79,377			
	=====			
<b>GREATER MPLS DAY CARE</b>				
AMERICAN INDIAN OIC		YES		
CFDA 14.228	\$ 15,593			
	=====			
CATHOLIC CHARITIES ST PAUL		YES		
CFDA 14.218	\$ 39,224			
	=====			
<b>HEADWATERS REG DEVELOP COMM</b>				
BELTRAMI COUNTY		YES	YES	
CFDA 13.633	\$ 8,440			
	=====			
CLEARWATER COUNTY		YES	YES	
CFDA 13.635	\$ 12,256			
	=====			
HUBBARD COUNTY		YES	YES	
CFDA 13.633	\$ 11,793			
	=====			
MULTI-COUNTY BOARD OF HEALTH		YES		
CFDA 13.633	\$ 5,170			
	=====			
<b>HENNEPIN COUNTY</b>				
AMERICAN INDIAN OIC		YES		
CFDA 13.600	\$ 6,380			
	=====			
CARVER COUNTY		YES	YES	
CFDA 17.250	\$ 156,557			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>HENNEPIN COUNTY</b>				
CATHOLIC CHARITIES ST PAUL		YES		
CFDA 13.787	\$ 62,783			
=====				
CENTRE FOR ASIANS/PACIFIC ISLANDERS		YES		
CFDA 13.787	\$ 100,240			
=====				
CITY OF BLOOMINGTON		YES		
CFDA 83.503	\$ 11,298			
CFDA 83.513	6,465			
CFDA 13.994	35,724			
	\$ 53,487			
=====				
CITY OF BROOKLYN CENTER		YES		
CFDA 14.218	\$ 98,648			
CFDA 83.503	9,145			
	\$ 107,793			
=====				
CITY OF MINNETONKA		YES	YES	YES
CFDA 14.218	\$ 120,933			
CFDA 83.503	8,110			
	\$ 129,043			
=====				
CITY OF MOUND		YES		
CFDA 14.218	\$ 28,833			
=====				
CITY OF NEW HOPE		YES		
CFDA 14.219	\$ 163,757			
=====				
HENNEPIN TECHNICAL CENTER NO 287		YES	YES	
CFDA 17.250	\$ 709,511			
=====				
HIRED		YES		
CFDA 17.250	\$ 204,553			
CFDA 13.787	120,949			
CFDA 17.802	811			
	\$ 326,313			
=====				
MPLS AGE & OPPORTUNITY CENTER		YES	YES	
CFDA 13.667	\$ 108,260			
CFDA 13.714	379,959			
	\$ 488,219			
=====				
MULTI RESOURCES CENTER		YES		
CFDA 17.250	\$ 12,557			
=====				
SCOTT COUNTY		YES	YES	
CFDA 17.235	\$ 33,951			
CFDA 17.250	282,898			
	\$ 316,849			
=====				
<b>HENNEPIN TECHNICAL CENTER NO 287</b>				
HIRED		YES		
CFDA 17.250	\$ 25,697			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>HENNEPIN TECHNICAL CENTER NO 287</b>				
ISD 276 MINNETONKA		YES		
CFDA 84.048	\$ 1,957			
	=====			
	\$ 1,957			
	=====			
MULTI RESOURCES CENTER		YES		
CFDA 17.235	\$ 31,379			
CFDA 84.048	24,867			
CFDA 84.128	14,805			
	=====			
	\$ 71,051			
	=====			
<b>INTER-COUNTY COMMUNITY COUNCIL</b>				
ISD 351 HALLOCK		YES		
CFDA 17.250	\$ 652			
	=====			
ISD 437 ARGYLE		YES		
CFDA 17.250	\$ 1,969			
	=====			
ISD 444 STRANDQUIST		YES	YES	
CFDA 17.250	\$ 1,562			
	=====			
ISD 599 FERTILE		YES	YES	
CFDA 17.250	\$ 2,948			
	=====			
<b>ISD 075 ST CLAIR</b>				
ISD 913 WALDORF-PEMBERTON		YES	YES	
CFDA 84.027	\$ 10,578			
	=====			
<b>ISD 129 MONTEVIDEO</b>				
ISD 152 MOORHEAD		YES		
CFDA 84.011	\$ 46,509			
	=====			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	
CFDA 10.550	\$ 14,828			
	=====			
<b>ISD 697 EVELETH</b>				
ISD 699 GILBERT		YES		
CFDA 84.027	\$ 18,534			
	=====			
<b>ITASCA COUNTY</b>				
ISD 318 GRAND RAPIDS		YES	YES	
CFDA 10.665	\$ 63,373			
	=====			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>KANDIYOHI COUNTY</b>				
MINNESOTA MIGRANT COUNCIL		YES		
CFDA 14.231	\$ 13,822			
	=====			
	\$ 13,822			
	=====			
<b>LAKE AGASSIZ SPEC ED COOP</b>				
ISD 150 HAWLEY		YES	YES	
CFDA 84.027	\$ 10,739			
	=====			
<b>LE SUEUR COUNTY</b>				
WASECA COUNTY		YES	YES	
CFDA 13.994	\$ 10,246			
	=====			
<b>MEEKER COUNTY</b>				
ISD 463 EDEN VALLEY		YES		
CFDA 21.300	\$ 918			
	=====			
<b>METROPOLITAN COUNCIL</b>				
ANOKA COUNTY		YES	YES	
CFDA 13.633	\$ 48,871			
	=====			
CARVER COUNTY		YES	YES	
CFDA 13.633	\$ 32,962			
	=====			
CITY OF FOREST LAKE		YES		
CFDA 13.633	\$ 7,460			
	=====			
CITY OF NEW HOPE		YES		
CFDA 14.156	\$ 33,438			
	=====			
ISD 196 ROSEMOUNT		YES	YES	
CFDA 13.633	\$ 12,457			
	=====			
ISD 197 WEST ST PAUL		YES		
CFDA 13.633	\$ 14,280			
	=====			
ISD 277 WESTONKA		YES	YES	
CFDA 13.633	\$ 14,707			
	=====			
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		
CFDA 13.633	\$ 98,126			
	=====			
MPLS AMERICAN INDIAN CENTER		YES		
CFDA 13.633	\$ 13,223			
	=====			
RAMSEY ACTION PROGRAMS		YES		
CFDA 13.635	\$ 787,105			
	=====			
RAMSEY COUNTY		YES		
CFDA 13.635	\$ 312,637			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>METROPOLITAN COUNCIL</b>				
SCOTT CARVER DAKOTA COMM ACT AGENCY	YES			
CFDA 13.633	\$ 151,215			
	\$ 151,215			
<b>METROPOLITAN LIBRARY SERVICE AGENCY</b>				
WASHINGTON COUNTY		YES	YES	
CFDA 84.034	\$ 3,590			
<b>MID STATE COMMUNITY HEALTH SERVICE</b>				
STEVENS COUNTY		YES	YES	
CFDA 13.994	\$ 13,859			
<b>MID-MINNESOTA DEVELOPMENT COMM</b>				
MID-MINNESOTA LEGAL ASSISTANCE, INC	YES			
CFDA 13.633	\$ 25,712			
REGION SIX EAST COMM ACT CNL	YES			
CFDA 10.550	\$ 129,359			
CFDA 13.635	\$ 251,599			
	\$ 380,958			
<b>MINN CHIPPEWA TRIBE</b>				
ISD 031 BEMIDJI		YES		
CFDA 15.130	\$ 20,297			
ISD 166 COOK COUNTY		YES		
CFDA 15.130	\$ 10,571			
ISD 316 COLERAINE		YES		
CFDA 15.130	\$ 1,851			
ISD 361 INTERNATIONAL FALLS		YES		
CFDA 15.130	\$ 1,073			
ISD 696 ELY		YES		
CFDA 15.130	\$ 692			
ISD 701 HIBBING		YES	YES	
CFDA 15.130	\$ 1,378			
ISD 710 ST LOUIS COUNTY		YES	YES	
CFDA 15.130	\$ 1,768			
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 13.635	\$ 191,758			YES
WHITE EARTH RESERVATION		YES	YES	
CFDA 11.302	\$ 17,870			
CFDA 13.600	75			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MINN CHIPPEWA TRIBE</b>				
WHITE EARTH RESERVATION		YES	YES	
CFDA 13.635	\$ 61,277			
	-----			
	\$ 79,222			
	=====			
<b>MINN VALLEY ACTION COUNCIL</b>				
BLUE EARTH COUNTY		YES	YES	
CFDA 17.246	\$ 104,768			
CFDA 17.250	293,786			
	-----			
	\$ 398,554			
	=====			
WASECA COUNTY		YES	YES	
CFDA 10.557	\$ 1,144			
	=====			
WATONWAN COUNTY		YES	YES	
CFDA 17.250	\$ 79,846			
	=====			
<b>MN - BD OF VOCATIONAL TECHNICAL EDUCATION</b>				
CITY OF DULUTH		YES	YES	
CFDA 17.250	\$ 50,120			
	=====			
CITY OF MINNEAPOLIS		YES	YES	YES
CFDA 17.250	\$ 68,889			
	=====			
CITY OF ST PAUL		YES	YES	
CFDA 17.250	\$ 79,779			
	=====			
DAKOTA CO INTERMEDIATE DIST NO 917		YES		YES
CFDA 84.048	\$ 399,173			
CFDA 84.049	5,126			
	-----			
	\$ 404,299			
	=====			
EAST RANGE VOCATIONAL CENTER		YES	YES	
CFDA 84.048	\$ 3,211			
	=====			
HENNEPIN TECHNICAL CENTER NO 287		YES	YES	
CFDA 83.403	\$ 1,291			
CFDA 84.048	693,800			
CFDA 84.049	9,788			
	-----			
	\$ 704,879			
	=====			
ISD 011 ANOKA		YES	YES	
CFDA 84.049	\$ 3,013			
CFDA 84.048	433,788			
	-----			
	\$ 436,801			
	=====			
ISD 022 DETROIT LAKES		YES		
CFDA 84.048	\$ 284,908			
CFDA 84.050	1,026			
	-----			
	\$ 285,934			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - BD OF VOCATIONAL TECHNICAL EDUCATION</b>				
ISD 031 BEMIDJI		YES		
CFDA 84.048	\$ 273,692			
CFDA 84.049	26,071			
	-----			
	\$ 299,763			
	=====			
ISD 077 MANKATO		YES	YES	
CFDA 17.600	\$ 32,928			
CFDA 84.048	351,621			
CFDA 84.146	6,850			
	-----			
	\$ 391,399			
	=====			
ISD 152 MOORHEAD		YES		
CFDA 84.048	\$ 243,180			
	=====			
ISD 181 BRAINERD		YES		
CFDA 84.048	\$ 304,777			
CFDA 84.049	10,500			
	-----			
	\$ 315,277			
	=====			
ISD 206 ALEXANDRIA		YES		
CFDA 84.048	\$ 279,702			
CFDA 84.049	5,300			
	-----			
	\$ 285,002			
	=====			
ISD 241 ALBERT LEA		YES		
CFDA 84.048	\$ 280,234			
CFDA 84.049	5,999			
	-----			
	\$ 286,233			
	=====			
ISD 256 RED WING		YES		
CFDA 84.048	\$ 171,353			
CFDA 84.049	5,400			
	-----			
	\$ 176,753			
	=====			
ISD 347 WILLMAR		YES	YES	
CFDA 84.048	\$ 432,281			
CFDA 84.049	6,000			
	-----			
	\$ 438,281			
	=====			
ISD 423 HUTCHINSON		YES	YES	
CFDA 84.048	\$ 238,889			
CFDA 84.049	6,000			
	-----			
	\$ 244,889			
	=====			
ISD 492 AUSTIN		YES		
CFDA 84.048	\$ 214,238			
CFDA 84.049	8,789			
	-----			
	\$ 223,027			
	=====			
ISD 535 ROCHESTER		YES	YES	
CFDA 84.049	\$ 18,282			
CFDA 84.048	233,210			
	-----			
	\$ 251,492			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - BD OF VOCATIONAL TECHNICAL EDUCATION</b>				
ISD 564 THIEF RIVER FALLS		YES	YES	
CFDA 17.600	\$ 25,917			
CFDA 84.048	189,293			
CFDA 84.049	8,020			
CFDA 84.050	105,262			
	-----			
	\$ 328,492			
	=====			
ISD 578 PINE CITY		YES		
CFDA 84.048	\$ 172,718			
	=====			
ISD 595 EAST GRAND FORKS		YES		
CFDA 83.403	\$ 1,612			
CFDA 84.048	72,632			
	-----			
	\$ 74,244			
	=====			
ISD 625 ST PAUL		YES		
CFDA 84.049	\$ 16,892			
CFDA 84.048	293,145			
	-----			
	\$ 310,037			
	=====			
ISD 656 FARIBAULT		YES		
CFDA 84.048	\$ 230,767			
CFDA 84.049	5,798			
	-----			
	\$ 236,565			
	=====			
ISD 697 EVELETH		YES		
CFDA 83.403	\$ 342			
CFDA 84.048	155,636			
	-----			
	\$ 155,978			
	=====			
ISD 701 HIBBING		YES	YES	
CFDA 17.600	\$ 40,316			
CFDA 84.048	251,862			
	-----			
	\$ 292,178			
	=====			
ISD 709 DULUTH		YES	YES	
CFDA 84.048	\$ 406,655			
CFDA 84.049	22,000			
CFDA 84.174	21,400			
	-----			
	\$ 450,055			
	=====			
ISD 742 ST CLOUD		YES	YES	
CFDA 84.049	\$ 10,444			
CFDA 84.048	431,281			
	-----			
	\$ 441,725			
	=====			
ISD 793 STAPLES		YES	YES	
CFDA 84.048	\$ 183,533			
CFDA 84.049	28,355			
CFDA 84.050	112,808			
	-----			
	\$ 324,696			
	=====			
ISD 819 WADENA		YES		
CFDA 84.048	\$ 362,176			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - BD OF VOCATIONAL TECHNICAL EDUCATION</b>				
ISD 819 WADENA		YES		
CFDA 84.049	\$ 6,000			
	\$ 368,176			
ISD 861 WINONA		YES	YES	
CFDA 84.048	\$ 204,242			
NE METRO INTERDISTRICT NO 916		YES	YES	YES
CFDA 84.049	\$ 82,957			
CFDA 84.174	25,000			
CFDA 84.048	660,889			
	\$ 768,846			
NE MINN OFFICE OF JOB TRAINING		YES		
CFDA 17.250	\$ 172,950			
NORTHWEST PRIVATE INDUSTRY COUNCIL		YES		
CFDA 17.250	\$ 100,551			
PINE TO PRAIRIE VOCATIONAL CENTER		YES		
CFDA 84.048	\$ 28,126			
PRIVATE INDUSTRY COUNCIL FIVE		YES		
CFDA 17.250	\$ 141,629			
SOUTHWESTERN VOC TECH INST		YES		
CFDA 84.048	\$ 462,546			
CFDA 84.049	22,975			
	\$ 485,521			
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 84.048	\$ 472,469			
CFDA 84.049	35,688			
	\$ 508,157			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 84.048	\$ 559,058			
<b>MN - COUNCIL ON VOCATIONAL TECHNICAL EDUCATION</b>				
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 84.053	5,301			
	\$ 5,301			
<b>MN - DEPARTMENT OF CORRECTIONS</b>				
ANOKA COUNTY		YES	YES	
CFDA 16.575	\$ 9,184			
CARVER COUNTY		YES	YES	
CFDA 16.575	\$ 7,003			
CHISAGO COUNTY		YES	YES	
CFDA 16.575	\$ 5,325			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF CORRECTIONS</b>				
COOK COUNTY		YES	YES	
CFDA 16.575	\$ 8,917			
	=====			
	\$ 8,917			
FREEBORN COUNTY		YES	YES	
CFDA 13.991	\$ 375			
	=====			
MINNESOTA MIGRANT COUNCIL		YES		
CFDA 13.991	\$ 2,151			
CFDA 16.575	6,296			
	-----			
	\$ 8,447			
	=====			
NE METRO INTERDISTRICT NO 916		YES	YES	
CFDA 84.002	\$ 29,812			
	=====			
OLMSTED COUNTY		YES	YES	
CFDA 13.991	\$ 760			
CFDA 16.575	20,864			
	-----			
	\$ 21,624			
	=====			
OTTER TAIL COUNTY		YES	YES	
CFDA 16.575	\$ 4,137			
	=====			
PHYLLIS WHEATLY COMM CENTER INC		YES		YES
CFDA 16.575	\$ 17,769			
	=====			
POLK COUNTY		YES	YES	
CFDA 16.540	\$ 14,164			
	=====			
RAMSEY COUNTY		YES		
CFDA 13.991	\$ 957			
CFDA 16.575	4,577			
	-----			
	\$ 5,534			
	=====			
ST LOUIS COUNTY		YES	YES	YES
CFDA 16.575	\$ 2,991			
	=====			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 16.575	\$ 8,475			
	=====			

**MN - DEPARTMENT OF EDUCATION**

AMERICAN INDIAN OIC		YES		
CFDA 10.558	\$ 3,099			
	=====			
ARROWHEAD ECON OPPORTUNITY AGENCY		YES		
CFDA 10.558	\$ 56,452			
CFDA 10.550	434			
CFDA 84.002	96,611			
	-----			
	\$ 153,497			
	=====			
ARROWHEAD LIBRARY SYSTEM		YES	YES	
CFDA 84.034	\$ 135,257			
	=====			
ARROWHEAD REGIONAL CORR BOARD		YES	YES	YES
CFDA 10.553	\$ 7,424			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ARROWHEAD REGIONAL CORR BOARD		YES	YES	
CFDA 10.555	\$ 17,994			YES
	\$ 25,418			
BEMIDJI INTERDISTRICT COUNCIL		YES	YES	
CFDA 84.027	\$ 263,678			
BENTON-STEARNES SPECIAL ED COOP		YES	YES	
CFDA 84.027	\$ 212,187			
CFDA 84.173	34,392			
	\$ 246,579			
CATHOLIC CHARITIES ST PAUL		YES		
CFDA 10.550	\$ 17,375			
CFDA 10.553	23,745			
CFDA 10.555	50,418			
CFDA 10.558	37,147			
	\$ 128,685			
CENTRAL MINN LIBRARIES EXCHANGE		YES		
CFDA 84.035	\$ 40,249			
CENTRAL MN ED COOP SERV UNIT		YES		
CFDA 84.027	\$ 308,633			
CFDA 84.164	13,195			
CFDA 84.186	36,122			
	\$ 357,950			
CITY OF BLOOMINGTON		YES		
CFDA 10.556	\$ 81			
CFDA 10.550	300			
	\$ 381			
CITY OF CLOQUET		YES	YES	
CFDA 84.154	\$ 200,000			
CITY OF FOREST LAKE		YES		
CFDA 84.154	\$ 36,817			
CITY OF MINNEAPOLIS		YES	YES	
CFDA 84.034	\$ 86,536			
CITY OF ST PAUL		YES	YES	
CFDA 84.034	\$ 37,633			
COMMON SCHOOL DIST 815-PRINSBURG		YES	YES	
CFDA 84.151	\$ 2,736			
CFDA 84.164	159			
	\$ 2,895			
CROW RIVER SPECIAL ED COOP		YES	YES	
CFDA 84.027	\$ 131,036			
CFDA 84.048	2,651			
CFDA 84.173	11,687			
	\$ 145,374			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
DAKOTA CO INTERMEDIATE DIST NO 917		YES		
CFDA 17.246	\$ 36,083			
CFDA 83.403	2,000			
CFDA 84.048	13,431			
	-----			
	\$ 51,514			
	=====			
EAST CENTRAL REGIONAL LIBRARY		YES		
CFDA 84.034	\$ 47,430			
	-----			
	\$ 47,430			
	=====			
ED COOP SERVICE UNIT 5-924		YES	YES	YES
CFDA 84.027	\$ 242,151			
CFDA 84.151	14,726			
CFDA 84.164	24,082			
CFDA 84.186	42,222			
	-----			
	\$ 323,181			
	=====			
EPISCOPAL COMM SERV INC		YES		
CFDA 10.550	\$ 18,330			
CFDA 10.553	13,013			
CFDA 10.555	10,511			
	-----			
	\$ 41,854			
	=====			
FERGUS FALLS SPEC ED COOP		YES		
CFDA 84.027	\$ 205,878			
CFDA 84.173	9,529			
	-----			
	\$ 215,407			
	=====			
FOND DU LAC RESERVATION		YES		
CFDA 10.550	\$ 183,840			
	-----			
	\$ 183,840			
	=====			
FRESHWATER-WOODLAND SP ED COOP		YES	YES	
CFDA 84.027	\$ 115,150			
CFDA 84.048	25,185			
CFDA 84.173	7,686			
CFDA 84.151	15,338			
	-----			
	\$ 163,359			
	=====			
GREAT RIVER REGIONAL LIBRARY		YES	YES	
CFDA 84.034	\$ 81,222			
	-----			
	\$ 81,222			
	=====			
HENNEPIN TECHNICAL CENTER NO 287		YES	YES	
CFDA 10.550	\$ 6,528			
CFDA 10.555	12,592			
CFDA 84.027	11,575			
CFDA 84.048	112,039			
CFDA 84.164	11,170			
	-----			
	\$ 153,904			
	=====			
HIGHLAND VOCATIONAL CENTER		YES		
CFDA 84.048	\$ 13,391			
	-----			
	\$ 13,391			
	=====			
ISD 001 AITKIN		YES	YES	
CFDA 10.550	\$ 7,545			
CFDA 10.556	20,187			
CFDA 84.010	148,664			
CFDA 84.151	4,971			
CFDA 84.164	1,100			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 001 AITKIN		YES	YES	
CFDA 84.186	\$ 661			
CFDA 84.048	4,226			
	-----			
	\$ 187,354			
	=====			
ISD 002 HILL CITY		YES	YES	
CFDA 10.550	\$ 12,876			
CFDA 10.555	37,537			
CFDA 84.010	31,755			
CFDA 84.151	4,247			
	-----			
	\$ 86,415			
	=====			
ISD 004 MCGREGOR		YES	YES	
CFDA 10.550	\$ 16,570			
CFDA 10.555	60,634			
CFDA 84.010	59,005			
CFDA 84.151	8,539			
	-----			
	\$ 144,748			
	=====			
ISD 011 ANOKA		YES	YES	
CFDA 10.550	\$ 732,940			
CFDA 10.553	40,211			
CFDA 10.555	950,710			
CFDA 10.556	17,338			
CFDA 84.002	37,733			
CFDA 84.010	650,996			
CFDA 84.027	835,098			
CFDA 84.048	60,489			
CFDA 84.133	19,200			
CFDA 84.146	6,298			
CFDA 84.151	263,953			
CFDA 84.164	28,658			
CFDA 84.186	53,650			
	-----			
	\$ 3,697,274			
	=====			
ISD 012 CENTENNIAL		YES		
CFDA 10.550	\$ 66,535			
CFDA 10.555	90,975			
CFDA 84.010	104,941			
CFDA 84.027	87,218			
CFDA 84.151	26,114			
	-----			
	\$ 375,783			
	=====			
ISD 013 COLUMBIA HEIGHTS		YES	YES	
CFDA 10.550	\$ 71,878			
CFDA 10.555	161,178			
CFDA 84.010	158,039			
CFDA 84.027	122,562			
CFDA 84.151	27,034			
CFDA 84.164	2,395			
CFDA 84.186	1,082			
	-----			
	\$ 544,168			
	=====			
ISD 014 FRIDLEY		YES		
CFDA 10.550	\$ 42,624			
CFDA 10.555	76,140			
CFDA 84.010	84,549			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 014 FRIDLEY		YES		
CFDA 84.027	\$ 72,980			
CFDA 84.048	10,000			
CFDA 84.146	2,722			
CFDA 84.151	22,331			
CFDA 84.164	904			
CFDA 84.173	1,910			
CFDA 84.186	1,000			
	-----			
	\$ 315,160			
	=====			
ISD 015 ST FRANCIS		YES	YES	
CFDA 84.010	\$ 76,351			
CFDA 84.013	54,292			
CFDA 84.027	116,243			YES
CFDA 84.151	29,911			
CFDA 84.164	1,600			
CFDA 10.555	127,591			
CFDA 10.550	57,610			
	-----			
	\$ 463,598			
	=====			
ISD 016 SPRING LAKE PARK		YES	YES	
CFDA 10.550	\$ 55,392			
CFDA 10.555	114,259			
CFDA 84.002	2,322			
CFDA 84.010	104,370			YES
CFDA 84.027	91,172			
CFDA 84.151	29,949			
CFDA 84.173	7,588			
CFDA 84.186	1,774			
	-----			
	\$ 406,826			
	=====			
ISD 021 AUDUBON		YES	YES	
CFDA 10.550	\$ 9,165			
CFDA 10.555	29,360			
CFDA 84.010	37,444			
CFDA 84.151	2,585			
	-----			
	\$ 78,554			
	=====			
ISD 022 DETROIT LAKES		YES		
CFDA 10.550	\$ 52,664			
CFDA 10.555	176,479			
CFDA 84.010	237,075			
CFDA 84.027	56,402			
CFDA 84.146	1,163			
CFDA 84.151	21,617			
CFDA 84.164	3,025			
CFDA 84.186	6,364			
	-----			
	\$ 554,789			
	=====			
ISD 023 FRAZEE		YES	YES	
CFDA 10.550	\$ 35,431			
CFDA 10.553	18,651			
CFDA 10.555	118,109			
CFDA 84.010	109,678			
CFDA 84.027	45,250			
CFDA 84.146	323			
CFDA 84.151	20,933			
	-----			
	\$ 348,375			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 024 LAKE PARK		YES		
CFDA 10.550	\$ 7,841			
CFDA 10.555	27,071			
CFDA 84.010	31,301			
CFDA 84.027	4,710			
CFDA 84.151	3,153			
	-----			
	\$ 74,076			
	=====			
ISD 025 PINE POINT		YES	YES	
CFDA 10.550	\$ 3,362			
CFDA 10.553	4,175			
CFDA 10.555	10,344			
CFDA 84.010	20,775			
CFDA 84.027	3,718			
	-----			
	\$ 42,374			
	=====			
ISD 031 BEMIDJI		YES		
CFDA 10.550	\$ 88,766			
CFDA 10.553	45,950			
CFDA 10.555	317,284			
CFDA 84.002	25,009			
CFDA 84.010	415,655			
CFDA 84.027	145,017			
CFDA 84.146	1,583			
CFDA 84.151	52,609			
	-----			
	\$ 1,091,873			
	=====			
ISD 032 BLACKDUCK		YES	YES	
CFDA 10.550	\$ 15,250			
CFDA 10.555	62,638			
CFDA 84.010	51,015			
CFDA 84.151	9,725			
	-----			
	\$ 138,628			
	=====			
ISD 036 KELLIHER		YES	YES	
CFDA 10.550	\$ 7,891			
CFDA 10.555	29,810			
CFDA 84.010	52,404			
CFDA 84.048	2,034			
CFDA 84.151	1,205			
CFDA 84.186	369			
	-----			
	\$ 93,713			
	=====			
ISD 047 SAUK RAPIDS		YES	YES	
CFDA 10.550	\$ 51,326			
CFDA 10.555	109,581			
CFDA 10.556	3,945			
CFDA 84.010	88,328			
CFDA 84.151	21,804			YES
CFDA 84.186	5,007			
	-----			
	\$ 279,991			
	=====			
ISD 051 FOLEY		YES	YES	
CFDA 10.550	\$ 38,847			
CFDA 10.555	85,387			
CFDA 84.010	167,954			
CFDA 84.151	16,704			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 051 FOLEY		YES		YES
CFDA 84.164	\$ 314			
	\$ 309,206			
ISD 057 BEARDSLEY		YES		
CFDA 10.550	\$ 4,024			
CFDA 10.555	15,475			
CFDA 84.151	1,250			
	\$ 20,749			
ISD 058 CLINTON		YES		
CFDA 10.550	\$ 6,268			
CFDA 10.555	14,373			
CFDA 84.010	74,061			
CFDA 84.151	2,074			
	\$ 96,776			
ISD 060 GRACEVILLE		YES		
CFDA 10.550	\$ 7,723			
CFDA 10.555	34,072			
CFDA 84.048	69			
CFDA 84.151	3,097			
	\$ 44,961			
ISD 062 ORTONVILLE		YES		YES
CFDA 10.550	\$ 14,579			
CFDA 10.555	56,479			
CFDA 84.010	45,987			
CFDA 84.151	9,280			
	\$ 126,325			
ISD 070 LAKE CRYSTAL		YES		YES
CFDA 10.550	\$ 14,610			
CFDA 10.555	35,181			
CFDA 84.010	46,763			
CFDA 84.027	26,065			
CFDA 84.146	162			
CFDA 84.151	5,108			
	\$ 127,889			
ISD 072 MAPLETON		YES		YES
CFDA 10.550	\$ 10,192			
CFDA 10.555	33,389			
CFDA 84.010	23,993			
CFDA 84.151	5,418			
	\$ 72,992			
ISD 075 ST CLAIR		YES		YES
CFDA 10.550	\$ 9,573			
CFDA 10.555	17,592			
CFDA 10.556	522			
CFDA 84.010	15,110			
CFDA 84.027	37,465			
CFDA 84.151	11,721			
	\$ 91,983			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 077 MANKATO		YES	YES	
CFDA 10.550	\$ 109,578			
CFDA 10.555	291,713			
CFDA 10.556	8,632			
CFDA 84.010	223,204			
CFDA 84.027	185,719			
CFDA 84.146	5,588			
CFDA 84.151	54,330			
CFDA 84.164	2,414			
CFDA 84.186	14,080			
CFDA 84.048	17,580			
	-----			
	\$ 912,838			
	=====			
ISD 078 GARDEN CITY		YES	YES	
CFDA 10.550	\$ 7,089			
CFDA 10.555	21,517			
CFDA 84.010	38,014			
CFDA 84.027	14,756			
CFDA 84.151	5,240			
CFDA 84.164	1,500			
	-----			
	\$ 88,116			
	=====			
ISD 079 AMBOY-GOOD THUNDER		YES	YES	
CFDA 10.550	\$ 10,072			
CFDA 10.555	24,666			
CFDA 84.010	76,675			
CFDA 84.151	4,324			
	-----			
	\$ 115,737			
	=====			
ISD 081 COMFREY		YES		
CFDA 10.550	\$ 6,868			
CFDA 10.555	12,062			
CFDA 84.010	40,945			
CFDA 84.151	2,749			
	-----			
	\$ 62,624			
	=====			
ISD 084 SLEEPY EYE		YES	YES	
CFDA 10.550	\$ 14,198			
CFDA 10.555	36,060			
CFDA 84.010	78,211			
CFDA 84.151	14,321			
	-----			
	\$ 142,790			
	=====			
ISD 085 SPRINGFIELD		YES	YES	
CFDA 10.550	\$ 12,014			
CFDA 10.555	43,362			
CFDA 84.010	40,815			
CFDA 84.151	7,125			
CFDA 84.164	593			
CFDA 84.186	1,784			
	-----			
	\$ 105,693			
	=====			
ISD 088 NEW ULM		YES		
CFDA 10.550	\$ 63,710			
CFDA 10.555	115,494			
CFDA 84.010	141,242			
CFDA 84.151	30,406			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 088 NEW ULM		YES		
CFDA 84.186	\$ 1,000			
	\$ 351,852			
ISD 091 BARNUM		YES	YES	
CFDA 10.550	\$ 20,796			
CFDA 10.555	53,046			
CFDA 84.010	42,582			
CFDA 84.048	2,347			
CFDA 84.146	161			
CFDA 84.151	8,554			
CFDA 84.164	3,014			
	\$ 130,500			
ISD 093 CARLTON		YES	YES	
CFDA 10.550	\$ 22,683			
CFDA 10.555	46,956			
CFDA 84.010	37,922			
CFDA 84.151	8,557			
CFDA 84.186	1,000			
	\$ 117,118			
ISD 094 CLOQUET		YES	YES	
CFDA 10.550	\$ 31,959			
CFDA 10.555	121,880			
CFDA 84.010	101,353			
CFDA 84.024	11,399			
CFDA 84.027	286,163			
CFDA 84.048	315			
CFDA 84.146	646			
CFDA 84.151	20,939			
CFDA 84.173	3,236			
CFDA 84.186	6,892			
	\$ 584,782			
ISD 095 CROMWELL		YES	YES	
CFDA 10.550	\$ 9,133			
CFDA 10.555	20,936			
CFDA 84.010	35,788			
CFDA 84.048	3			
CFDA 84.151	4,522			
	\$ 70,382			
ISD 097 MOOSE LAKE		YES		
CFDA 10.550	\$ 18,059			
CFDA 10.555	43,229			
CFDA 84.010	23,494			
CFDA 84.027	57,769			
CFDA 84.151	8,431			
	\$ 150,982			
ISD 099 ESKO		YES	YES	
CFDA 10.550	\$ 11,873			
CFDA 10.555	25,600			
CFDA 84.010	32,452			
CFDA 84.027	10,722			
CFDA 84.151	6,792			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 099 ESKO		YES	YES	
CFDA 10.553	\$ 1,887			
	-----			
	\$ 89,326			
	=====			
ISD 100 WRENSHALL		YES	YES	
CFDA 10.550	\$ 8,800			
CFDA 10.555	12,774			
CFDA 84.010	12,035			
CFDA 84.151	2,435			
	-----			
	\$ 36,044			
	=====			
ISD 108 NORWOOD		YES	YES	
CFDA 10.550	\$ 14,832			
CFDA 10.555	31,030			
CFDA 84.010	64,279			
CFDA 84.151	16,607			
CFDA 84.164	10,185			
	-----			
	\$ 136,933			
	=====			
ISD 110 WACONIA		YES	YES	
CFDA 10.550	\$ 17,213			
CFDA 10.555	33,549			
CFDA 84.010	56,170			
CFDA 84.027	39,894			
CFDA 84.146	2,356			
CFDA 84.151	13,589			
CFDA 10.556	691			
	-----			
	\$ 163,462			
	=====			
ISD 111 WATERTOWN-MAYER		YES	YES	
CFDA 10.550	\$ 22,193			
CFDA 10.555	43,455			
CFDA 84.010	53,117			
CFDA 84.027	37,064			
CFDA 84.151	10,456			
	-----			
	\$ 166,285			
	=====			
ISD 112 CHASKA		YES	YES	
CFDA 10.550	\$ 35,947			
CFDA 10.555	95,399			
CFDA 84.010	91,028			
CFDA 84.151	26,272			
CFDA 84.186	7,484			
	-----			
	\$ 256,130			
	=====			
ISD 114 BACKUS		YES	YES	
CFDA 10.550	\$ 9,145			
CFDA 10.555	35,771			
CFDA 84.010	32,149			
CFDA 84.151	3,322			
	-----			
	\$ 80,387			
	=====			
ISD 115 CASS LAKE		YES	YES	
CFDA 10.550	\$ 12,609			
CFDA 10.553	16,521			
CFDA 10.555	93,193			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 115 CASS LAKE		YES	YES	
CFDA 84.002	\$ 7,312			
CFDA 84.010	119,588			
CFDA 84.048	2,034			
CFDA 84.151	11,140			
	-----			
	\$ 262,397			
	=====			
ISD 116 PILLAGER		YES	YES	
CFDA 10.550	\$ 9,023			
CFDA 10.555	37,657			
CFDA 84.010	30,968			
CFDA 84.151	5,828			
	-----			
	\$ 83,476			
	=====			
ISD 117 PINE RIVER		YES	YES	
CFDA 10.550	\$ 23,630			
CFDA 10.555	80,162			
CFDA 84.010	166,501			
CFDA 84.151	19,114			
	-----			
	\$ 289,407			
	=====			
ISD 118 REMER		YES	YES	
CFDA 10.550	\$ 16,465			
CFDA 10.555	54,194			
CFDA 84.010	76,549			
CFDA 84.151	7,959			
CFDA 84.164	1,384			
	-----			
	\$ 156,551			
	=====			
ISD 119 WALKER		YES		
CFDA 10.550	\$ 20,917			
CFDA 10.555	58,785			
CFDA 84.010	52,172			
CFDA 84.048	1,780			
CFDA 84.151	12,726			
	-----			
	\$ 146,380			
	=====			
ISD 126 CLARA CITY		YES	YES	
CFDA 10.550	\$ 11,887			
CFDA 10.555	21,956			
CFDA 84.010	42,651			
CFDA 84.027	7,621			
CFDA 84.151	3,922			
	-----			
	\$ 88,037			
	=====			
ISD 127 MAYNARD		YES	YES	
CFDA 10.550	\$ 5,906			
CFDA 10.555	15,501			
CFDA 84.010	31,491			YES
CFDA 84.151	96			YES
CFDA 84.186	636			
	-----			
	\$ 53,630			
	=====			
ISD 128 MILAN		YES	YES	
CFDA 10.550	\$ 6,431			
CFDA 10.555	18,025			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 128 MILAN		YES	YES	
CFDA 84.010	\$ 32,929			
	\$ 57,385			
ISD 129 MONTEVIDEO		YES	YES	
CFDA 10.550	\$ 31,932			
CFDA 10.555	105,960			
CFDA 10.558	210,337			
CFDA 84.010	85,573			YES
CFDA 84.048	5,000			
CFDA 84.151	22,706			
CFDA 84.164	1,260			
CFDA 84.186	3,109			
	\$ 465,877			
ISD 138 NORTH BRANCH		YES		
CFDA 10.550	\$ 32,722			
CFDA 10.555	106,755			
CFDA 84.002	8,097			
CFDA 84.010	78,177			
CFDA 84.027	123,653			
CFDA 84.151	21,734			
CFDA 84.155	99,026			
CFDA 84.173	4,298			
CFDA 84.186	11,285			
	\$ 485,747			
ISD 139 RUSH CITY		YES		
CFDA 10.550	\$ 10,607			
CFDA 10.555	36,697			
CFDA 84.010	30,516			
CFDA 84.151	6,099			
CFDA 84.164	566			
	\$ 84,485			
ISD 140 TAYLOR FALLS		YES		
CFDA 10.550	\$ 6,796			
CFDA 10.555	16,491			
CFDA 84.010	19,054			
CFDA 84.151	2,718			
	\$ 45,059			
ISD 141 CHISAGO LAKES		YES		
CFDA 10.550	\$ 49,108			
CFDA 10.555	81,615			
CFDA 84.010	48,167			
CFDA 84.151	20,602			
CFDA 84.164	801			
CFDA 10.556	2,347			
	\$ 202,640			
ISD 145 GLYNDON		YES		
CFDA 10.550	\$ 15,720			
CFDA 10.555	35,070			
CFDA 84.010	48,074			
CFDA 84.027	24,657			
CFDA 84.151	6,463			
	\$ 129,984			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 146 BARNESVILLE		YES		
CFDA 10.550	\$ 24,498			
CFDA 10.555	57,820			
CFDA 84.010	58,599			
CFDA 84.011	42,191			
CFDA 84.027	978			
CFDA 84.151	8,966			
	-----			
	\$ 193,052			
	=====			
ISD 147 DILWORTH		YES	YES	
CFDA 10.550	\$ 8,028			
CFDA 10.553	10,276			
CFDA 10.555	56,941			
CFDA 84.010	22,658			
CFDA 84.027	7,914			
CFDA 84.151	14,693			
CFDA 84.164	3,091			
	-----			
	\$ 123,601			
	=====			
ISD 150 HAWLEY		YES	YES	
CFDA 10.550	\$ 15,516			
CFDA 10.555	38,199			
CFDA 84.010	38,275			
CFDA 84.151	7,072			
	-----			
	\$ 99,062			
	=====			
ISD 152 MOORHEAD		YES		
CFDA 10.550	\$ 96,068			
CFDA 10.553	8,564			
CFDA 10.555	239,300			
CFDA 84.002	16,575			
CFDA 84.010	121,679			
CFDA 84.011	161,062			
CFDA 84.027	194,866			
CFDA 84.146	7,268			
CFDA 84.151	38,233			
CFDA 84.164	1,623			
CFDA 84.000	3,295			
	-----			
	\$ 888,533			
	=====			
ISD 158 GONVICK		YES	YES	
CFDA 10.550	\$ 4,719			
CFDA 10.555	15,450			YES
CFDA 84.010	20,808			
CFDA 84.151	963			
	-----			
	\$ 41,940			
	=====			
ISD 161 CLEARBROOK		YES	YES	
CFDA 10.550	\$ 7,349			
CFDA 10.555	35,746			YES
CFDA 84.010	40,489			
CFDA 84.151	3,880			
	-----			
	\$ 87,464			
	=====			
ISD 162 BAGLEY		YES	YES	
CFDA 10.550	\$ 41,402			
CFDA 10.555	117,182			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 162 BAGLEY		YES	YES	
CFDA 84.010	\$ 149,581			
CFDA 84.048	725			
CFDA 84.151	17,532			
CFDA 84.164	15,404			
	-----			
	\$ 341,826			
	=====			
ISD 166 COOK COUNTY		YES		
CFDA 10.550	\$ 8,837			
CFDA 10.555	22,634			
CFDA 84.010	53,505			
CFDA 84.027	23,086			
CFDA 84.048	400			
CFDA 84.151	6,734			
CFDA 84.173	1,858			
	-----			
	\$ 117,054			
	=====			
ISD 173 MOUNTAIN LAKE		YES		
CFDA 10.550	\$ 17,185			
CFDA 10.555	32,951			
CFDA 84.002	4,849			
CFDA 84.010	31,382			
CFDA 84.151	6,009			
	-----			
	\$ 92,376			
	=====			
ISD 175 WESTBROOK		YES		
CFDA 10.550	\$ 9,782			
CFDA 10.555	20,811			
CFDA 84.010	36,300			
CFDA 84.151	3,500			
	-----			
	\$ 70,393			
	=====			
ISD 177 WINDOM		YES		
CFDA 10.550	\$ 36,310			
CFDA 10.555	80,089			
CFDA 84.010	111,469			
CFDA 84.151	10,172			
	-----			
	\$ 238,040			
	=====			
ISD 178 STORDEN-JEFFERS		YES	YES	
CFDA 10.550	\$ 10,597			
CFDA 10.555	28,449			
CFDA 84.010	42,297			
CFDA 84.151	3,700			
CFDA 84.164	332			
	-----			
	\$ 85,375			
	=====			
ISD 181 BRAINERD		YES		
CFDA 10.550	\$ 118,584			
CFDA 10.553	6,989			
CFDA 10.555	335,097			
CFDA 84.002	585			
CFDA 84.010	497,821			
CFDA 84.013	7,998			
CFDA 84.027	274,425			
CFDA 84.048	51,685			
CFDA 84.151	46,522			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 181 BRAINERD		YES		
CFDA 84.000	\$ 58,628			
	\$ 1,398,334			
ISD 182 CROSBY		YES	YES	
CFDA 10.550	\$ 54,865			
CFDA 10.555	128,847			
CFDA 84.010	158,363			YES
CFDA 84.151	15,996			
CFDA 84.164	692			
CFDA 84.186	1,250			
	\$ 360,013			
ISD 186 PEQUOT LAKES		YES	YES	
CFDA 84.151	\$ 6,937			
CFDA 84.010	71,339			
CFDA 10.555	68,260			
CFDA 84.164	700			
CFDA 84.186	720			
CFDA 10.550	23,813			
	\$ 171,769			
ISD 191 BURNSVILLE		YES		
CFDA 84.010	\$ 155,914			
CFDA 84.151	67,312			
CFDA 84.146	4,005			
CFDA 84.027	257,900			
CFDA 84.048	6,629			
CFDA 84.002	19,500			
CFDA 84.164	2,436			
CFDA 84.186	11,150			
CFDA 10.555	224,989			
CFDA 10.550	120,907			
	\$ 870,742			
ISD 192 FARMINGTON		YES	YES	
CFDA 84.010	\$ 105,706			
CFDA 84.151	19,454			
CFDA 84.027	84,718			
CFDA 10.550	38,865			
CFDA 10.555	71,772			
CFDA 84.164	860			
	\$ 321,375			
ISD 194 LAKEVILLE		YES	YES	
CFDA 10.550	\$ 65,859			
CFDA 10.555	67,282			
CFDA 84.010	42,813			
CFDA 84.027	95,711			
CFDA 84.151	32,194			
CFDA 84.186	5,802			
	\$ 309,661			
ISD 195 RANDOLPH		YES		
CFDA 10.550	\$ 11,564			
CFDA 10.555	7,106			
CFDA 84.010	30,320			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 195 RANDOLPH		YES		
CFDA 84.048	\$ 57			
CFDA 84.151	3,696			
	-----			
	\$ 52,743			
	=====			
ISD 196 ROSEMOUNT		YES	YES	
CFDA 84.003	\$ 5,426			
CFDA 84.010	242,331			
CFDA 84.027	365,790			YES
CFDA 84.151	107,988			YES
CFDA 84.164	6,834			
CFDA 10.550	243,777			
CFDA 10.555	361,197			
CFDA 84.186	6,035			
CFDA 84.048	3,833			
	-----			
	\$ 1,343,211			
	=====			
ISD 197 WEST ST PAUL		YES		
CFDA 10.550	\$ 122,166			
CFDA 10.553	15,576			
CFDA 10.555	139,701			
CFDA 84.010	125,008			
CFDA 84.027	119,687			
CFDA 84.073	49,798			
CFDA 84.151	61,243			
	-----			
	\$ 633,179			
	=====			
ISD 199 INVER GROVE HEIGHTS		YES	YES	
CFDA 10.550	\$ 81,751			
CFDA 10.555	122,159			
CFDA 84.010	79,508			
CFDA 84.027	114,929			
CFDA 84.151	24,314			
CFDA 84.155	5,520			
CFDA 84.186	8,296			
	-----			
	\$ 436,477			
	=====			
ISD 200 HASTINGS		YES	YES	
CFDA 10.550	\$ 83,401			
CFDA 10.555	151,947			
CFDA 84.010	192,993			
CFDA 84.027	110,183			
CFDA 84.146	5,168			
CFDA 84.151	37,140			
CFDA 84.164	3,043			
	-----			
	\$ 583,875			
	=====			
ISD 201 CLAREMONT		YES	YES	
CFDA 10.550	\$ 4,014			
CFDA 10.555	16,351			
CFDA 84.010	12,497			
CFDA 84.011	7,302			
CFDA 84.151	2,321			
	-----			
	\$ 42,485			
	=====			
ISD 202 DODGE CENTER		YES	YES	
CFDA 10.550	\$ 13,994			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 202 DODGE CENTER		YES	YES	
CFDA 10.555	\$ 29,078			
CFDA 84.010	27,510			
CFDA 84.011	7,618			
CFDA 84.151	4,531			
CFDA 84.164	3,029			
	-----			
	\$ 85,760			
	=====			
ISD 203 HAYFIELD		YES		
CFDA 10.550	\$ 21,386			
CFDA 10.555	60,005			
CFDA 84.010	98,196			
CFDA 84.151	9,675			
CFDA 84.164	790			
CFDA 84.186	2,344			
	-----			
	\$ 192,396			
	=====			
ISD 204 KASSON-MANTORVILLE		YES	YES	
CFDA 84.010	\$ 43,174			
CFDA 84.048	213			
CFDA 84.151	11,377			
CFDA 84.164	4,163			
CFDA 84.186	1,000			
CFDA 10.555	42,334			
CFDA 10.550	23,833			
	-----			
	\$ 126,094			
	=====			
ISD 205 WEST CONCORD		YES		
CFDA 10.550	\$ 13,684			
CFDA 10.555	32,331			
CFDA 84.010	28,541			
CFDA 84.151	11,839			
CFDA 84.186	1,033			
	-----			
	\$ 87,428			
	=====			
ISD 206 ALEXANDRIA		YES		
CFDA 10.550	\$ 95,173			
CFDA 10.555	235,919			
CFDA 84.002	17,332			
CFDA 84.010	227,620			
CFDA 84.027	176,157			
CFDA 84.151	30,873			
CFDA 84.173	5,230			
CFDA 84.186	8,154			
	-----			
	\$ 796,458			
	=====			
ISD 207 BRANDON		YES	YES	
CFDA 10.550	\$ 11,282			
CFDA 10.555	29,412			
CFDA 84.010	49,744			
CFDA 84.151	5,141			
CFDA 84.164	202			
	-----			
	\$ 95,781			
	=====			
ISD 208 EVANSVILLE		YES	YES	
CFDA 10.550	\$ 10,868			
CFDA 10.555	22,700			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 208 EVANSVILLE		YES		YES
CFDA 84.010	\$ 37,289			
CFDA 84.151	3,025			
	\$ 73,882			
ISD 209 KENSINGTON		YES		YES
CFDA 10.550	\$ 5,890			
CFDA 10.555	21,527			
CFDA 84.151	2,577			
	\$ 29,994			
ISD 213 OSAKIS		YES		YES
CFDA 10.550	\$ 13,344			
CFDA 10.555	38,716			
CFDA 84.010	109,392			
CFDA 84.027	41,435			
CFDA 84.151	7,043			
	\$ 209,930			
ISD 217 BRICELYN		YES		YES
CFDA 10.550	\$ 5,531			
CFDA 10.555	11,788			
CFDA 10.556	513			
CFDA 84.010	40,153			
CFDA 84.151	1,847			
	\$ 59,832			
ISD 218 DELAVAN		YES		YES
CFDA 10.550	\$ 5,445			
CFDA 10.555	8,556			
CFDA 84.010	25,106			
CFDA 84.151	1,277			
	\$ 40,384			
ISD 219 ELMORE		YES		YES
CFDA 10.550	\$ 5,410			
CFDA 10.555	16,053			
CFDA 84.010	26,863			
CFDA 84.151	2,634			
CFDA 84.186	523			
	\$ 51,483			
ISD 222 KIESTER		YES		YES
CFDA 10.550	\$ 6,220			
CFDA 10.555	10,529			
CFDA 84.151	2,324			
	\$ 19,073			
ISD 223 MINNESOTA LAKE		YES		
CFDA 10.550	\$ 8,909			
CFDA 10.555	13,541			
CFDA 13.992	113			
CFDA 84.010	28,030			
CFDA 84.151	2,639			
CFDA 84.164	144			
	\$ 53,376			



