



MINNESOTA OFFICE OF THE STATE AUDITOR

REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF

SUBRECIPIENTS OF THE STATE OF MINNESOTA FOR THE YEAR ENDED JUNE 30, 1994

JUDITH H. DUTCHER STATE AUDITOR

The Office of the State Auditor is a Constitutional Office which serves as a watchdog for Minnesota taxpayers and helps to assure integrity, accountability, and cost-effectiveness in government throughout the state.

Through financial, compliance, and special audits, the Office of the State Auditor helps to assure that local governments hold themselves to the highest standards of integrity. The Office works actively with local government officials to find more efficient and cost effective ways to spend tax dollars.

The Office performs approximately 320 audits per year. The State Auditor has oversight responsibilities for 4,300 units of local governments throughout the state. The local units of government include:

- 1803 townships
- 855 cities
- 429 educational districts
- 87 counties
- 703 police and fire relief association funds
- 145 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

Through its reports and research, the Office helps local governments to find new ways to provide essential services more economically and efficiently in order that they may respond to growing needs with limited financial resources.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, Rural Finance Administration Board, and Board of Government Innovation and Cooperation.

REPORT OF THE STATE AUDITOR ON FEDERALLY ASSISTED PROGRAMS OF SUBRECIPIENTS OF THE STATE OF MINNESOTA FOR THE YEAR ENDED JUNE 30, 1994

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

Judith H. Dutcher State Auditor

Department of Finance

Laura King Commissioner

Office of the Legislative Auditor

James R. Nobles Legislative Auditor

U.S. Department of Agriculture

Floyd Beidiker
Acting Regional Inspector

General for Audit

	RECEIVED	<u>Page</u>
INTRODUCTION	FEB 2 8 1995	i
EXHIBIT 1 Questioned Costs	STATE OFFICE BUILDING ST. PAUL, MN 55155	1
EXHIBIT 2 Summary of Federal Grant Re	venue by CFDA Number	5
EXHIBIT 3 Summary of Federal Grant Re	venue by Entity	13
EXHIBIT 4 Summary of Federal Grant Re Agency American Red Cross Anoka County Arrowhead Regional Develo Becker County Beltrami County Bemidji Interdistrict Counci Benton-Stearns Education I Blue Earth County Brainerd/Staples Regional T Brown County Carlton-Cook-Lake-St. Loui Carver-Scott Vocational Ce Cass County Catholic Charities Central Minnesota Council Chippewa County	opment Commission District Technical College S Counties Health Board Inter	41 42 42 43 43 43 44 44 44 44 45 45 45 45

	_ Page
EXHIBIT 4 (Continued)	
Cities	
Andover	46
Anoka	46
Bethel	46
Blaine	46
Blue Earth	46
Circle Pines	46
Columbia Heights	47
Coon Rapids	47
Courtland	47
Duluth	47
East Bethel	47
Fridley	47
Ham Lake	47
Henderson	48
Hilltop	48
Lino Lakes	48
Madelia	48
Mankato	48
Mapleton	48
Minneapolis	48
Ramsey	48
Redwood Falls	49
Rochester	49
Spring Lake Park	50
Springfield	50
St James	50
St Louis Park	50
St Paul	50
St Peter	51
Willmar	51

	_ Page
EXHIBIT 4 (Continued)	
Community Action for Suburban Hennepin County	51
Cook County	51
Coop Power Assoc-Eden Prairie	52
Dakota County	52
Duluth Community Action Program Inc	52
Duluth HRA	52
Educational Cooperative Service Unit	52
Faribault-Martin Human Service Board	52
Faribault County	53
Federation for Children with Special Needs, Inc	53
Fond Du Lac Housing Authority	53
Freshwater Education District	53
Good Samaritan of Minnesota	53
Grant County	53
Greater Minneapolis Council of Churches	53
Headwaters Regional Development Commission	54
Hennepin County	54
Hennepin-Scott-Carver SDA 9	55
Hennepin Technical College	55
Hiawatha Valley Education District	55
Indian Health Service	56
Intermediate School District 917	56
Independent School Districts	
0062 Ortonville	56
0094 Cloquet	56
0129 Montevideo	57
0152 Moorhead	57
0191 Burnsville	57
0206 Alexandria	57
0256 Red Wing	57
0309 Park Rapids	57
0347 Willmar	57
0564 Thief River Falls	58