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 224 WELLS		YES		
CFDA 10.550	\$ 17,467			
CFDA 10.555	49,724			
CFDA 84.010	76,049			
CFDA 84.048	240			
CFDA 84.146	1,988			
CFDA 84.151	6,890			
	-----			
	\$ 152,358			
	=====			
ISD 225 WINNEBAGO		YES	YES	
CFDA 10.550	\$ 5,577			
CFDA 10.555	21,820			
CFDA 84.010	22,927			
CFDA 84.151	3,472			
	-----			
	\$ 53,796			
	=====			
ISD 227 CHATFIELD		YES	YES	
CFDA 10.550	\$ 19,433			
CFDA 10.555	37,738			
CFDA 84.010	44,532			
CFDA 84.027	6,035			
CFDA 84.048	207			
CFDA 84.151	6,412			
	-----			
	\$ 114,357			
	=====			
ISD 228 HARMONY		YES	YES	
CFDA 10.550	\$ 9,459			
CFDA 10.555	22,050			
CFDA 84.010	43,416			
CFDA 84.151	4,421			
	-----			
	\$ 79,346			
	=====			
ISD 229 LANESBORO		YES		
CFDA 10.550	\$ 10,719			
CFDA 10.555	33,571			
CFDA 84.010	47,454			
CFDA 84.151	4,908			
	-----			
	\$ 96,652			
	=====			
ISD 232 PETERSON		YES	YES	
CFDA 10.550	\$ 7,151			
CFDA 10.555	16,619			
CFDA 84.010	40,658			
CFDA 84.151	2,560			
	-----			
	\$ 66,988			
	=====			
ISD 233 PRESTON		YES	YES	
CFDA 10.550	\$ 11,920			
CFDA 10.555	24,415			
CFDA 84.010	33,309			
CFDA 84.151	5,576			
	-----			
	\$ 75,220			
	=====			
ISD 234 RUSHFORD		YES	YES	
CFDA 10.550	\$ 19,049			
CFDA 10.555	40,747			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 234 RUSHFORD		YES	YES	
CFDA 84.010	\$ 30,068			
CFDA 84.151	5,427			
	-----			
	\$ 95,291			
	=====			
ISD 236 WYKOFF		YES	YES	
CFDA 10.550	\$ 6,305			
CFDA 10.555	21,128			
CFDA 84.010	55,136			
CFDA 84.151	3,194			
	-----			
	\$ 85,763			
	=====			
ISD 237 SPRING VALLEY		YES		
CFDA 10.550	\$ 12,362			
CFDA 10.555	34,669			
CFDA 84.010	38,770			
CFDA 84.151	7,081			
	-----			
	\$ 92,882			
	=====			
ISD 238 MABEL-CANTON		YES		
CFDA 10.550	\$ 11,194			
CFDA 10.555	26,296			
CFDA 84.010	59,952			
CFDA 84.027	2,677			
CFDA 84.151	5,246			
CFDA 84.164	309			
	-----			
	\$ 105,674			
	=====			
ISD 240 BLUE EARTH		YES		
CFDA 10.550	\$ 23,129			
CFDA 10.555	55,139			
CFDA 84.010	69,718			
CFDA 84.151	7,878			
CFDA 84.164	766			
CFDA 84.186	3,011			
	-----			
	\$ 159,641			
	=====			
ISD 241 ALBERT LEA		YES		
CFDA 10.550	\$ 80,747			
CFDA 10.555	186,902			
CFDA 10.556	3,542			
CFDA 84.010	203,429			
CFDA 84.013	5,320			
CFDA 84.027	120,282			
CFDA 84.151	34,067			
CFDA 84.164	2,881			
CFDA 84.173	12,404			
CFDA 84.002	2,491			
	-----			
	\$ 652,065			
	=====			
ISD 242 ALDEN		YES	YES	
CFDA 10.550	\$ 7,593			
CFDA 10.555	7,014			
CFDA 84.010	15,747			
CFDA 84.151	3,473			
	-----			
	\$ 33,827			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 243 EMMONS		YES	YES	
CFDA 84.010	\$ 5,058			
CFDA 84.151	1,942			
CFDA 10.555	13,954			
CFDA 10.550	6,544			
	-----			
	\$ 27,498			
	=====			
ISD 244 FREEBORN		YES		
CFDA 10.550	\$ 4,080			
CFDA 10.555	9,899			
CFDA 84.010	19,507			
CFDA 84.151	2,041			
CFDA 84.164	161			
	-----			
	\$ 35,688			
	=====			
ISD 245 GLENNVILLE		YES	YES	
CFDA 10.550	\$ 15,082			
CFDA 10.555	20,445			
CFDA 84.151	4,373			
CFDA 84.010	28,878			
	-----			
	\$ 68,778			
	=====			
ISD 252 CANNON FALLS		YES	YES	
CFDA 10.550	\$ 32,012			
CFDA 10.555	48,941			
CFDA 84.010	38,297			
CFDA 84.151	10,719			
CFDA 84.164	770			
	-----			
	\$ 130,739			
	=====			
ISD 253 GOODHUE		YES	YES	
CFDA 10.550	\$ 15,538			
CFDA 10.555	24,301			
CFDA 84.010	55,370			
CFDA 84.151	5,975			
	-----			
	\$ 101,184			
	=====			
ISD 254 KENYON		YES	YES	
CFDA 10.550	\$ 14,754			
CFDA 10.555	34,310			
CFDA 84.010	43,359			
CFDA 84.151	11,629			
CFDA 84.164	268			
	-----			
	\$ 104,320			
	=====			
ISD 255 PINE ISLAND		YES	YES	
CFDA 84.010	\$ 39,125			
CFDA 10.555	27,948			
CFDA 10.550	16,663			
CFDA 84.151	8,802			
	-----			
	\$ 92,538			
	=====			
ISD 256 RED WING		YES		
CFDA 10.550	\$ 52,233			
CFDA 10.555	118,100			
CFDA 10.556	3,431			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 256 RED WING		YES		
CFDA 83.403	\$ 1,171			
CFDA 84.002	4,834			
CFDA 84.010	129,895			
CFDA 84.027	61,596			
CFDA 84.151	24,210			
CFDA 84.173	1,909			
	-----			
	\$ 397,379			
	=====			
ISD 258 WANAMINGO		YES		
CFDA 10.550	\$ 5,883			
CFDA 10.555	20,017			
CFDA 84.010	22,994			
CFDA 84.151	3,545			
	-----			
	\$ 52,439			
	=====			
ISD 260 ZUMBROTA		YES	YES	
CFDA 10.550	\$ 16,060			
CFDA 10.555	32,836			
CFDA 84.010	5,449			
CFDA 84.151	40,165			
	-----			
	\$ 94,510			
	=====			
ISD 261 ASHBY		YES	YES	
CFDA 10.550	\$ 9,438			
CFDA 10.555	17,539			
CFDA 84.010	22,467			
CFDA 84.151	2,812			
CFDA 84.164	120			
	-----			
	\$ 52,376			
	=====			
ISD 262 BARRETT		YES	YES	
CFDA 10.550	\$ 4,965			
CFDA 10.555	11,464			
CFDA 84.151	1,178			
	-----			
	\$ 17,607			
	=====			
ISD 263 ELBOW LAKE		YES	YES	YES
CFDA 10.550	\$ 9,746			YES
CFDA 10.555	29,122			YES
CFDA 84.010	48,490			YES
CFDA 84.151	4,924			YES
	-----			
	\$ 92,282			
	=====			
ISD 264 HERMAN-NORCROSS		YES		
CFDA 10.550	\$ 9,730			
CFDA 10.555	25,363			
CFDA 84.010	35,075			
CFDA 84.048	21			
CFDA 84.151	3,038			
	-----			
	\$ 73,227			
	=====			
ISD 265 HOFFMAN		YES	YES	
CFDA 10.550	\$ 7,528			
CFDA 10.555	13,990			
CFDA 84.010	42,999			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 265 HOFFMAN		YES	YES	
CFDA 84.151	\$ 2,003			
	-----			
	\$ 66,520			
	=====			
ISD 270 HOPKINS		YES	YES	
CFDA 84.027	\$ 166,841			
CFDA 84.010	199,099			
CFDA 84.151	90,677			YES
CFDA 84.146	6,137			
CFDA 84.029	52,181			
CFDA 84.164	1,000			
CFDA 84.186	6,268			YES
CFDA 84.048	1,074			
CFDA 10.555	125,614			
CFDA 10.550	118,397			
	-----			
	\$ 767,288			
	=====			
ISD 271 BLOOMINGTON		YES	YES	
CFDA 10.550	\$ 246,154			
CFDA 10.553	30,649			
CFDA 10.555	326,223			
CFDA 84.002	25,716			
CFDA 84.010	271,244			
CFDA 84.027	313,074			YES
CFDA 84.048	1,353			
CFDA 84.146	37,425			
CFDA 84.151	97,834			
CFDA 84.164	13,789			
CFDA 84.173	7,842			
CFDA 84.186	34,159			
	-----			
	\$ 1,405,462			
	=====			
ISD 272 EDEN PRAIRIE		YES	YES	
CFDA 10.550	\$ 76,663			
CFDA 10.555	73,690			
CFDA 13.787	1,227			
CFDA 84.010	35,513			
CFDA 84.027	111,136			
CFDA 84.151	36,984			
CFDA 84.164	2,177			
CFDA 84.173	7,471			
CFDA 84.186	8,359			
	-----			
	\$ 353,220			
	=====			
ISD 273 EDINA		YES	YES	
CFDA 10.550	\$ 52,797			
CFDA 10.555	50,130			
CFDA 84.010	102,996			
CFDA 84.027	93,075			
CFDA 84.146	2,003			
CFDA 84.151	40,188			
CFDA 84.164	3,785			
CFDA 84.186	15,338			
	-----			
	\$ 360,312			
	=====			
ISD 276 MINNETONKA		YES		
CFDA 10.550	\$ 39,647			
CFDA 10.555	79,295			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 276 MINNETONKA		YES		
CFDA 84.002	\$ 2,469			
CFDA 84.010	94,155			
CFDA 84.027	140,988			
CFDA 84.048	5,298			
CFDA 84.151	37,871			
CFDA 84.164	3,165			
CFDA 84.173	2,581			
CFDA 84.186	14,446			
	<u>\$ 419,915</u>			
ISD 277 WESTONKA		YES	YES	
CFDA 10.550	\$ 37,312			
CFDA 10.555	73,089			
CFDA 84.002	54,889			
CFDA 84.010	92,978			YES
CFDA 84.027	49,723			YES
CFDA 84.146	10,068			
CFDA 84.151	23,907			
CFDA 84.164	375			
CFDA 84.186	6,936			
	<u>\$ 349,277</u>			
ISD 278 ORONO		YES		
CFDA 84.010	\$ 48,226			
CFDA 10.555	47,519			
CFDA 10.550	41,079			
CFDA 84.151	16,895			
CFDA 84.027	45,935			
CFDA 84.164	2,891			
CFDA 84.186	4,833			
	<u>\$ 207,378</u>			
ISD 279 OSSEO		YES	YES	
CFDA 84.027	\$ 436,519			
CFDA 84.010	438,484			
CFDA 84.151	136,182			
CFDA 84.146	16,208			
CFDA 84.164	7,372			
CFDA 84.171	20,510			
CFDA 84.186	20,515			
CFDA 10.555	453,717			
CFDA 10.550	328,126			
	<u>\$ 1,857,633</u>			
ISD 280 RICHFIELD		YES	YES	
CFDA 84.027	\$ 120,515			
CFDA 84.010	113,952			
CFDA 84.151	40,889			
CFDA 84.146	2,132			
CFDA 10.555	138,827			
CFDA 10.550	92,200			
CFDA 10.556	2,444			
	<u>\$ 510,959</u>			
ISD 281 ROBBINSDALE		YES	YES	
CFDA 10.550	\$ 262,873			
CFDA 10.553	6,754			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 281 ROBBINSDALE		YES	YES	
CFDA 10.555	\$ 436,332			
CFDA 84.002	5,284			
CFDA 84.010	424,289			
CFDA 84.027	377,286			
CFDA 84.146	2,972			
CFDA 84.151	113,817			
CFDA 84.164	8,780			
CFDA 84.173	37,525			
CFDA 84.186	30,570			
	-----			
	\$ 1,706,482			
	=====			
ISD 282 ST ANTHONY-NEW BRIGHTON		YES		
CFDA 10.550	\$ 1,176			
CFDA 10.555	21,577			
CFDA 84.010	20,944			
CFDA 84.027	20,325			
CFDA 84.146	194			
CFDA 84.151	10,802			
CFDA 84.173	765			
CFDA 84.186	1,000			
	-----			
	\$ 76,783			
	=====			
ISD 283 ST LOUIS PARK		YES		
CFDA 10.550	\$ 56,708			
CFDA 10.555	98,163			
CFDA 84.002	17,647			
CFDA 84.027	143,888			YES
CFDA 10.564	466			
CFDA 84.048	17,243			
CFDA 84.146	6,868			
CFDA 84.186	12,729			
CFDA 84.010	168,524			YES
CFDA 84.151	46,345			
	-----			
	\$ 568,581			
	=====			
ISD 284 WAYZATA		YES	YES	
CFDA 10.550	\$ 63,174			
CFDA 10.555	98,945			
CFDA 84.010	69,536			
CFDA 84.027	171,360			
CFDA 84.146	646			
CFDA 84.151	45,308			
CFDA 84.164	3,263			
CFDA 84.173	5,638			
CFDA 84.186	14,856			
	-----			
	\$ 472,726			
	=====			
ISD 286 BROOKLYN CENTER		YES		
CFDA 10.550	\$ 24,699			
CFDA 10.555	74,815			
CFDA 84.010	88,058			
CFDA 84.027	46,265			
CFDA 84.151	10,637			
	-----			
	\$ 244,474			
	=====			
ISD 294 HOUSTON		YES	YES	
CFDA 84.010	\$ 53,053			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 294 HOUSTON		YES	YES	
CFDA 84.151	\$ 6,537			
CFDA 10.555	19,119			
CFDA 10.550	10,568			
	\$ 89,277			
ISD 297 SPRING GROVE		YES	YES	
CFDA 10.550	\$ 9,491			
CFDA 10.555	25,803			
CFDA 84.010	53,812			
CFDA 84.151	3,770			
	\$ 92,876			
ISD 299 CALEDONIA		YES		
CFDA 10.550	\$ 19,646			
CFDA 10.555	61,381			
CFDA 84.002	2,236			
CFDA 84.010	80,884			
CFDA 84.151	9,562			
	\$ 173,709			
ISD 300 LA CRESCENT		YES	YES	YES
CFDA 10.550	\$ 28,077			
CFDA 10.555	36,019			
CFDA 84.010	46,588			
CFDA 84.151	13,449			
	\$ 124,133			
ISD 301 AKELEY		YES	YES	
CFDA 10.550	\$ 7,421			
CFDA 10.555	20,749			
CFDA 84.010	34,987			
CFDA 84.048	656			
CFDA 84.151	2,678			
	\$ 66,491			
ISD 306 LAPORTE		YES	YES	
CFDA 10.550	\$ 8,009			
CFDA 10.555	28,658			
CFDA 84.010	32,130			
CFDA 84.048	565			
CFDA 84.151	2,690			
	\$ 72,052			
ISD 308 NEVIS		YES	YES	
CFDA 10.550	\$ 7,469			
CFDA 10.555	28,725			
CFDA 84.010	21,147			
CFDA 84.048	887			
CFDA 84.151	3,032			
	\$ 61,260			
ISD 309 PARK RAPIDS		YES		
CFDA 10.550	\$ 36,267			
CFDA 10.555	149,241			
CFDA 84.010	240,938			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 309 PARK RAPIDS		YES		
CFDA 84.027	\$ 88,076			
CFDA 84.151	19,391			
	-----			
	\$ 533,913			
	=====			
ISD 314 BRAHAM		YES		
CFDA 10.550	\$ 21,598			
CFDA 10.555	63,225			
CFDA 84.010	94,714			
CFDA 84.151	9,814			
CFDA 84.164	975			
CFDA 84.186	1,069			
	-----			
	\$ 191,395			
	=====			
ISD 316 COLERAINE		YES		
CFDA 10.550	\$ 32,488			
CFDA 10.555	130,687			
CFDA 84.010	98,506			
CFDA 84.151	17,698			
	-----			
	\$ 279,379			
	=====			
ISD 317 DEER RIVER		YES	YES	
CFDA 10.550	\$ 31,576			
CFDA 10.553	7,347			
CFDA 10.555	89,587			
CFDA 84.010	71,350			
CFDA 84.151	14,625			
CFDA 84.164	3,157			
CFDA 84.048	1,630			
	-----			
	\$ 219,272			
	=====			
ISD 318 GRAND RAPIDS		YES	YES	
CFDA 10.550	\$ 83,820			
CFDA 10.555	260,506			
CFDA 84.010	360,526			
CFDA 84.027	95,156			
CFDA 84.151	54,280			
CFDA 84.164	54			
CFDA 84.173	7,353			
CFDA 84.186	7,827			
	-----			
	\$ 869,522			
	=====			
ISD 319 NASHWAUK-KEEWATIN		YES	YES	
CFDA 10.550	\$ 9,224			
CFDA 10.555	54,132			
CFDA 84.010	34,811			
CFDA 84.151	10,087			
	-----			
	\$ 108,254			
	=====			
ISD 324 JACKSON		YES	YES	
CFDA 10.550	\$ 37,238			
CFDA 10.555	63,991			YES
CFDA 84.010	82,128			
CFDA 84.151	11,238			
	-----			
	\$ 194,595			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 325 LAKEFIELD		YES		
CFDA 10.550	\$ 11,248			
CFDA 10.555	32,387			
CFDA 84.010	49,761			
CFDA 84.151	5,283			
	-----			
	\$ 98,679			
	=====			
ISD 328 SIOUX VALLEY		YES		
CFDA 10.550	\$ 5,702			
CFDA 10.555	12,283			
CFDA 84.010	58,696			
CFDA 84.151	1,398			
	-----			
	\$ 78,079			
	=====			
ISD 330 HERON LAKE-OKABENA		YES		
CFDA 10.550	\$ 9,114			
CFDA 10.555	36,776			
CFDA 84.010	39,243			
CFDA 84.151	3,686			
	-----			
	\$ 88,819			
	=====			
ISD 332 MORA		YES		
CFDA 84.010	\$ 171,199			
CFDA 84.151	8,893			
CFDA 84.164	1,768			
CFDA 10.555	95,080			
CFDA 10.550	28,633			
	-----			
	\$ 305,573			
	=====			
ISD 333 OGILVIE		YES		
CFDA 10.550	\$ 21,516			
CFDA 10.555	48,027			
CFDA 84.010	66,456			
CFDA 84.151	14,624			
	-----			
	\$ 150,623			
	=====			
ISD 341 ATWATER		YES	YES	
CFDA 10.550	\$ 12,345			
CFDA 10.555	36,550			
CFDA 84.010	49,076			
CFDA 84.151	5,622			
	-----			
	\$ 103,593			
	=====			
ISD 345 NEW LONDON-SPICER		YES	YES	
CFDA 84.151	\$ 12,468			
CFDA 84.010	39,502			
CFDA 10.550	24,900			
CFDA 10.555	82,009			
	-----			
	\$ 158,879			
	=====			
ISD 346 RAYMOND		YES		
CFDA 10.550	\$ 5,327			
CFDA 10.555	26,727			
CFDA 84.010	21,508			
CFDA 84.151	1,714			
	-----			
	\$ 55,276			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 347 WILLMAR		YES		YES
CFDA 10.550	\$ 65,275			
CFDA 10.555	247,930			
CFDA 83.403	6,082			
CFDA 84.010	235,477			
CFDA 84.011	32,756			
CFDA 84.048	14,532			
CFDA 84.146	956			
CFDA 84.151	10,562			
CFDA 84.164	4,138			
	-----			
	\$ 617,708			
	=====			
ISD 351 HALLOCK		YES		
CFDA 84.010	\$ 11,964			
CFDA 84.151	3,327			
CFDA 10.555	17,695			
CFDA 10.550	14,080			
	-----			
	\$ 47,066			
	=====			
ISD 352 HUMBOLDT		YES		
CFDA 10.550	\$ 4,236			
CFDA 10.555	5,810			
	-----			
	\$ 10,046			
	=====			
ISD 353 KARLSTAD		YES		YES
CFDA 10.550	\$ 9,809			
CFDA 10.555	35,862			
CFDA 84.010	30,991			
CFDA 84.151	4,923			
	-----			
	\$ 81,585			
	=====			
ISD 354 KENNEDY		YES		YES
CFDA 10.550	\$ 6,383			
CFDA 10.555	9,091			
CFDA 84.010	13,005			
CFDA 84.151	1,525			
	-----			
	\$ 30,004			
	=====			
ISD 356 LANCASTER		YES		
CFDA 10.550	\$ 9,848			
CFDA 10.555	15,380			
CFDA 84.010	20,494			
CFDA 84.151	1,894			
	-----			
	\$ 47,616			
	=====			
ISD 361 INTERNATIONAL FALLS		YES		
CFDA 10.550	\$ 43,683			
CFDA 10.555	123,993			
CFDA 10.556	1,818			
CFDA 84.010	188,870			
CFDA 84.027	60,393			
CFDA 84.151	29,265			
CFDA 84.173	3,029			
CFDA 84.186	5,696			
	-----			
	\$ 456,747			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 362 LITTLEFORK-BIG FALLS		YES	YES	
CFDA 10.550	\$ 7,438			
CFDA 10.555	18,936			YES
CFDA 84.010	40,684			
CFDA 84.151	5,848			
CFDA 84.164	178			
	-----			
	\$ 73,084			
	=====			
ISD 363 SOUTH KOCHICHING		YES	YES	
CFDA 10.550	\$ 16,521			
CFDA 10.555	38,039			
CFDA 84.010	19,002			
CFDA 84.048	66			
CFDA 84.151	4,353			
	-----			
	\$ 77,981			
	=====			
ISD 371 BELLINGHAM		YES	YES	
CFDA 10.550	\$ 5,022			
CFDA 10.555	14,113			
CFDA 84.010	40,530			
CFDA 84.048	54			
CFDA 84.151	2,272			
	-----			
	\$ 61,991			
	=====			
ISD 376 MARIETTA-NASSAU		YES	YES	
CFDA 10.550	\$ 5,602			
CFDA 10.555	16,654			
CFDA 84.010	12,996			
CFDA 84.151	1,254			
	-----			
	\$ 36,506			
	=====			
ISD 377 MADISON		YES		
CFDA 10.550	\$ 11,583			
CFDA 10.555	43,601			
CFDA 84.010	51,997			
CFDA 84.151	5,709			
CFDA 84.164	410			
	-----			
	\$ 113,300			
	=====			
ISD 378 DAWSON		YES	YES	
CFDA 10.550	\$ 12,170			
CFDA 10.555	38,497			
CFDA 84.010	62,528			
CFDA 84.048	123			
CFDA 84.151	11,724			YES
	-----			
	\$ 125,042			
	=====			
ISD 381 LAKE SUPERIOR		YES	YES	
CFDA 10.550	\$ 44,933			
CFDA 10.555	100,579			
CFDA 84.010	59,025			
CFDA 84.027	46,468			
CFDA 84.151	26,812			
CFDA 84.164	968			
	-----			
	\$ 278,785			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 390 LAKE OF THE WOODS		YES	YES	
CFDA 10.550	\$ 11,079			
CFDA 10.555	44,499			
CFDA 84.010	75,966			
CFDA 84.048	1,000			
CFDA 84.151	6,416			
CFDA 84.164	618			
	-----			
	\$ 139,578			
	=====			
ISD 391 CLEVELAND		YES	YES	
CFDA 10.550	\$ 8,627			
CFDA 10.555	22,995			
CFDA 84.010	16,633			
CFDA 84.049	492			
CFDA 84.151	3,434			
	-----			
	\$ 52,181			
	=====			
ISD 392 LE CENTER		YES	YES	
CFDA 10.550	\$ 17,185			
CFDA 10.555	29,979			
CFDA 84.010	40,656			
CFDA 84.151	6,371			
	-----			
	\$ 94,191			
	=====			
ISD 393 LE SUEUR		YES	YES	
CFDA 84.010	\$ 55,088			YES
CFDA 84.151	9,579			YES
CFDA 10.555	30,395			YES
CFDA 10.550	7,143			YES
CFDA 84.027	22,875			YES
CFDA 84.002	14,366			YES
CFDA 84.164	516			YES
CFDA 84.186	2,897			YES
	-----			
	\$ 142,859			
	=====			
ISD 394 MONTGOMERY		YES		
CFDA 10.550	\$ 17,727			
CFDA 10.555	52,591			YES
CFDA 84.010	135,358			
CFDA 84.151	8,837			
CFDA 84.164	665			
	-----			
	\$ 215,178			
	=====			
ISD 395 WATERVILLE		YES	YES	
CFDA 10.550	\$ 13,866			
CFDA 10.555	33,343			
CFDA 84.010	45,905			
CFDA 84.027	27,062			
CFDA 84.048	102			
CFDA 84.151	6,159			
CFDA 84.164	499			
CFDA 84.173	1,644			
	-----			
	\$ 128,580			
	=====			
ISD 402 HENDRICKS		YES		
CFDA 10.550	\$ 5,579			
CFDA 10.555	23,526			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 402 HENDRICKS		YES		
CFDA 10.556	\$ 210			
CFDA 84.151	2,693			
CFDA 84.010	34,824			
	-----			
	\$ 66,832			
	=====			
ISD 403 IVANHOE		YES	YES	
CFDA 10.550	\$ 8,445			
CFDA 10.555	40,095			
CFDA 84.010	44,688			
CFDA 84.151	3,920			
	-----			
	\$ 97,148			
	=====			
ISD 404 LAKE BENTON		YES	YES	
CFDA 84.010	\$ 29,413			
CFDA 84.151	3,133			
CFDA 10.555	27,336			
CFDA 10.550	4,794			
	-----			
	\$ 64,676			
	=====			
ISD 408 VERDI		YES		
CFDA 10.550	\$ 2,143			
CFDA 10.555	11,057			
CFDA 84.151	966			
CFDA 84.010	21,512			
	-----			
	\$ 35,678			
	=====			
ISD 409 TYLER		YES		
CFDA 10.550	\$ 8,024			
CFDA 10.555	12,771			
CFDA 84.151	4,392			
CFDA 84.027	2,407			
CFDA 84.010	149,925			
CFDA 84.186	1,000			
	-----			
	\$ 178,519			
	=====			
ISD 411 BALATON		YES		
CFDA 10.550	\$ 11,254			
CFDA 10.555	30,089			
CFDA 84.151	3,460			
CFDA 84.010	32,928			
	-----			
	\$ 77,731			
	=====			
ISD 412 COTTONWOOD		YES	YES	
CFDA 84.010	\$ 44,850			
CFDA 84.151	4,325			
CFDA 10.555	21,356			
CFDA 10.550	10,684			
	-----			
	\$ 81,215			
	=====			
ISD 413 MARSHALL		YES	YES	
CFDA 84.027	\$ 36,245			
CFDA 84.010	127,695			
CFDA 84.151	27,112			
CFDA 84.002	16,111			
CFDA 10.550	55,638			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 413 MARSHALL		YES	YES	
CFDA 10.555	\$ 116,912			
CFDA 84.164	683			
	-----			
	\$ 380,396			
	=====			
ISD 414 MINNEOTA		YES	YES	
CFDA 10.550	\$ 12,032			
CFDA 10.555	39,129			
CFDA 84.010	54,040			
CFDA 84.151	6,462			
	-----			
	\$ 111,663			
	=====			
ISD 415 LYND		YES		
CFDA 10.550	\$ 7,169			
CFDA 10.555	12,688			
CFDA 10.556	295			
CFDA 84.151	1,298			
CFDA 84.010	9,593			
CFDA 84.186	450			
CFDA 84.027	3,393			
	-----			
	\$ 34,886			
	=====			
ISD 417 TRACY		YES		
CFDA 10.550	\$ 12,084			
CFDA 10.555	56,785			
CFDA 84.010	100,183			
CFDA 84.151	9,525			
CFDA 84.186	2,172			
	-----			
	\$ 180,749			
	=====			
ISD 418 RUSSELL		YES		
CFDA 10.550	\$ 8,948			
CFDA 10.555	24,273			
CFDA 84.151	2,448			
CFDA 84.027	3,509			
	-----			
	\$ 39,178			
	=====			
ISD 421 BROWNTON		YES	YES	
CFDA 10.550	\$ 7,754			
CFDA 10.555	12,202			
CFDA 84.010	35,739			
CFDA 84.151	3,999			
CFDA 84.164	305			
	-----			
	\$ 59,999			
	=====			
ISD 422 GLENCOE		YES		
CFDA 10.550	\$ 26,347			
CFDA 10.555	36,547			
CFDA 84.010	37,090			
CFDA 84.151	11,376			
CFDA 84.186	3,497			
	-----			
	\$ 114,857			
	=====			
ISD 423 HUTCHINSON		YES	YES	
CFDA 10.550	\$ 29,955			
CFDA 10.555	47,300			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 423 HUTCHINSON		YES	YES	
CFDA 84.010	\$ 103,885			
CFDA 84.151	24,216			
CFDA 84.164	1,180			
	-----			
	\$ 206,536			
	=====			
ISD 424 LESTER PRAIRIE		YES	YES	
CFDA 10.550	\$ 11,602			
CFDA 10.555	11,946			
CFDA 84.010	35,990			
CFDA 84.151	4,448			
CFDA 84.164	323			
	-----			
	\$ 64,309			
	=====			
ISD 425 SILVER LAKE		YES	YES	
CFDA 10.550	\$ 6,984			
CFDA 10.555	9,935			
CFDA 84.010	25,611			
CFDA 84.048	81			
CFDA 84.151	4,409			
CFDA 84.164	390			
	-----			
	\$ 47,410			
	=====			
ISD 426 STEWART		YES	YES	
CFDA 10.550	\$ 6,049			
CFDA 10.555	12,536			
CFDA 10.556	449			
CFDA 84.010	42,196			
CFDA 84.151	2,948			
	-----			
	\$ 64,178			
	=====			
ISD 427 WINSTED		YES	YES	
CFDA 10.550	\$ 3,684			
CFDA 10.555	9,574			
CFDA 84.010	21,555			
CFDA 84.151	3,789			
	-----			
	\$ 38,602			
	=====			
ISD 432 MAHNOMEN		YES	YES	
CFDA 10.550	\$ 21,444			
CFDA 10.553	9,737			
CFDA 10.555	104,427			
CFDA 84.010	146,536			
CFDA 84.041	352,863			
CFDA 84.060	43,910			
CFDA 84.151	12,227			
	-----			
	\$ 691,144			
	=====			
ISD 435 WAUBUN		YES	YES	
CFDA 10.550	\$ 20,598			
CFDA 10.555	78,361			
CFDA 84.010	109,326			
CFDA 84.151	13,382			
CFDA 84.146	323			
CFDA 84.060	48,006			
CFDA 84.041	403,863			
	-----			
	\$ 673,859			
	=====			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 436 ALVARADO		YES		
CFDA 84.010	\$ 9,673			
CFDA 84.151	1,750			
CFDA 10.555	11,722			
CFDA 10.550	5,486			
	-----			
	\$ 28,631			
	=====			
ISD 437 ARGYLE		YES		
CFDA 84.010	\$ 30,335			
CFDA 84.151	2,397			
CFDA 10.555	15,374			
CFDA 10.550	7,947			
	-----			
	\$ 56,053			
	=====			
ISD 440 MIDDLE RIVER		YES	YES	
CFDA 10.550	\$ 9,061			
CFDA 10.555	51,733			
CFDA 84.010	16,759			
CFDA 84.151	2,778			
	-----			
	\$ 80,331			
	=====			
ISD 441 NEWFOLDEN		YES	YES	
CFDA 10.550	\$ 17,101			
CFDA 10.555	32,265			
CFDA 84.010	40,807			
CFDA 84.151	8,604			
	-----			
	\$ 98,777			
	=====			
ISD 442 OSLO		YES	YES	
CFDA 10.550	\$ 7,055			
CFDA 10.555	17,916			
CFDA 84.010	11,997			
CFDA 84.011	5,336			
CFDA 84.151	2,670			
	-----			
	\$ 44,974			
	=====			
ISD 443 STEPHEN		YES		
CFDA 84.010	\$ 48,582			
CFDA 84.151	3,431			
CFDA 10.555	25,956			
CFDA 10.550	9,750			
	-----			
	\$ 87,719			
	=====			
ISD 444 STRANDQUIST		YES	YES	
CFDA 10.550	\$ 5,993			
CFDA 10.555	14,511			
CFDA 84.010	10,230			
CFDA 84.151	1,128			
	-----			
	\$ 31,862			
	=====			
ISD 446 WARREN		YES		
CFDA 84.010	\$ 35,069			
CFDA 84.151	6,158			
CFDA 10.555	36,935			
CFDA 10.550	18,530			
	-----			
	\$ 96,692			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 447 GRYGLA		YES	YES	
CFDA 10.550	\$ 8,223			
CFDA 10.555	34,172			
CFDA 84.151	3,131			
CFDA 84.010	42,678			
	-----			
	\$ 88,204			
	=====			
ISD 451 CEYLON		YES		
CFDA 10.550	\$ 4,407			
CFDA 10.555	10,841			
CFDA 84.010	14,580			
CFDA 84.151	2,366			
	-----			
	\$ 32,194			
	=====			
ISD 453 EAST CHAIN		YES		
CFDA 84.010	\$ 46,130			
CFDA 84.151	2,447			
CFDA 10.555	11,054			
CFDA 84.186	447			
CFDA 10.550	6,141			
	-----			
	\$ 66,219			
	=====			
ISD 454 FAIRMONT		YES	YES	
CFDA 84.010	\$ 95,020			
CFDA 84.151	18,125			
CFDA 10.555	107,132			YES
CFDA 10.550	36,938			YES
CFDA 84.164	1,720			
CFDA 84.186	4,944			
	-----			
	\$ 263,879			
	=====			
ISD 456 SHERBURN		YES		
CFDA 10.550	\$ 13,324			
CFDA 10.555	28,534			
CFDA 84.010	15,617			
CFDA 84.151	4,459			
CFDA 84.164	240			
	-----			
	\$ 62,174			
	=====			
ISD 457 TRIMONT		YES		
CFDA 10.550	\$ 8,175			
CFDA 10.555	17,718			
CFDA 84.010	19,529			
CFDA 84.151	2,801			
CFDA 84.164	240			
	-----			
	\$ 48,463			
	=====			
ISD 458 TRUMAN		YES		
CFDA 10.550	\$ 9,819			
CFDA 10.555	19,526			
CFDA 84.010	41,673			
CFDA 84.151	3,335			
CFDA 84.164	118			
CFDA 84.186	237			
	-----			
	\$ 74,708			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 459 WELCOME		YES		
CFDA 10.550	\$ 8,400			
CFDA 10.555	15,003			
CFDA 84.010	14,242			
CFDA 84.151	2,947			
	-----			
	\$ 40,592			
	=====			
ISD 460 GRANADA-HUNTLEY		YES	YES	
CFDA 84.151	\$ 5,915			
CFDA 10.555	17,645			YES
CFDA 10.550	9,149			
CFDA 84.186	650			
	-----			
	\$ 33,359			
	=====			
ISD 461 COSMOS		YES	YES	
CFDA 10.550	\$ 6,915			
CFDA 10.555	13,197			
CFDA 84.010	24,410			
CFDA 84.151	2,652			
	-----			
	\$ 47,174			
	=====			
ISD 463 EDEN VALLEY		YES		
CFDA 10.550	\$ 24,564			
CFDA 10.555	85,806			
CFDA 84.010	67,025			
CFDA 84.151	5,140			
CFDA 84.164	702			
	-----			
	\$ 183,237			
	=====			
ISD 464 GROVE CITY		YES		
CFDA 10.550	\$ 8,795			
CFDA 10.555	27,742			
CFDA 84.010	35,382			
CFDA 84.151	3,760			
CFDA 84.164	282			
CFDA 84.186	865			
	-----			
	\$ 76,826			
	=====			
ISD 465 LITCHFIELD		YES	YES	
CFDA 10.550	\$ 33,919			
CFDA 10.555	80,367			
CFDA 13.991	1,000			
CFDA 84.010	145,218			YES
CFDA 84.151	15,854			YES
	-----			
	\$ 276,358			
	=====			
ISD 466 DASSEL-COKATO		YES	YES	
CFDA 10.550	\$ 34,264			
CFDA 10.555	69,720			
CFDA 84.010	76,566			
CFDA 84.151	15,087			
	-----			
	\$ 195,637			
	=====			
ISD 473 ISLE		YES		
CFDA 10.550	\$ 14,494			
CFDA 10.555	26,372			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 473 ISLE		YES		
CFDA 84.010	\$ 42,429			
CFDA 84.151	4,667			
CFDA 84.164	229			
	\$ 88,191			
ISD 477 PRINCETON		YES		
CFDA 10.550	\$ 60,698			
CFDA 10.555	144,831			
CFDA 20.600	1,925			
CFDA 84.010	144,015			
CFDA 84.027	61,150			
CFDA 84.151	20,988			
CFDA 84.164	835			
CFDA 84.186	1,000			
	\$ 435,442			
ISD 480 ONAMIA		YES	YES	
CFDA 10.550	\$ 17,317			
CFDA 10.555	71,351			
CFDA 84.010	99,461			
CFDA 84.151	9,969			
CFDA 84.164	1,450			
CFDA 84.186	970			
	\$ 200,518			
ISD 482 LITTLE FALLS		YES	YES	
CFDA 10.550	\$ 63,850			
CFDA 10.555	252,727			
CFDA 10.553	26,648			
CFDA 84.010	290,532			
CFDA 84.151	33,817			
CFDA 84.164	6,752			
CFDA 84.186	6,951			
CFDA 84.133	23,900			
	\$ 705,177			
ISD 483 MOTLEY		YES	YES	
CFDA 10.550	\$ 11,795			
CFDA 10.555	44,813			
CFDA 84.010	48,952			
CFDA 84.151	4,883			
	\$ 110,443			
ISD 484 PIERZ		YES	YES	
CFDA 10.550	\$ 20,592			
CFDA 10.555	91,398			
CFDA 84.010	201,623			
CFDA 84.151	14,653			
	\$ 328,266			
ISD 485 ROYALTON		YES	YES	YES
CFDA 10.550	\$ 23,432			YES
CFDA 10.555	64,674			YES
CFDA 84.010	107,950			YES
CFDA 84.151	4,687			YES
	\$ 200,743			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 486 SWANVILLE		YES	YES	
CFDA 10.550	\$ 13,865			
CFDA 10.555	33,547			
CFDA 84.010	46,603			
CFDA 84.048	90			
CFDA 84.151	4,880			
	-----			
	\$ 98,985			
	=====			
ISD 487 UPSALA		YES	YES	
CFDA 10.555	\$ 35,389			
CFDA 84.010	79,734			
CFDA 84.151	4,210			
CFDA 10.550	15,286			
	-----			
	\$ 134,619			
	=====			
ISD 492 AUSTIN		YES		
CFDA 10.550	\$ 59,549			
CFDA 10.555	203,211			
CFDA 84.010	272,223			
CFDA 84.027	122,661			
CFDA 84.146	4,683			
CFDA 84.151	32,744			
CFDA 84.164	954			
	-----			
	\$ 696,025			
	=====			
ISD 495 GRAND MEADOW		YES	YES	
CFDA 10.550	\$ 10,464			
CFDA 10.555	14,153			
CFDA 84.010	30,427			
CFDA 84.151	3,994			
	-----			
	\$ 59,038			
	=====			
ISD 497 LYLE		YES	YES	YES
CFDA 10.550	\$ 9,172			
CFDA 10.555	19,174			
CFDA 84.010	33,307			
CFDA 84.151	2,864			
	-----			
	\$ 64,517			
	=====			
ISD 499 LE ROY		YES	YES	
CFDA 10.550	\$ 8,809			
CFDA 10.555	26,113			
CFDA 84.010	42,136			
CFDA 84.151	4,022			
	-----			
	\$ 81,080			
	=====			
ISD 500 SOUTHLAND		YES	YES	
CFDA 10.550	\$ 16,749			
CFDA 10.555	47,410			
CFDA 84.010	67,886			
CFDA 84.151	7,725			
CFDA 84.164	1,143			
	-----			
	\$ 140,913			
	=====			
ISD 504 SLAYTON		YES	YES	
CFDA 10.550	\$ 18,989			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>ARE THERE CROSSCUTTING FINDINGS</u>	<u>IS THERE GRANT NONCOMPLIANCE</u>
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 504 SLAYTON		YES	YES	
CFDA 10.555	\$ 50,326			
CFDA 10.556	978			
CFDA 84.010	81,448			
CFDA 84.048	168			
CFDA 84.151	8,042			
	-----			
	\$ 159,951			
	=====			
ISD 505 FULDA		YES		
CFDA 10.550	\$ 15,489			
CFDA 10.555	42,771			
CFDA 84.186	118			
CFDA 84.010	59,211			
CFDA 84.164	367			
CFDA 84.151	5,868			
	-----			
	\$ 123,824			
	=====			
ISD 507 NICOLLET		YES	YES	
CFDA 10.550	\$ 11,913			
CFDA 10.555	21,337			
CFDA 84.002	3,378			
CFDA 84.010	24,565			
CFDA 84.151	5,352			
	-----			
	\$ 66,545			
	=====			
ISD 508 ST PETER		YES		
CFDA 10.550	\$ 36,318			
CFDA 10.555	60,663			
CFDA 84.009	6,797			
CFDA 84.010	119,929			
CFDA 84.151	13,888			
CFDA 84.168	1,409			
	-----			
	\$ 239,004			
	=====			
ISD 511 ADRIAN		YES	YES	
CFDA 10.550	\$ 13,735			
CFDA 10.555	33,288			
CFDA 84.010	94,273			
CFDA 84.151	6,088			
	-----			
	\$ 147,384			
	=====			
ISD 513 BREWSTER		YES		
CFDA 10.550	\$ 4,980			
CFDA 10.555	10,171			
CFDA 84.010	21,877			
CFDA 84.151	2,118			
	-----			
	\$ 39,146			
	=====			
ISD 514 ELLSWORTH		YES	YES	
CFDA 10.550	\$ 7,360			
CFDA 10.555	15,008			
CFDA 84.010	25,027			
CFDA 84.027	3,639			
CFDA 84.151	1,603			
CFDA 84.164	133			
CFDA 84.186	227			
	-----			
	\$ 52,997			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 516 ROUND LAKE		YES		
CFDA 10.550	\$ 7,245			
CFDA 10.555	11,549			
CFDA 84.151	1,392			
	\$ 20,186			
ISD 518 WORTHINGTON		YES		
CFDA 10.550	\$ 46,217			
CFDA 10.553	4,857			
CFDA 10.555	136,461			
CFDA 84.002	17,063			
CFDA 84.010	137,120			
CFDA 84.027	78,081			
CFDA 84.151	19,101			
	\$ 438,900			
ISD 521 ADA		YES	YES	
CFDA 10.550	\$ 18,542			
CFDA 10.555	38,555			
CFDA 84.010	50,018			
CFDA 84.151	5,499			
CFDA 84.164	457			
	\$ 113,071			
ISD 522 BORUP		YES	YES	
CFDA 10.550	\$ 7,026			
CFDA 10.555	9,317			
CFDA 84.010	14,496			
CFDA 84.151	332			
	\$ 31,171			
ISD 523 GARY		YES		
CFDA 10.550	\$ 4,698			
CFDA 10.555	21,346			
CFDA 84.010	34,585			
CFDA 84.151	2,392			
	\$ 63,021			
ISD 524 HALSTAD		YES	YES	YES
CFDA 10.550	\$ 4,881			
CFDA 10.555	9,466			
CFDA 84.010	115,269			
CFDA 84.151	1,890			
	\$ 131,506			
ISD 525 HENDRUM		YES	YES	
CFDA 10.550	\$ 7,415			
CFDA 10.555	16,758			
CFDA 84.010	25,081			
CFDA 84.151	221			
	\$ 49,475			
ISD 526 TWIN VALLEY		YES	YES	
CFDA 10.550	\$ 14,187			
CFDA 10.555	31,088			
CFDA 84.010	29,109			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 526 TWIN VALLEY		YES	YES	
CFDA 84.151	\$ 3,591			
	\$ 77,975			
ISD 531 BYRON		YES	YES	
CFDA 84.010	\$ 29,492			
CFDA 84.151	8,942			
CFDA 10.555	33,219			
CFDA 10.550	23,302			
	\$ 94,955			
ISD 533 DOVER-EYOTA		YES		
CFDA 10.550	\$ 18,805			
CFDA 10.555	46,581			
CFDA 84.010	46,205			
CFDA 84.151	10,439			
CFDA 84.186	1,250			
	\$ 123,280			
ISD 534 STEWARTVILLE		YES		YES
CFDA 10.550	\$ 38,765			
CFDA 10.555	64,806			
CFDA 84.010	49,950			
CFDA 84.151	14,406			
	\$ 167,927			
ISD 535 ROCHESTER		YES	YES	
CFDA 10.550	\$ 184,477			
CFDA 10.555	470,178			
CFDA 10.556	18,585			
CFDA 84.002	17,551			
CFDA 84.010	339,497			
CFDA 84.027	548,536			
CFDA 84.048	65,227			
CFDA 84.133	150			
CFDA 84.146	206,456			
CFDA 84.151	72,818			
CFDA 84.164	1,208			
CFDA 84.162	20,993			
CFDA 84.186	8,907			
	\$ 1,954,583			
ISD 542 BATTLE LAKE		YES		
CFDA 10.550	\$ 13,608			
CFDA 10.555	34,827			
CFDA 84.010	61,460			
CFDA 84.151	10,154			
CFDA 84.164	342			
	\$ 120,391			
ISD 543 DEER CREEK		YES	YES	
CFDA 10.550	\$ 5,816			
CFDA 10.555	26,335			
CFDA 84.010	40,583			
CFDA 84.151	2,987			
	\$ 75,721			



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 544 FERGUS FALLS		YES		
CFDA 10.550	\$ 37,967			
CFDA 10.555	123,135			
CFDA 84.009	7,617			
CFDA 84.010	122,469			
CFDA 84.146	1,647			
CFDA 84.151	27,015			
CFDA 84.164	2,088			
CFDA 84.186	1,000			
	----- \$ 322,938 =====			
ISD 545 HENNING		YES	YES	
CFDA 10.550	\$ 12,311			
CFDA 10.555	31,894			
CFDA 84.010	46,933			
CFDA 84.151	4,977			
CFDA 84.164	38			
	----- \$ 96,153 =====			
ISD 547 PARKERS PRAIRIE		YES		
CFDA 10.550	\$ 13,199			
CFDA 10.555	54,733			
CFDA 84.010	94,467			
CFDA 84.151	7,246			
	----- \$ 169,645 =====			
ISD 548 PELICAN RAPIDS		YES		
CFDA 10.550	\$ 18,420			
CFDA 10.555	76,035			
CFDA 84.010	101,803			
CFDA 84.151	10,663			
CFDA 84.146	2,003			
	----- \$ 208,924 =====			
ISD 549 PERHAM		YES	YES	
CFDA 10.550	\$ 35,875			
CFDA 10.555	104,740			
CFDA 84.010	118,695			
CFDA 84.151	14,050			
	----- \$ 273,360 =====			
ISD 550 UNDERWOOD		YES	YES	
CFDA 10.550	\$ 18,231			
CFDA 10.555	34,568			
CFDA 84.010	34,898			
CFDA 84.151	4,909			
CFDA 84.186	1,069			
	----- \$ 93,675 =====			
ISD 553 NEW YORK MILLS		YES		
CFDA 10.550	\$ 19,643			
CFDA 10.555	72,639			
CFDA 84.010	73,087			
CFDA 84.151	4,630			
	----- \$ 169,999 =====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 561 GOODRIDGE		YES	YES	
CFDA 10.550	\$ 7,634			
CFDA 10.555	40,975			
CFDA 84.010	58,045			
CFDA 84.151	2,707			
	-----			
	\$ 109,361			
	=====			
ISD 564 THIEF RIVER FALLS		YES	YES	
CFDA 10.550	\$ 48,474			
CFDA 10.555	138,789			
CFDA 84.010	135,749			
CFDA 84.027	73,624			
CFDA 84.151	8,950			
CFDA 84.186	4,025			
	-----			
	\$ 409,611			
	=====			
ISD 566 ASKOV		YES		
CFDA 10.550	\$ 12,075			
CFDA 10.555	36,266			
CFDA 84.010	46,400			
CFDA 84.151	4,444			
	-----			
	\$ 99,185			
	=====			
ISD 570 FINLAYSON		YES	YES	
CFDA 10.550	\$ 6,477			
CFDA 10.555	18,258			
CFDA 84.010	12,289			
CFDA 84.151	3,202			
	-----			
	\$ 40,226			
	=====			
ISD 573 HINCKLEY		YES		
CFDA 10.550	\$ 21,558			
CFDA 10.555	70,037			
CFDA 84.010	79,634			
CFDA 84.151	10,707			
	-----			
	\$ 181,936			
	=====			
ISD 576 SANDSTONE		YES		
CFDA 10.550	\$ 20,862			
CFDA 10.555	56,762			
CFDA 84.010	126,348			
CFDA 84.027	94,837			
CFDA 84.151	9,126			
CFDA 84.186	1,257			
CFDA 84.173	2,816			
	-----			
	\$ 312,008			
	=====			
ISD 577 WILLOW RIVER		YES		
CFDA 10.550	\$ 7,708			
CFDA 10.555	29,303			
CFDA 84.010	49,983			
CFDA 84.151	3,943			
	-----			
	\$ 90,937			
	=====			
ISD 578 PINE CITY		YES		
CFDA 10.550	\$ 25,129			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 578 PINE CITY		YES		
CFDA 10.555	\$ 96,253			
CFDA 84.002	1,876			
CFDA 84.010	116,965			
CFDA 84.151	14,309			
CFDA 84.164	2,289			
CFDA 84.186	1,000			
	-----			
	\$ 257,821			
	=====			
ISD 581 EDGERTON		YES		
CFDA 10.550	\$ 6,209			
CFDA 10.555	24,084			
CFDA 84.010	57,667			
CFDA 84.027	8,915			
CFDA 84.151	6,222			
	-----			
	\$ 103,097			
	=====			
ISD 582 JASPER		YES		
CFDA 10.550	\$ 7,527			
CFDA 10.555	15,690			
CFDA 84.010	28,523			
CFDA 84.151	2,466			
	-----			
	\$ 54,206			
	=====			
ISD 583 PIPESTONE		YES		
CFDA 10.550	\$ 24,789			
CFDA 10.555	74,606			
CFDA 84.002	8,044			
CFDA 84.010	154,622			
CFDA 84.048	8,594			
CFDA 84.146	3,220			
CFDA 84.151	12,965			
CFDA 84.164	857			
	-----			
	\$ 287,697			
	=====			
ISD 584 RUTHTON		YES		
CFDA 10.550	\$ 9,704			
CFDA 10.555	32,978			
CFDA 84.151	2,198			
CFDA 84.027	2,049			
	-----			
	\$ 46,929			
	=====			
ISD 592 CLIMAX		YES	YES	
CFDA 10.550	\$ 8,150			
CFDA 10.555	17,631			
CFDA 84.151	2,285			
	-----			
	\$ 28,066			
	=====			
ISD 593 CROOKSTON		YES	YES	
CFDA 10.550	\$ 48,924			
CFDA 10.555	119,280			
CFDA 84.010	102,538			
CFDA 84.011	42,779			
CFDA 84.027	41,847			
CFDA 84.151	20,370			
CFDA 84.186	4,443			
	-----			
	\$ 380,181			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 595 EAST GRAND FORKS		YES		
CFDA 10.550	\$ 40,507			
CFDA 10.555	111,575			
CFDA 84.010	122,666			
CFDA 84.146	645			
CFDA 84.151	18,747			
CFDA 84.164	1,762			
	-----			
	\$ 295,902			
	=====			
ISD 597 ERSKINE		YES	YES	
CFDA 10.550	\$ 7,381			
CFDA 10.555	22,983			
CFDA 84.010	21,763			
CFDA 84.151	2,124			
	-----			
	\$ 54,251			
	=====			
ISD 599 FERTILE		YES	YES	
CFDA 10.550	\$ 16,801			
CFDA 10.555	44,258			
CFDA 84.010	36,000			
CFDA 84.151	5,398			
	-----			
	\$ 102,457			
	=====			
ISD 600 FISHER		YES	YES	
CFDA 10.550	\$ 6,583			
CFDA 10.555	11,666			
CFDA 84.010	16,255			
CFDA 84.151	2,330			
	-----			
	\$ 36,834			
	=====			
ISD 601 FOSSTON		YES	YES	
CFDA 10.550	\$ 17,659			
CFDA 10.555	65,035			
CFDA 84.010	89,297			
CFDA 84.151	8,692			
	-----			
	\$ 180,683			
	=====			
ISD 603 MCINTOSH		YES	YES	
CFDA 10.550	\$ 6,990			
CFDA 10.555	28,000			
CFDA 84.010	30,473			
CFDA 84.151	3,529			
	-----			
	\$ 68,992			
	=====			
ISD 604 MENTOR		YES	YES	
CFDA 10.550	\$ 2,694			
CFDA 10.555	7,055			
CFDA 84.010	14,435			
CFDA 84.151	3,290			
	-----			
	\$ 27,474			
	=====			
ISD 611 CYRUS		YES	YES	
CFDA 10.550	\$ 5,254			
CFDA 10.555	10,507			
CFDA 84.010	21,552			
CFDA 84.151	2,157			
	-----			
	\$ 39,470			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 612 GLENWOOD		YES	YES	
CFDA 10.550	\$ 20,342			
CFDA 10.555	65,901			
CFDA 84.010	91,927			
CFDA 84.151	10,293			
	-----			
	\$ 188,463			
	=====			
ISD 614 STARBUCK		YES	YES	
CFDA 10.550	\$ 10,006			
CFDA 10.555	24,893			
CFDA 84.010	47,687			
CFDA 84.048	66			
CFDA 84.151	4,488			
	-----			
	\$ 87,140			
	=====			
ISD 615 VILLARD		YES	YES	
CFDA 10.550	\$ 6,541			
CFDA 10.555	18,258			
CFDA 84.010	30,577			
CFDA 84.151	4,505			
CFDA 84.048	51			
	-----			
	\$ 59,932			
	=====			
ISD 621 MOUNDS VIEW		YES	YES	
CFDA 10.550	\$ 148,079			
CFDA 10.555	256,227			
CFDA 84.002	31,720			
CFDA 84.010	265,934			
CFDA 84.027	266,524			
CFDA 84.048	47,808			
CFDA 84.146	5,007			
CFDA 84.151	90,211			
CFDA 84.164	6,456			
CFDA 84.173	18,612			
CFDA 84.186	29,625			
	-----			
	\$ 1,166,203			
	=====			
ISD 622 NORTH ST PAUL-MAPLEWOOD		YES		YES
CFDA 10.550	\$ 253,420			YES
CFDA 10.555	290,224			
CFDA 13.787	807			
CFDA 84.002	4,276			
CFDA 84.010	276,498			
CFDA 84.027	252,287			
CFDA 84.048	5,000			
CFDA 84.186	12,507			
CFDA 84.151	96,854			
	-----			
	\$ 1,191,873			
	=====			
ISD 623 ROSEVILLE		YES	YES	
CFDA 10.550	\$ 85,280			
CFDA 10.555	198,703			YES
CFDA 84.010	191,140			
CFDA 84.027	210,450			
CFDA 84.029	2,948			
CFDA 84.048	53,178			
CFDA 84.133	18,719			
CFDA 84.146	2,778			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 623 ROSEVILLE		YES	YES	
CFDA 84.151	\$ 58,970			
CFDA 84.164	4,439			
CFDA 84.186	19,878			
	-----			
	\$ 846,483			
	=====			
ISD 624 WHITE BEAR LAKE		YES	YES	
CFDA 10.553	\$ 3,104			
CFDA 10.555	193,195			
CFDA 10.564	370			
CFDA 84.117	4,279			
CFDA 84.010	162,097			
CFDA 84.027	199,549			
CFDA 84.048	6,286			
CFDA 84.151	57,999			
CFDA 84.164	3,550			
CFDA 84.186	17,565			
	-----			
	\$ 647,994			
	=====			
ISD 625 ST PAUL		YES		
CFDA 10.550	\$ 576,674			
CFDA 10.553	556,124			
CFDA 10.555	2,763,195			
CFDA 10.556	4,200			
CFDA 10.559	89,247			
CFDA 84.002	214,726			
CFDA 84.003	78,541			
CFDA 84.009	3,187			
CFDA 84.010	3,453,030			
CFDA 84.011	132,563			
CFDA 84.013	132,248			
CFDA 84.027	1,047,652			YES
CFDA 84.048	104,120			
CFDA 84.126	104,297			
CFDA 84.146	145,318			
CFDA 84.151	345,425			
CFDA 84.164	61,742			
CFDA 84.173	69,809			
CFDA 84.186	37,655			
	-----			
	\$ 9,919,753			
	=====			
ISD 627 OKLEE		YES	YES	
CFDA 10.550	\$ 7,784			
CFDA 10.555	39,909			
CFDA 84.010	35,151			
CFDA 84.151	3,515			
	-----			
	\$ 86,359			
	=====			
ISD 628 PLUMMER		YES	YES	
CFDA 10.550	\$ 6,408			
CFDA 10.555	31,225			
CFDA 84.010	44,352			
CFDA 84.151	2,516			
	-----			
	\$ 84,501			
	=====			
ISD 630 RED LAKE FALLS		YES	YES	
CFDA 10.550	\$ 12,813			
CFDA 10.555	44,278			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 630 RED LAKE FALLS		YES	YES	
CFDA 84.010	\$ 53,540			
CFDA 84.151	6,980			
	-----			
	\$ 117,611			
	=====			
ISD 631 BELVIEW		YES	YES	
CFDA 10.550	\$ 5,269			
CFDA 10.555	11,659			
CFDA 84.027	264			
CFDA 84.151	2,029			
	-----			
	\$ 19,221			
	=====			
ISD 633 LAMBERTON		YES	YES	
CFDA 10.550	\$ 7,283			
CFDA 10.555	23,430			
CFDA 84.010	36,473			
CFDA 84.151	3,367			
	-----			
	\$ 70,553			
	=====			
ISD 635 MILROY		YES	YES	
CFDA 10.550	\$ 4,425			
CFDA 10.555	8,886			
CFDA 84.010	13,124			
CFDA 84.151	1,995			
	-----			
	\$ 28,430			
	=====			
ISD 636 MORGAN		YES	YES	
CFDA 10.550	\$ 3,799			
CFDA 10.555	9,662			
CFDA 84.010	50,570			
CFDA 84.151	3,796			
	-----			
	\$ 67,827			
	=====			
ISD 637 REDWOOD FALLS		YES		
CFDA 10.550	\$ 24,103			
CFDA 10.555	61,848			
CFDA 84.010	64,426			
CFDA 84.048	186			
CFDA 84.151	10,641			
CFDA 84.164	1,052			
	-----			
	\$ 162,256			
	=====			
ISD 638 SANBORN		YES	YES	
CFDA 10.550	\$ 7,148			
CFDA 10.555	23,829			
CFDA 84.010	31,408			
CFDA 84.151	2,929			
	-----			
	\$ 65,314			
	=====			
ISD 640 WABASSO		YES	YES	
CFDA 10.550	\$ 9,083			
CFDA 10.555	30,608			
CFDA 84.010	100,697			
CFDA 84.151	6,724			
	-----			
	\$ 147,112			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 641 WALNUT GROVE		YES	YES	
CFDA 10.550	\$ 7,404			
CFDA 10.555	17,181			
CFDA 84.010	45,594			
CFDA 84.051	15,830			
	-----			
	\$ 86,009			
	=====			
ISD 646 BIRD ISLAND		YES	YES	
CFDA 10.550	\$ 7,235			
CFDA 10.555	22,801			
CFDA 84.010	31,964			
CFDA 84.151	4,883			
	-----			
	\$ 66,883			
	=====			
ISD 647 BUFFALO LAKE		YES	YES	
CFDA 10.550	\$ 6,520			
CFDA 10.555	12,867			
CFDA 84.010	30,659			
CFDA 84.151	2,754			
	-----			
	\$ 52,800			
	=====			
ISD 648 DANUBE		YES	YES	
CFDA 10.550	\$ 7,743			
CFDA 10.555	21,878			
CFDA 84.010	43,185			
CFDA 84.151	3,216			
	-----			
	\$ 76,022			
	=====			
ISD 649 FAIRFAX		YES	YES	
CFDA 10.550	\$ 7,272			
CFDA 10.555	18,696			
CFDA 84.027	8,871			
CFDA 84.010	58,618			
CFDA 84.151	5,037			
	-----			
	\$ 98,494			
	=====			
ISD 651 HECTOR		YES	YES	
CFDA 10.550	\$ 7,010			
CFDA 10.555	9,674			
CFDA 10.556	231			
CFDA 84.010	27,613			
CFDA 84.027	5,336			
CFDA 84.151	4,118			
	-----			
	\$ 53,982			
	=====			
ISD 652 MORTON		YES	YES	
CFDA 10.550	\$ 3,825			
CFDA 10.555	13,692			
CFDA 10.556	220			
CFDA 84.010	11,995			
CFDA 84.151	1,707			
	-----			
	\$ 31,439			
	=====			
ISD 653 OLIVIA		YES	YES	YES
CFDA 10.550	\$ 16,149			
CFDA 10.555	34,848			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 653 OLIVIA		YES	YES	
CFDA 84.010	\$ 37,970			
CFDA 84.151	5,612			
CFDA 84.164	459			
CFDA 84.186	892			
	-----			
	\$ 95,930			
	=====			
ISD 654 RENVILLE		YES	YES	
CFDA 10.550	\$ 4,923			
CFDA 10.555	11,572			YES
CFDA 84.010	30,526			
CFDA 84.027	10,703			
CFDA 84.048	332			
CFDA 84.151	3,012			
	-----			
	\$ 61,068			
	=====			
ISD 655 SACRED HEART		YES	YES	
CFDA 10.550	\$ 7,559			
CFDA 10.555	25,177			
CFDA 13.992	172			
CFDA 84.010	29,411			
CFDA 84.151	3,245			
	-----			
	\$ 65,564			
	=====			
ISD 656 FARIBAULT		YES		
CFDA 10.550	\$ 85,216			
CFDA 10.555	213,887			
CFDA 10.564	532			
CFDA 84.002	11,763			
CFDA 84.009	4,700			
CFDA 84.010	177,421			
CFDA 84.027	367,550			
CFDA 84.048	4,433			
CFDA 84.146	2,067			
CFDA 84.151	44,062			
CFDA 84.173	231			
CFDA 84.186	1,288			
	-----			
	\$ 913,150			
	=====			
ISD 657 MORRISTOWN		YES	YES	
CFDA 10.550	\$ 8,550			
CFDA 10.555	18,926			
CFDA 84.010	23,993			
CFDA 84.151	3,451			
	-----			
	\$ 54,920			
	=====			
ISD 659 NORTHFIELD		YES	YES	
CFDA 10.550	\$ 38,381			
CFDA 10.555	83,584			
CFDA 10.564	29			
CFDA 84.010	114,193			
CFDA 84.146	1,292			
CFDA 84.151	21,748			
CFDA 84.164	1,434			
CFDA 84.186	2,762			
	-----			
	\$ 263,423			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 669 MAGNOLIA		YES		
CFDA 10.550	\$ 3,761			
CFDA 10.555	11,219			
CFDA 84.010	20,967			
CFDA 84.151	499			
	-----			
	\$ 36,446			
	=====			
ISD 670 LUVERNE		YES	YES	
CFDA 10.550	\$ 21,820			
CFDA 10.555	76,725			YES
CFDA 10.556	1,451			
CFDA 84.010	94,649			
CFDA 84.151	9,841			
CFDA 84.155	5,544			
CFDA 84.164	924			
CFDA 84.186	2,900			
	-----			
	\$ 213,854			
	=====			
ISD 671 HILLS-BEAVER CREEK		YES	YES	
CFDA 10.550	\$ 11,963			
CFDA 10.555	30,489			
CFDA 84.010	49,013			
CFDA 84.027	6,878			
	-----			
	\$ 98,343			
	=====			
ISD 676 BADGER		YES		
CFDA 10.550	\$ 5,457			
CFDA 10.555	12,409			
CFDA 84.010	20,197			
CFDA 84.151	2,268			
	-----			
	\$ 40,331			
	=====			
ISD 678 GREENBUSH		YES	YES	
CFDA 10.550	\$ 12,740			
CFDA 10.555	30,326			
CFDA 84.010	82,217			
CFDA 84.151	4,616			
	-----			
	\$ 129,899			
	=====			
ISD 682 ROSEAU		YES		
CFDA 10.550	\$ 30,165			
CFDA 10.555	57,611			
CFDA 84.010	136,935			
CFDA 84.027	37,103			
	-----			
	\$ 261,814			
	=====			
ISD 690 WARROAD		YES	YES	
CFDA 10.550	\$ 25,918			
CFDA 10.555	67,958			
CFDA 84.003	1,292			
CFDA 84.010	30,991			
CFDA 84.027	22,495			
CFDA 84.048	96			
CFDA 84.151	9,798			
	-----			
	\$ 158,548			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 691 AURORA		YES	YES	
CFDA 10.550	\$ 21,482			
CFDA 10.555	68,534			
CFDA 84.010	33,114			
CFDA 84.027	40,640			
CFDA 84.048	198			
CFDA 84.151	30,519			
CFDA 84.173	1,177			
CFDA 84.186	3,695			
	-----			
	\$ 199,359			
	=====			
ISD 692 BABBITT		YES	YES	
CFDA 10.550	\$ 12,139			
CFDA 10.555	50,976			
CFDA 84.010	17,907			
CFDA 84.027	17,973			
CFDA 84.048	84			
CFDA 84.133	23,900			
CFDA 84.151	8,314			
	-----			
	\$ 131,293			
	=====			
ISD 693 BIWABIK		YES	YES	
CFDA 10.550	\$ 7,574			
CFDA 10.555	20,730			
CFDA 84.010	24,009			
CFDA 84.027	7,403			
CFDA 84.151	4,712			
CFDA 84.186	1,244			
	-----			
	\$ 65,672			
	=====			
ISD 695 CHISHOLM		YES	YES	
CFDA 10.550	\$ 15,250			
CFDA 10.555	56,426			
CFDA 84.010	44,488			
CFDA 84.060	10,076			
CFDA 84.151	11,684			
	-----			
	\$ 137,924			
	=====			
ISD 696 ELY		YES		
CFDA 10.550	\$ 15,772			
CFDA 10.555	49,176			
CFDA 10.556	762			
CFDA 84.010	33,400			
CFDA 84.027	18,988			
CFDA 84.048	207			
CFDA 84.151	11,857			
CFDA 84.186	2,396			
	-----			
	\$ 132,558			
	=====			
ISD 697 EVELETH		YES		
CFDA 10.550	\$ 25,807			
CFDA 10.555	76,226			
CFDA 84.010	58,984			
CFDA 84.027	31,992			
CFDA 84.146	1,615			
CFDA 84.151	12,380			
CFDA 84.186	2,528			
	-----			
	\$ 209,532			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 698 FLOODWOOD		YES		
CFDA 10.550	\$ 12,881			
CFDA 10.555	23,296			
CFDA 84.010	30,949			
CFDA 84.151	3,601			
	-----			
	\$ 70,727			
	=====			
ISD 699 GILBERT		YES		
CFDA 84.010	\$ 23,508			
CFDA 84.151	6,020			
	-----			
	\$ 29,528			
	=====			
ISD 700 HERMANTOWN		YES	YES	
CFDA 10.550	\$ 25,093			
CFDA 10.555	57,306			
CFDA 84.010	31,011			
CFDA 84.151	13,970			
CFDA 84.164	1,026			
CFDA 84.186	1,000			
	-----			
	\$ 129,406			
	=====			
ISD 701 HIBBING		YES	YES	
CFDA 10.550	\$ 48,601			
CFDA 10.553	6,568			
CFDA 10.555	171,850			YES
CFDA 84.010	166,426			
CFDA 84.048	3,400			
CFDA 84.151	34,161			
CFDA 84.164	2,402			
CFDA 84.186	8,301			
	-----			
	\$ 441,709			
	=====			
ISD 704 PROCTOR		YES	YES	
CFDA 10.550	\$ 45,501			
CFDA 10.555	108,468			
CFDA 10.564	500			
CFDA 84.002	46,551			
CFDA 84.010	68,474			
CFDA 84.027	37,538			
CFDA 84.146	743			
CFDA 84.151	21,083			
	-----			
	\$ 328,858			
	=====			
ISD 706 VIRGINIA		YES		
CFDA 10.550	\$ 16,233			
CFDA 10.555	82,026			
CFDA 84.010	148,552			
CFDA 84.027	22,504			
CFDA 84.151	21,718			
CFDA 84.164	345			
CFDA 84.186	5,421			
	-----			
	\$ 296,799			
	=====			
ISD 708 TOWER-SOUDAN		YES	YES	
CFDA 10.556	\$ 3,238			
CFDA 84.010	13,364			
CFDA 84.027	6,077			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 708 TOWER-SOUDAN		YES	YES	
CFDA 84.151	\$ 3,547			
	-----			
	\$ 26,226			
	=====			
ISD 709 DULUTH		YES	YES	
CFDA 10.550	\$ 278,207			
CFDA 10.553	71,974			
CFDA 10.555	850,234			
CFDA 10.558	64,710			
CFDA 13.994	309			
CFDA 83.403	3,558			
CFDA 84.002	47,727			
CFDA 84.010	1,027,611			
CFDA 84.013	45,106			
CFDA 84.027	476,808			
CFDA 84.048	4,874			
CFDA 84.146	17,510			
CFDA 84.151	164,173			
CFDA 84.164	20,108			
CFDA 84.173	44,693			
CFDA 84.186	20,307			
	-----			
	\$ 3,137,909			
	=====			
ISD 710 ST LOUIS COUNTY		YES	YES	
CFDA 10.550	\$ 62,778			
CFDA 10.553	44,538			
CFDA 10.555	211,747			
CFDA 84.010	158,490			
CFDA 84.027	23,969			
CFDA 84.146	807			
CFDA 84.151	28,525			
CFDA 84.173	4,663			
	-----			
	\$ 535,517			
	=====			
ISD 712 MOUNTAIN IRON-BUHL		YES		
CFDA 10.550	\$ 15,984			
CFDA 10.555	54,939			
CFDA 84.010	39,989			
CFDA 84.027	34,748			
CFDA 84.151	11,230			
CFDA 84.173	307			
	-----			
	\$ 157,197			
	=====			
ISD 716 BELLE PLAINE		YES	YES	
CFDA 10.550	\$ 16,107			
CFDA 10.555	33,451			
CFDA 84.010	39,224			
CFDA 84.151	4,717			
	-----			
	\$ 93,499			
	=====			
ISD 717 JORDAN		YES		
CFDA 10.555	\$ 45,139			
CFDA 84.151	8,924			
CFDA 84.010	24,125			
CFDA 84.027	15,826			
CFDA 84.164	160			
CFDA 10.550	20,845			
CFDA 10.556	1,360			
	-----			
	\$ 116,379			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 719 PRIOR LAKE		YES	YES	
CFDA 10.550	\$ 51,613			
CFDA 10.555	66,932			
CFDA 84.010	56,552			
CFDA 84.027	46,089			
CFDA 84.151	23,622			
CFDA 84.164	1,659			
CFDA 84.186	6,467			
	-----			
	\$ 252,934			
	=====			
ISD 720 SHAKOPEE		YES		
CFDA 10.550	\$ 42,968			
CFDA 10.555	68,724			
CFDA 84.010	100,472			
CFDA 84.151	19,307			
CFDA 84.164	1,697			
	-----			
	\$ 233,168			
	=====			
ISD 721 NEW PRAGUE		YES	YES	
CFDA 10.550	\$ 32,007			
CFDA 10.555	59,389			
CFDA 84.010	78,113			
CFDA 84.027	21,594			
CFDA 84.151	16,274			
CFDA 84.164	1,603			
	-----			
	\$ 208,980			
	=====			
ISD 726 BECKER		YES		
CFDA 10.550	\$ 14,808			
CFDA 10.555	35,607			
CFDA 84.010	18,125			
CFDA 84.151	5,810			
	-----			
	\$ 74,350			
	=====			
ISD 727 BIG LAKE		YES	YES	
CFDA 10.550	\$ 24,310			
CFDA 10.555	45,737			
CFDA 84.010	60,705			
CFDA 84.151	9,885			
CFDA 84.164	654			
	-----			
	\$ 141,291			
	=====			
ISD 728 ELK RIVER		YES		
CFDA 84.010	\$ 145,855			
CFDA 84.151	48,664			
CFDA 10.555	175,571			
CFDA 13.994	11,177			
CFDA 10.556	7,482			
CFDA 10.550	93,087			
	-----			
	\$ 481,836			
	=====			
ISD 731 ARLINGTON		YES		
CFDA 10.550	\$ 16,820			
CFDA 10.555	42,888			
CFDA 84.010	60,261			
CFDA 84.011	773			
CFDA 84.151	6,886			
	-----			
	\$ 127,628			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 732 GAYLORD		YES		
CFDA 10.550	\$ 15,863			
CFDA 10.555	26,128			
CFDA 10.556	765			
CFDA 84.010	31,478			
CFDA 84.151	3,994			
CFDA 84.186	1,445			
	-----			
	\$ 79,673			
	=====			
ISD 733 GIBBON		YES		
CFDA 10.550	\$ 7,088			
CFDA 10.555	16,571			
CFDA 84.010	27,341			
CFDA 84.027	3,000			
CFDA 84.048	63			
CFDA 84.151	3,510			
CFDA 84.164	149			
	-----			
	\$ 57,722			
	=====			
ISD 734 HENDERSON		YES		
CFDA 10.550	\$ 5,728			
CFDA 10.555	14,618			
CFDA 84.010	23,494			
CFDA 84.151	2,886			
	-----			
	\$ 46,726			
	=====			
ISD 735 WINTHROP		YES	YES	
CFDA 10.550	\$ 9,446			
CFDA 10.555	14,776			
CFDA 84.027	8,339			
CFDA 84.010	44,105			
CFDA 84.151	5,121			
CFDA 10.556	539			
	-----			
	\$ 82,326			
	=====			
ISD 736 BELGRADE-ELROSA		YES	YES	
CFDA 10.550	\$ 6,379			
CFDA 10.555	63,494			
CFDA 84.010	69,921			
CFDA 84.151	6,792			
	-----			
	\$ 146,586			
	=====			
ISD 737 BROOTEN		YES	YES	
CFDA 10.550	\$ 12,937			
CFDA 10.555	45,245			
CFDA 84.010	64,703			
CFDA 84.011	4,201			
CFDA 84.151	4,141			
	-----			
	\$ 131,227			
	=====			
ISD 738 HOLDINGFORD		YES	YES	
CFDA 10.555	\$ 60,560			
CFDA 84.010	104,949			
CFDA 84.151	9,970			
CFDA 84.186	3,026			
CFDA 10.550	25,962			
	-----			
	\$ 204,467			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 739 KIMBALL		YES		
CFDA 10.550	\$ 21,708			
CFDA 10.555	56,812			
CFDA 84.010	97,030			
CFDA 84.151	6,449			
CFDA 84.164	472			
	-----			
	\$ 182,471			
	=====			
ISD 740 MELROSE		YES	YES	
CFDA 10.550	\$ 24,320			
CFDA 10.555	77,180			
CFDA 84.010	225,335			
CFDA 84.151	14,169			
	-----			
	\$ 341,004			
	=====			
ISD 741 PAYNESVILLE		YES	YES	
CFDA 10.550	\$ 28,687			
CFDA 10.555	78,841			
CFDA 84.010	116,100			
CFDA 84.151	11,625			
CFDA 84.186	2,800			
	-----			
	\$ 238,053			
	=====			
ISD 742 ST CLOUD		YES	YES	
CFDA 10.550	\$ 177,520			
CFDA 10.555	479,612			
CFDA 84.002	36,170			
CFDA 84.010	459,118			
CFDA 84.027	312,081			
CFDA 84.048	34,620			
CFDA 84.146	11,919			
CFDA 84.151	77,347			
CFDA 84.164	7,657			
CFDA 84.186	16,897			
	-----			
	\$ 1,612,941			
	=====			
ISD 743 SAUK CENTRE		YES	YES	
CFDA 10.555	\$ 67,535			
CFDA 10.550	17,117			
CFDA 84.027	221,424			
CFDA 84.010	169,456			
CFDA 84.151	12,543			
CFDA 84.164	836			
CFDA 84.186	3,270			
	-----			
	\$ 492,181			
	=====			
ISD 745 ALBANY		YES	YES	
CFDA 10.550	\$ 37,013			
CFDA 10.555	100,062			
CFDA 84.010	162,724			
CFDA 84.027	16,615			
CFDA 84.151	13,901			
CFDA 84.164	1,504			
CFDA 84.186	3,838			
	-----			
	\$ 335,657			
	=====			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 748 SARTELL		YES		
CFDA 10.550	\$ 13,498			
CFDA 10.555	49,093			
CFDA 84.010	34,652			
CFDA 84.027	5,534			
CFDA 84.048	339			
CFDA 84.151	10,643			
CFDA 84.186	2,359			
	-----			
	\$ 116,118			
	=====			
ISD 750 COLD SPRING		YES		
CFDA 10.550	\$ 52,542			
CFDA 10.555	108,429			
CFDA 10.564	394			
CFDA 84.010	144,802			
CFDA 84.048	564			
CFDA 84.151	18,432			
CFDA 84.164	1,750			
CFDA 84.186	2,861			
CFDA 10.556	2,419			
	-----			
	\$ 332,193			
	=====			
ISD 756 BLOOMING PRAIRIE		YES	YES	
CFDA 10.550	\$ 21,014			
CFDA 10.555	71,565			
CFDA 84.010	60,148			
CFDA 84.011	18,019			
CFDA 84.151	9,020			
CFDA 84.164	1,011			
	-----			
	\$ 180,777			
	=====			
ISD 761 OWATONNA		YES	YES	
CFDA 10.550	\$ 72,597			
CFDA 10.555	130,279			
CFDA 10.556	4,434			
CFDA 84.010	174,154			
CFDA 84.011	78,642			
CFDA 84.027	94,965			
CFDA 84.048	450			
CFDA 84.151	32,644			
CFDA 84.164	2,696			
CFDA 84.173	1,902			
CFDA 84.186	9,888			
	-----			
	\$ 602,651			
	=====			
ISD 762 ELLENDALE		YES	YES	
CFDA 10.550	\$ 12,610			
CFDA 10.555	20,852			
CFDA 84.010	19,098			
CFDA 84.027	22,865			
CFDA 84.151	4,258			
	-----			
	\$ 79,683			
	=====			
ISD 763 MEDFORD		YES		
CFDA 10.550	\$ 14,668			
CFDA 10.555	27,542			
CFDA 84.010	23,510			
CFDA 84.151	4,035			
	-----			
	\$ 69,755			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 768 HANCOCK		YES	YES	
CFDA 10.550	\$ 6,088			
CFDA 10.555	16,628			
CFDA 84.010	29,011			
CFDA 84.151	3,049			
	-----			
	\$ 54,776			
	=====			
ISD 769 MORRIS		YES		
CFDA 10.550	\$ 19,472			
CFDA 10.555	63,689			
CFDA 84.010	104,958			
CFDA 84.151	6,882			
	-----			
	\$ 195,001			
	=====			
ISD 771 CHOKIO-ALBERTA		YES		
CFDA 10.550	\$ 10,959			
CFDA 10.555	25,373			
CFDA 84.010	60,806			
CFDA 84.151	6,272			
	-----			
	\$ 103,410			
	=====			
ISD 775 KERKHOVEN-MURDOCK-SUNBERG		YES		YES
CFDA 10.550	\$ 13,755			
CFDA 10.555	54,018			
CFDA 84.010	103,091			
CFDA 84.151	6,646			
	-----			
	\$ 177,510			
	=====			
ISD 777 BENSON		YES		
CFDA 10.550	\$ 22,704			
CFDA 10.555	80,150			
CFDA 84.010	142,041			
CFDA 84.151	13,537			
CFDA 84.164	388			
CFDA 84.186	1,684			
	-----			
	\$ 260,504			
	=====			
ISD 784 APPLETON		YES	YES	
CFDA 10.550	\$ 12,033			
CFDA 10.555	54,466			
CFDA 84.010	83,332			
CFDA 84.151	9,864			
CFDA 84.164	663			
	-----			
	\$ 160,358			
	=====			
ISD 786 BERTHA-HEWITT		YES	YES	
CFDA 10.550	\$ 14,166			
CFDA 10.555	66,032			
CFDA 84.010	91,626			
CFDA 84.151	7,974			
	-----			
	\$ 179,798			
	=====			
ISD 787 BROWERVILLE		YES	YES	
CFDA 10.550	\$ 14,136			
CFDA 10.555	51,342			
CFDA 84.010	87,238			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 787 BROWERVILLE		YES		YES
CFDA 84.151	\$ 5,540			
CFDA 84.164	534			
	-----			
	\$ 158,790			
	=====			
ISD 789 CLARISSA		YES		YES
CFDA 10.550	\$ 9,770			
CFDA 10.555	32,650			
CFDA 84.010	29,272			
CFDA 84.151	4,602			
	-----			
	\$ 76,294			
	=====			
ISD 790 EAGLE BEND		YES		YES
CFDA 10.550	\$ 8,081			
CFDA 10.555	33,829			
CFDA 84.010	52,520			
CFDA 84.151	7,844			
	-----			
	\$ 102,274			
	=====			
ISD 791 GREY EAGLE		YES		YES
CFDA 10.550	\$ 8,384			
CFDA 10.555	30,501			
CFDA 84.010	54,810			
	-----			
	\$ 93,695			
	=====			
ISD 792 LONG PRAIRIE		YES		
CFDA 10.550	\$ 19,641			
CFDA 10.555	68,977			
CFDA 84.010	131,135			
CFDA 84.048	5,184			
CFDA 84.151	10,771			
	-----			
	\$ 235,708			
	=====			
ISD 793 STAPLES		YES		YES
CFDA 10.550	\$ 37,397			
CFDA 10.555	131,880			
CFDA 10.558	1,668			
CFDA 84.010	190,714			
CFDA 84.151	15,575			
CFDA 84.155	23,900			
CFDA 84.164	1,436			
	-----			
	\$ 402,570			
	=====			
ISD 801 BROWNS VALLEY		YES		
CFDA 10.550	\$ 7,912			
CFDA 10.555	28,751			
CFDA 84.010	42,271			
CFDA 84.151	3,932			
	-----			
	\$ 82,866			
	=====			
ISD 803 WHEATON		YES		
CFDA 10.550	\$ 13,069			
CFDA 10.555	29,411			
CFDA 84.010	69,636			
CFDA 84.151	2,629			
CFDA 84.164	561			
	-----			
	\$ 115,306			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 806 ELGIN		YES		
CFDA 10.550	\$ 12,171			
CFDA 10.555	26,439			
CFDA 84.010	33,958			
CFDA 84.027	840			
CFDA 84.151	5,446			
	-----			
	\$ 78,854			
	=====			
ISD 809 MAZEPPA		YES	YES	
CFDA 10.550	\$ 7,567			
CFDA 10.555	19,466			
CFDA 84.010	49,237			
CFDA 84.151	2,486			
	-----			
	\$ 78,756			
	=====			
ISD 810 PLAINVIEW		YES		
CFDA 10.550	\$ 16,578			
CFDA 10.555	56,410			
CFDA 84.010	63,403			
CFDA 84.151	7,691			
CFDA 84.164	477			
	-----			
	\$ 144,559			
	=====			
ISD 811 WABASHA		YES	YES	
CFDA 10.550	\$ 17,594			
CFDA 10.555	49,884			
CFDA 84.010	59,823			
CFDA 84.151	6,359			
	-----			
	\$ 133,660			
	=====			
ISD 813 LAKE CITY		YES	YES	
CFDA 10.550	\$ 35,447			
CFDA 10.555	64,393			
CFDA 84.010	73,990			
CFDA 84.146	3,359			
CFDA 84.151	10,865			
	-----			
	\$ 188,054			
	=====			
ISD 818 VERNDALE		YES		
CFDA 10.550	\$ 10,905			
CFDA 10.555	41,720			
CFDA 84.010	52,693			
CFDA 84.151	5,479			
CFDA 84.186	1,156			
	-----			
	\$ 111,953			
	=====			
ISD 819 WADENA		YES		
CFDA 10.550	\$ 24,506			
CFDA 10.555	69,316			
CFDA 84.002	1,950			
CFDA 84.010	142,018			
CFDA 84.027	178,797			
CFDA 84.151	13,699			
	-----			
	\$ 430,286			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 820 SEBEKA		YES	YES	
CFDA 10.550	\$ 18,250			
CFDA 10.555	84,388			
CFDA 84.010	113,243			
	-----			
	\$ 215,881			
	=====			
ISD 821 MENAUGA		YES	YES	
CFDA 10.550	\$ 16,946			
CFDA 10.555	75,097			
CFDA 84.010	61,888			
CFDA 84.151	7,671			
CFDA 84.050	320			
CFDA 84.014	126			
	-----			
	\$ 162,048			
	=====			
ISD 827 NEW RICHLAND		YES		
CFDA 10.550	\$ 11,975			
CFDA 10.555	31,287			
CFDA 84.010	35,220			
CFDA 84.027	14,509			
CFDA 84.151	5,709			
	-----			
	\$ 98,700			
	=====			
ISD 829 WASECA		YES	YES	
CFDA 10.550	\$ 44,582			
CFDA 10.555	93,157			
CFDA 84.002	19,445			
CFDA 84.010	86,928			
CFDA 84.013	3,001			
CFDA 84.027	72,071			
CFDA 84.151	16,450			
CFDA 84.155	14,931			
CFDA 84.164	1,166			
CFDA 84.186	3,302			
	-----			
	\$ 355,033			
	=====			
ISD 830 JANESVILLE		YES	YES	
CFDA 10.550	\$ 12,632			
CFDA 10.555	26,912			
CFDA 84.010	29,994			
CFDA 84.027	22,239			
CFDA 84.151	7,728			
	-----			
	\$ 99,505			
	=====			
ISD 831 FOREST LAKE		YES		
CFDA 10.550	\$ 137,731			
CFDA 10.555	215,020			
CFDA 84.010	141,290			
CFDA 84.024	7,631			
CFDA 84.027	146,123			
CFDA 84.048	10,088			
CFDA 84.146	323			
CFDA 84.151	48,317			
CFDA 84.164	3,708			
CFDA 84.186	9,427			
	-----			
	\$ 719,658			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 832 MAHTOMEDI		YES		
CFDA 10.550	\$ 21,272			
CFDA 10.555	43,171			
CFDA 84.010	109,570			
CFDA 84.027	63,864			
CFDA 84.151	25,214			
CFDA 84.186	4,445			
	-----			
	\$ 267,536			
	=====			
ISD 833 SO WASHINGTON COUNTY		YES	YES	
CFDA 10.550	\$ 131,291			
CFDA 10.555	207,017			
CFDA 84.010	161,935			
CFDA 84.027	254,138			
CFDA 84.048	7,500			
CFDA 84.146	646			
CFDA 84.151	72,606			
CFDA 84.164	12,893			
CFDA 84.186	9,810			
	-----			
	\$ 857,836			
	=====			
ISD 834 STILLWATER		YES	YES	
CFDA 10.555	\$ 182,546			
CFDA 84.010	266,394			
CFDA 84.027	175,619			
CFDA 84.151	51,683			
CFDA 84.164	4,782			
CFDA 84.146	1,449			
CFDA 84.048	1,863			
CFDA 10.550	118,761			
	-----			
	\$ 803,097			
	=====			
ISD 836 BUTTERFIELD		YES		
CFDA 10.550	\$ 5,836			
CFDA 10.555	13,947			
CFDA 84.010	26,510			
CFDA 84.151	3,036			
	-----			
	\$ 49,329			
	=====			
ISD 837 MADELIA		YES	YES	
CFDA 84.010	\$ 58,151			
CFDA 84.151	7,080			
CFDA 84.173	3,865			
CFDA 84.027	21,932			
CFDA 10.555	38,848			
CFDA 10.550	13,798			
	-----			
	\$ 143,674			
	=====			
ISD 840 ST JAMES		YES	YES	
CFDA 10.550	\$ 24,109			
CFDA 10.555	62,244			
CFDA 84.010	47,612			
CFDA 84.027	39,064			
CFDA 84.151	1,198			
CFDA 84.164	104			
CFDA 84.186	2,574			
	-----			
	\$ 176,905			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 846 BRECKENRIDGE		YES	YES	
CFDA 10.550	\$ 16,708			
CFDA 10.555	57,345			
CFDA 84.010	65,543			
CFDA 84.011	26,415			
CFDA 84.151	11,532			
	-----			
	\$ 177,543			
	=====			
ISD 850 ROTHSAY		YES	YES	
CFDA 10.550	\$ 7,000			
CFDA 10.555	17,409			
CFDA 84.010	19,738			
CFDA 84.151	2,158			
	-----			
	\$ 46,305			
	=====			
ISD 852 CAMPBELL		YES		
CFDA 10.550	\$ 7,362			
CFDA 10.555	16,694			
CFDA 84.010	45,084			
CFDA 84.011	52,227			
CFDA 84.151	2,255			
CFDA 84.164	128			
	-----			
	\$ 123,750			
	=====			
ISD 857 LEWISTON		YES	YES	
CFDA 10.550	\$ 14,652			
CFDA 10.555	37,229			
CFDA 84.010	76,643			
CFDA 84.151	6,455			
	-----			
	\$ 134,979			
	=====			
ISD 858 ST CHARLES		YES	YES	
CFDA 10.550	\$ 22,198			
CFDA 10.555	62,286			
CFDA 84.010	84,447			
CFDA 84.146	3,576			
CFDA 84.151	7,232			
	-----			
	\$ 179,739			
	=====			
ISD 861 WINONA		YES	YES	
CFDA 10.550	\$ 67,730			
CFDA 10.555	182,810			
CFDA 84.010	192,478			
CFDA 84.027	419,954			
CFDA 84.146	904			
CFDA 84.151	43,009			
CFDA 84.164	16,538			
CFDA 84.171	19,199			
CFDA 84.186	9,322			
CFDA 84.000	13,195			
	-----			
	\$ 965,139			
	=====			
ISD 876 ANNANDALE		YES	YES	
CFDA 10.550	\$ 25,801			
CFDA 10.555	73,580			
CFDA 84.010	66,314			
CFDA 84.151	11,299			
	-----			
	\$ 176,994			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 877 BUFFALO		YES	YES	
CFDA 10.550	\$ 64,078			
CFDA 10.555	130,864			
CFDA 84.010	139,557			
CFDA 84.048	92,616			
CFDA 84.151	40,733			
	-----			
	\$ 467,848			
	=====			
ISD 879 DELANO		YES		
CFDA 10.550	\$ 33,728			
CFDA 10.555	45,649			
CFDA 84.010	34,520			
CFDA 84.151	12,274			
CFDA 84.164	849			
CFDA 84.186	2,202			
	-----			
	\$ 129,222			
	=====			
ISD 880 HOWARD LAKE-WAVERLY		YES	YES	
CFDA 10.550	\$ 18,026			
CFDA 10.555	40,710			
CFDA 10.556	1,061			
CFDA 84.010	90,991			
CFDA 84.013	4,987			
CFDA 84.151	8,469			
CFDA 84.164	991			
	-----			
	\$ 165,235			
	=====			
ISD 881 MAPLE LAKE		YES		
CFDA 10.550	\$ 19,767			
CFDA 10.555	32,616			
CFDA 84.010	34,013			
CFDA 84.151	5,769			
	-----			
	\$ 92,165			
	=====			
ISD 882 MONTICELLO		YES	YES	
CFDA 10.550	\$ 35,549			
CFDA 10.555	102,583			
CFDA 10.556	3,390			
CFDA 84.010	102,640			
CFDA 84.027	269,885			
CFDA 84.151	16,915			
CFDA 84.164	1,019			
CFDA 84.173	31,038			
CFDA 84.186	2,517			
	-----			
	\$ 565,536			
	=====			
ISD 883 ROCKFORD		YES		
CFDA 10.550	\$ 26,067			
CFDA 10.555	40,545			
CFDA 84.010	35,490			
CFDA 84.151	17,860			
	-----			
	\$ 119,962			
	=====			
ISD 885 ST MICHAEL-ALBERTVILLE		YES		
CFDA 10.550	\$ 20,481			
CFDA 10.555	36,886			
CFDA 84.010	44,430			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 885 ST MICHAEL-ALBERTVILLE		YES		
CFDA 84.151	\$ 11,120			
	\$ 112,917			
ISD 891 CANBY		YES		
CFDA 10.550	\$ 15,229			
CFDA 10.555	54,600			
CFDA 84.010	69,790			
CFDA 84.048	153			
CFDA 84.151	15,280			
CFDA 84.164	817			
	\$ 155,869			
ISD 892 CLARKFIELD		YES	YES	
CFDA 10.550	\$ 10,997			
CFDA 10.555	33,676			
CFDA 84.010	56,035			
CFDA 84.027	6,130			
CFDA 84.151	4,110			
CFDA 84.173	1,573			
	\$ 112,521			
ISD 893 ECHO		YES		
CFDA 84.010	\$ 34,267			
CFDA 84.151	1,540			
CFDA 10.550	4,093			
CFDA 10.555	10,900			
	\$ 50,800			
ISD 894 GRANITE FALLS		YES	YES	
CFDA 10.550	\$ 18,004			
CFDA 10.555	58,162			
CFDA 84.002	23,997			
CFDA 84.010	60,475			
CFDA 84.011	2,592			
CFDA 84.151	7,470			
CFDA 84.186	1,998			
	\$ 172,698			
ISD 896 WOOD LAKE		YES	YES	
CFDA 84.151	\$ 1,941			
CFDA 10.550	5,177			
CFDA 10.555	6,435			
	\$ 13,553			
ISD 911 CAMBRIDGE		YES	YES	
CFDA 10.550	\$ 42,219			
CFDA 10.555	155,655			
CFDA 84.002	2,872			
CFDA 84.010	113,933			
CFDA 84.027	400,116			
CFDA 84.048	1,326			
CFDA 84.151	33,462			
CFDA 84.186	6,155			
	\$ 755,738			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
ISD 912 MILACA		YES	YES	
CFDA 84.010	\$ 130,447			
CFDA 84.151	15,663			
CFDA 10.555	86,679			
CFDA 10.550	23,475			
CFDA 84.164	1,489			
CFDA 84.002	3,197			
	-----			
	\$ 260,950			
	=====			
ISD 913 WALDORF-PEMBERTON		YES	YES	
CFDA 10.550	\$ 10,977			
CFDA 10.555	29,951			
CFDA 84.010	23,494			
CFDA 84.151	3,855			
CFDA 84.027	178			
	-----			
	\$ 68,455			
	=====			
ISD 914 ULEN-HITTERDAL		YES	YES	
CFDA 10.550	\$ 9,662			
CFDA 10.555	37,755			
CFDA 84.010	40,606			
CFDA 84.151	3,568			
	-----			
	\$ 91,591			
	=====			
ISD 918 CHANDLER-LAKE WILSON		YES	YES	
CFDA 10.556	\$ 890			
CFDA 84.010	54,061			
CFDA 84.151	3,576			
	-----			
	\$ 58,527			
	=====			
KITCHIGAMI REGIONAL LIBRARY		YES		
CFDA 84.034	\$ 44,224			
	=====			
LAKE AGASSIZ REGIONAL LIBRARY		YES		
CFDA 84.034	\$ 51,623			
	=====			
LAKE AGASSIZ SPEC ED COOP		YES		
CFDA 84.027	\$ 56,916			
	=====			
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 84.002	\$ 16,620			
CFDA 10.555	61,307			
	-----			
	\$ 77,927			
	=====			
MAHUBE COMMUNITY COUNCIL		YES		
CFDA 10.558	\$ 12,761			
	=====			
MARTIN COUNTY SPEC ED COOP		YES		
CFDA 84.027	\$ 118,780			
CFDA 84.173	9,330			
	-----			
	\$ 128,110			
	=====			
MEEKER-WRIGHT SPECIAL ED COOP		YES	YES	
CFDA 84.027	\$ 255,382			
CFDA 84.173	30,332			
CFDA 84.181	600			
	-----			
	\$ 286,314			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
METRONET		YES		
CFDA 84.035	\$ 59,634			
	-----			
	\$ 59,634			
	=====			
METROPOLITAN ECSU		YES	YES	
CFDA 84.027	\$ 164,555			
CFDA 84.164	21,398			
CFDA 84.186	52,267			
	-----			
	\$ 238,220			
	=====			
METROPOLITAN LIBRARY SERVICE AGENCY		YES	YES	
CFDA 84.034	\$ 316,705			
	-----			
MID-RANGE SP ED COOP 5-932		YES	YES	
CFDA 84.027	\$ 123,281			
CFDA 84.173	5,956			
	-----			
	\$ 129,237			
	=====			
MIDWEST SPECIAL ED COOP		YES	YES	
CFDA 84.027	\$ 127,111			
	-----			
MINNESOTA LITERACY COUNCIL INC		YES	YES	
CFDA 84.002	\$ 92,330			
	-----			
MINNESOTA VALLEY ACTION COUNCIL		YES	YES	YES
CFDA 10.558	\$ 37,421			
	-----			
MINNESOTA VALLEY COOPERATIVE		YES		
CFDA 84.027	\$ 96,271			
	-----			
MN RIVER VALLEY SPEC ED COOP		YES		
CFDA 84.027	\$ 192,921			
	-----			
MOWER COUNTY SPECIAL ED COOP		YES	YES	
CFDA 84.027	\$ 133,081			
CFDA 84.173	22,119			
	-----			
	\$ 155,200			
	=====			
MPLS URBAN LEAGUE		YES		
CFDA 10.558	\$ 8,022			
	-----			
NE METRO INTERDISTRICT NO 916		YES	YES	
CFDA 84.009	\$ 3,398			
CFDA 84.011	94,825			
CFDA 84.027	145,866			
CFDA 84.048	10,948			
CFDA 10.564	3,500			
CFDA 81.052	15,985			
	-----			
	\$ 274,522			
	=====			
NORTH COUNTRY LIBRARY COOPERATIVE		YES	YES	
CFDA 84.035	\$ 45,133			
	-----			
NORTH COUNTRY VOCATIONAL CENTER		YES	YES	
CFDA 84.048	\$ 24,298			
	-----			
NORTHEAST ED COOP SERVICE UNIT		YES	YES	
CFDA 66.703	\$ 32,884			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
NORTHEAST ED COOP SERVICE UNIT		YES	YES	
CFDA 84.027	\$ 298,496			
CFDA 84.164	17,860			
CFDA 84.181	69,927			
CFDA 84.186	44,089			
	-----			
	\$ 463,256			
	=====			
NORTHERN LIGHTS LIBRARY NETWORK		YES		
CFDA 84.035	\$ 52,579			
	=====			
NORTHWEST REGIONAL LIBRARY		YES		
CFDA 84.034	\$ 29,841			
	=====			
NW MN ED COOP SERVICE UNIT		YES	YES	
CFDA 66.703	\$ 22,600			
CFDA 84.002	13,710			
CFDA 84.027	280,674			
CFDA 84.164	6,277			
CFDA 84.186	25,127			
	-----			
	\$ 348,388			
	=====			
NW REGION INTERDISTRICT COUNCIL		YES	YES	
CFDA 84.027	\$ 108,786			
	=====			
OAK LAND VOCATIONAL CENTER		YES	YES	
CFDA 84.048	\$ 24,791			
	=====			
OTTERTAIL-WADENA COMM ACT CNCL		YES		
CFDA 10.558	\$ 4,883			
	=====			
PIONEERLAND LIBRARY SYSTEM		YES	YES	
CFDA 84.034	\$ 40,269			
	=====			
PLUM CREEK LIBRARY SYSTEM		YES		
CFDA 84.034	\$ 38,728			
	=====			
POLK COUNTY		YES	YES	
CFDA 84.101	\$ 31,119			
	=====			
RAMSEY COUNTY		YES		
CFDA 10.553	\$ 20,607			
CFDA 10.555	68,838			
	-----			
	\$ 89,445			
	=====			
RED LAKE BAND OF CHIPPEWA INDIANS		YES		
CFDA 84.003	\$ 103,160			
	=====			
RED LAKE FALLS SPEC ED COOP		YES	YES	YES
CFDA 84.027	\$ 236,032			
	=====			
REGION SIX EAST COMM ACT CNL		YES		
CFDA 10.555	\$ 29,486			
	=====			
RIVER BEND SPECIAL ED COOP		YES	YES	
CFDA 84.027	\$ 120,088			
CFDA 84.173	31,015			
	-----			
	\$ 151,103			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
SC MINN INTERLIBRARY EXCHANGE		YES		
CFDA 84.035	\$ 33,809			
=====				
SCOTT CARVER DAKOTA COMM ACT AGENCY		YES		
CFDA 10.558	\$ 4,914			
=====				
SOUTH CENTRAL ED COOP SER UNIT		YES	YES	
CFDA 66.703	\$ 19,271			
CFDA 84.027	208,089			
CFDA 84.164	8,065			
CFDA 84.173	51,270			
CFDA 84.181	18,762			
CFDA 84.186	31,364			
	-----			
	\$ 336,821			
=====				
SOUTH CENTRAL SP ED COOP		YES		
CFDA 84.027	\$ 71,658			
CFDA 84.173	7,573			
	-----			
	\$ 79,231			
=====				
SOUTHEAST LIBRARY SYSTEM		YES		
CFDA 84.035	\$ 37,882			
=====				
SOUTHEAST MN ED COOP SERV UNIT		YES		
CFDA 84.027	\$ 303,712			
CFDA 84.146	67,211			
CFDA 84.164	17,823			
	-----			
	\$ 388,746			
=====				
SOUTHEASTERN LIBRARIES COOPERATING		YES		
CFDA 84.034	\$ 125,938			
=====				
SOUTHEASTERN MN SP ED COOP		YES	YES	
CFDA 84.027	\$ 161,906			
=====				
SOUTHERN MN SPCL SERVICES COOP		YES		
CFDA 84.027	\$ 85,694			
=====				
SOUTHWESTERN VOC TECH INST		YES		
CFDA 10.558	\$ 4,770			
CFDA 13.992	6,517			
CFDA 83.403	18,404			
CFDA 84.002	32,308			
	-----			
	\$ 61,999			
=====				
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 10.550	\$ 389,766			
CFDA 10.553	409,951			
CFDA 10.555	3,363,864			
CFDA 10.556	13,609			
CFDA 10.558	4,632			
CFDA 10.559	480,874			
CFDA 84.002	231,720			
CFDA 84.010	4,826,421			
CFDA 84.027	1,346,252			
CFDA 84.048	98,503			
CFDA 84.049	18,529			
CFDA 84.146	240,275			
CFDA 84.151	433,940			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 84.162	\$ 66,381			
CFDA 84.164	50,125			
CFDA 84.186	30,461			
	-----			
	\$ 12,005,303			
	=====			
SSD 6 SOUTH ST PAUL		YES	YES	
CFDA 10.550	\$ 59,954			
CFDA 10.555	135,254			
CFDA 84.002	29,055			
CFDA 84.010	74,617			
CFDA 84.027	120,326			
CFDA 84.151	22,769			
CFDA 84.164	1,225			
	-----			
	\$ 443,200			
	=====			
ST LOUIS COUNTY		YES	YES	
CFDA 10.553	\$ 5,802			
	=====			
ST PETER INTERDIST SP ED COOP		YES	YES	
CFDA 84.027	\$ 109,551			
	=====			
SW & WEST CENTRAL ED SERV UNIT		YES		
CFDA 66.703	\$ 35,415			
CFDA 84.027	1,626,616			
CFDA 84.151	12,114			
CFDA 84.164	4,783			
CFDA 84.173	131,713			
CFDA 84.181	19,934			
CFDA 84.186	38,071			
	-----			
	\$ 1,868,646			
	=====			
SW AREA INTERLIBRARY EXCHANGE		YES		
CFDA 84.035	\$ 40,459			
	=====			
TRAVERSE DES SIOUX LIBRARY SYSTEM		YES	YES	
CFDA 84.034	\$ 55,172			
	=====			
TRI-COUNTY COMM ACTION PROGRAM		YES	YES	
CFDA 10.558	\$ 22,704			
	=====			
TRI-COUNTY COOPERATIVE CENTER 946		YES	YES	
CFDA 84.027	\$ 130,231			
	=====			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	
CFDA 10.550	\$ 18,550			
CFDA 84.011	286,586			
	-----			
	\$ 305,136			
	=====			
UNIVERSITY OF MINNESOTA		YES		
CFDA 10.550	\$ 3,094			YES
CFDA 10.556	3,621			YES
CFDA 10.558	23,832			YES
CFDA 10.559	10,800			YES
CFDA 84.025	88,954			YES
CFDA 84.027	71,175			YES
CFDA 84.048	24,128			YES
CFDA 84.049	40,779			YES
CFDA 84.151	5,000			YES