	_ Page
EXHIBIT 4 (Continued)	
Independent School Districts (Continued)	
0621 Mounds View	58
0625 St Paul	58
0648 Danube	58
0654 Renville	58
0706 Virginia	59
0739 Kimball	59
0829 Waseca	59
0861 Winona	60
0911 Cambridge	60
Itasca County	60
Kandiyohi County	60
Kandiyohi County HRA	60
Koochiching County	61
Lake Agassiz Special Education Cooperative	61
Lake County	61
Lakes & Pines Community Action Council	61
Le Sueur County	61
Leaf River Education District	62
Lincoln County HRA	62
Lyon County	62
McLeod County	62
McLeod County HRA	62
Meeker-McLeod-Sibley Community Health Service	62
Meeker-Wright Special Education Cooperative	63
Meeker/McLeod County Education District	63
Metropolitan Council	63
Metropolitan Council of Government	63
Metropolitan ECSII	63

	<u>Page</u>
EXHIBIT 4 (Continued)	
Metropolitan Library Service Agency	64
Metropolitan Regional Arts Council	64
Mid State Community Health Service	64
Mid State Education District	64
Mid-Minnesota Development Commission	64
Mid-Minnesota Legal Assistance, Inc	65
Minnesota State Departments or Agencies	
Board of Technical Colleges	65
Department of Administration	68
Department of Corrections	68
Department of Economic Security	73
Department of Education	83
Department of Finance	174
Department of Health	175
Department of Human Services	182
Department of Natural Resources	210
Department of Public Safety	212
Department of Public Service	226
Department of Trade and Economic Development	228
Department of Transportation	231
Department of Water and Soil Resources	236
Higher Education Coordinating Board	236
Historical Society	236
Housing Finance Agency	236
Pollution Control Agency	236
State Arts Board	237
Minnesota Chippewa Tribe	237
Minnesota River Valley Education District	238
Minnesota River Valley Special Education Cooperative	238
Minnesota Teamsters Bureau	239
Minnesota Valley Cooperative	239
Minnesota Valley Education District	239

	<u>Page</u>
EXHIBIT 4 (Continued)	
Minneapolis Public Housing Authority	239
Multi-County Board of Health	239
National Crime Prevention Council	240
Northeast Education Cooperative Service Unit	240
Nicollet County	240
North Country Community Health Service	240
North Country Vocational Center	240
Northwest Minnesota Educational Coop Service Unit	241
Northwest Private Industry Council	241
Northwest Regional Development Commission	241
Northwest Service Delivery Area	242
Northwest Technical College	242
Olmsted County CAC	242
Parent Information Center	242
Pine To Prairie Vocational Center	242
Planned Parenthood of Minnesota	242
Prairie Lakes Education District	243
Private Industry Council Five	243
Public Housing Agency of St Paul	243
Ramsey County	243
Region Five Development Commission	244
Region Nine Development Commission	245
Region VIII North Welfare Board	245
Renville County HRA	246
River Bend Special Education Cooperative	246
Root River Education District	246
Southeast Minnesota Area Agency on Aging	246
Southeast Minnesota Private Industry Council	247
Sherburne County	247
Sibley County	247

	_ Page
EXHIBIT 4 (Continued)	
South Central Educational Cooperative Service Unit	247
South Central Minnesota Multi-County HRA	248
South Central Private Industry Council	248
South Dakota-Department of Education	248
Special School District Number 1, Minneapolis	248
St Louis County	248
St Thomas College	249
Southwest and West Central Educational Cooperative	
Service Unit	249
Southwest Minnesota Housing Partnership	251
Southwest Minnesota Private Industry Council	251
Southwest Regional Development Commission	251
Tri-Valley Opportunity Council Inc	252
Twin City Tree Trust	252
United States Departments or Agencies	
Action	252
Department of Agriculture	253
Department of Commerce	255
Department of Education	256
Department of Energy	263
Department of Health and Human Services	264
Department of Housing and Urban Development	267
Department of Interior	269
Department of Justice	270
Department of Labor	270
Department of State	271
Department of Transportation	271
Environmental Protection Agency	272
Equal Employment Opportunity Commission	272

	<u>Page</u>
EXHIBIT 4 (Continued)	
·	
United States Departments or Agencies (Continued)	273
Federal Emergency Management Agency	
National Foundation of Arts and Humanities	273
National Science Foundation	274
Nuclear Regulatory Commission	274
Small Business Administration	274
United Migrant Opportunity Services, Inc	274
United Way of America	274
United Way-Minneapolis	275
University of Illinois at Chicago	275
University of Minnesota	275
Upper Minnesota Valley Regional Development Commission	276
Waseca County	276
Watonwan County	276
West Central Area Agency on Aging	276
West Central Educational Cooperative Service Unit	277
West Central Education District	277
West Side Health Center	278
White Earth Reservation	278
EXHIBIT 5	
Summary of Nonfederal Crosscutting Findings	279
Cities	280
Counties	285
Housing and Redevelopment Authorities	293
Indian Tribes	293
Libraries	293
	294
Nonprofit Agencies	295 297
Other Governmental Agencies	
Regional Development Commissions Schools and Related Agencies	298 298
actions and Belaten Abencies	798

	<u>Page</u>
EXHIBIT 6	
Summary of Federal Crosscutting Findings	329
Cities	330
Counties	333
Housing and Redevelopment Authorities	334
Indian Tribes	334
Libraries	334
Nonprofit Agencies	335
Other Governmental Agencies	337
Regional Development Commissions	337
Schools and Related Agencies	338



STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

SUITE 400 525 PARK STREET SAINT PAUL 55103

> (612) 296-2551 (Voice) (612) 297-5353 (TDD)

Ms. Laura King, 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 Centennial Office Building, First Floor 658 Cedar Street St. Paul, Minnesota 55155

Mr. Floyd Beidiker
Acting Regional Inspector General for Audit
U.S. Department of Agriculture
111 North Canal Street
Suite 1130
Chicago, Illinois 60606

Our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 1994, is submitted herewith.

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 (OMB) Circulars A-128 or A-133.

This report on "Federally Assisted Programs of Subrecipients of the State of Minnesota" for the fiscal year ended June 30, 1994, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.



General (Continued)

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.

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 of Minnesota.

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

- The <u>Minnesota Department of Finance</u> serves as the lead state agency, representing all Minnesota state agencies receiving federal funds, and coordinates single audit requirements;
- The <u>Minnesota Office of the Legislative Auditor</u> performs the statewide single audit and prepares the audit report at the state agency level;
- The <u>U.S. Department of Agriculture, Office of the Inspector General</u> serves as the lead cognizant audit agency, representing all federal agencies awarding funds to the State of Minnesota, and serves as liaison with the other parties participating in the Memorandum and federal agencies.
- The Minnesota Office of the State Auditor monitors subrecipient audits by reviewing audit reports for timeliness and compliance with federal reporting standards. Subrecipient audit reports are considered acceptable when they include the reporting elements required by Government Auditing Standards, issued by the Comptroller General of the United States; by the American Institute of Certified Public Accountants; by the Single Audit Act of 1984; and by OMB Circulars A-128 or A-133. The Office prepares this summary report, which includes federal grant revenues received by subrecipients, along with their auditor's questioned costs and noncompliance findings. This summary report is provided to the other parties of the Memorandum.

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 1994, it was determined that 1,068 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. The status of the audits, by type, are:

	Reports								
				Not Received					
			Failed To	In Time For					
	Total	Received	Report	Publication					
Cities	118	98	20	•					
Counties	87	86	1	-					
Housing and Redevelopment									
Authorities	9	1	8	-					
Indian Tribes	12	5	-	7					
Libraries	19	19	-	-					
Nonprofit Agencies	280	81	-	199 .					
Other Governmental Agencies	37	21	13	3					
Regional Development									
Commissions	10	6	-	4					
Schools and Related Agencies	<u>496</u>	<u>464</u>	32						
Total	1,068	<u>781</u>	74	213					
Percent	100%	73%	7%	20%					

Significant Items

To be included in this report, financial statements must have been received by January 31, 1995. The Single Audit Act requires governments to file their single audit reports within 13 months of year-end; therefore, governmental entities with fiscal years ending December 31, 1993, should have filed their financial statements in time for this report. In addition, the state requires school districts to file their financial statements by December 31. Seventy-four entities failed to report in compliance with these requirements. There were an additional 213 reports which were not received in time for this publication reflecting the fact that governmental entities (other than schools) with fiscal years ending between January 1 and June 30, 1994, nonprofit agencies, and tribal governments may have reporting deadlines extending beyond the publication date of this report.