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF EDUCATION</b>				
UNIVERSITY OF MINNESOTA		YES		
CFDA 84.173	\$ 15,319			YES
	\$ 286,702			
VIKING LIBRARY SYSTEM		YES		
CFDA 84.034	\$ 40,969			
WASIOJA AREA SP ED COOP		YES	YES	
CFDA 84.027	\$ 307,296			
WEST CENTRAL ED COOP SERV UNIT		YES		
CFDA 84.027	\$ 195,955			
CFDA 84.164	16,660			
CFDA 84.168	68,063			
CFDA 84.173	67,030			
CFDA 84.181	53,729			
CFDA 84.186	40,250			
	\$ 441,687			
WHITE EARTH RESERVATION		YES	YES	
CFDA 10.550	\$ 205,099			
CFDA 10.558	40,702			
CFDA 10.559	5,424			
CFDA 84.002	25,584			
	\$ 276,809			
<b>MN - DEPARTMENT OF FINANCE</b>				
CASS COUNTY		YES	YES	
CFDA 10.665	\$ 80,865			
CFDA 12.104	2,107			
	\$ 82,972			
GOODHUE COUNTY		YES	YES	
CFDA 12.104	\$ 98			
ISD 317 DEER RIVER		YES	YES	
CFDA 10.665	\$ 33,256			
ITASCA COUNTY		YES	YES	
CFDA 10.665	\$ 205,085			
KOOCHICHING COUNTY		YES	YES	
CFDA 10.665	\$ 28,800			
<b>MN - DEPARTMENT OF HEALTH</b>				
AITKIN COUNTY		YES	YES	
CFDA 10.557	\$ 38,348			
ANOKA COUNTY		YES	YES	
CFDA 10.557	\$ 163,541			
CFDA 13.994	164,727			
	\$ 328,268			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HEALTH</b>				
BELTRAMI COUNTY		YES	YES	
CFDA 10.557	\$ 40,094			
	-----			
	\$ 40,094			
	=====			
BENTON COUNTY		YES	YES	
CFDA 13.994	\$ 23,453			
	=====			
BLUE EARTH COUNTY		YES	YES	
CFDA 13.994	\$ 50,494			
	=====			
BROWN NICOLLET HUMAN SERVICE BOARD		YES	YES	
CFDA 13.994	\$ 50,958			
	=====			
CARLTON COOK LAKE ST LOUIS CO HL BD		YES		
CFDA 10.557	\$ 81,256			
CFDA 13.994	318,775			
	-----			
	\$ 400,031			
	=====			
CARLTON COUNTY		YES	YES	YES
CFDA 10.557	\$ 30,801			
CFDA 13.994	24,865			
	-----			
	\$ 55,666			
	=====			
CARVER COUNTY		YES	YES	
CFDA 13.994	\$ 26,179			
	=====			
CASS COUNTY		YES	YES	
CFDA 10.557	\$ 43,978			
CFDA 13.994	34,885			
	-----			
	\$ 78,863			
	=====			
CHISAGO COUNTY		YES	YES	
CFDA 10.557	\$ 21,621			
CFDA 13.994	22,182			
	-----			
	\$ 43,803			
	=====			
CHISAGO KANABEC PINE CHS		YES	YES	
CFDA 13.994	\$ 47,933			
	=====			
CITY OF MINNEAPOLIS		YES	YES	YES
CFDA 10.557	\$ 848,826			
CFDA 13.994	1,561,810			YES
	-----			
	\$ 2,410,636			
	=====			
CITY OF ST PAUL		YES	YES	
CFDA 10.557	\$ 617,430			
	=====			
CLAY COUNTY		YES	YES	
CFDA 10.557	\$ 64,327			
CFDA 13.994	26,811			
	-----			
	\$ 91,138			
	=====			
CLAY-WILKIN OPPORTUNITY COUNCIL		YES		
CFDA 13.217	\$ 34,822			
	=====			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HEALTH</b>				
COOK COUNTY		YES	YES	
CFDA 10.557	\$ 6,707			
CFDA 13.994	2,373			
	-----			
	\$ 9,080			
	=====			
COUNTRYSIDE PUBLIC HEALTH SERVICE		YES		
CFDA 10.557	\$ 82,479			
CFDA 13.994	54,292			
	-----			
	\$ 136,771			
	=====			
CROW WING COUNTY		YES	YES	
CFDA 10.557	\$ 101,093			
CFDA 13.994	59,432			
	-----			
	\$ 160,525			
	=====			
DAKOTA COUNTY		YES	YES	
CFDA 10.557	\$ 116,519			
	=====			
DODGE COUNTY		YES	YES	
CFDA 13.994	\$ 16,592			
	=====			
DOUGLAS COUNTY		YES	YES	
CFDA 10.557	\$ 52,758			
CFDA 13.994	41,479			
	-----			
	\$ 94,237			
	=====			
FARIB-MARTIN-WATONWAN HSB		YES	YES	
CFDA 13.994	\$ 38,988			
	=====			
FILLMORE COUNTY		YES	YES	
CFDA 10.557	\$ 20,429			
CFDA 13.994	15,677			
	-----			
	\$ 36,106			
	=====			
FOND DU LAC RESERVATION		YES		
CFDA 10.557	\$ 29,952			
	=====			
FREEBORN COUNTY		YES	YES	
CFDA 10.557	\$ 25,695			
CFDA 13.994	26,544			
	-----			
	\$ 52,239			
	=====			
GOODHUE COUNTY		YES	YES	
CFDA 10.557	\$ 51,068			
CFDA 13.991	24,876			
CFDA 13.994	50,996			
	-----			
	\$ 126,940			
	=====			
GRAND PORTAGE RESERVATION		YES	YES	
CFDA 10.557	\$ 2,658			
	=====			
HENNEPIN COUNTY		YES	YES	
CFDA 13.118	\$ 70,070			
CFDA 13.987	18,509			
CFDA 13.994	425,150			
	-----			
	\$ 513,729			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HEALTH</b>				
HOUSTON COUNTY		YES	YES	
CFDA 10.557	\$ 21,013			
CFDA 13.991	8,750			
	\$ 29,763			
HUBBARD COUNTY		YES	YES	
CFDA 10.557	\$ 15,297			
CFDA 13.994	21,053			
	\$ 36,350			
ISANTI COUNTY		YES		
CFDA 13.994	\$ 11,863			
ISD 457 TRIMONT		YES		
CFDA 13.994	\$ 2,538			
ISD 726 BECKER		YES		
CFDA 13.994	\$ 1,619			
ITASCA COUNTY		YES	YES	
CFDA 13.994	\$ 87,151			
JACKSON COUNTY		YES	YES	
CFDA 10.557	\$ 31,820			
CFDA 13.994	16,546			
	\$ 48,366			
KANABEC COUNTY		YES		
CFDA 10.557	\$ 14,283			
CFDA 13.994	14,138			
	\$ 28,421			
KANDIYOHI COUNTY		YES	YES	
CFDA 13.994	\$ 14,188			
KITTSOON COUNTY		YES	YES	
CFDA 10.557	\$ 77,222			
KOOCHICHING-ITASCA ACTION CNCL		YES	YES	
CFDA 10.557	\$ 110,063			
LAKE COUNTY		YES	YES	YES
CFDA 10.557	\$ 19,100			YES
CFDA 13.994	9,564			YES
	\$ 28,664			
LE SUEUR COUNTY		YES	YES	
CFDA 13.633	\$ 7,835			
CFDA 13.994	12,981			
	\$ 20,816			
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 10.557	\$ 35,344			
CFDA 13.217	16,103			
	\$ 51,447			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HEALTH</b>				
LINCOLN-LYON-MURRAY-PIPESTONE CHS		YES	YES	
CFDA 10.557	\$ 49,504			
CFDA 13.994	57,858			
	----- \$ 107,362 =====			
MCLEOD COUNTY		YES	YES	
CFDA 10.557	\$ 22,281			
CFDA 13.994	38,486			
	----- \$ 60,767 =====			
MEEKER COUNTY		YES	YES	
CFDA 10.557	\$ 21,154			
CFDA 13.994	8,997			
	----- \$ 30,151 =====			
MILLE LACS COUNTY		YES	YES	
CFDA 10.557	\$ 21,586			
CFDA 13.994	58,690			
	----- \$ 80,276 =====			
MINNESOTA VALLEY ACTION COUNCIL		YES	YES	YES
CFDA 10.557	\$ 135,260			
	----- \$ 135,260 =====			
MORRISON COUNTY		YES	YES	
CFDA 10.557	\$ 49,036			
CFDA 13.994	25,775			
	----- \$ 74,811 =====			
MOWER COUNTY		YES	YES	
CFDA 10.557	\$ 33,154			
CFDA 13.994	36,850			
	----- \$ 70,004 =====			
MULTI-COUNTY BOARD OF HEALTH		YES		
CFDA 10.557	\$ 70,161			
CFDA 13.994	60,940			
	----- \$ 131,101 =====			
NOBLES COUNTY		YES	YES	
CFDA 10.557	\$ 30,549			
CFDA 13.994	18,797			
	----- \$ 49,346 =====			
OLMSTED COUNTY		YES	YES	
CFDA 10.557	\$ 75,087			
CFDA 13.987	14,419			
CFDA 13.994	102,251			
	----- \$ 191,757 =====			
OTTER TAIL COUNTY		YES	YES	
CFDA 10.557	\$ 51,674			
CFDA 13.994	60,769			
	----- \$ 112,443 =====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HEALTH</b>				
PINE COUNTY		YES	YES	
CFDA 10.557	\$ 25,973			
CFDA 13.994	31,991			
	=====			
	\$ 57,964			
PLANNED PARENTHOOD OF MINN		YES		
CFDA 13.994	\$ 97,858			
	=====			
POLK COUNTY		YES	YES	
CFDA 13.994	\$ 24,739			
	=====			
POPE COUNTY		YES	YES	
CFDA 10.557	\$ 10,903			
CFDA 13.994	6,677			
	=====			
	\$ 17,580			
RAMSEY COUNTY		YES		
CFDA 13.994	\$ 170,664			
	=====			
REDWOOD COUNTY		YES	YES	
CFDA 10.557	\$ 11,275			
CFDA 13.994	9,465			
	=====			
	\$ 20,740			
REGION NINE DEVELOPMENT COMMISSION		YES	YES	YES
CFDA 13.991	\$ 78,468			
	=====			
REGION SIX EAST COMM ACT CNL		YES		
CFDA 10.557	\$ 51,051			
	=====			
RENVILLE COUNTY		YES	YES	
CFDA 10.557	\$ 29,318			
	=====			
RICE COUNTY		YES	YES	
CFDA 10.557	\$ 73,749			
CFDA 13.994	40,228			
	=====			
	\$ 113,977			
SCOTT CARVER DAKOTA COMM ACT AGENCY		YES		YES
CFDA 10.557	\$ 52,195			
	=====			
SCOTT COUNTY		YES	YES	
CFDA 13.994	\$ 77,031			
	=====			
SEMCAC INC		YES	YES	
CFDA 13.260	\$ 20,180			
	=====			
SHERBURNE COUNTY		YES	YES	
CFDA 13.994	\$ 24,657			
	=====			
SIBLEY COUNTY		YES	YES	
CFDA 10.557	\$ 10,124			
CFDA 13.994	5,960			
	=====			
	\$ 16,084			
ST LOUIS COUNTY		YES	YES	
CFDA 10.557	\$ 271,426			
CFDA 13.994	184,597			
	=====			
	\$ 456,023			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HEALTH</b>				
STEARNS COUNTY		YES	YES	
CFDA 13.994	\$ 100,148			
	=====			
	\$ 100,148			
STEELE COUNTY		YES	YES	
CFDA 10.557	\$ 25,597			
CFDA 13.994	23,743			
	=====			
	\$ 49,340			
STEVENS COUNTY		YES	YES	
CFDA 10.557	\$ 18,911			
	=====			
TODD COUNTY		YES	YES	
CFDA 10.557	\$ 45,928			
	=====			
TRI-COUNTY ACTION PROGRAMS		YES		
CFDA 10.557	\$ 150,570			
	=====			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	
CFDA 10.557	\$ 37,642			
	=====			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 13.110	\$ 332,310			
	=====			
WADENA COUNTY		YES		
CFDA 10.557	\$ 36,723			
CFDA 13.994	36,149			
	=====			
	\$ 72,872			
WASHINGTON COUNTY		YES	YES	
CFDA 10.557	\$ 133,386			
CFDA 13.994	64,040			
	=====			
	\$ 197,426			
WHITE EARTH RESERVATION		YES	YES	
CFDA 10.557	\$ 60,631			
	=====			
WINONA COUNTY		YES	YES	
CFDA 10.557	\$ 42,735			
CFDA 13.991	10,520			
CFDA 13.994	49,364			
	=====			
	\$ 102,619			
WRIGHT COUNTY		YES	YES	
CFDA 13.994	\$ 37,787			
	=====			
WRIGHT COUNTY COMMUNITY ACTION INC		YES	YES	
CFDA 10.557	\$ 46,712			
	=====			
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
AITKIN COUNTY		YES	YES	
CFDA 10.551	\$ 75,457			
CFDA 13.645	2,352			
CFDA 13.658	59,819			
CFDA 13.667	198,876			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>AITKIN COUNTY</b>				
CFDA 13.714	\$ 146,361	YES	YES	
CFDA 13.780	788,925			
CFDA 13.783	67,220			
CFDA 13.992	2,904			
	-----			
	\$ 1,341,914			
	=====			
<b>ANOKA COUNTY</b>				
CFDA 10.551	\$ 349,170	YES	YES	
CFDA 10.553	5,290			
CFDA 10.555	9,726			
CFDA 13.645	64,888			
CFDA 13.658	137,823			
CFDA 13.667	1,410,352			
CFDA 13.714	491,151			
CFDA 13.780	5,392,633			
CFDA 13.783	1,195,576			
CFDA 13.787	197,669			
CFDA 13.790	32,644			
CFDA 13.992	17,611			
	-----			
	\$ 9,304,533			
	=====			
<b>ARROWHEAD REG DEVELOP COMM</b>				
CFDA 13.633	\$ 477,409	YES		
CFDA 13.635	966,071			
	-----			
	\$ 1,443,480			
	=====			
<b>BECKER COUNTY</b>				
CFDA 10.551	\$ 74,695	YES	YES	
CFDA 13.645	16,825			
CFDA 13.658	113,393			
CFDA 13.667	362,948			
CFDA 13.714	137,246			
CFDA 13.780	1,763,554			
CFDA 13.783	177,205			
CFDA 13.787	49,190			
CFDA 13.790	1,594			
CFDA 13.992	7,025			
	-----			
	\$ 2,703,675			
	=====			
<b>BELTRAMI COUNTY</b>				
CFDA 10.551	\$ 113,170	YES	YES	
CFDA 13.608	7,617			
CFDA 13.645	4,606			
CFDA 13.646	8,024			
CFDA 13.658	268,106			
CFDA 13.667	493,862			
CFDA 13.714	228,765			
CFDA 13.780	3,358,923			
CFDA 13.783	157,121			
CFDA 13.787	51,863			
CFDA 13.992	17,890			
	-----			
	\$ 4,709,947			
	=====			
<b>BENTON COUNTY</b>				
CFDA 10.551	\$ 63,192	YES	YES	
CFDA 13.635	23,462			
CFDA 13.645	7,182			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>BENTON COUNTY</b>				
CFDA 13.658	\$ 30,809	YES	YES	
CFDA 13.667	221,522			
CFDA 13.714	128,380			
CFDA 13.780	923,934			
CFDA 13.783	112,720			
CFDA 13.787	1,315			
CFDA 13.992	1,812			
	-----			
	\$ 1,514,328			
	=====			
<b>BIG STONE COUNTY</b>				
CFDA 10.551	\$ 22,869	YES	YES	
CFDA 13.645	2,225			
CFDA 13.658	3,120			
CFDA 13.667	87,093			
CFDA 13.714	56,418			
CFDA 13.780	234,969			
CFDA 13.783	25,007			
	-----			
	\$ 431,701			
	=====			
<b>BLUE EARTH COUNTY</b>				
CFDA 10.551	\$ 143,509	YES	YES	
CFDA 13.645	20,565			
CFDA 13.646	10,525			
CFDA 13.658	53,031			
CFDA 13.667	498,161			
CFDA 13.714	224,764			
CFDA 13.780	1,950,963			
CFDA 13.783	254,453			
CFDA 13.787	111,827			
CFDA 13.992	29,576			
	-----			
	\$ 3,297,374			
	=====			
<b>BROWN COUNTY</b>				
CFDA 10.551	\$ 34,434	YES	YES	
CFDA 13.645	7,365			
CFDA 13.658	46,571			
CFDA 13.667	220,291			
CFDA 13.714	73,164			
CFDA 13.780	568,598			
CFDA 13.783	122,584			
CFDA 13.787	7,321			
CFDA 13.992	2,971			
	-----			
	\$ 1,083,299			
	=====			
<b>CARLTON COUNTY</b>				
CFDA 10.551	\$ 150,399	YES	YES	YES
CFDA 13.645	12,017			YES
CFDA 13.658	93,282			YES
CFDA 13.667	392,896			YES
CFDA 13.714	253,216			YES
CFDA 13.780	1,726,685			YES
CFDA 13.783	142,124			YES
CFDA 13.787	28,749			YES
CFDA 13.992	8,321			YES
	-----			
	\$ 2,807,689			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>CARVER COUNTY</b>				
CFDA 10.551	\$ 58,532	YES	YES	
CFDA 13.645	7,306			
CFDA 13.646	7,803			
CFDA 13.658	62,483			
CFDA 13.667	273,528			
CFDA 13.714	188,063			
CFDA 13.780	592,380			
CFDA 13.783	91,546			
CFDA 13.787	24,677			
CFDA 13.992	6,732			
	-----			
	\$ 1,313,050			
	=====			
<b>CASS COUNTY</b>				
CFDA 10.551	\$ 97,772	YES	YES	
CFDA 13.645	15,371			
CFDA 13.658	207,965			
CFDA 13.667	361,198			
CFDA 13.714	229,591			
CFDA 13.780	1,924,441			
CFDA 13.783	111,869			
CFDA 13.992	9,076			
	-----			
	\$ 2,957,283			
	=====			
<b>CATHOLIC CHARITIES ST PAUL</b>				
CFDA 13.787	\$ 72,522	YES		
	=====			
<b>CHIPPEWA COUNTY</b>				
CFDA 10.551	\$ 38,795	YES	YES	
CFDA 13.645	5,837			
CFDA 13.658	52,339			
CFDA 13.667	148,132			
CFDA 13.714	117,755			
CFDA 13.780	387,926			
CFDA 13.783	44,750			
CFDA 13.787	361			
CFDA 13.992	1,861			
	-----			
	\$ 797,756			
	=====			
<b>CHISAGO COUNTY</b>				
CFDA 10.551	\$ 78,936	YES	YES	
CFDA 13.635	360			
CFDA 13.645	7,926			
CFDA 13.658	30,941			
CFDA 13.667	230,652			
CFDA 13.714	85,342			
CFDA 13.780	885,956			
CFDA 13.783	62,567			
CFDA 13.787	8,420			
CFDA 13.992	3,389			
	-----			
	\$ 1,394,489			
	=====			
<b>CLAY COUNTY</b>				
CFDA 10.551	\$ 139,899	YES	YES	
CFDA 13.645	15,043			
CFDA 13.658	63,200			
CFDA 13.667	397,279			
CFDA 13.714	162,617			
CFDA 13.780	2,311,979			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>CLAY COUNTY</b>				
CFDA 13.783	\$ 156,902	YES	YES	
CFDA 13.787	224,196			
CFDA 13.790	8,999			
CFDA 13.992	12,471			
	-----			
	\$ 3,492,585			
	=====			
<b>CLAY-WILKIN OPPORTUNITY COUNCIL</b>				
CFDA 13.633	\$ 19,925	YES		
	=====			
<b>CLEARWATER COUNTY</b>				
CFDA 10.551	\$ 48,047	YES	YES	
CFDA 13.633	1,250			
CFDA 13.645	3,289			
CFDA 13.658	16,521			
CFDA 13.667	179,608			
CFDA 13.714	88,482			
CFDA 13.780	738,770			
CFDA 13.783	51,717			
CFDA 13.992	2,674			
	-----			
	\$ 1,130,358			
	=====			
<b>COOK COUNTY</b>				
CFDA 10.551	\$ 13,884	YES	YES	
CFDA 13.645	1,085			
CFDA 13.658	18,244			
CFDA 13.667	47,975			
CFDA 13.714	56,850			
CFDA 13.780	102,320			
CFDA 13.783	19,584			
	-----			
	\$ 259,942			
	=====			
<b>COTTONWOOD COUNTY</b>				
CFDA 10.551	\$ 39,206	YES	YES	YES
CFDA 13.645	9,704			
CFDA 13.658	5,055			
CFDA 13.667	130,311			
CFDA 13.714	75,695			YES
CFDA 13.780	306,509			
CFDA 13.783	65,576			YES
CFDA 13.787	143			
CFDA 13.992	2,305			
	-----			
	\$ 634,504			
	=====			
<b>CROW WING COUNTY</b>				
CFDA 10.551	\$ 527,531	YES	YES	YES
CFDA 13.645	12,904			
CFDA 13.646	16,657			
CFDA 13.658	150,303			YES
CFDA 13.667	543,734			
CFDA 13.714	197,944			YES
CFDA 13.780	2,482,671			YES
CFDA 13.783	156,118			YES
CFDA 13.787	4,601			
CFDA 13.992	30,927			
	-----			
	\$ 4,123,390			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>ARE THERE CROSSCUTTING FINDINGS</u>	<u>IS THERE GRANT NONCOMPLIANCE</u>
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>DAKOTA COUNTY</b>				
CFDA 10.551	\$ 172,595	YES	YES	
CFDA 13.645	56,101			
CFDA 13.658	59,188			
CFDA 13.667	1,228,928			
CFDA 13.714	735,991			
CFDA 13.780	5,510,986			
CFDA 13.783	669,405			
CFDA 13.787	257,254			
CFDA 13.790	392			
CFDA 13.992	21,364			
	-----			
	\$ 8,712,204			
	=====			
<b>DODGE COUNTY</b>				
CFDA 10.551	\$ 34,407	YES	YES	
CFDA 10.557	16,208			
CFDA 13.645	3,732			
CFDA 13.646	1,647			
CFDA 13.658	8,060			
CFDA 13.667	115,638			
CFDA 13.714	110,626			
CFDA 13.780	371,123			YES
CFDA 13.783	57,376			
CFDA 13.787	155			
CFDA 13.992	18,399			
	-----			
	\$ 737,371			
	=====			
<b>DOUGLAS COUNTY</b>				
CFDA 10.551	\$ 64,570	YES	YES	
CFDA 13.645	6,988			
CFDA 13.658	21,508			
CFDA 13.667	265,234			
CFDA 13.714	110,770			
CFDA 13.780	861,110			
CFDA 13.783	144,627			
CFDA 13.787	3,886			
	-----			
	\$ 1,478,693			
	=====			
<b>DOUGLAS COUNTY HOSPITAL</b>				
CFDA 13.992	\$ 32,487	YES		YES
	-----			
<b>EAST CENTRAL REG DEVELOP COMM</b>				
CFDA 10.550	\$ 88,187	YES	YES	
CFDA 13.633	212,506			
CFDA 13.635	229,872			
	-----			
	\$ 530,565			
	=====			
<b>EPISCOPAL COMM SERV INC</b>				
CFDA 13.992	\$ 33,407	YES		
	-----			
<b>FARIB-MARTIN-WATONWAN HSB</b>				
CFDA 10.551	\$ 90,679	YES	YES	
CFDA 13.645	29,214			
CFDA 13.658	88,052			
CFDA 13.667	490,691			
CFDA 13.714	203,636			
CFDA 13.780	1,598,774			
CFDA 13.783	179,908			
CFDA 13.787	18,351			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
FARIB-MARTIN-WATONWAN HSB		YES	YES	
CFDA 13.992	\$ 8,603			
	\$ 2,707,908			
=====				
FILLMORE COUNTY		YES	YES	
CFDA 10.551	\$ 27,887			
CFDA 13.645	6,226			
CFDA 13.658	19,782			
CFDA 13.667	197,371			
CFDA 13.714	116,310			
CFDA 13.780	477,867			
CFDA 13.783	42,146			
	\$ 887,589			
=====				
FREEBORN COUNTY		YES	YES	
CFDA 10.551	\$ 91,046			
CFDA 13.608	7,617			
CFDA 13.645	20,038			
CFDA 13.658	142,392			
CFDA 13.667	319,707			
CFDA 13.714	186,709			
CFDA 13.780	1,158,725			
CFDA 13.783	113,734			
CFDA 13.787	9,165			
CFDA 13.790	6,464			
CFDA 13.992	6,804			
	\$ 2,062,401			
=====				
GOODHUE COUNTY		YES	YES	
CFDA 10.551	\$ 76,852			
CFDA 13.217	19,286			
CFDA 13.645	8,818			
CFDA 13.658	48,444			
CFDA 13.667	309,616			
CFDA 13.714	205,383			
CFDA 13.780	1,088,743			
CFDA 13.783	114,645			
CFDA 13.992	4,101			
	\$ 1,875,888			
=====				
GRAND PORTAGE RESERVATION		YES	YES	
CFDA 13.992	\$ 71,363			
=====				
GRANT COUNTY		YES	YES	
CFDA 10.551	\$ 14,482			
CFDA 13.645	1,951			
CFDA 13.658	13,623			
CFDA 13.667	68,998			
CFDA 13.714	23,920			
CFDA 13.780	171,262			
CFDA 13.783	20,230			
CFDA 13.992	98			
	\$ 314,564			
=====				
HEADWATERS REG DEVELOP COMM		YES		
CFDA 10.550	\$ 79,284			
CFDA 13.633	179,378			
CFDA 13.635	187,736			
	\$ 446,398			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
HEALTHCARE ED & RESEARCH FOUND INC		YES		
CFDA 13.714	\$ 56,250			
	\$ 56,250			
=====				
HENNEPIN COUNTY		YES	YES	
CFDA 13.269	\$ 333,794			
CFDA 13.667	12,570,962			
CFDA 13.714	150,777			
CFDA 13.780	63,682,412			
CFDA 13.783	2,468,858			
CFDA 13.787	3,869,945			
CFDA 13.790	102,488			
CFDA 13.974	61,801			
CFDA 13.993	72,277			
CFDA 13.789	529,142			
CFDA 13.992	938,735			
	\$ 84,781,191			
=====				
HIRED		YES		
CFDA 13.787	\$ 28,007			
=====				
HISPANOS EN MINNESOTA		YES		
CFDA 13.992	\$ 55,533			
=====				
HOUSTON COUNTY		YES	YES	
CFDA 10.551	\$ 26,827			
CFDA 13.645	2,665			
CFDA 13.658	26,100			
CFDA 13.667	149,391			
CFDA 13.714	144,012			
CFDA 13.780	369,448			
CFDA 13.783	22,747			
CFDA 13.787	62			
CFDA 13.992	3,994			
	\$ 745,246			
=====				
HUBBARD COUNTY		YES	YES	
CFDA 10.551	\$ 50,012			
CFDA 13.645	8,647			
CFDA 13.658	63,528			
CFDA 13.667	183,350			
CFDA 13.714	136,316			
CFDA 13.780	943,373			
CFDA 13.783	59,470			
CFDA 13.787	9,726			
CFDA 13.992	31,634			
	\$ 1,486,056			
=====				
ISANTI COUNTY		YES		
CFDA 10.551	\$ 69,870			
CFDA 13.633	4,290			
CFDA 13.645	17,079			
CFDA 13.658	83,329			
CFDA 13.667	253,957			
CFDA 13.714	105,146			
CFDA 13.780	925,112			
CFDA 13.783	82,975			
CFDA 13.787	7,751			
CFDA 13.992	2,737			
	\$ 1,552,246			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
ISD 152 MOORHEAD		YES		
CFDA 13.787	\$ 12,200			
	-----			
	\$ 12,200			
	=====			
ISD 191 BURNSVILLE		YES		
CFDA 13.788	\$ 28,340			
	=====			
ISD 625 ST PAUL		YES		
CFDA 13.787	\$ 117,697			
CFDA 13.992	37,763			
	-----			
	\$ 155,460			
	=====			
ITASCA COUNTY		YES	YES	
CFDA 10.551	\$ 158,215			
CFDA 13.645	14,773			
CFDA 13.658	57,329			
CFDA 13.667	584,225			
CFDA 13.714	349,966			
CFDA 13.780	3,042,815			
CFDA 13.783	145,819			
CFDA 13.787	4,533			
CFDA 13.790	22,238			
	-----			
	\$ 4,379,913			
	=====			
JACKSON COUNTY		YES	YES	
CFDA 10.551	\$ 41,710			
CFDA 13.645	6,207			
CFDA 13.658	27,128			
CFDA 13.667	124,206			
CFDA 13.714	126,037			
CFDA 13.780	556,731			
CFDA 13.783	70,074			YES
CFDA 13.787	25,810			
CFDA 13.992	2,273			
	-----			
	\$ 980,176			
	=====			
KANABEC COUNTY		YES		
CFDA 10.551	\$ 39,900			
CFDA 13.645	5,200			
CFDA 13.658	37,815			
CFDA 13.667	143,168			
CFDA 13.714	61,538			
CFDA 13.780	533,213			
CFDA 13.783	40,055			
CFDA 13.992	2,787			
	-----			
	\$ 863,676			
	=====			
KANDIYOHI COUNTY		YES	YES	
CFDA 10.551	\$ 101,597			
CFDA 13.633	14,520			
CFDA 13.645	22,316			
CFDA 13.658	179,575			
CFDA 13.667	369,521			
CFDA 13.714	264,658			
CFDA 13.780	1,865,481			
CFDA 13.783	93,923			
CFDA 13.787	108,537			
CFDA 13.992	3,951			
	-----			
	\$ 3,024,079			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>KITTSON COUNTY</b>				
CFDA 10.551	\$ 26,261	YES	YES	
CFDA 13.658	8,600			
CFDA 13.667	70,478			
CFDA 13.714	43,271			
CFDA 13.780	143,949			
CFDA 13.783	23,498			
CFDA 13.787	2,888			
	-----			
	\$ 318,945			
	=====			
<b>KOOCHICHING COUNTY</b>				
CFDA 10.551	\$ 64,442	YES	YES	
CFDA 13.633	7,292			
CFDA 13.645	9,035			
CFDA 13.658	63,883			
CFDA 13.667	244,224			
CFDA 13.714	249,079			
CFDA 13.780	1,052,037			
CFDA 13.783	70,499			
	-----			
	\$ 1,760,491			
	=====			
<b>LAC QUI PARLE COUNTY</b>				
CFDA 10.551	\$ 20,191	YES	YES	
CFDA 13.658	22,974			
CFDA 13.667	85,127			
CFDA 13.714	95,658			
CFDA 13.780	164,606			YES
CFDA 13.783	21,419			
CFDA 13.787	4,350			
CFDA 13.992	1,733			
	-----			
	\$ 416,058			
	=====			
<b>LAKE COUNTY</b>				
CFDA 10.551	\$ 46,619	YES	YES	
CFDA 13.645	5,394			
CFDA 13.658	9,220			
CFDA 13.667	99,059			YES
CFDA 13.714	83,820			
CFDA 13.780	438,457			
CFDA 13.783	67,034			
CFDA 13.787	11,374			
CFDA 13.992	1,989			
	-----			
	\$ 762,966			
	=====			
<b>LAKE OF THE WOODS COUNTY</b>				
CFDA 10.551	\$ 15,501	YES	YES	
CFDA 13.658	3,223			
CFDA 13.667	38,382			
CFDA 13.714	31,625			
CFDA 13.780	107,965			
CFDA 13.783	14,913			
CFDA 13.787	256			
	-----			
	\$ 211,865			
	=====			
<b>LAO ASSOCIATION OF MUTUAL ASSIST</b>				
CFDA 13.787	\$ 68,568	YES		
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
LAO FAMILY COMMUNITY OF MINN INC		YES	YES	
CFDA 13.668	\$ 38,086			
CFDA 13.787	139,294			
	-----			
	\$ 177,380			
	=====			
LE SUEUR COUNTY		YES	YES	
CFDA 10.551	\$ 38,567			
CFDA 13.645	7,965			
CFDA 13.658	59,766			
CFDA 13.667	204,367			
CFDA 13.714	77,787			
CFDA 13.780	631,609			
CFDA 13.783	53,674			
CFDA 13.790	3,352			
CFDA 13.992	3,057			
	-----			
	\$ 1,080,144			
	=====			
LEECH LAKE RESERVATION BUS COMM		YES	YES	YES
CFDA 13.992	\$ 197,677			
CFDA 13.125	32,820			
	-----			
	\$ 230,497			
	=====			
LUTHERAN SOCIAL SERVICE OF MN		YES		
CFDA 13.787	\$ 216,210			
	=====			
LYON COUNTY		YES	YES	
CFDA 10.551	\$ 3,630			
CFDA 13.658	208			
CFDA 13.714	4,341			
CFDA 13.780	4,347			
CFDA 13.783	1,052			
CFDA 13.787	34			
CFDA 13.992	2,216			
	-----			
	\$ 15,828			
	=====			
MAHNOMEN COUNTY		YES	YES	
CFDA 10.551	\$ 27,917			
CFDA 13.645	1,818			
CFDA 13.658	5,269			
CFDA 13.667	84,012			YES
CFDA 13.714	35,785			
CFDA 13.780	432,368			
CFDA 13.783	33,565			
CFDA 13.992	1,410			
	-----			
	\$ 622,144			
	=====			
MARSHALL COUNTY		YES	YES	
CFDA 10.551	\$ 26,163			
CFDA 13.645	4,042			
CFDA 13.658	20,962			
CFDA 13.667	115,199			
CFDA 13.714	56,350			
CFDA 13.780	206,314			
CFDA 13.783	24,093			
CFDA 13.992	2,610			
	-----			
	\$ 455,733			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>ARE THERE CROSSCUTTING FINDINGS</u>	<u>IS THERE GRANT NONCOMPLIANCE</u>
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>MCLEOD COUNTY</b>				
CFDA 10.551	\$ 54,899	YES	YES	
CFDA 13.217	10,122			
CFDA 13.645	8,020			
CFDA 13.658	61,894			
CFDA 13.667	226,110			
CFDA 13.714	174,022			
CFDA 13.780	583,847			
CFDA 13.783	66,553			
CFDA 13.992	4,497			
	-----			
	\$ 1,189,964			
	=====			
<b>MEEKER COUNTY</b>				
CFDA 10.551	\$ 47,717	YES	YES	
CFDA 13.635	9,234			
CFDA 13.645	6,359			
CFDA 13.658	23,935			
CFDA 13.667	161,697			
CFDA 13.714	153,720			
CFDA 13.780	637,769			
CFDA 13.783	46,234			
CFDA 13.787	748			
CFDA 13.992	2,697			
	-----			
	\$ 1,090,110			
	=====			
<b>METROPOLITAN COUNCIL</b>				
CFDA 10.550	\$ 745,422	YES	YES	YES
CFDA 13.633	1,924,117			YES
CFDA 13.635	1,753,571			YES
	-----			
	\$ 4,423,110			
	=====			
<b>MID-MINNESOTA DEVELOPMENT COMM</b>				
CFDA 10.550	\$ 131,075	YES		
CFDA 13.633	203,910			
CFDA 13.635	215,880			
	-----			
	\$ 550,865			
	=====			
<b>MILLE LACS COUNTY</b>				
CFDA 10.551	\$ 90,006	YES	YES	
CFDA 13.645	13,882			
CFDA 13.658	54,409			
CFDA 13.667	245,933			
CFDA 13.714	63,537			
CFDA 13.780	909,544			
CFDA 13.783	58,147			
CFDA 13.992	2,036			
	-----			
	\$ 1,437,494			
	=====			
<b>MINN CHIPPEWA TRIBE</b>				
CFDA 13.633	\$ 270,419	YES		
CFDA 13.667	34,827			
CFDA 13.992	80,792			
	-----			
	\$ 386,038			
	=====			
<b>MINN INSTITUTE OF PUBLIC HEALTH</b>				
CFDA 13.992	\$ 168,556	YES	YES	
	-----			
	\$ 168,556			
	=====			



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
MINNESOTA LITERACY COUNCIL INC		YES		YES
CFDA 13.787	\$ 55,526			
	-----			
	\$ 55,526			
	=====			
MORRISON COUNTY		YES		YES
CFDA 10.551	\$ 79,378			
CFDA 13.633	35,155			
CFDA 13.645	16,507			
CFDA 13.646	9,003			
CFDA 13.658	72,292			
CFDA 13.667	329,507			
CFDA 13.714	142,444			
CFDA 13.780	956,974			
CFDA 13.783	89,079			
CFDA 13.992	3,936			
	-----			
	\$ 1,734,275			
	=====			
MOWER COUNTY		YES		YES
CFDA 10.551	\$ 78,860			
CFDA 13.645	15,483			
CFDA 13.658	89,378			
CFDA 13.667	402,799			
CFDA 13.714	283,729			
CFDA 13.780	1,380,527			
CFDA 13.783	118,639			
CFDA 13.787	110,411			
CFDA 13.790	3,430			
CFDA 13.992	8,419			
	-----			
	\$ 2,491,675			
	=====			
MPLS AMERICAN INDIAN CENTER		YES		
CFDA 13.992	\$ 107,308			
	=====			
MPLS URBAN LEAGUE		YES		YES
CFDA 13.992	\$ 28,230			
	=====			
MULTI-COUNTY BOARD OF HEALTH		YES		
CFDA 13.992	\$ 9,199			
	=====			
MURRAY COUNTY		YES		YES
CFDA 13.633	\$ 7,389			
	=====			
NICOLLET COUNTY		YES		YES
CFDA 10.551	\$ 43,999			
CFDA 13.633	3,051			
CFDA 13.645	6,469			
CFDA 13.658	52,966			
CFDA 13.667	173,408			
CFDA 13.714	81,639			
CFDA 13.780	671,574			
CFDA 13.783	87,140			
CFDA 13.787	15,567			
CFDA 13.790	4,688			
	-----			
	\$ 1,140,501			
	=====			
NOBLES COUNTY		YES		YES
CFDA 10.551	\$ 39,958			
CFDA 13.645	15,013			
CFDA 13.658	78,035			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>NOBLES COUNTY</b>				
CFDA 13.667	\$ 196,292	YES	YES	
CFDA 13.714	230,229			
CFDA 13.780	616,309			
CFDA 13.783	56,551			
CFDA 13.787	13,884			
	-----			
	\$ 1,246,271			
	=====			
<b>NORMAN COUNTY</b>				
CFDA 10.551	\$ 24,428	YES	YES	
CFDA 13.645	1,312			
CFDA 13.658	8,068			
CFDA 13.667	93,099			
CFDA 13.714	39,124			
CFDA 13.780	147,085			
CFDA 13.783	19,705			
CFDA 13.787	64			
CFDA 13.992	1,177			
	-----			
	\$ 334,062			
	=====			
<b>NORTHWEST REG DEVELOP COMM</b>				
CFDA 13.633	\$ 177,741	YES		
CFDA 13.635	444,495			
	-----			
	\$ 622,236			
	=====			
<b>OLMSTED COUNTY</b>				
CFDA 10.551	\$ 212,911	YES	YES	
CFDA 10.568	4,735			
CFDA 13.645	8,448			
CFDA 13.658	150,046			
CFDA 13.667	766,275			
CFDA 13.714	784,923			
CFDA 13.780	2,657,521			
CFDA 13.783	333,497			
CFDA 13.787	1,234,951			
CFDA 13.790	18,762			
CFDA 13.992	19,025			
	-----			
	\$ 6,191,094			
	=====			
<b>OTTER TAIL COUNTY</b>				
CFDA 10.551	\$ 100,295	YES	YES	
CFDA 13.645	10,130			
CFDA 13.658	92,873			
CFDA 13.667	511,324			
CFDA 13.673	6,038			
CFDA 13.714	182,718			
CFDA 13.780	1,467,593			
CFDA 13.783	134,726			
CFDA 13.787	184,395			
CFDA 13.992	15,267			
	-----			
	\$ 2,705,359			
	=====			
<b>PENNINGTON COUNTY</b>				
CFDA 10.551	\$ 40,035	YES	YES	
CFDA 13.645	3,928			
CFDA 13.658	38,794			
CFDA 13.667	160,430			
CFDA 13.714	71,429			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>PENNINGTON COUNTY</b>				
CFDA 13.780	\$ 675,730	YES	YES	
CFDA 13.783	53,902			
CFDA 13.992	3,185			
	-----			
	\$ 1,047,433			
	=====			
<b>PINE COUNTY</b>				
CFDA 10.551	\$ 88,488	YES	YES	
CFDA 13.645	14,642			
CFDA 13.658	38,176			
CFDA 13.667	295,001			
CFDA 13.714	254,778			YES
CFDA 13.780	1,206,635			
CFDA 13.783	93,442			
CFDA 13.787	275			
CFDA 13.992	26,570			
	-----			
	\$ 2,018,007			
	=====			
<b>PIPESTONE COUNTY</b>				
CFDA 10.551	\$ 21,307	YES	YES	
CFDA 13.645	2,518			
CFDA 13.658	35,383			
CFDA 13.667	112,258			
CFDA 13.714	79,304			
CFDA 13.780	385,302			
CFDA 13.783	36,461			
CFDA 13.787	41,395			
CFDA 13.992	1,876			
	-----			
	\$ 715,804			
	=====			
<b>POLK COUNTY</b>				
CFDA 10.551	\$ 105,542	YES	YES	
CFDA 13.645	9,484			
CFDA 13.658	131,014			
CFDA 13.667	419,349			
CFDA 13.714	339,862			
CFDA 13.780	2,186,002			
CFDA 13.783	128,004			
CFDA 13.787	45,562			
CFDA 13.992	4,500			
	-----			
	\$ 3,369,319			
	=====			
<b>POPE COUNTY</b>				
CFDA 10.551	\$ 18,667	YES	YES	
CFDA 13.633	32,818			
CFDA 13.645	4,911			
CFDA 13.658	21,992			
CFDA 13.667	117,883			
CFDA 13.714	30,522			
CFDA 13.780	300,276			
CFDA 13.783	26,208			
	-----			
	\$ 553,277			
	=====			
<b>PRAIRIE FIVE COMM ACT CNCL</b>				
CFDA 10.550	\$ 88,936	YES		
CFDA 13.633	7,904			
CFDA 13.635	176,305			
	-----			
	\$ 273,145			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
RAMSEY COUNTY		YES		
CFDA 13.714	\$ 3,603,469			
CFDA 13.780	28,883,581			
CFDA 13.783	1,759,043			
CFDA 13.787	4,404,728			
CFDA 13.790	133,942			
CFDA 13.992	302,834			
CFDA 10.551	1,410,720			
CFDA 13.645	345,462			
CFDA 13.658	1,588,331			
CFDA 13.667	6,298,601			
	\$ 48,730,711			
RED LAKE BAND OF CHIPPEWA INDIANS		YES		YES
CFDA 13.645	\$ 38,204			
RED LAKE COUNTY		YES	YES	
CFDA 10.551	\$ 15,722			
CFDA 13.645	1,693			
CFDA 13.658	9,732			
CFDA 13.667	54,347			
CFDA 13.714	44,182			
CFDA 13.780	113,958			
CFDA 13.783	16,324			
CFDA 13.787	115			
CFDA 13.992	1,215			
	\$ 257,288			
REDWOOD COUNTY		YES	YES	
CFDA 10.551	\$ 343,750			
CFDA 13.645	10,917			
CFDA 13.658	47,919			
CFDA 13.667	181,100			
CFDA 13.714	44,928			
CFDA 13.780	377,677			
CFDA 13.783	3,058			
	\$ 1,009,349			
REGION 5 DEVELOP COMM		YES		
CFDA 10.550	\$ 144,384			
CFDA 13.633	235,186			
CFDA 13.635	347,472			
	\$ 727,042			
REGION NINE DEVELOPMENT COMMISSION		YES	YES	YES
CFDA 10.550	\$ 121,309			
CFDA 13.633	359,410			
CFDA 13.635	360,394			
	\$ 841,113			
REGION VIII NORTH WELFARE BRD		YES	YES	
CFDA 10.551	\$ 119,609			
CFDA 13.645	18,912			
CFDA 13.658	55,470			
CFDA 13.667	426,336			
CFDA 13.714	364,281			
CFDA 13.780	1,396,952			
CFDA 13.783	93,144			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
REGION VIII NORTH WELFARE BRD		YES		YES
CFDA 13.787	\$ 30,571			
	\$ 2,505,275			
=====				
RENVILLE COUNTY		YES		YES
CFDA 10.551	\$ 39,618			
CFDA 13.645	6,296			
CFDA 13.658	50,912			
CFDA 13.667	167,780			
CFDA 13.714	64,282			
CFDA 13.780	349,780			
CFDA 13.783	45,650			
CFDA 13.992	3,403			
CFDA 13.994	9,434			
	\$ 737,155			
=====				
RICE COUNTY		YES		YES
CFDA 10.551	\$ 62,552			
CFDA 13.645	15,856			
CFDA 13.658	37,737			
CFDA 13.667	330,534			
CFDA 13.714	243,459			
CFDA 13.780	1,069,781			
CFDA 13.783	157,870			
CFDA 13.787	36,414			
CFDA 13.992	6,675			
	\$ 1,960,878			
=====				
ROCK COUNTY		YES		YES
CFDA 10.551	\$ 21,008			
CFDA 13.645	2,020			
CFDA 13.658	17,222			
CFDA 13.667	73,759			
CFDA 13.714	57,096			
CFDA 13.780	221,975			
CFDA 13.783	23,774			
CFDA 13.992	1,447			
	\$ 418,301			
=====				
ROSEAU COUNTY		YES		YES
CFDA 10.551	\$ 28,810			
CFDA 13.633	38,159			
CFDA 13.645	2,784			
CFDA 13.658	2,114			
CFDA 13.667	120,455			
CFDA 13.714	62,250			
CFDA 13.780	252,478			
CFDA 13.783	46,085			
CFDA 13.787	732			
CFDA 13.992	1,963			
	\$ 555,830			
=====				
SCOTT COUNTY		YES		YES
CFDA 10.551	\$ 113,017			
CFDA 13.645	3,621			
CFDA 13.658	25,087			
CFDA 13.667	292,338			
CFDA 13.714	198,798			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
SCOTT COUNTY		YES	YES	
CFDA 13.780	\$ 558,719			
CFDA 13.783	284,110			
CFDA 13.787	3,087			
CFDA 13.790	3,828			
CFDA 13.992	14,177			
	-----			
	\$ 1,496,782			
	=====			
SHAKOPEE MDEWAKANTON SIOUX COMM		YES		
CFDA 13.992	\$ 1,631			
	=====			
SHERBURNE COUNTY		YES	YES	
CFDA 10.551	\$ 79,276			
CFDA 13.633	20,000			
CFDA 13.645	8,827			
CFDA 13.646	11,544			
CFDA 13.658	51,196			
CFDA 13.667	236,688			
CFDA 13.714	271,612			
CFDA 13.780	926,020			
CFDA 13.783	101,680			
CFDA 13.787	5,206			
CFDA 13.992	5,711			
	-----			
	\$ 1,717,760			
	=====			
SIBLEY COUNTY		YES	YES	
CFDA 10.551	\$ 21,296			
CFDA 13.645	1,016			
CFDA 13.658	2,414			
CFDA 13.667	116,548			
CFDA 13.714	47,898			
CFDA 13.780	263,348			
CFDA 13.783	20,795			
CFDA 13.992	3,000			
	-----			
	\$ 476,315			
	=====			
SOUTHWEST REG DEVELOP COMM		YES		
CFDA 10.550	\$ 196,103			
CFDA 13.633	313,958			YES
CFDA 13.635	356,808			
	-----			
	\$ 866,869			
	=====			
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 13.788	\$ 106,311			
CFDA 13.992	77,310			
	-----			
	\$ 183,621			
	=====			
ST LOUIS COUNTY		YES	YES	
CFDA 10.551	\$ 766,688			
CFDA 13.645	127,498			
CFDA 13.646	107,224			YES
CFDA 13.658	729,272			
CFDA 13.667	3,415,721			YES
CFDA 13.714	1,785,338			YES
CFDA 13.780	14,257,520			
CFDA 13.783	1,772,964			
CFDA 13.787	240,129			
CFDA 13.992	122,712			
	-----			
	\$ 23,325,066			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>STEARNS COUNTY</b>				
CFDA 10.551	\$ 247,221	YES	YES	
CFDA 13.633	76,394			
CFDA 13.645	5,557			
CFDA 13.658	27,917			
CFDA 13.667	819,087			
CFDA 13.714	607,828			
CFDA 13.780	2,832,270			
CFDA 13.783	312,967			
CFDA 13.787	54,374			
CFDA 13.992	14,278			
	----- \$ 4,997,893 =====			
<b>STEELE COUNTY</b>				
CFDA 10.551	\$ 43,196	YES	YES	
CFDA 13.645	7,586			
CFDA 13.658	58,468			
CFDA 13.667	213,096			
CFDA 13.714	72,990			
CFDA 13.780	526,574			
CFDA 13.783	68,292			
CFDA 13.787	5,573			
CFDA 13.789	274,635			
CFDA 13.992	5,941			
	----- \$ 1,276,351 =====			
<b>STEVENS COUNTY</b>				
CFDA 10.551	\$ 24,224	YES	YES	YES
CFDA 13.645	1,220			
CFDA 13.667	98,724			
CFDA 13.714	88,099			
CFDA 13.780	336,956			
CFDA 13.783	30,821			
CFDA 13.787	9,494			
CFDA 13.992	1,155			
	----- \$ 590,693 =====			
<b>SWIFT COUNTY</b>				
CFDA 10.551	\$ 29,165	YES	YES	
CFDA 13.645	3,450			
CFDA 13.658	22,242			
CFDA 13.667	135,678			
CFDA 13.714	36,478			
CFDA 13.780	335,665			
CFDA 13.783	29,039			
CFDA 13.787	103			
CFDA 13.992	2,732			
	----- \$ 594,552 =====			
<b>THE KELLY INSTITUTE</b>				
CFDA 13.992	\$ 42,066	YES		
	----- \$ 42,066 =====			
<b>TODD COUNTY</b>				
CFDA 10.551	\$ 68,473	YES	YES	
CFDA 13.633	25,000			
CFDA 13.645	5,060			
CFDA 13.658	55,298			
CFDA 13.667	294,695			
CFDA 13.783	116,397			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
TODD COUNTY		YES	YES	
CFDA 13.714	\$ 202,230			
CFDA 13.780	946,644			
CFDA 13.790	4,188			
CFDA 13.992	6,887			
	-----			
	\$ 1,724,872			
	=====			
TRAVERSE COUNTY		YES	YES	
CFDA 10.551	\$ 12,840			
CFDA 13.645	1,622			
CFDA 13.658	683			
CFDA 13.667	60,547			
CFDA 13.714	21,912			
CFDA 13.780	95,048			
CFDA 13.783	14,571			
CFDA 13.992	1,043			
	-----			
	\$ 208,266			
	=====			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	
CFDA 84.011	\$ 444,600			
	=====			
UNITED DEVELOPMENT ACHIV CTR-DULUTH		YES	YES	
CFDA 13.714	\$ 273,763			
	=====			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 13.242	\$ 12,210			YES
CFDA 13.668	3,500			YES
CFDA 13.992	31,557			YES
CFDA 13.787	68,823			YES
	-----			
	\$ 116,090			
	=====			
UPPER MN VALLEY REG DEVELOP COMM		YES	YES	
CFDA 10.550	\$ 109,475			
CFDA 13.633	152,758			
CFDA 13.635	179,456			
	-----			
	\$ 441,689			
	=====			
VIETNAMESE BUDDHIST ASSOCIATION		YES	YES	
CFDA 13.668	\$ 50,175			
	=====			
WABASHA COUNTY		YES	YES	
CFDA 10.551	\$ 32,030			
CFDA 13.645	7,222			
CFDA 13.658	32,734			
CFDA 13.667	163,764			
CFDA 13.714	198,867			
CFDA 13.780	389,883			
CFDA 13.783	37,682			
CFDA 13.787	71,407			
CFDA 13.992	4,359			
	-----			
	\$ 937,948			
	=====			
WADENA COUNTY		YES		
CFDA 10.551	\$ 57,773			
CFDA 13.645	4,843			
CFDA 13.658	45,744			
CFDA 13.667	190,388			
CFDA 13.714	79,471			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
<b>WADENA COUNTY</b>				
CFDA 13.780	\$ 883,666	YES		
CFDA 13.783	75,422			
CFDA 13.790	5,820			
CFDA 13.992	3,599			
	-----			
	\$ 1,346,726			
	=====			
<b>WASECA COUNTY</b>				
CFDA 10.551	\$ 45,233	YES	YES	
CFDA 13.645	12,190			
CFDA 13.646	540			
CFDA 13.658	50,652			
CFDA 13.667	147,164			
CFDA 13.714	77,337			
CFDA 13.780	480,073			
CFDA 13.783	49,256			
CFDA 13.787	21,614			
CFDA 13.992	5,705			
	-----			
	\$ 889,764			
	=====			
<b>WASHINGTON COUNTY</b>				
CFDA 10.551	\$ 229,600	YES	YES	
CFDA 13.645	31,184			
CFDA 13.658	103,832			
CFDA 13.667	737,874			
CFDA 13.714	505,278			
CFDA 13.780	3,020,136			
CFDA 13.783	412,120			
CFDA 13.787	78,127			
CFDA 13.790	11,259			
CFDA 13.992	10,483			
	-----			
	\$ 5,139,893			
	=====			
<b>WESTERN COMM ACT PROGRAM</b>				
CFDA 10.550	\$ 153,511	YES		
	=====			
<b>WHITE EARTH RESERVATION</b>				
CFDA 13.992	\$ 128,749	YES	YES	
CFDA 15.144	17,717			
	-----			
	\$ 146,466			
	=====			
<b>WILKIN COUNTY</b>				
CFDA 10.551	\$ 22,704	YES	YES	
CFDA 13.645	1,857			
CFDA 13.658	9,660			
CFDA 13.667	82,889			
CFDA 13.714	24,325			
CFDA 13.780	256,880			
CFDA 13.783	27,821			
CFDA 13.787	7,679			
CFDA 13.992	1,570			
	-----			
	\$ 435,385			
	=====			
<b>WINONA COUNTY</b>				
CFDA 10.551	\$ 106,033	YES	YES	YES
CFDA 13.645	11,928			
CFDA 13.658	44,794			
CFDA 13.667	385,992			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>				
WINONA COUNTY		YES	YES	
CFDA 13.714	\$ 260,688			
CFDA 13.780	1,125,133			
CFDA 13.783	184,725			
CFDA 13.787	13,766			
CFDA 13.790	9,838			
CFDA 13.992	9,844			
	-----			
	\$ 2,152,741			
	=====			
WRIGHT COUNTY		YES	YES	
CFDA 10.551	\$ 99,978			
CFDA 13.608	2,023			
CFDA 13.633	40,231			
CFDA 13.645	17,172			
CFDA 13.658	71,063			
CFDA 13.667	454,344			
CFDA 13.714	152,933			
CFDA 13.780	1,441,884			
CFDA 13.783	157,364			
CFDA 13.787	10,813			
CFDA 13.790	15,589			
CFDA 13.992	9,300			
	-----			
	\$ 2,472,694			
	=====			
YELLOW MEDICINE COUNTY		YES	YES	
CFDA 10.551	\$ 37,925			
CFDA 13.645	2,592			
CFDA 13.658	23,406			
CFDA 13.667	133,425			
CFDA 13.714	194,441			
CFDA 13.780	348,725			
CFDA 13.783	42,159			
CFDA 13.992	81			
	-----			
	\$ 782,754			
	=====			
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
AITKIN COUNTY		YES	YES	
CFDA 16.540	\$ 16,770			
	=====			
AMERICAN INDIAN OIC		YES		
CFDA 17.250	\$ 43,547			
	=====			
ANOKA COUNTY		YES	YES	
CFDA 17.235	\$ 60,034			
CFDA 17.246	105,127			
CFDA 17.250	1,076,604			
	-----			
	\$ 1,241,765			
	=====			
ANOKA COUNTY COMM ACTION PROG INC		YES	YES	
CFDA 10.568	\$ 14,582			YES
CFDA 13.792	295,793			YES
CFDA 13.789	1,190,397			YES
CFDA 81.042	336,324			YES
	-----			
	\$ 1,837,096			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
ARROWHEAD ECON OPPORTUNITY AGENCY		YES		
CFDA 10.568	\$ 11,890			
CFDA 13.792	313,609			
CFDA 13.789	3,645,960			
CFDA 17.235	58,975			
CFDA 81.042	374,466			
CFDA 17.250	52,804			
	-----			
	\$ 4,457,704			
	=====			
ARROWHEAD REGIONAL CORR BOARD		YES	YES	
CFDA 16.540	\$ 54,011			
	=====			
BELTRAMI COUNTY		YES	YES	
CFDA 16.540	\$ 10,597			
	=====			
BENTON COUNTY		YES	YES	
CFDA 13.789	\$ 348,806			
	=====			
BI-COUNTY COMM ACTION COUNCIL		YES		
CFDA 13.789	\$ 2,439,705			YES
CFDA 13.792	166,609			YES
CFDA 81.042	195,082			YES
	-----			
	\$ 2,801,396			
	=====			
BLUE EARTH COUNTY		YES	YES	
CFDA 13.789	\$ 595,040			
	=====			
BROWN COUNTY		YES	YES	
CFDA 13.789	\$ 346,796			
	=====			
CARVER COUNTY		YES	YES	
CFDA 17.235	\$ 52,492			
	=====			
CENTRE FOR ASIANS/PACIFIC ISLANDERS		YES		
CFDA 16.540	\$ 36,897			
	=====			
CITY OF CLOQUET		YES	YES	
CFDA 16.540	\$ 14,993			
	=====			
CITY OF DULUTH		YES	YES	
CFDA 17.235	\$ 133,147			
CFDA 17.250	837,630			
CFDA 17.246	144,986			
	-----			
	\$ 1,115,763			
	=====			
CITY OF MANKATO		YES		
CFDA 14.231	\$ 7,000			
	=====			
CITY OF MINNEAPOLIS		YES	YES	
CFDA 10.665	\$ 37,627			
CFDA 13.789	8,151,884			YES
CFDA 13.792	1,193,324			YES
CFDA 14.231	31,957			
CFDA 17.246	85,589			
CFDA 17.250	2,567,996			YES
CFDA 81.042	1,432,900			YES
	-----			
	\$ 13,501,277			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
CITY OF ST CLOUD		YES	YES	
CFDA 14.231	\$ 14,100			
=====				
CITY OF ST PAUL		YES	YES	
CFDA 17.246	\$ 315,990			
CFDA 17.250	1,943,113			
	\$ 2,259,103			
=====				
CLAY-WILKIN OPPORTUNITY COUNCIL		YES		
CFDA 13.792	\$ 188,409			
CFDA 10.568	5,785			
CFDA 13.789	1,132,103			
CFDA 81.042	193,162			
	\$ 1,519,459			
=====				
CLEARWATER COUNTY		YES	YES	YES
CFDA 13.789	\$ 319,951			
=====				
COMM ACTION FOR SURBURAN HENNEPIN		YES		YES
CFDA 10.568	\$ 15,774			
CFDA 13.792	422,098			
	\$ 437,872			
=====				
CROW WING COUNTY		YES	YES	
CFDA 13.789	\$ 1,330,398			
=====				
DAKOTA COUNTY		YES	YES	
CFDA 13.789	\$ 577,702			
CFDA 17.235	81,726			
CFDA 17.250	661,243			
	\$ 1,320,671			
=====				
DOUGLAS COUNTY		YES	YES	
CFDA 13.789	\$ 606,872			
=====				
DULUTH COMM ACTION PROG INC		YES	YES	
CFDA 10.568	\$ 13,050			
CFDA 13.792	271,708			
CFDA 13.789	2,290,361			
CFDA 81.042	395,519			YES
	\$ 2,970,638			
=====				
FOND DU LAC RESERVATION		YES		
CFDA 10.568	\$ 1,176			
CFDA 13.789	268,481			
CFDA 13.792	30,257			
CFDA 81.042	10,284			YES
	\$ 310,198			
=====				
FREEBORN CO ALPHA DAC INC		YES		
CFDA 84.128	\$ 29,769			
=====				
FREEBORN COUNTY		YES	YES	
CFDA 10.568	\$ 2,624			
CFDA 13.792	105,367			
CFDA 17.250	3,109			
CFDA 10.550	255,599			
	\$ 366,699			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
GOODHUE-RICE-WABASHA CITZ ACT CNCL		YES		
CFDA 81.042	\$ 169,842			
CFDA 17.250	4,244			
CFDA 10.568	7,858			
CFDA 13.792	272,694			
CFDA 13.789	1,413,524			
CFDA 17.235	51,571			
	-----			
	\$ 1,919,733			
	=====			
GRAND PORTAGE RESERVATION		YES	YES	
CFDA 13.789	\$ 40,815			
CFDA 13.792	24,577			
CFDA 81.042	1,845			
CFDA 10.568	68			
CFDA 10.550	4,034			
	-----			
	\$ 71,339			
	=====			
HENNEPIN COUNTY		YES	YES	YES
CFDA 17.250	\$ 2,338,037			
CFDA 81.042	723,994			
	-----			
	\$ 3,062,031			
	=====			
HENNEPIN TECHNICAL CENTER NO 287		YES	YES	
CFDA 17.250	\$ 96,665			
	-----			
	\$ 406,766			
	=====			
HUBBARD COUNTY		YES	YES	
CFDA 13.789	\$ 406,766			
	-----			
	\$ 3,062,031			
	=====			
INTER-COUNTY COMMUNITY COUNCIL		YES	YES	YES
CFDA 10.568	\$ 7,407			
CFDA 13.792	183,411			
CFDA 13.789	1,247,373			
CFDA 17.235	76,658			
CFDA 81.042	139,844			
	-----			
	\$ 1,654,693			
	=====			
INTERSTATE REHABILITATION CENTER		YES		
CFDA 84.126	\$ 46,605			
CFDA 84.133	41,644			
	-----			
	\$ 88,249			
	=====			
ISD 276 MINNETONKA		YES		
CFDA 16.540	\$ 24,970			
	-----			
	\$ 41,266			
	=====			
ISD 709 DULUTH		YES	YES	
CFDA 13.792	\$ 41,266			
	-----			
	\$ 66,000			
	=====			
ITASCA COUNTY		YES	YES	
CFDA 16.540	\$ 66,000			
	-----			
	\$ 2,092,869			
	=====			
KOOCHICHING-ITASCA ACTION CNCL		YES	YES	
CFDA 10.568	\$ 5,933			
CFDA 13.789	1,674,182			YES
CFDA 13.792	215,267			
CFDA 81.042	197,487			YES
	-----			
	\$ 2,092,869			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
LAKES & PINES COMM ACT COUNCIL		YES		
CFDA 13.792	\$ 346,758			
CFDA 13.789	3,549,363			
CFDA 81.042	588,894			
	-----			
	\$ 4,485,015			
	=====			
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 13.789	\$ 543,180			YES
CFDA 13.792	61,117			YES
CFDA 81.042	48,930			YES
CFDA 10.568	1,446			YES
CFDA 17.250	15,823			
	-----			
	\$ 670,496			
	=====			
LOCAL 41 UAW		YES		
CFDA 17.250	\$ 258,903			
	=====			
LOWER SIOUX COMM COUNCIL		YES		
CFDA 10.568	\$ 654			YES
CFDA 13.792	15,801			YES
	-----			
	\$ 16,455			
	=====			
MAHUBE COMMUNITY COUNCIL		YES		
CFDA 10.568	\$ 8,833			
CFDA 13.792	193,266			
CFDA 13.789	1,436,061			
	-----			
	\$ 1,638,160			
	=====			
MANKATO REHAB CENTER		YES		
CFDA 84.126	\$ 34,857			
CFDA 84.177	4,325			
	-----			
	\$ 39,182			
	=====			
MINN CHIPPEWA TRIBE		YES		
CFDA 17.235	\$ 86,313			
	=====			
MINNESOTA MIGRANT COUNCIL		YES		
CFDA 10.550	\$ 17,523			
CFDA 13.789	106,592			
CFDA 13.792	359,587			
CFDA 10.568	1,202			
	-----			
	\$ 484,904			
	=====			
MINNESOTA VALLEY ACTION COUNCIL		YES	YES	
CFDA 10.568	\$ 33,539			YES
CFDA 13.792	664,113			YES
CFDA 13.789	2,365,361			YES
CFDA 17.235	199,679			YES
CFDA 17.246	473,093			YES
CFDA 81.042	524,647			YES
CFDA 17.250	1,249,363			YES
	-----			
	\$ 5,509,795			
	=====			
MORRISON COUNTY		YES	YES	
CFDA 13.789	\$ 787,586			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
MPLS AGE & OPPORTUNITY CENTER		YES	YES	
CFDA 17.250	\$ 47,789			
	\$ 47,789			
MPLS URBAN LEAGUE		YES		
CFDA 14.169	\$ 14,057			
CFDA 17.235	143,433			
	\$ 157,490			
NE MINN OFFICE OF JOB TRAINING		YES		
CFDA 17.246	\$ 478,568			
CFDA 17.250	3,621,182			
	\$ 4,099,750			
NICOLLET COUNTY		YES	YES	
CFDA 17.802	\$ 3,232			
NORTHWEST COMM ACTION INC		YES		
CFDA 10.568	\$ 4,583			
CFDA 13.789	704,808			
CFDA 13.792	120,463			
CFDA 81.042	114,284			
	\$ 944,138			
NORTHWEST PRIVATE INDUSTRY COUNCIL		YES		
CFDA 17.250	\$ 1,372,798			
OLMSTED COUNTY		YES	YES	
CFDA 13.789	\$ 434,077			
CFDA 13.792	179,428			
	\$ 613,505			
OTTER TAIL COUNTY		YES	YES	
CFDA 13.789	\$ 1,187,731			
OTTERTAIL-WADENA COMM ACT CNCL		YES		
CFDA 10.568	\$ 9,077			
CFDA 13.789	789,027			YES
CFDA 13.792	247,119			YES
CFDA 81.042	286,446			
	\$ 1,331,669			
POLK COUNTY		YES	YES	
CFDA 16.540	\$ 3,299			
PRAIRIE FIVE COMM ACT CNCL		YES		
CFDA 10.568	\$ 7,438			
CFDA 13.792	273,149			
CFDA 13.789	1,472,094			
CFDA 81.042	215,992			
CFDA 10.550	364,644			
	\$ 2,333,317			
PRAIRIE ISLAND INDIAN COMMUNITY		YES	YES	
CFDA 13.789	\$ 29,064			YES