Contents of This Report

This report contains six exhibits. The exhibits contain information that was included in audited financial statements of subrecipients having fiscal year-ends between July 1, 1993 and June 30, 1994. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency.

The exhibits are:

- Exhibit 1 Questioned Costs
 - A summary of questioned costs by administrative agency. Summarized for each questioned cost is the subrecipient entity, Catalog of Federal Domestic Assistance (CFDA) number, reason for and the amount of the questioned costs.
- Exhibit 2 Summary of Federal Grant Revenue by CFDA Number
 A summary of federal grant revenue by CFDA number and by the
 administering agency type--direct federal or pass through state or
 other agency.
- Exhibit 3 Summary of Federal Grant Revenue by Entity
 A summary of federal grant revenue by subrecipient entity and the administrative agency type--direct federal or pass through state or other agency. Also shown are those entities which were to file a single audit report and did not. The exhibit identifies if the entity's audit report is acceptable; that is, if the audit report contains all reporting elements required by applicable auditing standards.
- Exhibit 4 Summary of Federal Grant Revenue by Administering Agency
 A summary of federal grant revenue by the administrative agency
 broken down by the subrecipient entities and CFDA numbers. Also
 indicated are federal or nonfederal crosscutting findings or grant
 noncompliance (refer to Exhibits 5 and 6 for detailed crosscutting
 findings). The exhibit identifies if the entity's audit report is
 acceptable.
- Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type
 A summary of nonfederal crosscutting findings by entity. A
 nonfederal crosscutting finding is non-monetary and does not pertain
 to any federal programs.
- Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type
 A summary of federal crosscutting findings by entity. A federal crosscutting finding is non-monetary and does not pertain to a specific federal program.

Contents of This Report (Continued)

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

Report Distribution

This report will be distributed to:

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

Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the six years ended June 30, 1994:

Type of Agency	1994	1993	1992	1991	1990	1989
Cities	98	90	100	81	90	97
Counties	86	87	87	81	85	87
Housing and Redevelopment						
Authorities	1	-	-	5	2	5
Indian Tribes	5	3	12	8	5	10
Libraries	19	16	16	19	19	19
Nonprofit Agencies	81	105	122	110	89	83
Other Governmental Agencies	21	20	11	19	26	28
Regional Development						
Commissions	6	6	6	10	10	10
Schools and Related Agencies	<u>464</u>	400	<u>470</u>	<u>494</u>	<u>512</u>	494
Total	<u>781</u>	<u>727</u>	<u>824</u>	827	<u>838</u>	<u>833</u>

Statistical Information (Continued)

The following table summarizes the federal grant revenue by administering agency type included in this report for the last six years:

		(In Millions)										
Federal Grant Revenue	_1	994_	_1	993	_1	992	_1	991	_1	990	_1	989
Federal	\$	170	\$	162	\$	164	\$	161	\$	165	\$	204
State		708		683		685		776		724		711
Other	Consessed	<u>48</u>		<u>42</u>		<u>37</u>		<u> 26</u>		27	_	24
Total Federal Grant Revenue	\$	926	\$	887	\$	886	\$	963	\$	916	\$	939

The following is a tabulation of the questioned costs for the last ten years:

June 30	Amo	Amount		
1994	\$	196,358		
1993	2	250,747		
1992	2	277,204		
1991	7	749,933		
1990	4	188,519		
1989	1,5	525,853		
1988	8	375,697		
1987	1,3	345,874		
1986	30,8	380,419*		
1985	3,0	25,195		

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

Acknowledgement

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 1994, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I wish to acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