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
PRIVATE INDUSTRY COUNCIL FIVE		YES		
CFDA 17.250	\$ 2,739,175			YES
	-----			
	\$ 2,739,175			
	=====			
RAMSEY ACTION PROGRAMS		YES		
CFDA 10.550	\$ 1,530,538			
CFDA 10.565	29,815			
CFDA 13.792	918,246			
CFDA 13.789	5,854,215			
CFDA 81.042	1,007,997			
	-----			
	\$ 9,340,811			
	=====			
RAMSEY COUNTY		YES		
CFDA 17.246	\$ 82,328			
CFDA 17.250	569,229			
	-----			
	\$ 651,557			
	=====			
REACH-UP INCORPORATED		YES	YES	
CFDA 13.792	\$ 58,784			
	-----			
	\$ 58,784			
	=====			
RED LAKE BAND OF CHIPPEWA INDIANS		YES		
CFDA 10.555	\$ 28,991			
CFDA 10.568	1,079			
CFDA 13.789	396,790			YES
CFDA 13.792	25,739			
CFDA 16.540	26,593			
CFDA 81.042	43,894			YES
	-----			
	\$ 523,086			
	=====			
REDWOOD COUNTY		YES	YES	
CFDA 13.789	\$ 291,199			
	-----			
	\$ 291,199			
	=====			
REGION SIX EAST COMM ACT CNL		YES		
CFDA 10.550	\$ 498,053			
CFDA 10.568	10,873			
CFDA 13.789	1,611,039			
CFDA 13.792	283,661			
CFDA 81.042	255,537			
	-----			
	\$ 2,659,163			
	=====			
RENVILLE COUNTY		YES	YES	
CFDA 13.789	\$ 337,025			
	-----			
	\$ 337,025			
	=====			
ROSEAU COUNTY		YES	YES	
CFDA 13.789	\$ 283,435			
	-----			
	\$ 283,435			
	=====			
RURAL MINNESOTA CEP INC		YES	YES	
CFDA 17.235	\$ 148,038			
CFDA 17.246	55,816			
CFDA 17.250	7,444,594			
CFDA 17.801	28,744			
	-----			
	\$ 7,677,192			
	=====			
SC MINN INTERLIBRARY EXCHANGE		YES		
CFDA 13.673	\$ 15,000			
	-----			
	\$ 15,000			
	=====			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
SCOTT CARVER DAKOTA COMM ACT AGENCY		YES		YES
CFDA 10.568	\$ 12,482			
CFDA 13.792	358,686			
CFDA 13.789	586,165			
CFDA 81.042	146,615			
	-----			
	\$ 1,103,948			
	=====			
SE MN JTPA JOINT POWERS BOARD		YES	YES	YES
CFDA 17.246	\$ 294,013			YES
CFDA 17.250	2,570,488			YES
	-----			
	\$ 2,864,501			
	=====			
SEMCAC INC		YES	YES	
CFDA 10.550	\$ 607,963			
CFDA 10.568	14,264			
CFDA 13.792	427,617			
CFDA 13.789	2,756,310			
CFDA 81.042	880,456			
	-----			
	\$ 4,686,610			
	=====			
SEVEN COUNTY SENIOR FEDERATION INC		YES		
CFDA 10.550	\$ 743,390			
CFDA 10.568	21,563			
	-----			
	\$ 764,953			
	=====			
SHAKOPEE MDEWAKANTON SIOUX COMM		YES		
CFDA 13.792	\$ 14,963			
	=====			
SOUTHWEST MINN OPPORTUNITY CNL		YES		
CFDA 10.550	\$ 269,366			
CFDA 10.568	7,000			
CFDA 13.792	213,300			
CFDA 13.789	1,328,682			
CFDA 17.235	172,618			
CFDA 81.042	308,292			
	-----			
	\$ 2,299,258			
	=====			
SOUTHWEST MINN PIC		YES	YES	YES
CFDA 17.250	\$ 1,603,116			YES
CFDA 17.246	214,708			YES
	-----			
	\$ 1,817,824			
	=====			
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 16.540	\$ 40,424			
	=====			
STEARNS COUNTY		YES	YES	
CFDA 13.789	\$ 822,700			
CFDA 17.250	834,764			
	-----			
	\$ 1,657,464			
	=====			
TODD COUNTY		YES	YES	
CFDA 13.789	\$ 751,173			
	=====			
TRI-COUNTY ACTION PROGRAMS		YES		
CFDA 10.565	\$ 15,367			
CFDA 13.792	385,972			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
TRI-COUNTY ACTION PROGRAMS		YES		
CFDA 13.789	\$ 731,676			
CFDA 81.042	578,091			
	-----			
	\$ 1,711,106			
	=====			
TRI-COUNTY COMM ACTION PROGRAM		YES	YES	
CFDA 10.550	\$ 1,033,102			
CFDA 10.568	36,431			
CFDA 13.789	394,973			
CFDA 13.792	336,147			
CFDA 81.042	529,766			
	-----			
	\$ 2,330,419			
	=====			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	
CFDA 10.568	\$ 29,875			
CFDA 13.792	148,120			
CFDA 13.789	1,183,403			
CFDA 17.235	51,155			
CFDA 81.042	167,199			
	-----			
	\$ 1,579,752			
	=====			
UNITED WAY OF DULUTH-COMM SER ACTIV		YES	YES	YES
CFDA 17.246	\$ 81,954			
	=====			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 16.540	\$ 11,070			YES
CFDA 84.126	24,929			YES
	-----			
	\$ 35,999			
	=====			
WASHINGTON COUNTY		YES	YES	
CFDA 17.235	\$ 43,325			
CFDA 17.250	348,160			
	-----			
	\$ 391,485			
	=====			
WEST CENTRAL MN COMM ACTION CNCL		YES		YES
CFDA 10.568	\$ 5,489			YES
CFDA 13.792	229,535			YES
CFDA 13.789	1,255,523			YES
CFDA 81.042	373,188			
	-----			
	\$ 1,863,735			
	=====			
WEST HENNEPIN HUMAN SERICES		YES		YES
CFDA 13.789	\$ 1,170,757			
CFDA 13.792	68,850			
	-----			
	\$ 1,239,607			
	=====			
WESTERN COMM ACT PROGRAM		YES		
CFDA 10.550	\$ 376,508			
CFDA 10.568	7,718			
CFDA 13.789	1,389,384			
CFDA 13.792	348,776			
CFDA 81.042	297,080			
	-----			
	\$ 2,419,466			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF JOBS &amp; TRAINING</b>				
WHITE EARTH RESERVATION		YES	YES	
CFDA 13.789	\$ 396,251			
CFDA 13.792	62,300			
CFDA 81.042	57,429			
	-----			
	\$ 515,980			
	=====			
WINONA COUNTY		YES	YES	
CFDA 17.250	\$ 109,063			
	=====			
WRIGHT COUNTY		YES	YES	
CFDA 13.789	\$ 516,919			
	=====			
WRIGHT COUNTY COMMUNITY ACTION INC		YES	YES	
CFDA 10.550	\$ 207,523			
CFDA 10.568	4,712			
CFDA 13.792	109,885			
CFDA 13.789	100,421			
CFDA 81.042	119,419			
	-----			
	\$ 541,960			
	=====			
<b>MN - DEPARTMENT OF LABOR AND INDUSTRY</b>				
MPLS URBAN LEAGUE		YES		
CFDA 17.248	\$ 97,107			
	=====			
<b>MN - DEPARTMENT OF NATURAL RESOURCES</b>				
AITKIN COUNTY		YES	YES	
CFDA 10.669	\$ 34,000			
	=====			
BECKER COUNTY		YES	YES	
CFDA 10.669	\$ 19,000			
	=====			
BELTRAMI COUNTY		YES	YES	
CFDA 10.669	\$ 34,000			
	=====			
CARLTON COUNTY		YES	YES	YES
CFDA 10.669	\$ 21,332			
	=====			
CASS COUNTY		YES	YES	
CFDA 10.669	\$ 46,255			
	=====			
CLEARWATER COUNTY		YES	YES	
CFDA 10.669	\$ 19,000			
	=====			
COOK COUNTY		YES	YES	YES
CFDA 10.669	\$ 13,207			
	=====			
CROW WING COUNTY		YES	YES	
CFDA 10.669	\$ 29,000			
	=====			
HUBBARD COUNTY		YES	YES	
CFDA 10.669	\$ 34,000			
	=====			
ITASCA COUNTY		YES	YES	
CFDA 10.669	\$ 58,000			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF NATURAL RESOURCES</b>				
KOOCHICHING COUNTY		YES	YES	
CFDA 10.669	\$ 64,974			
	----- \$ 64,974 -----			
LAKE COUNTY		YES	YES	YES
CFDA 10.669	\$ 41,000			
	-----			
PINE COUNTY		YES	YES	
CFDA 10.669	\$ 14,987			
	-----			
ST LOUIS COUNTY		YES	YES	YES
CFDA 10.669	\$ 153,000			
	-----			
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>				
AITKIN COUNTY		YES	YES	
CFDA 83.503	\$ 5,071			
	-----			
ANOKA COUNTY		YES	YES	
CFDA 20.600	\$ 13,621			
CFDA 83.503	49,990			
	----- \$ 63,611 -----			
BECKER COUNTY		YES	YES	
CFDA 20.600	\$ 9,998			
CFDA 83.503	2,458			
	----- \$ 12,456 -----			
BELTRAMI COUNTY		YES	YES	
CFDA 20.600	\$ 12,531			
CFDA 83.503	7,098			
CFDA 83.516	24,825			
	----- \$ 44,454 -----			
BENTON COUNTY		YES	YES	
CFDA 83.503	\$ 6,517			
	-----			
BLUE EARTH COUNTY		YES	YES	
CFDA 83.504	\$ 9,232			
	-----			
BROWN COUNTY		YES	YES	
CFDA 20.600	\$ 3,978			
CFDA 83.503	8,349			
	----- \$ 12,327 -----			
CARLTON COUNTY		YES	YES	YES
CFDA 83.503	\$ 5,149			
	-----			
CARVER COUNTY		YES	YES	
CFDA 83.503	\$ 15,165			
CFDA 83.516	18,743			
	----- \$ 33,908 -----			
CASS COUNTY		YES	YES	
CFDA 20.600	\$ 6,514			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>				
CASS COUNTY		YES	YES	
CFDA 83.503	\$ 7,864			
	-----			
	\$ 14,378			
	=====			
CHIPPEWA COUNTY		YES	YES	
CFDA 83.503	\$ 14,201			
CFDA 83.512	8,500			
	-----			
	\$ 22,701			
	=====			
CHISAGO COUNTY		YES	YES	
CFDA 83.503	\$ 5,985			
	=====			
CITY OF BLOOMINGTON		YES		
CFDA 83.516	\$ 129,884			
	=====			
CITY OF BROOKLYN CENTER		YES		
CFDA 83.512	\$ 20,481			
	=====			
CITY OF EAGAN		YES	YES	
CFDA 83.516	\$ 44,815			
	=====			
CITY OF FOSSTON		YES	YES	
CFDA 83.516	\$ 4,433			
	=====			
CITY OF MAPLE GROVE		YES	YES	
CFDA 83.503	\$ 17,060			
	=====			
CITY OF MINNEAPOLIS		YES	YES	
CFDA 83.503	\$ 30,334			
CFDA 83.516	84,579			
CFDA 83.000	21,807			
CFDA 20.600	8,253			
	-----			
	\$ 144,973			
	=====			
CITY OF MINNETONKA		YES	YES	
CFDA 83.516	\$ 66,789			
	=====			
CITY OF MOUND		YES		
CFDA 83.516	\$ 32,047			
	=====			
CITY OF NEW HOPE		YES		
CFDA 83.516	\$ 9,631			
	=====			
CITY OF ST PAUL		YES	YES	
CFDA 83.503	\$ 16,373			
CFDA 83.516	41,049			
	-----			
	\$ 57,422			
	=====			
CLAY COUNTY		YES	YES	
CFDA 83.503	\$ 7,019			
	=====			
COOK COUNTY		YES	YES	
CFDA 83.506	\$ 4,096			
	=====			
COTTONWOOD COUNTY		YES	YES	
CFDA 83.504	\$ 6,344			
	=====			
CROW WING COUNTY		YES	YES	
CFDA 83.503	\$ 10,273			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>				
DAKOTA COUNTY		YES	YES	
CFDA 83.503	\$ 16,513			
CFDA 83.516	14,954			
	-----			
	\$ 31,467			
	=====			
DODGE COUNTY		YES	YES	
CFDA 20.600	\$ 8,016			
CFDA 83.503	4,609			
	-----			
	\$ 12,625			
	=====			
DOUGLAS COUNTY		YES	YES	
CFDA 83.501	\$ 2,000			
CFDA 83.503	5,313			
	-----			
	\$ 7,313			
	=====			
FARIBAULT COUNTY		YES	YES	
CFDA 83.503	\$ 4,249			
	-----			
	\$ 4,249			
	=====			
FILLMORE COUNTY		YES	YES	
CFDA 83.503	\$ 4,180			
	-----			
	\$ 4,180			
	=====			
FREEBORN COUNTY		YES	YES	
CFDA 83.503	\$ 3,870			
	-----			
	\$ 3,870			
	=====			
GOODHUE COUNTY		YES	YES	
CFDA 83.503	\$ 18,233			
	-----			
	\$ 18,233			
	=====			
HENNEPIN COUNTY		YES	YES	
CFDA 83.503	\$ 112,111			
	-----			
	\$ 112,111			
	=====			
HOUSTON COUNTY		YES	YES	
CFDA 83.503	\$ 5,756			
	-----			
	\$ 5,756			
	=====			
HUBBARD COUNTY		YES	YES	
CFDA 83.503	\$ 5,089			
	-----			
	\$ 5,089			
	=====			
ISANTI COUNTY		YES		
CFDA 83.503	\$ 4,934			
CFDA 83.512	16,153			
	-----			
	\$ 21,087			
	=====			
ITASCA COUNTY		YES	YES	
CFDA 83.503	\$ 20,797			
	-----			
	\$ 20,797			
	=====			
JACKSON COUNTY		YES	YES	
CFDA 83.503	\$ 4,970			
	-----			
	\$ 4,970			
	=====			
KANABEC COUNTY		YES		
CFDA 83.503	\$ 2,914			
	-----			
	\$ 2,914			
	=====			
KANDIYOHI COUNTY		YES	YES	
CFDA 83.503	\$ 11,260			
	-----			
	\$ 11,260			
	=====			
KITTSOON COUNTY		YES	YES	
CFDA 83.503	\$ 4,044			
	-----			
	\$ 4,044			
	=====			
KOOCHICHING COUNTY		YES	YES	
CFDA 83.503	\$ 2,790			
	-----			
	\$ 2,790			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>ARE THERE CROSSCUTTING FINDINGS</u>	<u>IS THERE GRANT NONCOMPLIANCE</u>
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>				
LAKE COUNTY		YES		YES
CFDA 83.503	\$ 2,864			
	=====			
	\$ 2,864			
LAKE OF THE WOODS COUNTY		YES		YES
CFDA 83.504	\$ 4,041			
	=====			
LE SUEUR COUNTY		YES		YES
CFDA 83.503	\$ 3,410			
	=====			
LYON COUNTY		YES		YES
CFDA 83.504	\$ 9,464			
	=====			
MAHNOMEN COUNTY		YES		YES
CFDA 20.600	\$ 42,953			
CFDA 83.503	2,634			
	-----			
	\$ 45,587			
	=====			
MARSHALL COUNTY		YES		YES
CFDA 83.503	\$ 3,998			
	=====			
MARTIN COUNTY		YES		
CFDA 20.600	\$ 9,500			
	=====			
MCLEOD COUNTY		YES		YES
CFDA 83.503	\$ 4,315			
	=====			
MEEKER COUNTY		YES		YES
CFDA 83.503	\$ 11,677			
	=====			
METROPOLITAN WASTE CONTROL COMM		YES		YES
CFDA 83.516	\$ 2,188,445			
	=====			
MILLE LACS COUNTY		YES		YES
CFDA 20.600	\$ 6,301			
CFDA 83.503	5,847			
	-----			
	\$ 12,148			
	=====			
MORRISON COUNTY		YES		YES
CFDA 20.600	\$ 9,997			
CFDA 83.503	7,081			
	-----			
	\$ 17,078			
	=====			
MOWER COUNTY		YES		YES
CFDA 83.503	\$ 10,750			
	=====			
MURRAY COUNTY		YES		YES
CFDA 83.503	\$ 4,256			
	=====			
NICOLLET COUNTY		YES		YES
CFDA 83.503	\$ 3,780			
	=====			
NOBLES COUNTY		YES		YES
CFDA 83.503	\$ 5,188			
	=====			
NORMAN COUNTY		YES		YES
CFDA 83.503	\$ 4,226			
CFDA 83.516	7,445			
	-----			
	\$ 11,671			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>ARE THERE CROSSCUTTING FINDINGS</u>	<u>IS THERE GRANT NONCOMPLIANCE</u>
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>				
OLMSTED COUNTY		YES	YES	
CFDA 16.540	\$ 41,586			
CFDA 16.603	232			
CFDA 20.600	13,998			
CFDA 83.503	20,986			
	-----			
	\$ 76,802			
	=====			
PENNINGTON COUNTY		YES	YES	
CFDA 83.503	\$ 2,839			
	=====			
PINE COUNTY		YES	YES	
CFDA 20.600	\$ 13,978			
CFDA 83.503	4,664			
	-----			
	\$ 18,642			
	=====			
PIPESTONE COUNTY		YES	YES	
CFDA 83.503	\$ 4,300			
	=====			
POLK COUNTY		YES	YES	
CFDA 83.503	\$ 16,433			
CFDA 83.516	25,621			
	-----			
	\$ 42,054			
	=====			
RAMSEY COUNTY		YES		
CFDA 83.503	\$ 45,065			
CFDA 83.516	2,323			
	-----			
	\$ 47,388			
	=====			
RED LAKE COUNTY		YES	YES	
CFDA 83.503	\$ 4,509			
	=====			
RENVILLE COUNTY		YES	YES	
CFDA 83.504	\$ 4,079			
	=====			
RICE COUNTY		YES	YES	
CFDA 20.600	\$ 13,983			
CFDA 83.503	10,115			
	-----			
	\$ 24,098			
	=====			
ROSEAU COUNTY		YES	YES	
CFDA 83.503	\$ 3,631			
	=====			
SCOTT COUNTY		YES	YES	
CFDA 20.600	\$ 10,153			
CFDA 83.503	22,035			
	-----			
	\$ 32,188			
	=====			
SHERBURNE COUNTY		YES	YES	
CFDA 20.600	\$ 14,958			
CFDA 83.503	7,706			
	-----			
	\$ 22,664			
	=====			
SIBLEY COUNTY		YES	YES	
CFDA 83.503	\$ 1,373			
	=====			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>				
ST LOUIS COUNTY		YES	YES	
CFDA 20.600	\$ 11,823			
CFDA 83.503	57,182			YES
	-----			
	\$ 69,005			
	=====			
STEARNS COUNTY		YES	YES	
CFDA 83.503	\$ 12,985			
	=====			
STEELE COUNTY		YES	YES	
CFDA 83.503	\$ 5,277			
	=====			
STEVENS COUNTY		YES	YES	
CFDA 83.503	\$ 4,055			
	=====			
TODD COUNTY		YES	YES	
CFDA 83.503	\$ 8,835			
	=====			
UNIVERSITY OF MINNESOTA		YES		
CFDA 20.600	\$ 137,762			YES
CFDA 83.503	21,043			YES
CFDA 83.516	3,750			YES
	-----			
	\$ 162,555			
	=====			
WABASHA COUNTY		YES	YES	
CFDA 83.503	\$ 4,630			
	=====			
WADENA COUNTY		YES		
CFDA 83.503	\$ 3,867			
	=====			
WASECA COUNTY		YES	YES	
CFDA 83.503	\$ 4,800			
	=====			
WASHINGTON COUNTY		YES	YES	
CFDA 83.503	\$ 19,092			
	=====			
WATONWAN COUNTY		YES	YES	
CFDA 20.600	\$ 9,500			
CFDA 83.503	4,049			
	-----			
	\$ 13,549			
	=====			
WINONA COUNTY		YES	YES	
CFDA 83.504	\$ 6,857			
	=====			
WRIGHT COUNTY		YES	YES	
CFDA 83.503	\$ 11,853			
	=====			
<b>MN - DEPARTMENT OF PUBLIC SERVICE</b>				
CARVER COUNTY		YES	YES	
CFDA 81.041	\$ 4,800			
	=====			
CARVER COUNTY HRA		YES	YES	
CFDA 81.041	\$ 2,762			
	=====			
CITY OF ST CLOUD		YES	YES	
CFDA 81.041	\$ 9,054			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF PUBLIC SERVICE</b>				
ST LOUIS COUNTY CFDA 81.041	\$ 24,081	YES	YES	YES
UNIVERSITY OF MINNESOTA CFDA 81.041	\$ 838,887	YES		YES
WASHINGTON COUNTY CFDA 81.041	\$ 7,832	YES	YES	
<b>MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT</b>				
BLUE EARTH COUNTY CFDA 14.228	\$ 476,446	YES	YES	
CARVER COUNTY CFDA 14.228	\$ 181,392	YES	YES	
CARVER COUNTY HRA CFDA 14.228	\$ 585,313	YES	YES	
CASS COUNTY HRA CFDA 14.228	\$ 161,927	YES		
CITY OF ADA CFDA 14.228	\$ 65,204	YES		
CITY OF AKELEY CFDA 14.228	\$ 592,536	YES		
CITY OF ALEXANDRIA CFDA 14.228	\$ 274,241	YES		
CITY OF AUSTIN CFDA 14.228	\$ 309,963	YES	YES	
CITY OF BEMIDJI CFDA 14.228	\$ 12,500	YES	YES	
CITY OF BIWABIK CFDA 14.228	\$ 455,650	YES		
CITY OF BROWERVILLE CFDA 14.228	\$ 99,907	YES		
CITY OF CANBY CFDA 14.228	\$ 136,753	YES	YES	
CITY OF CARVER CFDA 14.228	\$ 409,258	YES	YES	
CITY OF CELYON CFDA 14.228	\$ 311,973	YES		
CITY OF CROOKSTON CFDA 14.228	\$ 29,877	YES		
CITY OF DEER RIVER CFDA 14.228	\$ 526,501	YES	YES	
CITY OF DETROIT LAKES CFDA 14.228	\$ 119,667	YES	YES	

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT</b>				
CITY OF ELKO CFDA 14.228	\$ 523,231	YES	YES	
	=====			
	\$ 523,231			
CITY OF FARIBAULT CFDA 14.228	\$ 621,586	YES	YES	
	=====			
CITY OF FERTILE CFDA 14.228 CFDA 15.916	\$ 243,809 7,500	YES		
	-----			
	\$ 251,309			
	=====			
CITY OF FOSSTON CFDA 14.228	\$ 664,537	YES	YES	
	=====			
CITY OF GRAND RAPIDS CFDA 14.228	\$ 246,500	YES	YES	
	=====			
CITY OF HOUSTON CFDA 14.228 CFDA 81.041	\$ 99,641 12,000	YES	YES	YES
	-----			
	\$ 111,641			
	=====			
CITY OF JACKSON CFDA 14.228	\$ 130,342	YES		
	=====			
CITY OF JORDAN CFDA 14.228	\$ 104,282	YES		
	=====			
CITY OF KENYON CFDA 14.228	\$ 54,225	YES	YES	
	=====			
CITY OF LYLE CFDA 14.228	\$ 46,859	YES		
	=====			
CITY OF LYND CFDA 14.228	\$ 380,895	YES		
	=====			
CITY OF MANKATO CFDA 15.916	\$ 53,012	YES		
	=====			
CITY OF MAPLE GROVE CFDA 15.916	\$ 68,750	YES	YES	
	=====			
CITY OF MCINTOSH CFDA 14.228	\$ 152,723	YES		
	=====			
CITY OF MELROSE CFDA 14.228	\$ 250,000	YES		
	=====			
CITY OF MENAGHA CFDA 14.228	\$ 80,800	YES	YES	
	=====			
CITY OF MINNEAPOLIS CFDA 14.228	\$ 354	YES	YES	
	=====			
CITY OF MINNEOTA CFDA 14.228	\$ 346,196	YES	YES	
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT</b>				
CITY OF MORRIS CFDA 14.228	\$ 147,763	YES	YES	
CITY OF MOUNTAIN LAKE CFDA 14.228	\$ 79,053	YES	YES	
CITY OF NORTHFIELD CFDA 14.228	\$ 112,812	YES		
CITY OF PARK RAPIDS CFDA 14.228	\$ 353,237	YES	YES	
CITY OF PIPESTONE CFDA 14.228	\$ 244,928	YES		
CITY OF PORTER CFDA 14.228	\$ 133,491	YES		
CITY OF PROCTOR CFDA 14.228	\$ 246,892	YES	YES	YES
CITY OF RED LAKE FALLS CFDA 14.228	\$ 250,000	YES	YES	
CITY OF RICE CFDA 14.228	\$ 553,443	YES	YES	
CITY OF ROUND LAKE CFDA 14.228	\$ 113,583	YES		
CITY OF RUSH CITY CFDA 14.228	\$ 200,621	YES		
CITY OF RUSSELL CFDA 14.228	\$ 57,435	YES		
CITY OF RUTHTON CFDA 14.228	\$ 164,100	YES	YES	
CITY OF SPRING GROVE CFDA 14.228	\$ 177,084	YES	YES	
CITY OF STEWARTVILLE CFDA 14.228	\$ 245,985	YES	YES	YES
CITY OF TRIMONT CFDA 14.228	\$ 28,523	YES	YES	
CITY OF VERNDALE CFDA 14.228	\$ 103,960	YES	YES	
CITY OF WALTHAM CFDA 14.228	\$ 78,488	YES		
CITY OF WARROAD CFDA 14.228 CFDA 11.300	\$ 347,160 15,988 \$ 363,148	YES	YES	
CITY OF WENDELL CFDA 14.228	\$ 255,791	YES	YES	

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>ARE THERE CROSSCUTTING FINDINGS</u>	<u>IS THERE GRANT NONCOMPLIANCE</u>
<b>MN - DEPARTMENT OF TRANSPORTATION</b>				
CITY OF MANKATO		YES		
CFDA 20.509	\$ 218,104			
=====				
CITY OF MINNEAPOLIS		YES	YES	YES
CFDA 20.507	\$ 346,540			
CFDA 20.600	10,419			
CFDA 20.205	429,429			
	-----			
	\$ 786,388			
=====				
CITY OF MONTEVIDEO		YES		
CFDA 20.509	\$ 24,160			
=====				
CITY OF MOORHEAD		YES		
CFDA 20.505	\$ 1,509			
=====				
CITY OF MORA		YES		
CFDA 20.106	\$ 33,671			
=====				
CITY OF MORRIS		YES	YES	
CFDA 20.509	\$ 32,160			
=====				
CITY OF NORTHFIELD		YES		
CFDA 20.509	\$ 33,577			
=====				
CITY OF PARK RAPIDS		YES	YES	
CFDA 20.106	\$ 80,998			
=====				
CITY OF PRINCETON		YES	YES	
CFDA 20.106	\$ 962,961			
=====				
CITY OF PROCTOR		YES	YES	
CFDA 20.205	\$ 30,905			
=====				
CITY OF RED WING		YES		
CFDA 20.106	\$ 44,184			
CFDA 20.509	24,684			
	-----			
	\$ 68,868			
=====				
CITY OF ROCHESTER		YES		
CFDA 20.106	\$ 440,081			
=====				
CITY OF RUSH CITY		YES		
CFDA 20.106	\$ 20,458			
=====				
CITY OF VIRGINIA		YES		
CFDA 20.509	\$ 38,592			
=====				
CLEARWATER COUNTY		YES	YES	
CFDA 20.509	\$ 5,934			
=====				
DULUTH AIRPORT AUTHORITY		YES	YES	
CFDA 20.106	\$ 522,283			
=====				
EVELETH VIRGINIA AIRPORT COMM		YES	YES	
CFDA 20.106	\$ 526,602			
=====				
HENNEPIN COUNTY		YES	YES	
CFDA 20.205	\$ 824,015			
=====				
ITASCA COUNTY		YES	YES	
CFDA 20.205	\$ 9,339			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - DEPARTMENT OF TRANSPORTATION</b>				
KITTSOON COUNTY		YES	YES	
CFDA 20.205	\$ 89,969			
	-----			
	\$ 89,969			
	=====			
LINCOLN COUNTY		YES	YES	
CFDA 20.509	\$ 41,329			
	=====			
METROPOLITAN AIRPORTS COMMISSION		YES		
CFDA 20.106	\$ 8,436,508			
CFDA 20.102	173,531			
	-----			
	\$ 8,610,039			
	=====			
METROPOLITAN COUNCIL		YES	YES	
CFDA 20.205	\$ 535,131			YES
CFDA 20.106	64,351			YES
	-----			
	\$ 599,482			
	=====			
MINN CHIPPEWA TRIBE		YES		
CFDA 20.205	\$ 54,917			
	=====			
NORMAN COUNTY		YES	YES	
CFDA 20.308	\$ 13,396			
	=====			
RED LAKE COUNTY		YES	YES	
CFDA 20.205	\$ 56,775			
	=====			
REGIONAL TRANSIT BOARD		YES	YES	
CFDA 20.205	\$ 338,000			
	=====			
SCOTT COUNTY		YES	YES	
CFDA 20.509	\$ 51,804			
	=====			
SHERBURNE COUNTY		YES	YES	
CFDA 20.509	\$ 17,381			
	=====			
ST CLOUD AREA PLNG ORGANIZATION		YES	YES	
CFDA 20.205	\$ 99,240			
	=====			
TRI-COUNTY ACTION PROGRAMS		YES		
CFDA 20.509	\$ 31,358			
	=====			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	YES
CFDA 20.509	\$ 69,021			
	=====			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 20.205	\$ 462,552			
	=====			
WADENA COUNTY		YES		
CFDA 20.205	\$ 101,605			
	=====			
WASHINGTON COUNTY		YES	YES	
CFDA 20.205	\$ 37,114			
	=====			
WRIGHT COUNTY		YES	YES	
CFDA 20.205	\$ 13,406			
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - HIGHER EDUCATION COORDINATING BOARD</b>				
COLLEGE OF ST CATHERINE		YES		
CFDA 84.164	\$ 30,000			
	\$ 30,000			
ISD 191 BURNSVILLE		YES		
CFDA 84.164	\$ 8,684			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 84.164	\$ 65,718			
<b>MN - HISTORICAL SOCIETY</b>				
CITY OF FARIBAULT		YES	YES	
CFDA 15.909	\$ 19,473			
CITY OF ST PAUL		YES	YES	
CFDA 15.904	\$ 13,552			
<b>MN - POLLUTION CONTROL AGENCY</b>				
CITY OF CANBY		YES	YES	
CFDA 66.418	\$ 18,090			
CITY OF FERTILE		YES		
CFDA 66.418	\$ 60,309			
CITY OF PIPESTONE		YES		
CFDA 66.418	\$ 3,202			
CITY OF ST CLOUD		YES	YES	
CFDA 66.418	\$ 51,415			
CFDA 66.801	13,500			
	\$ 64,915			
CITY OF WENDELL		YES	YES	
CFDA 66.418	\$ 34,722			
KANDIYOHI COUNTY		YES	YES	
CFDA 66.801	\$ 11,875			
RAMSEY COUNTY		YES		
CFDA 66.505	\$ 65,784			
<b>MN - PUBLIC DEFENSE BOARD</b>				
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 16.540	\$ 84,612			
<b>MN - STATE ARTS BOARD</b>				
COMPAS				
CFDA 45.010	\$ 67,600			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>MN - STATE PLANNING AGENCY</b>				
ASSOC RETARDED CITIZENS-SUBURBAN		YES	YES	
CFDA 13.630	\$ 51,190			
	-----			
	\$ 51,190			
	=====			
EAST CENTRAL REG DEVELOP COMM		YES	YES	
CFDA 16.573	\$ 1,000			
	-----			
	\$ 1,000			
	=====			
GOVERNMENT TRAINING SERVICE		YES		
CFDA 16.573	\$ 415,169			
	-----			
	\$ 415,169			
	=====			
ISD 115 CASS LAKE		YES	YES	
CFDA 84.186	\$ 12,674			
	-----			
	\$ 12,674			
	=====			
ISD 829 WASECA		YES	YES	
CFDA 84.186	\$ 2,848			
	-----			
	\$ 2,848			
	=====			
ITASCA COUNTY		YES	YES	
CFDA 13.630	\$ 46,861			
	-----			
	\$ 46,861			
	=====			
METROPOLITAN COUNCIL		YES	YES	YES
CFDA 13.630	\$ 46,489			
	-----			
	\$ 46,489			
	=====			
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 13.630	\$ 61,368			YES
CFDA 84.186	48,390			YES
	-----			
	\$ 109,758			
	=====			
<b>MN - STATE UNIVERSITY BOARD</b>				
UNIVERSITY OF MINNESOTA		YES		YES
CFDA 13.863	15,721			
	-----			
	\$ 15,721			
	=====			
<b>MN RIVER VALLEY SPEC ED COOP</b>				
ISD 394 MONTGOMERY		YES		
CFDA 84.027	\$ 24,314			
	-----			
	\$ 24,314			
	=====			
<b>NATIONAL URBAN LEAGUE</b>				
MPLS URBAN LEAGUE		YES		
CFDA 17.235	\$ 307,587			
	-----			
	\$ 307,587			
	=====			
<b>NE MINN OFFICE OF JOB TRAINING</b>				
ARROWHEAD ECON OPPORTUNITY AGENCY		YES		
CFDA 17.246	\$ 170,633			
CFDA 17.250	1,802,413			
	-----			
	\$ 1,973,046			
	=====			



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>NE MINN OFFICE OF JOB TRAINING</b>				
CARLTON COUNTY		YES	YES	
CFDA 17.250	\$ 56,400			
=====				
ISD 091 BARNUM		YES	YES	
CFDA 17.250	\$ 8,534			
=====				
ISD 697 EVELETH		YES		
CFDA 17.246	\$ 16,000			
=====				
ISD 701 HIBBING		YES	YES	
CFDA 17.250	\$ 16,000			
=====				
ISD 709 DULUTH		YES	YES	
CFDA 17.250	\$ 7,400			
=====				
<b>NORTH COUNTY VOCATIONAL CENTER</b>				
ISD 032 BLACKDUCK		YES	YES	
CFDA 84.048	\$ 1,920			
=====				
<b>NORTH DAKOTA-DEPARTMENT OF EDUCATION</b>				
ISD 442 OSLO		YES	YES	
CFDA 84.010	\$ 4,660			
=====				
<b>NORTHWEST MULTI COUNTY HRA</b>				
INTER-COUNTY COMMUNITY COUNCIL		YES	YES	
CFDA 14.228	\$ 27,198			
=====				
<b>NORTHWEST PRIVATE INDUSTRY COUNCIL</b>				
INTER-COUNTY COMMUNITY COUNCIL		YES	YES	
CFDA 17.250	484,359			
-----				
	\$ 484,359			
=====				
ISD 436 ALVARADO		YES		
CFDA 17.250	\$ 791			
=====				
NW MN ED COOP SERVICE UNIT		YES	YES	
CFDA 17.250	\$ 27,075			
=====				
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	
CFDA 17.250	\$ 102,414			
=====				
<b>NORTHWEST REG DEVELOP COMM</b>				
KITTSOON COUNTY		YES	YES	
CFDA 13.633	\$ 1,834			
=====				
LUTHERAN SOCIAL SERVICE OF MN		YES		
CFDA 10.550	\$ 114,135			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>NORTHWEST REG DEVELOP COMM</b>				
LUTHERAN SOCIAL SERVICE OF MN CFDA 13.635	\$ 250,779	YES		
	=====			
	\$ 364,914			
MARSHALL COUNTY CFDA 13.633	\$ 4,023	YES	YES	
	=====			
MULTI-COUNTY BOARD OF HEALTH CFDA 13.633	\$ 892	YES		
	=====			
POLK COUNTY CFDA 13.633	\$ 5,636	YES	YES	
	=====			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 13.633	\$ 39,699	YES	YES	
	=====			
<b>NW MN ED COOP SERVICE UNIT</b>				
BEMIDJI INTERDISTRICT COUNCIL CFDA 84.027	\$ 15,243	YES	YES	
	=====			
NW REGION INTERDISTRICT COUNCIL CFDA 84.027	\$ 5,624	YES	YES	
	=====			
<b>PINE COUNTY</b>				
LAKES & PINES COMM ACT COUNCIL CFDA 83.516	\$ 3,613	YES		
	=====			
<b>PLANNED PARENTHOOD OF MINN</b>				
SEMCAC INC CFDA 13.260	\$ 62,391	YES	YES	
	=====			
SOUTHWEST MINN OPPORTUNITY CNL CFDA 13.217	\$ 37,488	YES		
	=====			
<b>POLK COUNTY</b>				
MINNESOTA MIGRANT COUNCIL CFDA 14.231	\$ 6,525	YES		
	=====			
<b>PRIVATE INDUSTRY COUNCIL FIVE</b>				
ISD 332 MORA CFDA 17.250	\$ 2,464	YES		
	=====			
SEMCAC INC CFDA 13.633	\$ 14,846	YES	YES	
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>RAMSEY ACTION PROGRAMS</b>				
LAO FAMILY COMMUNITY OF MINN INC		YES		YES
CFDA 13.789	\$ 8,487			
	-----			
	\$ 8,487			
	=====			
<b>RAMSEY COUNTY</b>				
CATHOLIC CHARITIES ST PAUL		YES		
CFDA 13.633	\$ 20,588			
CFDA 13.667	123,534			
CFDA 13.787	245,601			
CFDA 13.888	101,375			
	-----			
	\$ 491,098			
	=====			
CITY OF ST PAUL		YES		YES
CFDA 13.787	\$ 50,466			
	=====			
ISD 621 MOUNDS VIEW		YES		YES
CFDA 17.250	\$ 6,210			
	=====			
ISD 624 WHITE BEAR LAKE		YES		YES
CFDA 17.250	\$ 7,228			
	=====			
LAO FAMILY COMMUNITY OF MINN INC		YES		YES
CFDA 13.787	\$ 213,950			
	=====			
<b>RED LAKE TRIBAL COUNCIL</b>				
ISD 162 BAGLEY		YES		YES
CFDA 15.130	\$ 322			
	=====			
<b>REGION 5 REG DEVELOP COMM</b>				
CASS COUNTY		YES		YES
CFDA 13.633	\$ 25,000			
	=====			
CROW WING COUNTY		YES		YES
CFDA 13.635	\$ 40,000			
	=====			
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		YES
CFDA 13.633	\$ 18,250			
	=====			
TRI-COUNTY COMM ACTION PROGRAM		YES		YES
CFDA 10.550	\$ 137,597			
CFDA 13.635	417,672			
	-----			
	\$ 555,269			
	=====			
WADENA COUNTY		YES		
CFDA 13.633	\$ 25,001			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>REGION NINE DEVELOPMENT COMMISSION</b>				
BROWN COUNTY		YES	YES	
CFDA 13.633	\$ 14,668			
=====				
CATHOLIC CHARITIES ST PAUL		YES		
CFDA 13.633	\$ 18,835			
=====				
MINNESOTA VALLEY ACTION COUNCIL		YES	YES	
CFDA 13.635	\$ 610,548			YES
=====				
NICOLLET COUNTY		YES	YES	
CFDA 13.633	\$ 2,572			
=====				
SIBLEY COUNTY		YES	YES	
CFDA 13.217	\$ 1,424			
CFDA 13.633	5,460			
-----				
	\$ 6,884			
=====				
<b>RIVER BEND SPECIAL ED COOP</b>				
ISD 088 NEW ULM		YES		
CFDA 84.027	\$ 16,742			
=====				
ISD 731 ARLINGTON		YES		
CFDA 84.027	\$ 8,422			
=====				
<b>RURAL MINNESOTA CEP INC .</b>				
ISD 793 STAPLES		YES	YES	
CFDA 17.245	\$ 1,354			
CFDA 17.250	56,873			
-----				
	\$ 58,227			
=====				
ISD 914 ULEN-HITTERDAL		YES	YES	
CFDA 17.250	\$ 900			
=====				
<b>SE MN JTPA JOINT POWERS BOARD</b>				
ISD 656 FARIBAULT		YES		
CFDA 17.250	\$ 62,391			
=====				
<b>SEMCAC INC</b>				
GOODHUE-RICE-WABASHA CITZ ACT CNCL		YES		
CFDA 13.663	\$ 42,411			
=====				
<b>SOUTHEAST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.</b>				
GOODHUE-RICE-WABASHA CITZ ACT CNCL		YES		
CFDA 17.250	268,040			
-----				
	\$ 268,040			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>ARE THERE CROSSCUTTING FINDINGS</u>	<u>IS THERE GRANT NONCOMPLIANCE</u>
<b>SOUTHEAST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.</b>				
ISD 241 ALBERT LEA CFDA 17.250	\$ 55,266	YES		
	=====			
	\$ 55,266			
ISD 811 WABASHA CFDA 17.250	\$ 18,574	YES	YES	
MOWER COUNTY SPECIAL ED COOP CFDA 17.250	\$ 75,936	YES	YES	
OLMSTED COUNTY CFDA 17.250	\$ 20,428	YES	YES	
SEMCAC INC CFDA 17.250	\$ 175,155	YES	YES	
	=====			
<b>SOUTHEASTERN AREA AGENCY ON AGING INC</b>				
CITY OF FARIBAULT CFDA 13.633	\$ 24,273	YES	YES	
	=====			
CITY OF WINONA CFDA 13.633	\$ 28,927	YES	YES	
GOODHUE COUNTY CFDA 13.633	\$ 7,853	YES	YES	
MCLEOD COUNTY CFDA 13.633	\$ 5,107	YES	YES	
SEMCAC INC CFDA 13.635	\$ 640,999	YES	YES	
	=====			
<b>SOUTHEASTERN MN EMERGENCY MED SERV</b>				
DODGE COUNTY CFDA 13.991	\$ 497	YES	YES	
	=====			
FILLMORE COUNTY CFDA 13.991	\$ 2,750	YES	YES	
	=====			
FREEBORN COUNTY CFDA 13.991	\$ 8,750	YES	YES	
MOWER COUNTY CFDA 13.991	\$ 8,750	YES	YES	
OLMSTED COUNTY CFDA 13.991	\$ 2,750	YES	YES	
	=====			
STEELE COUNTY CFDA 13.991	\$ 2,139	YES	YES	
	=====			
WABASHA COUNTY CFDA 13.991	\$ 2,285	YES	YES	
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>SOUTHWEST MINN PIC</b>				
ISD 129 MONTEVIDEO		YES	YES	
CFDA 17.250	\$ 12,402			
	-----			
	\$ 12,402			
	=====			
ISD 403 IVANHOE		YES	YES	
CFDA 17.250	\$ 2,065			
	=====			
ISD 518 WORTHINGTON		YES		
CFDA 17.246	\$ 2,854			
	=====			
<b>SOUTHWEST REG DEVELOP COMM</b>				
ISD 518 WORTHINGTON		YES		
CFDA 13.633	24,390			
	-----			
	\$ 24,390			
	=====			
LINCOLN-LYON-MURRAY-PIPESTONE CHS		YES	YES	
CFDA 13.633	\$ 10,148			
	=====			
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		
CFDA 13.633	\$ 4,248			
	=====			
REGION VIII NORTH WELFARE BRD		YES	YES	
CFDA 13.633	\$ 5,131			
	=====			
WESTERN COMM ACT PROGRAM		YES		
CFDA 13.633	\$ 51,460			
CFDA 13.635	303,232			
	-----			
	\$ 354,692			
	=====			
<b>SOUTHWESTERN MINNESOTA AREA HUMANITIES COUNCIL</b>				
ISD 518 WORTHINGTON		YES		
CFDA 13.792	\$ 1,250			
	=====			
<b>SSD 1 MINNEAPOLIS</b>				
ED COOP SERVICE UNIT 5-924		YES	YES	
CFDA 84.073	\$ 29,680			
	=====			
MULTI RESOURCES CENTER		YES		
CFDA 84.174	\$ 8,428			
	=====			
<b>ST LOUIS COUNTY</b>				
ISD 691 AURORA		YES	YES	
CFDA 10.665	\$ 7,232			
	=====			
ISD 692 BABBITT		YES	YES	
CFDA 10.665	\$ 12,346			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>ST LOUIS COUNTY</b>				
ISD 693 BIWABIK CFDA 10.665	\$ 1,592	YES	YES	
ISD 695 CHISHOLM CFDA 10.665	\$ 516	YES	YES	
ISD 696 ELY CFDA 10.665	\$ 7,585	YES		
ISD 710 ST LOUIS COUNTY CFDA 10.665	\$ 52,132	YES	YES	
UNITED DEVELOPMENT ACHIV CTR-DULUTH CFDA 13.714	\$ 34,670	YES		
<b>ST OLAF COLLEGE</b>				
ISD 659 NORTHFIELD CFDA 84.164	\$ 9,750	YES	YES	
<b>ST THOMAS COLLEGE</b>				
NE METRO INTERDISTRICT NO 916 CFDA 59.037	\$ 33,488	YES	YES	YES
<b>STEARNS COUNTY</b>				
CITY OF ST CLOUD CFDA 83.504	\$ 12,542	YES	YES	
<b>SW &amp; WEST CENTRAL ED COOP SERV UNIT</b>				
ISD 085 SPRINGFIELD CFDA 84.027	\$ 8,940	YES	YES	
ISD 127 MAYNARD CFDA 84.027	\$ 6,279	YES	YES	
ISD 128 MILAN CFDA 84.027	\$ 6,697	YES	YES	
ISD 129 MONTEVIDEO CFDA 84.027	\$ 43,227	YES	YES	
ISD 173 MOUNTAIN LAKE CFDA 84.027	\$ 9,830	YES		
ISD 175 WESTBROOK CFDA 84.027	\$ 4,971	YES		
ISD 178 STORDEN-JEFFERS CFDA 84.027	\$ 1,355	YES	YES	
ISD 324 JACKSON CFDA 84.027	\$ 946	YES	YES	

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>SW &amp; WEST CENTRAL ED COOP SERV UNIT</b>				
ISD 325 LAKEFIELD CFDA 84.027	\$ 4,562	YES		
	\$ 4,562			
ISD 341 ATWATER CFDA 84.027	\$ 16,270	YES	YES	
ISD 345 NEW LONDON-SPICER CFDA 84.027	\$ 48,568	YES	YES	
CFDA 84.048	249			
	\$ 48,817			
ISD 346 RAYMOND CFDA 84.027	\$ 6,510	YES		
ISD 347 WILLMAR CFDA 84.027	\$ 114,887	YES	YES	
ISD 371 BELLINGHAM CFDA 84.027	\$ 7,307	YES	YES	
ISD 378 DAWSON CFDA 84.027	\$ 18,337	YES	YES	
ISD 402 HENDRICKS CFDA 84.027	\$ 8,535	YES		
ISD 417 TRACY CFDA 84.027	\$ 20,838	YES		
ISD 464 GROVE CITY CFDA 84.027	\$ 17,263	YES		
ISD 511 ADRIAN CFDA 84.027	\$ 16,107	YES	YES	
ISD 518 WORTHINGTON CFDA 84.146	\$ 1,615	YES		
ISD 583 PIPESTONE CFDA 84.027	\$ 25,608	YES		
ISD 636 MORGAN CFDA 84.027	\$ 6,374	YES	YES	
ISD 637 REDWOOD FALLS CFDA 84.027	\$ 7,007	YES		
ISD 641 WALNUT GROVE CFDA 84.027	\$ 3,131	YES	YES	
ISD 646 BIRD ISLAND CFDA 84.027	\$ 9,070	YES	YES	
CFDA 84.164	336			
	\$ 9,406			
ISD 648 DANUBE CFDA 84.027	\$ 5,216	YES	YES	



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>SW &amp; WEST CENTRAL ED COOP SERV UNIT</b>				
ISD 653 OLIVIA CFDA 84.027	\$ 13,994	YES	YES	
ISD 669 MAGNOLIA CFDA 84.027	\$ 5,592	YES		
ISD 670 LUVERNE CFDA 84.027	\$ 33,889	YES	YES	
ISD 775 KERKHOVEN-MURDOCK-SUNBERG CFDA 84.027	\$ 17,684	YES		
ISD 777 BENSON CFDA 84.027	\$ 6,582	YES		
ISD 784 APPLETON CFDA 84.027	\$ 12,626	YES	YES	
<b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>				
ISD 152 MOORHEAD CFDA 84.011	\$ 874	YES		
<b>U.S. - ACTION</b>				
ANOKA COUNTY CFDA 72.002	\$ 6,700	YES	YES	
ARROWHEAD ECON OPPORTUNITY AGENCY CFDA 72.002	\$ 44,403	YES		
CITY OF ST CLOUD CFDA 72.002	\$ 40,608	YES	YES	
CROW WING COUNTY CFDA 72.002	\$ 30,760	YES	YES	
KOOCHICHING-ITASCA ACTION CNCL CFDA 72.002	\$ 12,882	YES	YES	
MAHUBE COMMUNITY COUNCIL CFDA 72.002	\$ 42,754	YES		
MINNESOTA LITERACY COUNCIL INC CFDA 72.000	\$ 6,173	YES	YES	
OTTERTAIL-WADENA COMM ACT CNCL CFDA 72.002	\$ 49,137	YES		
REGION SIX EAST COMM ACT CNL CFDA 72.002	\$ 30,173	YES		
SEMCAC INC CFDA 72.002	\$ 55,870	YES	YES	
ST LOUIS COUNTY CFDA 72.002	\$ 48,395	YES	YES	

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - ACTION</b>				
WEST CENTRAL MN COMM ACTION CNCL		YES		
CFDA 72.002	\$ 43,432			
CFDA 72.010	6,613			
	\$ 50,045			
<b>U.S. - DEPARTMENT OF AGRICULTURE</b>				
AITKIN COUNTY		YES	YES	
CFDA 10.063	\$ 1,058			
ARROWHEAD ECON OPPORTUNITY AGENCY		YES		
CFDA 10.433	\$ 141,454			
CITY OF DEER RIVER		YES	YES	
CFDA 10.418	\$ 759,847			
CITY OF MENAGHA		YES	YES	
CFDA 10.418	\$ 66,841			
GRAND PORTAGE RESERVATION		YES	YES	
CFDA 10.550	\$ 25,255			
ISD 025 PINE POINT		YES	YES	
CFDA 10.559	\$ 9,094			
ISD 709 DULUTH		YES	YES	
CFDA 10.559	\$ 115,414			
LEECH LAKE RESERVATION BUS COMM		YES	YES	YES
CFDA 10.550	\$ 205,161			
CFDA 10.433	117,184			
	\$ 322,345			
LOWER SIOUX COMM COUNCIL		YES		YES
CFDA 10.550	\$ 32,190			
PRAIRIE FIVE COMM ACT CNCL		YES		
CFDA 10.555	\$ 40,456			
RED LAKE BAND OF CHIPPEWA INDIANS		YES		
CFDA 10.567	\$ 160,788			
REGION SIX EAST COMM ACT CNL		YES		
CFDA 10.433	\$ 7,940			
RENVILLE COUNTY		YES	YES	
CFDA 10.902	\$ 510			
ST LOUIS COUNTY		YES	YES	
CFDA 10.063	\$ 2,349			
<b>U.S. - DEPARTMENT OF COMMERCE</b>				
ARROWHEAD REG DEVELOP COMM		YES		YES
CFDA 11.302	\$ 70,000			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF COMMERCE</b>				
CITY OF DETROIT LAKES		YES	YES	
CFDA 11.300	\$ 32,565			
=====				
CITY OF DULUTH		YES	YES	
CFDA 11.300	\$ 1,587,074			YES
=====				
CITY OF FERGUS FALLS		YES		
CFDA 11.300	\$ 19,472			YES
=====				
CITY OF RICE		YES	YES	
CFDA 11.300	\$ 450,000			
=====				
EAST CENTRAL REG DEVELOP COMM		YES	YES	
CFDA 11.301	\$ 43,934			
=====				
HEADWATERS REG DEVELOP COMM		YES		
CFDA 11.302	\$ 49,377			
=====				
MID-MINNESOTA DEVELOPMENT COMM		YES		
CFDA 11.302	\$ 61,166			
=====				
MINN CHIPPEWA TRIBE		YES		
CFDA 11.303	\$ 179,934			
CFDA 11.800	173,537			
	\$ 353,471			
=====				
NORTHWEST REG DEVELOP COMM		YES		
CFDA 11.302	\$ 201,500			
CFDA 11.307	47,371			
	\$ 248,871			
=====				
RED LAKE BAND OF CHIPPEWA INDIANS		YES		
CFDA 11.300	\$ 66,755			
=====				
REGION 5 DEVELOP COMM		YES		
CFDA 11.302	\$ 50,641			
CFDA 11.307	167,849			YES
	\$ 218,490			
=====				
SOUTHWEST REG DEVELOP COMM		YES		
CFDA 11.302	\$ 51,536			YES
=====				
SW & WEST CENTRAL ED SERV UNIT		YES		
CFDA 11.550	\$ 2,349			
=====				
UPPER MN VALLEY REG DEVELOP COMM		YES	YES	
CFDA 11.301	\$ 58,649			
=====				
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
AMERICAN INDIAN OIC		YES		
CFDA 84.007	\$ 365			
CFDA 84.033	696			
CFDA 84.063	43,994			
	\$ 45,055			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
CITY OF DULUTH		YES	YES	
CFDA 84.167	\$ 21,675			
=====				
DAKOTA CO INTERMEDIATE DIST NO 917		YES		
CFDA 84.007	\$ 32,000			
CFDA 84.033	44,693			
CFDA 84.063	736,457			
	\$ 813,150			
=====				
FOND DU LAC RESERVATION		YES		YES
CFDA 84.003	\$ 110,839			
CFDA 84.060	21,255			
CFDA 84.061	98,236			
CFDA 84.062	10,093			
CFDA 84.072	24,081			
	\$ 264,504			
=====				
GREAT RIVER REGIONAL LIBRARY		YES	YES	
CFDA 84.167	\$ 17,805			
=====				
HENNEPIN TECHNICAL CENTER NO 287		YES	YES	
CFDA 84.003	\$ 47,011			
CFDA 84.007	69,951			
CFDA 84.023	12,513			
CFDA 84.063	910,141			
	\$ 1,039,616			
=====				
ISD 004 MCGREGOR		YES	YES	
CFDA 84.041	\$ 10,990			
=====				
ISD 011 ANOKA		YES	YES	
CFDA 84.033	\$ 37,211			
CFDA 84.041	28,849			
CFDA 84.060	53,985			
CFDA 84.063	653,328			YES
	\$ 773,373			
=====				
ISD 012 CENTENNIAL		YES		
CFDA 84.060	\$ 3,997			
=====				
ISD 022 DETROIT LAKES		YES		
CFDA 84.007	\$ 31,407			
CFDA 84.033	29,748			
CFDA 84.060	41,025			
CFDA 84.063	900,522			YES
	\$ 1,002,702			
=====				
ISD 023 FRAZEE		YES	YES	
CFDA 84.060	\$ 6,046			
=====				
ISD 025 PINE POINT		YES	YES	
CFDA 84.041	\$ 67,999			
CFDA 84.060	12,435			
	\$ 80,434			
=====				
ISD 031 BEMIDJI		YES		YES
CFDA 84.007	\$ 5,134			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
ISD 031 BEMIDJI		YES		
CFDA 84.033	\$ 20,926			YES
CFDA 84.041	1,340			
CFDA 84.060	59,684			
CFDA 84.063	507,367			YES
	\$ 594,451			
ISD 032 BLACKDUCK		YES	YES	
CFDA 84.041	\$ 233			
ISD 077 MANKATO		YES	YES	
CFDA 84.007	\$ 38,934			
CFDA 84.033	44,617			YES
CFDA 84.063	843,351			YES
	\$ 926,902			
ISD 093 CARLTON		YES	YES	
CFDA 84.041	\$ 41,293			
CFDA 84.060	13,819			
	\$ 55,112			
ISD 094 CLOQUET		YES	YES	
CFDA 84.041	\$ 105,852			
CFDA 84.060	35,992			
	\$ 141,844			
ISD 115 CASS LAKE		YES	YES	
CFDA 84.041	\$ 381,516			
CFDA 84.060	81,452			
	\$ 462,968			
ISD 118 REMER		YES	YES	
CFDA 84.041	\$ 28,543			
CFDA 84.060	13,385			
	\$ 41,928			
ISD 119 WALKER		YES		
CFDA 84.060	\$ 17,276			
ISD 129 MONTEVIDEO		YES	YES	
CFDA 84.014	\$ 92,447			
ISD 152 MOORHEAD		YES		
CFDA 84.063	\$ 822,087			
CFDA 84.007	23,664			
CFDA 84.033	8,668			
CFDA 84.060	7,920			
	\$ 862,339			
ISD 162 BAGLEY		YES	YES	
CFDA 84.041	\$ 97			
CFDA 84.060	42,860			
	\$ 42,957			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
ISD 166 COOK COUNTY		YES		
CFDA 84.041	\$ 37,169			
CFDA 84.060	13,675			
	-----			
	\$ 50,844			
	=====			
ISD 181 BRAINERD		YES		YES
CFDA 84.007	\$ 42,395			YES
CFDA 84.033	67,340			YES
CFDA 84.063	821,635			YES
	-----			
	\$ 931,370			
	=====			
ISD 192 FARMINGTON		YES	YES	
CFDA 84.041	\$ 649			
	=====			
ISD 206 ALEXANDRIA		YES		
CFDA 84.007	\$ 110,149			
CFDA 84.033	111,537			
CFDA 84.063	1,369,007			
	-----			
	\$ 1,590,693			
	=====			
ISD 241 ALBERT LEA		YES		
CFDA 84.007	\$ 25,571			
CFDA 84.033	32,641			
CFDA 84.063	487,626			
	-----			
	\$ 545,838			
	=====			
ISD 256 RED WING		YES		
CFDA 84.007	\$ 9,788			
CFDA 84.033	18,736			
CFDA 84.060	8,492			
CFDA 84.063	292,353			
	-----			
	\$ 329,369			
	=====			
ISD 280 RICHFIELD		YES	YES	
CFDA 84.041	\$ 12,170			
	=====			
ISD 281 ROBBINSDALE		YES	YES	
CFDA 84.060	\$ 19,359			
	=====			
ISD 283 ST LOUIS PARK		YES		
CFDA 84.164	\$ 4,897			
CFDA 84.171	15,804			
	-----			
	\$ 20,701			
	=====			
ISD 309 PARK RAPIDS		YES		
CFDA 84.041	\$ 21,555			
CFDA 84.060	15,404			
CFDA 84.061	21,155			
	-----			
	\$ 58,114			
	=====			
ISD 316 COLERAINE		YES		
CFDA 84.060	\$ 18,004			
	=====			
ISD 317 DEER RIVER		YES	YES	
CFDA 84.041	\$ 587,295			
CFDA 84.060	36,135			
	-----			
	\$ 623,430			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
ISD 318 GRAND RAPIDS		YES	YES	
CFDA 84.060	\$ 26,462			
	-----			
	\$ 26,462			
	=====			
ISD 361 INTERNATIONAL FALLS		YES		
CFDA 84.060	\$ 22,603			
	=====			
ISD 423 HUTCHINSON		YES	YES	
CFDA 84.007	\$ 22,497			
CFDA 84.033	46,074			YES
CFDA 84.063	350,837			YES
	-----			
	\$ 419,408			
	=====			
ISD 473 ISLE		YES		
CFDA 84.060	\$ 3,024			
	=====			
ISD 480 ONAMIA		YES	YES	
CFDA 84.041	\$ 84,264			
CFDA 84.060	21,306			
	-----			
	\$ 105,570			
	=====			
ISD 492 AUSTIN		YES		
CFDA 84.007	\$ 31,080			
CFDA 84.033	45,167			
CFDA 84.063	580,502			
	-----			
	\$ 656,749			
	=====			
ISD 535 ROCHESTER		YES	YES	
CFDA 84.003	\$ 187,079			
CFDA 84.033	28,761			
CFDA 84.007	11,340			
CFDA 84.063	517,002			
	-----			
	\$ 744,182			
	=====			
ISD 564 THIEF RIVER FALLS		YES	YES	
CFDA 84.003	\$ 30,572			
CFDA 84.007	9,502			
CFDA 84.063	594,881			
	-----			
	\$ 634,955			
	=====			
ISD 573 HINCKLEY		YES		
CFDA 84.041	\$ 10,949			
CFDA 84.060	3,227			
	-----			
	\$ 14,176			
	=====			
ISD 576 SANDSTONE		YES		
CFDA 84.041	\$ 31,591			
CFDA 84.060	39			
	-----			
	\$ 31,630			
	=====			
ISD 578 PINE CITY		YES		
CFDA 84.007	\$ 5,735			
CFDA 84.033	12,999			
CFDA 84.060	1,582			
CFDA 84.063	218,680			
	-----			
	\$ 238,996			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
ISD 595 EAST GRAND FORKS		YES		
CFDA 84.003	\$ 21,672			
CFDA 84.007	15,930			
CFDA 84.063	544,434			
	\$ 582,036			
ISD 601 FOSSTON		YES	YES	
CFDA 84.060	\$ 5,237			
ISD 621 MOUNDS VIEW		YES	YES	
CFDA 84.060	\$ 7,052			
ISD 625 ST PAUL		YES		
CFDA 84.007	\$ 22,155			
CFDA 84.033	9,513			
CFDA 84.041	77,886			
CFDA 84.060	123,181			
CFDA 84.063	1,573,486			YES
CFDA 84.078	555,443			YES
CFDA 84.165	346,377			
CFDA 84.178	10,295			
CFDA 84.003	203,112			
	\$ 2,921,448			
ISD 652 MORTON		YES	YES	
CFDA 84.040	\$ 124,045			
CFDA 84.060	9,070			
	\$ 133,115			
ISD 656 FARIBAULT		YES		
CFDA 84.007	\$ 13,980			
CFDA 84.033	24,071			
CFDA 84.063	289,620			
	\$ 327,671			
ISD 691 AURORA		YES	YES	
CFDA 84.060	\$ 3,166			
ISD 696 ELY		YES		
CFDA 84.041	\$ 1,552			
CFDA 84.060	7,634			
	\$ 9,186			
ISD 697 EVELETH		YES		
CFDA 84.007	\$ 6,667			
CFDA 84.033	12,123			
CFDA 84.060	7,917			
CFDA 84.063	315,485			
	\$ 342,192			
ISD 699 GILBERT		YES		
CFDA 84.060	\$ 2,446			
ISD 700 HERMANTOWN		YES	YES	
CFDA 84.041	\$ 17,337			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
ISD 701 HIBBING		YES	YES	
CFDA 84.033	\$ 13,095			YES
CFDA 84.060	11,807			
CFDA 84.063	513,347			YES
	-----			
	\$ 538,249			
	=====			
ISD 704 PROCTOR		YES	YES	
CFDA 84.041	\$ 509			
	=====			
ISD 706 VIRGINIA		YES		
CFDA 84.060	\$ 7,924			
	=====			
ISD 708 TOWER-SOUDAN		YES	YES	
CFDA 84.060	\$ 5,041			
	=====			
ISD 709 DULUTH		YES	YES	
CFDA 84.007	\$ 10,400			YES
CFDA 84.033	39,226			
CFDA 84.041	22,109			
CFDA 84.060	90,101			
CFDA 84.063	999,398			YES
	-----			
	\$ 1,161,234			
	=====			
ISD 710 ST LOUIS COUNTY		YES	YES	
CFDA 84.041	\$ 496			
CFDA 84.060	36,583			
	-----			
	\$ 37,079			
	=====			
ISD 720 SHAKOPEE		YES		
CFDA 84.060	\$ 5,327			
	=====			
ISD 742 ST CLOUD		YES	YES	
CFDA 84.063	\$ 1,058,068			
CFDA 84.007	47,279			
CFDA 84.033	84,002			
	-----			
	\$ 1,189,349			
	=====			
ISD 793 STAPLES		YES	YES	
CFDA 84.007	\$ 13,772			
CFDA 84.033	42,858			
CFDA 84.063	672,000			
	-----			
	\$ 728,630			
	=====			
ISD 801 BROWNS VALLEY		YES		
CFDA 84.060	\$ 10,078			
	=====			
ISD 819 WADENA		YES		
CFDA 84.007	\$ 17,361			
CFDA 84.033	27,080			
CFDA 84.063	619,205			
	-----			
	\$ 663,646			
	=====			
ISD 834 STILLWATER		YES	YES	
CFDA 84.060	\$ 5,512			
	=====			
ISD 861 WINONA		YES	YES	
CFDA 84.007	\$ 21,525			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF EDUCATION</b>				
ISD 861 WINONA		YES	YES	
CFDA 84.033	\$ 31,767			
CFDA 84.063	305,866			
	-----			
	\$ 359,158			
=====				
LAO FAMILY COMMUNITY OF MINN INC		YES	YES	
CFDA 84.003	\$ 147,095			
=====				
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 84.060	\$ 30,720			YES
CFDA 84.101	206,753			
	-----			
	\$ 237,473			
=====				
LOWER SIOUX COMM COUNCIL		YES		
CFDA 84.163	\$ 3,277			YES
=====				
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		
CFDA 84.161	\$ 157,419			
=====				
MINN CHIPPEWA TRIBE		YES		
CFDA 84.044	\$ 81,042			
=====				
MULTI RESOURCES CENTER		YES		
CFDA 84.128	\$ 266,064			
=====				
NE METRO INTERDISTRICT NO 916		YES	YES	
CFDA 84.007	\$ 44,739			YES
CFDA 84.003	49,900			YES
CFDA 84.025	88,516			
CFDA 84.063	479,352			YES
CFDA 84.129	229,306			YES
	-----			
	\$ 891,813			
=====				
RED LAKE BAND OF CHIPPEWA INDIANS		YES		
CFDA 84.061	\$ 17,975			
=====				
SOUTHWESTERN VOC TECH INST		YES		
CFDA 84.007	\$ 83,951			
CFDA 84.033	144,059			
CFDA 84.063	1,461,697			
	-----			
	\$ 1,689,707			
=====				
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 84.003	\$ 195,315			
CFDA 84.007	25,900			
CFDA 84.023	47,865			
CFDA 84.040	87,227			
CFDA 84.060	302,335			
CFDA 84.063	1,274,878			YES
CFDA 84.073	162,755			
CFDA 84.165	127,146			
	-----			
	\$ 2,223,421			
=====				
SW & WEST CENTRAL ED SERV UNIT		YES		
CFDA 84.086	\$ 80,097			
=====				
WHITE EARTH RESERVATION		YES	YES	
CFDA 84.060	\$ 17,622			
=====				

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF ENERGY</b>				
CITY OF ROCHESTER		YES		
CFDA 81.041	\$ 8,500			
	=====			
	\$ 8,500			
FOND DU LAC RESERVATION		YES		
CFDA 81.065	\$ 26,035			
	=====			
HENNEPIN COUNTY		YES	YES	
CFDA 81.052	\$ 68,623			
CFDA 81.092	90,426			
	=====			
	\$ 159,049			
ISD 077 MANKATO		YES	YES	
CFDA 81.052	\$ 6,880			
	=====			
ISD 088 NEW ULM		YES		
CFDA 81.052	\$ 11,423			
	=====			
ISD 206 ALEXANDRIA		YES		
CFDA 81.052	\$ 10,072			
	=====			
ISD 270 HOPKINS		YES	YES	
CFDA 81.052	\$ 14,148			
	=====			
ISD 497 LYLE		YES	YES	
CFDA 81.052	\$ 19,612			
	=====			
ISD 505 FULDA		YES		
CFDA 81.052	\$ 19,147			
	=====			
ISD 535 ROCHESTER		YES	YES	
CFDA 81.052	\$ 5,500			
	=====			
ISD 682 ROSEAU		YES		
CFDA 81.000	\$ 12,262			
	=====			
ISD 695 CHISHOLM		YES	YES	
CFDA 81.052	\$ 18,060			
	=====			
ISD 731 ARLINGTON		YES		
CFDA 81.052	\$ 10,727			
	=====			
ISD 857 LEWISTON		YES	YES	
CFDA 81.052	\$ 14,142			
	=====			
ISD 861 WINONA		YES	YES	
CFDA 81.052	\$ 22,300			
	=====			
MAHUBE COMMUNITY COUNCIL		YES		YES
CFDA 81.042	\$ 208,464			
	=====			
RAMSEY ACTION PROGRAMS		YES		
CFDA 81.042	\$ 32,490			
	=====			
SSD 1 MINNEAPOLIS		YES	YES	
CFDA 81.052	\$ 75,384			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				
ANOKA COUNTY COMM ACTION PROG INC		YES	YES	
CFDA 13.600	\$ 388,881			YES
	\$ 388,881			
ARROWHEAD ECON OPPORTUNITY AGENCY		YES		
CFDA 13.600	\$ 598,737			
BI-COUNTY COMM ACTION COUNCIL		YES		
CFDA 13.600	\$ 299,596			
CITY OF ST PAUL		YES	YES	
CFDA 13.217	\$ 206,837			
CLAY-WILKIN OPPORTUNITY COUNCIL		YES		
CFDA 13.600	\$ 262,116			
FILMORE COUNTY		YES	YES	
CFDA 13.787	\$ 337			
FOND DU LAC RESERVATION		YES		
CFDA 13.228	\$ 1,299,287			YES
CFDA 13.375	189,773			
CFDA 13.600	248,091			
CFDA 13.612	220,851			
CFDA 13.655	55,350			
	\$ 2,013,352			
GOODHUE-RICE-WABASHA CITZ ACT CNCL		YES		
CFDA 13.600	\$ 238,436			
GRAND PORTAGE RESERVATION		YES	YES	
CFDA 13.600	\$ 41,197			
CFDA 13.000	1,803			
CFDA 13.228	75,546			
	\$ 118,546			
INTER-COUNTY COMMUNITY COUNCIL		YES	YES	
CFDA 13.600	\$ 239,495			
ISD 709 DULUTH		YES	YES	
CFDA 13.600	\$ 539,991			
KOOCHICHING-ITASCA ACTION CNCL		YES	YES	
CFDA 13.600	\$ 440,073			
LAKES & PINES COMM ACT COUNCIL		YES		
CFDA 13.600	\$ 482,298			
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 13.600	\$ 525,702			YES
CFDA 13.228	541,802			YES
CFDA 13.612	112,651			
	\$ 1,180,155			
LOWER SIOUX COMM COUNCIL		YES		
CFDA 13.655	\$ 56,002			YES
LUTHERAN SOCIAL SERVICE OF MN		YES		
CFDA 13.635	\$ 15,695			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				
MAHUBE COMMUNITY COUNCIL		YES		
CFDA 13.600	\$ 268,702			
	\$ 268,702			
METROPOLITAN COUNCIL		YES	YES	YES
CFDA 13.294	\$ 22,500			
MID-MINNESOTA LEGAL ASSISTANCE, INC		YES		
CFDA 13.138	\$ 171,851			
CFDA 13.630	224,779			
CFDA 13.631	44,910			
	\$ 441,540			
MINN CHIPPEWA TRIBE		YES		
CFDA 13.129	\$ 53,275			
CFDA 13.655	74,951			
CFDA 13.670	60,511			
	\$ 188,737			
MINNESOTA MIGRANT COUNCIL		YES		
CFDA 13.792	\$ 179,094			
CFDA 13.793	43,702			
	\$ 222,796			
MINNESOTA VALLEY ACTION COUNCIL		YES	YES	YES
CFDA 13.600	\$ 729,589			
MPLS AMERICAN INDIAN CENTER		YES		
CFDA 13.612	\$ 100,559			
NORTHWEST COMM ACTION INC		YES		
CFDA 13.600	\$ 250,917			
OTTERTAIL-WADENA COMM ACT CNCL		YES		YES
CFDA 13.600	\$ 157,082			
PLANNED PARENTHOOD OF MINN		YES		
CFDA 13.000	\$ 1,674,515			
PRAIRIE FIVE COMM ACT CNCL		YES		
CFDA 13.600	\$ 436,792			
PRAIRIE ISLAND INDIAN COMMUNITY		YES	YES	
CFDA 13.000	\$ 149,920			
RAMSEY ACTION PROGRAMS		YES		
CFDA 13.600	\$ 1,054,256			
REACH-UP INCORPORATED		YES	YES	YES
CFDA 13.600	\$ 609,684			
RED LAKE BAND OF CHIPPEWA INDIANS		YES		YES
CFDA 13.228	\$ 2,587,348			
CFDA 13.600	575,505			
CFDA 13.655	94,978			
CFDA 13.661	34,375			
CFDA 13.670	36,239			YES
CFDA 13.992	121,950			YES
	\$ 3,450,395			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				
REGION SIX EAST COMM ACT CNL		YES		
CFDA 13.600	\$ 373,981			
	-----			
	\$ 373,981			
SCOTT CARVER DAKOTA COMM ACT AGENCY		YES		
CFDA 13.600	\$ 389,623			
	-----			
SEMCAC INC		YES	YES	
CFDA 13.600	\$ 378,476			
	-----			
SHAKOPEE MDEWAKANTON SIOUX COMM		YES		
CFDA 13.000	\$ 169,539			
	-----			
SOUTHWEST MINN OPPORTUNITY CNL		YES		
CFDA 13.600	\$ 303,013			
	-----			
ST LOUIS COUNTY		YES	YES	YES
CFDA 13.125	\$ 20,636			
	-----			
TRI-COUNTY COMM ACTION PROGRAM		YES	YES	
CFDA 13.600	\$ 471,620			
	-----			
TRI-VALLEY OPPORTUNITY COUNCIL INC		YES	YES	YES
CFDA 13.600	\$ 679,933			
	-----			
WEST CENTRAL MN COMM ACTION CNCL		YES		YES
CFDA 13.600	\$ 352,068			
	-----			
WESTERN COMM ACT PROGRAM		YES		
CFDA 13.600	\$ 303,675			
	-----			
WHITE EARTH RESERVATION		YES	YES	
CFDA 13.600	\$ 274,473			
CFDA 13.612	29,179			
CFDA 13.000	630,691			
	-----			
	\$ 934,343			
	-----			
WRIGHT COUNTY COMMUNITY ACTION INC		YES	YES	YES
CFDA 13.600	\$ 329,487			
	-----			
<b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
ANOKA COUNTY		YES	YES	
CFDA 14.219	\$ 1,269,451			
	-----			
CASS COUNTY HRA		YES		YES
CFDA 14.156	\$ 201,755			
	-----			
CITY OF AUSTIN		YES	YES	
CFDA 14.850	\$ 332,798			
CFDA 14.156	137,831			
	-----			
	\$ 470,629			
	-----			
CITY OF BEMIDJI		YES	YES	
CFDA 14.221	\$ 10,000			
	-----			
CITY OF BLOOMINGTON		YES		YES
CFDA 14.156	\$ 1,247,616			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
CITY OF BLOOMINGTON		YES		
CFDA 14.218	\$ 281,457			YES
CFDA 14.174	91,995			
	----- \$ 1,621,068 =====			
CITY OF DULUTH		YES	YES	
CFDA 14.218	\$ 2,103,558			YES
	----- =====			
CITY OF FARIBAULT		YES	YES	
CFDA 14.850	\$ 33,934			
	----- =====			
CITY OF HUTCHINSON		YES	YES	
CFDA 14.000	\$ 208,131			
	----- =====			
CITY OF MINNEAPOLIS		YES	YES	
CFDA 14.174	\$ 1,101,240			YES
CFDA 14.218	18,186,336			YES
CFDA 14.221	928,770			YES
CFDA 14.230	491,369			YES
CFDA 14.231	111,382			
	----- \$ 20,819,097 =====			
CITY OF MOORHEAD		YES		
CFDA 14.218	\$ 358,812			
CFDA 14.852	330,392			
CFDA 14.850	160,836			
	----- \$ 850,040 =====			
CITY OF MORRIS		YES	YES	
CFDA 14.156	\$ 63,302			
	----- =====			
CITY OF ROCHESTER		YES		
CFDA 14.156	\$ 716,491			YES
CFDA 14.218	602,683			YES
CFDA 14.220	32,462			
CFDA 14.850	329,463			
	----- \$ 1,681,099 =====			
CITY OF ST CLOUD		YES	YES	
CFDA 14.218	\$ 303,622			
	----- =====			
CITY OF ST PAUL		YES	YES	
CFDA 14.169	\$ 21,325			
CFDA 14.218	6,724,508			YES
CFDA 14.221	120,301			YES
CFDA 14.230	234,859			
	----- \$ 7,100,993 =====			
CITY OF VIRGINIA		YES		
CFDA 14.221	\$ 2,418			
	----- =====			
CITY OF WARROAD		YES	YES	
CFDA 14.219	\$ 22,433			
	----- =====			
CITY OF WORTHINGTON		YES		
CFDA 14.156	\$ 264,516			
	----- =====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
DULUTH HRA		YES	YES	
CFDA 14.850	\$ 3,181,642			
CFDA 14.156	1,943,397			
CFDA 14.170	160,299			
	----- \$ 5,285,338 =====			
FOND DU LAC RESERVATION		YES		
CFDA 14.218	\$ 87			
	----- =====			
HENNEPIN COUNTY		YES	YES	
CFDA 14.218	\$ 3,294,996			YES
	----- =====			
METROPOLITAN COUNCIL		YES	YES	
CFDA 14.156	\$ 14,961,459			YES
	----- =====			
MINNEAPOLIS PUBLIC HOUSING AUTH		YES	YES	
CFDA 14.156	\$ 9,031,993			YES
CFDA 14.852	1,951,710			YES
CFDA 14.850	7,784,059			YES
	----- \$ 18,767,762 =====			
MINNESOTA VALLEY ACTION COUNCIL		YES	YES	
CFDA 14.156	\$ 559,803			YES
	----- =====			
RAMSEY COUNTY		YES		
CFDA 14.218	\$ 417,925			
	----- =====			
SCOTT COUNTY HRA		YES		
CFDA 14.156	\$ 598,948			
CFDA 14.850	7,671			
	----- \$ 606,619 =====			
UPPER MN VALLEY REG DEVELOP COMM		YES	YES	
CFDA 14.219	\$ 6,986			
	----- =====			
<b>U.S. - DEPARTMENT OF INTERIOR</b>				
CITY OF ST PAUL		YES	YES	
CFDA 15.916	\$ 29,901			
CFDA 15.919	31,381			
	----- \$ 61,282 =====			
FOND DU LAC RESERVATION		YES		
CFDA 15.130	\$ 857,229			YES
CFDA 15.141	80,192			
CFDA 15.142	305,877			
CFDA 15.143	14,984			
CFDA 15.144	5,565			
CFDA 15.808	7,500			
	----- \$ 1,271,347 =====			
GRAND PORTAGE RESERVATION		YES	YES	
CFDA 15.000	\$ 187,775			
	----- =====			
ISD 094 CLOQUET		YES	YES	
CFDA 15.130	\$ 8,811			
	----- =====			