Jun in H. Dutcher

Judith H. Dutcher

State Auditor

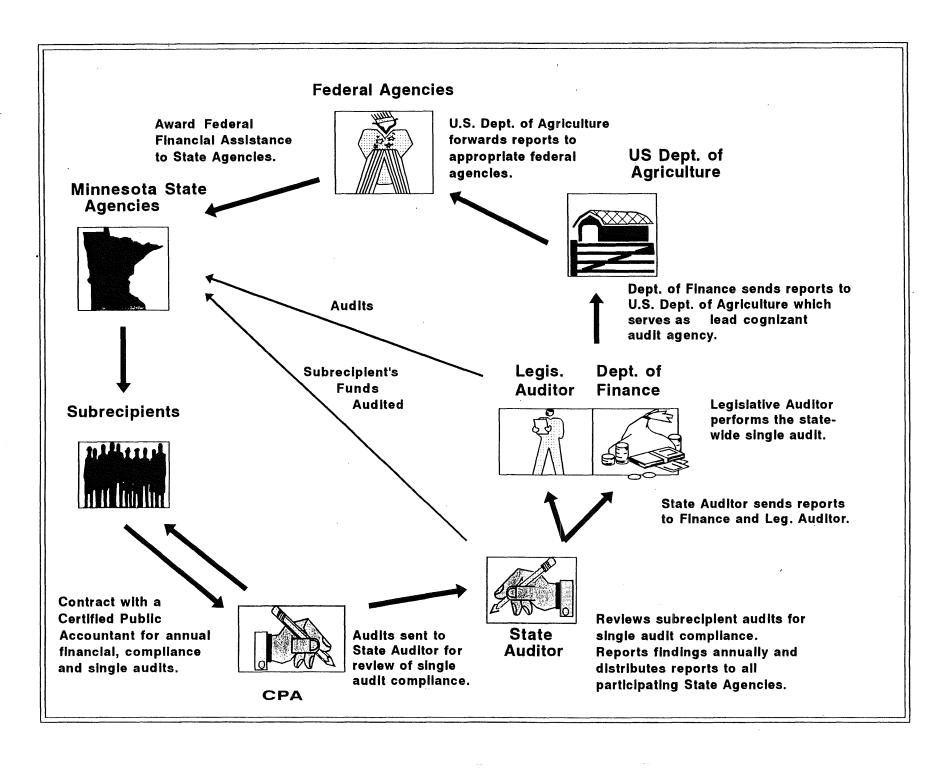


EXHIBIT 1

QUESTIONED COSTS

The following exhibit is a summary of questioned costs by administering agency. Summarized for each questioned cost is the subrecipient entity, CFDA number, reason for the questioned cost and the amount of the questioned cost. The resolution of questioned costs is the responsibility of the administering agency.

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 1994

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA Number	REASON		AMOUNT
DAKOTA COUNTY					
	INTERMEDIATE SCHOOL DISTRICT 917	17.246	Grant Administration	\$	21,509
MN - BOARD OF TECHNI	CAL COLLEGES				
	INTERMEDIATE SCHOOL DISTRICT 917	83.403	Grant Administration	\$	105
MN - DEPARTMENT OF C	ORRECTIONS	•			
	PARENTS ANONYMOUS OF MN	16.579	Expenditures	\$	4,956
MN - DEPARTMENT OF E	DUCATION				
	INTERMEDIATE SCHOOL DISTRICT 917	17.207	Grant Administration	\$	3,200
	INTERMEDIATE SCHOOL DISTRICT 917	17.250	Grant Administration		17,988
	INTERMEDIATE SCHOOL DISTRICT 917		Grant Administration		40,168
	ISD 0011 ANOKA-HENNEPIN		Expenditures		381
	ISD 0112 CHASKA		Grant Compliance		182
	ISD 0112 CHASKA		Grant Compliance		1,043
	ISD 0152 MOORHEAD		Grant Reporting		272
	ISD 0200 HASTINGS		Grant Compliance		2,923
	ISD 0381 LAKE SUPERIOR	10.555	Grant Compliance		298
	MN LICENSED FAMILY CHILD CARE ASSN	10.558	Grant Administration		174
	PROVIDERS CHOICE INC		Grant Compliance		19
	SSD 1 MINNEAPOLIS		Grant Reporting		311
	SSD 1 MINNEAPOLIS	10.555	Grant Reporting		327
				\$	67,286
MN - DEPARTMENT OF H		o7 (70		_	221
	PARENTS ANONYMOUS OF MN		Expenditures	\$	804
	PINE COUNTY	93.658	Grant Compliance		2,710
				\$	3,514
MN - DEPARTMENT OF NA	ATURAL RESOURCES				
•	CITY OF LINO LAKES	10.664	Grant Reporting	\$	1,279
MN - DEPARTMENT OF P	UBLIC SAFETY				
	CITY OF INVER GROVE HEIGHTS	83.516	Expenditures	\$	278
	CITY OF MONTEVIDEO		Expenditures		2,920
	CITY OF MOORHEAD		Expenditures		2,996
				\$	6,194

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 1994

		CFDA			
ADMINISTERING AGENCY	NAME OF ENTITY	NUMBER	REASON		AMOUNT
MN - DEPARTMENT OF T	RADE AND ECONOMIC DEVELOPMENT CITY OF HIBBING	14.228	Expenditures	\$	48,300
U.S DEPARTMENT OF	COMMERCE UPPER MN VALLEY REG DEVELOP COMM	11.302	Expenditures	\$	53
U.S DEPARTMENT OF	EDUCATION BRAINERD/STAPLES REG TECH COLLEGE BRAINERD/STAPLES REG TECH COLLEGE NW TECHNICAL COLLEGE SOUTH CENTRAL TECH COLLEGE SSD 1 MINNEAPOLIS	84.063 84.063 84.063	Grant Compliance Grant Compliance Grant Compliance Grant Administration Grant Compliance	\$	250 2,300 5,223 5,041 829
U.S DEPARTMENT OF	HEALTH & HUMAN SERVICES BOISE FORTE RES BUS COMM	93.600	Expenditures	\$	13,643
	FOND DU LAC RESERVATION	93.600	Grant Compliance	<u>\$</u>	8,202 8,250
U.S DEPARTMENT OF	HOUSING & URBAN DEVELOPMENT CITY OF AUSTIN CITY OF ROCHESTER		Grant Compliance Grant Compliance	\$	16,690 4,164 20,854
U.S DEPARTMENT OF	INTERIOR BOISE FORTE RES BUS COMM	15.113	Expenditures	\$	415
Total Questione	d Costs			\$	196,358

BLANK

EXHIBIT 2

FEDERAL GRANT REVENUE BY CFDA NUMBER

The following exhibit is a summary of federal grant revenue by CFDA number and by the administering agency type- direct federal or pass through state or other agency.

SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER FOR THE YEAR ENDED JUNE 30, 1994

		 PASS T	HROU	GH	
CFDA	DIRECT	 		OTHER	
NUMBER	FEDERAL	STATE		AGENCY	TOTAL
10.054	\$ 2,010	\$ • • • •	\$	• • • •	\$ 2,010
10.069	37,104	• • • •		• • • •	37,104
10.418	4,629,604	• • • •		139,898	4,769,502
10.423	130,000	• • • •		• • • •	130,000
10.424	117,550	• • • •		• • • •	117,550
10.443	165,795			• • • •	165,795
10.500	5,909	• • • •		102,311	108,220
10.550	316,447	14,266,573		286,756	14,869,776
10.551	• • • •	2,297,995		• • • •	2,297,995
10.553	• • • •	6,891,501		• • • •	6,891,501
10.555	• • • •	50,711,603		• • • •	50,711,603
10.556	54,524	332,521		• • • •	387,045
10.557		10,568,766		248,814	10,817,580
10.558	5,415	35,214,333		42,358	35,262,106
10.559	• • • •	1,739,418		• • • •	1,739,418
10.560	• • • •	57,664		• • • •	57,664
10.561		8,673,103		1,069,070	9,742,173
10.564	• • • •	14,769		• • • •	14,769
10.565	• • • •	622,879		• • • •	622,879
10.567	96,839	4,914		• • • •	101,753
10.568	• • • •	502,294		• • • •	502,294
10.570	40,867	1,826,296		697,319	2,564,482
10.652	5,988	• • • •		• • • •	5,988
10.664	17,030	166,203		• • • •	183,233
10.665	196,325	746,181		356,947	1,299,453
10.668	• • • •	1,263,252		175,801	1,439,053
10.669	• • • •	50,039		• • • •	50,039
10.760	125,200	• • • •		• • • •	125,200
10.901	5,828	• • • •		• • • •	5,828
10.904	489,462	• • • •		• • • •	489,462
10.961	27,958	• • • •		• • • •	27,958
11.300	306,785	• • • •		• • • •	306,785
11.302	257,431	• • • •		• • • •	257,431
11.303	116,142	• • • •		• • • •	116,142
11.307	318,719	• • • •		• • • •	318,719
12.104		3,855		• • • •	3,855
14.169	15,960	• • • •		• • • •	15,960
14.174	1,561,565	• • • •		• • • •	1,561,565
14.218	29,037,031	• • • •		3,917,802	32,954,833
14.219	• • • •	• • • •		522,142	522,142
14.221	1,286,796	• • • •			1,286,796
14.228	155,367	12,352,757		1,914,482	14,422,606

SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER FOR THE YEAR ENDED JUNE 30, 1994