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF INTERIOR</b>				
ISD 281 ROBBINSDALE		YES	YES	
CFDA 15.130	\$ 6,046			
	\$ 6,046			
=====				
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 15.130	\$ 1,962,945			YES
CFDA 15.142	66,928			
CFDA 15.602	211,753			YES
CFDA 15.806	124,724			
CFDA 15.141	155,610			
CFDA 15.605	138,000			
	\$ 2,659,960			
=====				
MINN CHIPPEWA TRIBE		YES		
CFDA 15.100	\$ 489,108			
CFDA 15.103	121,869			
CFDA 15.111	12,000			
CFDA 15.114	858,219			
CFDA 15.117	30,829			
CFDA 15.118	62,752			
CFDA 15.130	173,475			
CFDA 15.135	142,126			
CFDA 15.139	125,500			
CFDA 15.142	18,401			
	\$ 2,034,279			
=====				
PRAIRIE ISLAND INDIAN COMMUNITY		YES	YES	
CFDA 15.000	\$ 106,439			
=====				
RED LAKE BAND OF CHIPPEWA INDIANS		YES		
CFDA 15.103	\$ 311,892			YES
CFDA 15.108	396,529			
CFDA 15.114	119,923			YES
CFDA 15.130	127,942			YES
CFDA 15.142	531,405			YES
CFDA 15.145	236,323			
	\$ 1,724,014			
=====				
SHAKOPEE MDEWAKANTON SIOUX COMM		YES		
CFDA 15.000	\$ 10,325			
=====				
STEARNS COUNTY		YES	YES	
CFDA 15.916	\$ 112,378			
=====				
WHITE EARTH RESERVATION		YES	YES	
CFDA 15.103	\$ 64,021			
CFDA 15.142	103,279			
CFDA 15.000	1,382,255			
	\$ 1,549,555			
=====				
<b>U.S. - DEPARTMENT OF JUSTICE</b>				
CITY OF MINNEAPOLIS		YES	YES	
CFDA 16.000	\$ 43,893			
	=====			

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF JUSTICE</b>				
GRAND PORTAGE RESERVATION		YES	YES	
CFDA 16.000	\$ 111			
<b>U.S. - DEPARTMENT OF LABOR</b>				
AMERICAN INDIAN OIC		YES		
CFDA 17.250	\$ 534,098			
CITY OF DULUTH		YES	YES	
CFDA 17.235	\$ 201,420			YES
CITY OF ST PAUL		YES	YES	
CFDA 17.802	\$ 33,013			
FOND DU LAC RESERVATION		YES		
CFDA 17.250	\$ 47,181			
ISD 492 AUSTIN		YES		
CFDA 17.246	\$ 49,807			
LEECH LAKE RESERVATION BUS COMM		YES	YES	
CFDA 17.251	\$ 188,485			YES
CFDA 17.250	49,602			YES
	\$ 238,087			
MINNESOTA MIGRANT COUNCIL		YES		
CFDA 17.247	\$ 2,765,862			
MPLS AMERICAN INDIAN CENTER		YES		
CFDA 17.251	\$ 311,697			
RED LAKE BAND OF CHIPPEWA INDIANS		YES		
CFDA 17.251	\$ 210,166			
RURAL MINNESOTA CEP INC		YES	YES	
CFDA 17.802	\$ 84,535			
WHITE EARTH RESERVATION		YES	YES	
CFDA 17.250	\$ 51,521			
CFDA 17.251	152,362			
	\$ 203,883			
<b>U.S. - DEPARTMENT OF TRANSPORTATION</b>				
CITY OF DULUTH		YES	YES	
CFDA 20.600	\$ 450,600			
CFDA 20.205	308,910			
	\$ 759,510			
CITY OF MINNEAPOLIS		YES	YES	
CFDA 20.205	\$ 5,967			
CFDA 20.500	16,267			
	\$ 22,234			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF TRANSPORTATION</b>				
CITY OF MOORHEAD CFDA 20.507	\$ 849,417 =====	YES		
CITY OF ROCHESTER CFDA 20.507	\$ 366,612 =====	YES		
DULUTH TRANSIT AUTHORITY CFDA 20.207	\$ 450,600	YES	YES	
CFDA 20.500	308,910 ----- \$ 759,510 =====			YES
MAHUBE COMMUNITY COUNCIL CFDA 20.509	\$ 174,765 =====	YES		
METROPOLITAN COUNCIL CFDA 20.106	\$ 7,904	YES	YES	
CFDA 20.205	205,539			YES
CFDA 20.505	324,116 ----- \$ 537,559 =====			YES
OLMSTED COUNTY CFDA 20.205	\$ 66,853 =====	YES	YES	
REGIONAL TRANSIT BOARD CFDA 20.505	\$ 304,600	YES	YES	
CFDA 20.512	65,783 ----- \$ 370,383 =====			
<b>U.S. - DEPARTMENT OF TREASURY</b>				
AITKIN COUNTY CFDA 21.300	\$ 5,510 =====	YES	YES	
ANOKA COUNTY CFDA 21.300	\$ 28,625 =====	YES	YES	
BIG STONE COUNTY CFDA 21.300	\$ 2,674 =====	YES	YES	
CARVER COUNTY CFDA 21.300	\$ 7,433 =====	YES	YES	
CITY OF ADA CFDA 21.300	\$ 339 =====	YES		
CITY OF ALEXANDRIA CFDA 21.300	\$ 2,104 =====	YES		
CITY OF BENSON CFDA 21.300	\$ 658 =====	YES	YES	
CITY OF BRAINERD CFDA 21.300	\$ 2,158 =====	YES	YES	
CITY OF BROOKLYN CENTER CFDA 21.300	\$ 1,961 =====	YES		

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF TREASURY</b>				
CITY OF CANBY CFDA 21.300	\$ 486	YES	YES	
CITY OF DULUTH CFDA 21.300	\$ 32,443	YES	YES	
CITY OF FAIRMONT CFDA 21.300	\$ 1,214	YES	YES	
CITY OF FARIBAULT CFDA 21.300	\$ 4,674	YES	YES	
CITY OF FERGUS FALLS CFDA 21.300	\$ 2,405	YES		YES
CITY OF FOREST LAKE CFDA 21.300	\$ 914	YES		
CITY OF FOSSTON CFDA 21.300	\$ 291	YES	YES	
CITY OF GRAND RAPIDS CFDA 21.300	\$ 1,552	YES	YES	
CITY OF HASTINGS CFDA 21.300	\$ 2,014	YES	YES	
CITY OF HUTCHINSON CFDA 21.300	\$ 2,882	YES	YES	
CITY OF JACKSON CFDA 21.300	\$ 781	YES		
CITY OF JORDAN CFDA 21.300	\$ 524	YES		
CITY OF LITCHFIELD CFDA 21.300	\$ 709	YES		
CITY OF MANKATO CFDA 21.300	\$ 9,201	YES		
CITY OF MAPLE GROVE CFDA 21.300	\$ 2,035	YES	YES	
CITY OF MELROSE CFDA 21.300	\$ 635	YES		
CITY OF MINNEAPOLIS CFDA 21.300	\$ 109,223	YES	YES	
CITY OF MINNETONKA CFDA 21.300	\$ 4,002	YES	YES	YES
CITY OF MOORHEAD CFDA 21.300	\$ 161,088	YES		
CITY OF MORA CFDA 21.300	\$ 391	YES		
CITY OF MORRIS CFDA 21.300	\$ 1,169	YES	YES	

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF TREASURY</b>				
CITY OF MOUNTAIN LAKE CFDA 21.300	\$ 453 ----- \$ 453 =====	YES	YES	
CITY OF NORTHFIELD CFDA 21.300	\$ 2,559 =====	YES		
CITY OF PIPESTONE CFDA 21.300	\$ 696 =====	YES		
CITY OF PRINCETON CFDA 21.300	\$ 34,617 =====	YES	YES	
CITY OF RED LAKE FALLS CFDA 21.300	\$ 273 =====	YES	YES	
CITY OF RED WING CFDA 21.300	\$ 7,401 =====	YES		
CITY OF ROCHESTER CFDA 21.300	\$ 9,977 =====	YES		
CITY OF SPRING GROVE CFDA 21.300	\$ 286 =====	YES	YES	
CITY OF ST CLOUD CFDA 21.300	\$ 14,746 =====	YES	YES	
CITY OF ST PAUL CFDA 21.300	\$ 70,642 =====	YES	YES	
CITY OF STEWARTVILLE CFDA 21.300	\$ 894 =====	YES	YES	
CITY OF TRIMONT CFDA 21.300	\$ 386 =====	YES	YES	
CITY OF VIRGINIA CFDA 21.300	\$ 3,746 =====	YES		
CITY OF WINNEBAGO CFDA 21.300	\$ 2,812 =====	YES	YES	
CITY OF WORTHINGTON CFDA 21.300	\$ 1,680 =====	YES		
CLAY COUNTY CFDA 21.300	\$ 8,131 =====	YES	YES	
CROW WING COUNTY CFDA 21.300	\$ 11,394 =====	YES	YES	
DAKOTA COUNTY CFDA 21.300	\$ 19,878 =====	YES	YES	
HUBBARD COUNTY CFDA 21.300	\$ 5,858 =====	YES	YES	
ITASCA COUNTY CFDA 21.300	\$ 15,966 =====	YES	YES	YES

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - DEPARTMENT OF TREASURY</b>				
KOOCHICHING COUNTY		YES	YES	
CFDA 21.300	\$ 6,327			
LEECH LAKE RESERVATION BUS COMM		YES	YES	YES
CFDA 21.300	\$ 1,821			
NICOLLET COUNTY		YES	YES	
CFDA 21.300	\$ 5,427			
PENNINGTON COUNTY		YES	YES	
CFDA 21.300	\$ 3,193			
RAMSEY COUNTY		YES		
CFDA 21.300	\$ 73,879			
SCOTT COUNTY		YES	YES	
CFDA 21.300	\$ 10,120			
STEVENS COUNTY		YES	YES	
CFDA 21.300	\$ 2,625			
TRAVERSE COUNTY		YES	YES	
CFDA 21.300	\$ 2,043			
WATONWAN COUNTY		YES	YES	
CFDA 21.300	\$ 4,685			
WHITE EARTH RESERVATION		YES	YES	
CFDA 21.300	\$ 101,950			
WILKIN COUNTY		YES	YES	
CFDA 21.300	\$ 3,012			
<b>U.S. - ENVIRONMENTAL PROTECTION AGENCY</b>				
CITY OF BIWABIK		YES		
CFDA 66.418	\$ 458,933			
CITY OF CARVER		YES	YES	
CFDA 66.418	\$ 1,324,662			
CITY OF CELYON		YES		
CFDA 66.418	\$ 473,440			
CITY OF ELKO		YES	YES	
CFDA 66.418	\$ 373,527			
CITY OF FOSSTON		YES	YES	
CFDA 66.418	\$ 124,399			
CITY OF HUTCHINSON		YES	YES	YES
CFDA 66.418	\$ 3,666,235			
CITY OF JORDAN		YES		
CFDA 66.418	\$ 265,121			
CITY OF LYND		YES		
CFDA 66.418	\$ 271,827			
CITY OF MANKATO		YES		
CFDA 66.418	\$ 76,406			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - ENVIRONMENTAL PROTECTION AGENCY</b>				
CITY OF MENAGHA CFDA 66.418	\$ 121,870	YES	YES	
	\$ 121,870			
CITY OF MINNEAPOLIS CFDA 66.418	\$ 2,390,200	YES	YES	YES
CITY OF MINNEOTA CFDA 66.418	\$ 24,504	YES	YES	
CITY OF PARK RAPIDS CFDA 66.418	\$ 1,447,826	YES	YES	
CITY OF SPRING GROVE CFDA 66.418	\$ 7,350	YES	YES	
CITY OF ST PAUL CFDA 66.418	\$ 9,102,725	YES	YES	
CITY OF VIRGINIA CFDA 66.418	\$ 406,287	YES		
CITY OF WARROAD CFDA 66.418	\$ 545,758	YES	YES	
CITY OF WENDELL CFDA 66.418	\$ 173,610	YES	YES	
CITY OF WORTHINGTON CFDA 66.418	\$ 5,327	YES		
CROW WING COUNTY CFDA 66.418	\$ 7,795	YES	YES	
ISD 146 BARNESVILLE CFDA 66.702	\$ 21,289	YES		
ISD 152 MOORHEAD CFDA 66.702	\$ 1,085,953	YES		
METROPOLITAN WASTE CONTROL COMM CFDA 66.418	\$ 5,847,595	YES	YES	
WASHINGTON COUNTY CFDA 66.418	\$ 4,492,261	YES	YES	
WHITE EARTH RESERVATION CFDA 66.000	\$ 82,967	YES	YES	
<b>U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>				
CITY OF MINNEAPOLIS CFDA 30.000	\$ 65,756	YES	YES	
FOND DU LAC RESERVATION CFDA 30.000	\$ 22,585	YES		

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
CARVER COUNTY		YES	YES	
CFDA 83.512	\$ 599			
	\$ 599			
=====				
CATHOLIC CHARITIES ST PAUL		YES		
CFDA 83.516	\$ 32,500			
=====				
ISD 022 DETROIT LAKES		YES		
CFDA 83.403	\$ 2,300			
=====				
<b>U.S. - NATIONAL FOUNDATION OF ARTS &amp; HUMANITIES</b>				
COMPAS				
CFDA 45.000	\$ 101,570			
=====				
MPLS AMERICAN INDIAN CENTER		YES		
CFDA 45.010	\$ 7,000			
=====				
<b>U.S. - NUCLEAR REGULATORY COMMISSION</b>				
CITY OF MINNEAPOLIS		YES	YES	
CFDA 77.003	\$ 4,146			
=====				
<b>U.S. - SMALL BUSINESS ADMINISTRATION</b>				
ISD 181 BRAINERD		YES		
CFDA 59.037	\$ 53,578			
=====				
<b>U.S. - VETERANS ADMINISTRATION</b>				
HENNEPIN TECHNICAL CENTER NO 287		YES	YES	
CFDA 64.121	\$ 634			
=====				
LAC QUI PARLE COUNTY		YES	YES	
CFDA 64.121	\$ 1,229			
=====				
<b>UNITED WAY, GRAND RAPIDS, MINNESOTA</b>				
KOOCHICHING-ITASCA ACTION CNCL		YES	YES	
CFDA 83.516	\$ 32,719			
=====				
<b>UNIVERSITY OF MINNESOTA</b>				
NE METRO INTERDISTRICT NO 916		YES	YES	
CFDA 84.086	\$ 38,557			
=====				
SW & WEST CENTRAL ED SERV UNIT		YES		
CFDA 84.073	\$ 27,559			
=====				



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF GRANT REVENUE  
 BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>UPPER MN VALLEY REG DEVELOP COMM</b>				
CITY OF CANBY CFDA 13.633	\$ 1,308	YES	YES	
	=====			
	\$ 1,308			
CITY OF MONTEVIDEO CFDA 13.633	\$ 3,497	YES		
	=====			
ISD 377 MADISON CFDA 13.633	\$ 8,230	YES		
	=====			
ISD 894 GRANITE FALLS CFDA 13.633	\$ 12,641	YES	YES	
	=====			
MID-MINNESOTA LEGAL ASSISTANCE, INC CFDA 13.633	\$ 24,369	YES		YES
	=====			
<b>WASHINGTON COUNTY</b>				
NE METRO INTERDISTRICT NO 916 CFDA 17.250	\$ 6,460	YES	YES	
	=====			
<b>WEST CENTRAL AREA AGENCY ON AGING</b>				
CLAY COUNTY CFDA 13.633	\$ 39,626	YES	YES	
	=====			
DOUGLAS COUNTY CFDA 13.633	\$ 28,377	YES	YES	
	=====			
LUTHERAN SOCIAL SERVICE OF MN CFDA 10.550	\$ 184,535	YES		
CFDA 13.635	392,594			
	-----			
	\$ 577,129			
	=====			
MULTI-COUNTY BOARD OF HEALTH CFDA 13.633	\$ 23,897	YES		
	=====			
OTTER TAIL COUNTY CFDA 13.633	\$ 36,086	YES	YES	
	=====			
STEVENS COUNTY CFDA 13.633	\$ 31,766	YES	YES	
	=====			
WILKIN COUNTY CFDA 13.633	\$ 7,230	YES	YES	
	=====			
<b>WEST CENTRAL ED COOP SERV UNIT</b>				
ISD 553 NEW YORK MILLS CFDA 84.186	\$ 1,787	YES		
	=====			

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF GRANT REVENUE  
BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1988

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	ARE THERE CROSSCUTTING FINDINGS	IS THERE GRANT NONCOMPLIANCE
<b>WEST CENTRAL MINNESOTA EMS CORPORATION</b>				
STEVENS COUNTY		YES	YES	
CFDA 13.991	\$ 5,000			
	\$ 5,000			
	=====			
WILKIN COUNTY		YES	YES	
CFDA 83.503	\$ 1,223			
	=====			
<b>WEST METRO COORDINATED TRANSPORTATION</b>				
MPLS AMERICAN INDIAN CENTER		YES		
CFDA 13.633	\$ 16,239			
	=====			
<b>WHITE EARTH RES BUS COMM</b>				
ISD 025 PINE POINT		YES	YES	
CFDA 15.130	\$ 5,752			
	=====			
ISD 601 FOSSTON		YES	YES	
CFDA 15.130	\$ 1,209			
	=====			
<b>WINONA COUNTY</b>				
CITY OF WINONA		YES	YES	
CFDA 21.300	\$ 75,044			
	=====			
TOTAL FEDERAL REVENUES	\$ 849,061,162			
	=====			



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

## CITIES

CITY OF AUSTIN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

CITY OF BEMIDJI  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

CITY OF BENSON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

CITY OF BRAINERD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
Financial Management - Segregation of Duties  
State and/or Local Compliance

CITY OF CANBY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
General Administration  
State and/or Local Compliance

CITY OF CARVER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records

CITY OF CHISHOLM  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

CITY OF CLOQUET  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

CITY OF DEER RIVER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
Revenue/Receivables  
Purchasing/Expenditures  
Financial Management - Adequacy of Records  
State and/or Local Compliance

CITY OF DETROIT LAKES  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures

CITY OF DULUTH  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Adequacy/Propriety of Procedures  
General Administration  
State and/or Local Compliance

CITY OF EAGAN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**CITIES**

CITY OF ELKO  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

CITY OF FAIRMONT  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

CITY OF FARIBAULT  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

CITY OF FOSSTON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 State and/or Local Compliance

CITY OF GRAND RAPIDS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

CITY OF HASTINGS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records

CITY OF HIBBING  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets

CITY OF HOUSTON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

CITY OF HUTCHINSON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

CITY OF KENYON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

CITY OF MAPLE GROVE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Fixed Assets  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures

CITY OF MENAGHA  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

CITY OF MINNEAPOLIS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Revenue/Receivables  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

## CITIES

CITY OF MINNEOTA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

CITY OF MINNETONKA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

CITY OF MORRIS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

CITY OF MOUNTAIN LAKE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

CITY OF PARK RAPIDS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

CITY OF PRINCETON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
State and/or Local Compliance

CITY OF PROCTOR  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

CITY OF RED LAKE FALLS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

CITY OF RICE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

CITY OF RUTHTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

CITY OF SPRING GROVE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

CITY OF ST CLOUD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Revenue/Receivables  
Purchasing/Expenditures  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
General Administration

CITY OF ST PAUL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Fixed Assets  
Revenue/Receivables  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**CITIES**

CITY OF STEWARTVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

CITY OF TRIMONT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

CITY OF VERNDALE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

CITY OF WARROAD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

CITY OF WENDELL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

CITY OF WINNEBAGO  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

CITY OF WINONA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

**COUNTIES**

AITKIN COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy of Records  
State and/or Local Compliance

ANOKA COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
State and/or Local Compliance

BECKER COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

BELTRAMI COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance

BENTON COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Payroll/Personnel

BIG STONE COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Payroll/Personnel  
Financial Management - Segregation of Duties  
State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

COUNTIES

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
State and/or Local Compliance

BROWN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Fixed Assets  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
General Administration  
State and/or Local Compliance

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
Records Retention  
General Administration

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Fixed Assets  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records

CHIPPEWA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance

CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records  
State and/or Local Compliance

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Payroll/Personnel  
Financial Management - Adequacy/Propriety of Procedures  
General Administration  
State and/or Local Compliance

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Fixed Assets  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**COUNTIES**

**COTTONWOOD COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Cash Management  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

**CROW WING COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Cash Management  
 Fixed Assets  
 Revenue/Receivables  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration

**DAKOTA COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 State and/or Local Compliance

**DODGE COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

**DOUGLAS COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

General Administration  
 State and/or Local Compliance

**FARIBAULT COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

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

**FILLMORE COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Fixed Assets  
 Revenue/Receivables  
 State and/or Local Compliance

**FREEBORN COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Fixed Assets  
 Revenue/Receivables  
 Purchasing/Expenditures  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 General Administration  
 State and/or Local Compliance

**GOODHUE COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Financial Management - Adequacy/Propriety of Procedures

**GRANT COUNTY**

**INTERNAL CONTROL/MANAGEMENT FINDINGS**

Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

COUNTIES

HENNEPIN COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

HOUSTON COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

HUBBARD COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance

ITASCA COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 State and/or Local Compliance

JACKSON COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

KANDIYOHI COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

KITSON COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

KOOCHICHING COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures

LAC QUI PARLE COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Payroll/Personnel  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

LAKE COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Inventory  
 Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance

LAKE OF THE WOODS COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy/Propriety of Procedures

LE SUEUR COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Adequacy of Records  
 State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**COUNTIES**

LINCOLN COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

LYON COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

MAHNOMEN COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance

MARSHALL COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
State and/or Local Compliance

MCLEOD COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

MEEKER COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

MILLE LACS COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures

MORRISON COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

MOWER COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
General Administration  
State and/or Local Compliance

MURRAY COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

NICOLLET COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Inventory  
Revenue/Receivables  
Payroll/Personnel  
State and/or Local Compliance

NOBLES COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Adequacy/Propriety of Procedures

NORMAN COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures  
General Administration  
State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

## COUNTIES

## OLMSTED COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 General Administration  
 State and/or Local Compliance

## OTTER TAIL COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets  
 Payroll/Personnel  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 Records Retention  
 General Administration  
 State and/or Local Compliance

## PENNINGTON COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets  
 Revenue/Receivables  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

## PINE COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
 Purchasing/Expenditures  
 Payroll/Personnel  
 Financial Management - Adequacy/Propriety of Procedures  
 Indirect Costs

## PIPESTONE COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Inventory  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance

## POLK COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties  
 Financial Management - Adequacy of Records  
 State and/or Local Compliance

## POPE COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

## RED LAKE COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

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

## REDWOOD COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets  
 State and/or Local Compliance

## RENVILLE COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration  
 State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**COUNTIES**

RICE COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Revenue/Receivables  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

ROCK COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ROSEAU COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

SCOTT COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

SHERBURNE COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Payroll/Personnel  
 State and/or Local Compliance

SIBLEY COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ST LOUIS COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Inventory  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance  
 Indirect Costs

STEARNS COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

STEELE COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Inventory  
 Fixed Assets  
 Financial Management - Adequacy of Records  
 General Administration  
 State and/or Local Compliance

STEVENS COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

SWIFT COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 State and/or Local Compliance

TODD COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**COUNTIES**

## TRAVERSE COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Fixed Assets  
State and/or Local Compliance

## WABASHA COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets  
Financial Management - Segregation of Duties  
State and/or Local Compliance

## WASECA COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
Records Retention  
General Administration  
State and/or Local Compliance

## WASHINGTON COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Fixed Assets  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
General Administration

## WATONWAN COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures

## WILKIN COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Payroll/Personnel  
State and/or Local Compliance

## WINONA COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records  
State and/or Local Compliance

## WRIGHT COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets  
State and/or Local Compliance

## YELLOW MEDICINE COUNTY

## INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

**HOUSING AND REDEVELOPMENT AUTHORITIES**

## CARVER COUNTY HRA

## INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management  
Financial Management - Adequacy of Records

## DULUTH HRA

## INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**HOUSING AND REDEVELOPMENT AUTHORITIES**

WASHINGTON COUNTY HRA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Fixed Assets  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
General Administration  
State and/or Local Compliance  
Indirect Costs

**INDIAN TRIBES**

GRAND PORTAGE RESERVATION  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

LEECH LAKE RESERVATION BUS COMM  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

PRAIRIE ISLAND INDIAN COMMUNITY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
Purchasing/Expenditures  
Payroll/Personnel  
Financial Management - Segregation of Duties

WHITE EARTH RESERVATION  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
General Administration

**LIBRARIES**

ARROWHEAD LIBRARY SYSTEM  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

GREAT RIVER REGIONAL LIBRARY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

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

PIONEERLAND LIBRARY SYSTEM  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

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

**NONPROFIT AGENCIES**

ANOKA COUNTY COMM ACTION PROG INC  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Inventory  
Financial Management - Adequacy/Propriety of Procedures

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

## NONPROFIT AGENCIES

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

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

INTER-COUNTY COMMUNITY COUNCIL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

KOOCHICHING-ITASCA ACTION CNCL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
General Administration

LAO FAMILY COMMUNITY OF MINN INC  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

MINN INSTITUTE OF PUBLIC HEALTH  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
State and/or Local Compliance

MINNESOTA LITERACY COUNCIL INC  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

MINNESOTA VALLEY ACTION COUNCIL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
General Administration

MPLS AGE & OPPORTUNITY CENTER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

REACH-UP INCORPORATED  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Inventory  
Payroll/Personnel

RURAL MINNESOTA CEP INC  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Inventory  
Financial Management - Adequacy/Propriety of Procedures

SEMCAC INC  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Inventory  
Fixed Assets

SOUTHWEST MINN PIC  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Fixed Assets  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
General Administration



STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**NONPROFIT AGENCIES**

TRI-COUNTY COMM ACTION PROGRAM  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

TRI-VALLEY OPPORTUNITY COUNCIL INC  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy/Propriety of Procedures

UNITED WAY OF DULUTH-COMM SER ACTIV  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

VIETNAMESE BUDDHIST ASSOCIATION  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION INC  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Purchasing/Expenditures  
 Financial Management - Segregation of Duties

**OTHER GOVERNMENTAL AGENCIES**

ARROWHEAD REGIONAL CORR BOARD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records

BROWN NICOLLET HUMAN SERVICE BOARD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

CHISAGO KANABEC PINE CHS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 General Administration

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

DULUTH TRANSIT AUTHORITY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Purchasing/Expenditures  
 Financial Management - Segregation of Duties

EVELETH VIRGINIA AIRPORT COMM  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance

FARIB-MARTIN-WATONWAN HSB  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy/Propriety of Procedures

LINCOLN-LYON-MURRAY-PIPESTONE CHS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

## OTHER GOVERNMENTAL AGENCIES

METROPOLITAN WASTE CONTROL COMM  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 General Administration  
 State and/or Local Compliance

MINNEAPOLIS PUBLIC HOUSING AUTH  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Revenue/Receivables  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 General Administration

REGION VIII NORTH WELFARE BRD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 State and/or Local Compliance

REGIONAL TRANSIT BOARD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 General Administration

SE MN JTPA JOINT POWERS BOARD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Payroll/Personnel  
 General Administration  
 State and/or Local Compliance  
 Indirect Costs

ST CLOUD AREA PLNG ORGANIZATION  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

## REGIONAL DEVELOPMENT COMMISSIONS

EAST CENTRAL REG DEVELOP COMM  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 General Administration

METROPOLITAN COUNCIL  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance

REGION NINE DEVELOPMENT COMMISSION  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

UPPER MN VALLEY REG DEVELOP COMM  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

## SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

BENTON-STEARNES SPECIAL ED COOP  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

COMMON SCHOOL DIST 815-PRINSBURG  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

CROW RIVER SPECIAL ED COOP  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

EAST RANGE VOCATIONAL CENTER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

ED COOP SERVICE UNIT 5-924  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

FRESHWATER-WOODLAND SP ED COOP  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

HENNEPIN TECHNICAL CENTER NO 287  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ISD 001 AITKIN  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Segregation of Duties

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

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

ISD 011 ANOKA  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 General Administration  
 State and/or Local Compliance

ISD 013 COLUMBIA HEIGHTS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 State and/or Local Compliance

ISD 015 ST FRANCIS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 State and/or Local Compliance

ISD 016 SPRING LAKE PARK  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 021 AUDUBON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Segregation of Duties
- ISD 023 FRAZEE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 025 PINE POINT  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Payroll/Personnel  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance
- ISD 032 BLACKDUCK  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 036 KELLIHER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Segregation of Duties
- ISD 047 SAUK RAPIDS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 051 FOLEY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 062 ORTONVILLE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 070 LAKE CRYSTAL  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 072 MAPLETON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 075 ST CLAIR  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance
- ISD 077 MANKATO  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Purchasing/Expenditures  
 State and/or Local Compliance
- ISD 078 GARDEN CITY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 079 AMBOY-GOOD THUNDER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 084 SLEEPY EYE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 085 SPRINGFIELD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 091 BARNUM  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 093 CARLTON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 094 CLOQUET  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 095 CROMWELL  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 099 ESKO  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 100 WRENSHALL  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 108 NORWOOD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 110 WACONIA  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 111 WATERTOWN-MAYER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 112 CHASKA  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 114 BACKUS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 115 CASS LAKE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Fixed Assets  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 Financial Management - Adequacy of Records  
 General Administration  
 State and/or Local Compliance
- ISD 116 PILLAGER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 117 PINE RIVER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 118 REMER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Cash Management  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 126 CLARA CITY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 127 MAYNARD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Adequacy/Propriety of Procedures
- ISD 128 MILAN  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 129 MONTEVIDEO  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy of Records  
 State and/or Local Compliance
- ISD 147 DILWORTH  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 General Administration
- ISD 150 HAWLEY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 158 GONVICK  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 161 CLEARBROOK  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

SCHOOLS AND RELATED AGENCIES

ISD 162 BAGLEY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

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

ISD 182 CROSBY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

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

ISD 192 FARMINGTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

ISD 194 LAKEVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 196 ROSEMOUNT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

ISD 199 INVER GROVE HEIGHTS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

ISD 200 HASTINGS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

ISD 201 CLAREMONT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

ISD 202 DODGE CENTER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 204 KASSON-MANTORVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

ISD 207 BRANDON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 208 EVANSVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 209 KENSINGTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 213 OSAKIS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 217 BRICELYN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 218 DELAVAN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 219 ELMORE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 222 KIESTER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 225 WINNEBAGO  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 227 CHATFIELD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Fixed Assets  
Payroll/Personnel  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 228 HARMONY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 232 PETERSON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
General Administration  
State and/or Local Compliance
- ISD 233 PRESTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Fixed Assets  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance
- ISD 234 RUSHFORD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures
- ISD 236 WYKOFF  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 242 ALDEN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 243 EMMONS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 245 GLENNVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 252 CANNON FALLS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 253 GOODHUE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 254 KENYON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 255 PINE ISLAND  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 260 ZUMBROTA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 261 ASHBY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance
- ISD 262 BARRETT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 263 ELBOW LAKE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures
- ISD 265 HOFFMAN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 270 HOPKINS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 271 BLOOMINGTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
General Administration
- ISD 272 EDEN PRAIRIE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 273 EDINA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

SCHOOLS AND RELATED AGENCIES

- ISD 277 WESTONKA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 279 OSSEO  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 280 RICHFIELD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 281 ROBBINSDALE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 284 WAYZATA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 294 HOUSTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance
- ISD 297 SPRING GROVE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 300 LA CRESCENT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 301 AKELEY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 306 LAPORTE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 308 NEVIS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 317 DEER RIVER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 318 GRAND RAPIDS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 319 NASHWAUK-KEEWATIN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 324 JACKSON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 341 ATWATER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 345 NEW LONDON-SPICER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 347 WILLMAR  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 353 KARLSTAD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 354 KENNEDY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 362 LITTLEFORK-BIG FALLS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 363 SOUTH KOOCHICHING  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 371 BELLINGHAM  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 376 MARIETTA-NASSAU  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 378 DAWSON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures  
 General Administration  
 State and/or Local Compliance
- ISD 381 LAKE SUPERIOR  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 390 LAKE OF THE WOODS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 391 CLEVELAND  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 392 LE CENTER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 393 LE SUEUR  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 395 WATERVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Fixed Assets  
Purchasing/Expenditures  
Payroll/Personnel  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
General Administration  
State and/or Local Compliance
- ISD 403 IVANHOE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 404 LAKE BENTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 412 COTTONWOOD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 413 MARSHALL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 414 MINNEOTA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 421 BROWNTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 423 HUTCHINSON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 424 LESTER PRAIRIE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 425 SILVER LAKE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 426 STEWART  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

ISD 427 WINSTED  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

ISD 432 MAHNOMEN  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy/Propriety of Procedures

ISD 435 WAUBUN  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ISD 440 MIDDLE RIVER  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets

ISD 441 NEWFOLDEN  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets

ISD 442 OSLO  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 State and/or Local Compliance

ISD 444 STRANDQUIST  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets

ISD 447 GRYGLA  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

ISD 454 FAIRMONT  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

ISD 460 GRANADA-HUNTLEY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ISD 461 COSMOS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

ISD 465 LITCHFIELD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

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

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

ISD 482 LITTLE FALLS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

SCHOOLS AND RELATED AGENCIES

- ISD 483 MOTLEY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 484 PIERZ  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 485 ROYALTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 486 SWANVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 487 UPSALA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 495 GRAND MEADOW  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 497 LYLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 499 LE ROY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 500 SOUTHLAND  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 504 SLAYTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 507 NICOLLET  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 511 ADRIAN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures  
State and/or 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
- ISD 524 HALSTAD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

ISD 525 HENDRUM  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

ISD 526 TWIN VALLEY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 531 BYRON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

ISD 535 ROCHESTER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

ISD 543 DEER CREEK  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 545 HENNING  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 549 PERHAM  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

ISD 550 UNDERWOOD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 561 GOODRIDGE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 564 THIEF RIVER FALLS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Payroll/Personnel  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
General Administration  
State and/or Local Compliance

ISD 570 FINLAYSON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

ISD 592 CLIMAX  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 593 CROOKSTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
Financial Management - Segregation of Duties

ISD 597 ERSKINE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

## SCHOOLS AND RELATED AGENCIES

ISD 599 FERTILE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 600 FISHER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

ISD 601 FOSSTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

ISD 603 MCINTOSH  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

ISD 604 MENTOR  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

ISD 611 CYRUS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 612 GLENWOOD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 614 STARBUCK  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 615 VILLARD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

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

ISD 623 ROSEVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance

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

ISD 627 OKLEE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 628 PLUMMER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets



STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

SCHOOLS AND RELATED AGENCIES

ISD 630 RED LAKE FALLS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets

ISD 631 BELVIEW  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 633 LAMBERTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 635 MILROY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 636 MORGAN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 638 SANBORN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 640 WABASSO  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

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

ISD 646 BIRD ISLAND  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

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

ISD 648 DANUBE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

ISD 649 FAIRFAX  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 651 HECTOR  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

ISD 652 MORTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

ISD 653 OLIVIA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

SCHOOLS AND RELATED AGENCIES

- ISD 654 RENVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 655 SACRED HEART  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 657 MORRISTOWN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 659 NORTHFIELD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 670 LUVERNE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 671 HILLS-BEAVER CREEK  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance
- ISD 678 GREENBUSH  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance
- ISD 690 WARROAD  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - 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  
Financial Management - Adequacy/Propriety of Procedures
- ISD 700 HERMANTOWN  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 701 HIBBING  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 704 PROCTOR  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 708 TOWER-SOUDAN  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 709 DULUTH  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Payroll/Personnel  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance
- ISD 710 ST LOUIS COUNTY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets
- ISD 716 BELLE PLAINE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 719 PRIOR LAKE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance
- ISD 721 NEW PRAGUE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 727 BIG LAKE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 735 WINTHROP  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 736 BELGRADE-ELROSA  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 737 BROOTEN  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 738 HOLDINGFORD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties
- ISD 740 MELROSE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance
- ISD 741 PAYNESVILLE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Fixed Assets  
 Financial Management - Segregation of Duties
- ISD 742 ST CLOUD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

## SCHOOLS AND RELATED AGENCIES

- ISD 743 SAUK CENTRE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 745 ALBANY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Adequacy/Propriety of Procedures
- ISD 756 BLOOMING PRAIRIE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 761 OWATONNA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 762 ELLENDALE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 768 HANCOCK  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 784 APPLETON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 786 BERTHA-HEWITT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 787 BROWERVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 789 CLARISSA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 790 EAGLE BEND  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets
- ISD 791 GREY EAGLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 793 STAPLES  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 809 MAZEPPA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 811 WABASHA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 813 LAKE CITY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

- ISD 820 SEBEKA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 821 MENAUGA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 829 WASECA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management
- ISD 830 JANESVILLE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 833 SO WASHINGTON COUNTY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance
- ISD 834 STILLWATER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance
- ISD 837 MADELIA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 840 ST JAMES  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 846 BRECKENRIDGE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Fixed Assets  
State and/or Local Compliance
- ISD 850 ROTHSAY  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 857 LEWISTON  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
State and/or Local Compliance
- ISD 858 ST CHARLES  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 861 WINONA  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance
- ISD 876 ANNANDALE  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties
- ISD 877 BUFFALO  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

STATE OF MINNESOTA  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY OF CROSSCUTTING FINDINGS  
 BY AGENCY TYPE  
 FOR THE YEAR ENDED JUNE 30, 1988

SCHOOLS AND RELATED AGENCIES

ISD 880 HOWARD LAKE-WAVERLY  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

ISD 882 MONTICELLO  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

ISD 892 CLARKFIELD  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

ISD 894 GRANITE FALLS  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties

ISD 896 WOOD LAKE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ISD 911 CAMBRIDGE  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

ISD 912 MILACA  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ISD 913 WALDORF-PEMBERTON  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

ISD 914 ULEN-HITTERDAL  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Adequacy/Propriety of Procedures  
 State and/or Local Compliance

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

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

METROPOLITAN ECSU  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 State and/or Local Compliance

MID-RANGE SP ED COOP 5-932  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 State and/or Local Compliance

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

MOWER COUNTY SPECIAL ED COOP  
 INTERNAL CONTROL/MANAGEMENT FINDINGS  
 Financial Management - Segregation of Duties  
 Financial Management - Adequacy of Records

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

**SCHOOLS AND RELATED AGENCIES**

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

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

NORTHEAST ED COOP SERVICE UNIT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

NW MN ED COOP SERVICE UNIT  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Payroll/Personnel  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures  
Financial Management - Adequacy of Records  
State and/or Local Compliance

NW REGION INTERDISTRICT COUNCIL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Financial Management - Segregation of Duties  
Financial Management - Adequacy/Propriety of Procedures

OAK LAND VOCATIONAL CENTER  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
State and/or Local Compliance

RED LAKE FALLS SPEC ED COOP  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

RIVER BEND SPECIAL ED COOP  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

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

SOUTHEASTERN MN SP ED COOP  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Cash Management  
Payroll/Personnel  
Financial Management - Segregation of Duties  
State and/or Local Compliance

SSD 1 MINNEAPOLIS  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
State and/or Local Compliance

SSD 6 SOUTH ST PAUL  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY OF CROSSCUTTING FINDINGS  
BY AGENCY TYPE  
FOR THE YEAR ENDED JUNE 30, 1988

SCHOOLS AND RELATED AGENCIES

ST PETER INTERDIST SP ED COOP  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties

TRI-COUNTY COOPERATIVE CENTER 946  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties  
State and/or Local Compliance

WASIOJA AREA SP ED COOP  
INTERNAL CONTROL/MANAGEMENT FINDINGS  
Financial Management - Segregation of Duties