		PASS TH	IROUGH	
CFDA	DIRECT		OTHER	
NUMBER	FEDERAL	STATE	AGENCY	TOTAL
14.230	\$ 470,927	\$	\$ 42,571	\$ 513,498
14.231	329,303	374,360	80,984	784,647
14.235	940,173	• • • •	548,001	1,488,174
14.236	• • • •	53,660	• • • •	53,660
14.239	2,574,262	336,810	319,185	3,230,257
14.240	953,100	• • • •	65,700	1,018,800
14.850	1,986,021	• • • •	• • • •	1,986,021
14.852	425,745	• • • •	4,677	430,422
14.854	• • • •	• • • •	864,229	864,229
14.855	6,754,594	• • • •	1,602,429	8,357,023
14.856	2,881,174	• • • •	117,239	2,998,413
14.857	19,214,724	• • • •	1,504,799	20,719,523
15.000	63,044	• • • •	• • • •	63,044
15.103	390,972	• • • •	• • • •	390,972
15.108	649,416	• • • •	• • • •	649,416
15.113	409,498	• • • •	• • • •	409,498
15.114	406,141	• • • •	• • • •	406,141
15.130	380,528	• • • •	206,219	586,747
15.141	130,930	• • • •	• • • •	130,930
15.142	3,172,046	• • • •	• • • •	3,172,046
15.143	60,187	• • • •	• • • •	60,187
15.144	134,068	• • • •	• • • •	134,068
15.607	2,485	• • • •	• • • •	2,485
15.904	51, 730	6,000	• • • •	57 , 730
15.916	3,727	104,339	• • • •	108,066
15.919	66,331	• • • •	• • • •	66,331
16.201	18,960	• • • •	• • • •	18,960
16.540	• • • •	645,406	• • • •	645,406
16.574	• • • •	• • • •	1,476	1,476
16.575	• • • •	546,976	• • • •	546,976
16.579	15,260	3,493,161	• • • •	3,508,421
16.601	• • • •	14,256	• • • •	14,256
16.603	• • • •	16,495	• • • •	16,495
17.207	• • • •	3,255	1,041	4,296
17.235	176,186	1,208,673	9,600	1,394,459
17.245	• • • •	288,236	21,509	309,745
17.246	• • • •	9,815,090	2,762,865	12,577,955
17.247	2,874,685	• • • •		2,874,685
17.248		• • • •	612,242	612,242
17.249	128,227	••••	• • • •	128,227
17.250	254,929	24,122,931	5,090,654	29,468,514
17.251	201,859	• • • •	• • • •	201,859

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER

SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER FOR THE YEAR ENDED JUNE 30, 1994

PASS THROUGH								
CFDA		DIRECT				OTHER		
NUMBER		FEDERAL		STATE		AGENCY		TOTAL
17.301	\$	25,000	\$	• • • •	\$	• • • •	\$	25,000
17.600	•		•	160,348	•		•	160,348
17.700		597				• • • •		597
17.801				60,374		• • • •		60,374
17.802						28,488		28,488
19.300		285,655				• • • •		285,655
20.005				60,338				60,338
20.106		647,906	1	7,007,019				17,654,925
20.205		273,053	3	9,289,836		• • • •		39,562,889
20.500		3,472		6,564				10,036
20.505				570,592		16,997		587,589
20.507		715,247		• • • •		• • • •		715,247
20.509		424,569		1,398,898				1,823,467
20.512		7,011		• • • •		• • • •		7,011
20.513		• • • •		4,155				4,155
20.514				17,198		• • • •		17,198
20.600				335,835		7,068		342,903
30.002		48,322		• • • •		• • • •		48,322
30.009		49,830				• • • •		49,830
45.005		5,000						5,000
45.007				• • • •		23,030		23,030
45.010				114,588		• • • •		114,588
45.023				3,762		• • • •		3,762
45.127		57,010		• • • •				57,010
45.129		2,955						2,955
47.049		204,931		• • • •		• • • •		204,931
47.076		224,874		• • • •		• • • •		224,874
59.009		• • • •		92,619				92,619
59.037		23,000		93,173		42,483		158,656
59.043		60,044		• • • •		• • • •		60,044
59.045		• • • •		6,400				6,400
66.418		16,066		28,071		• • • •		44,137
66.419		49,240		• • • •		• • • •		49,240
66.426				10,000		• • • •		10,000
66.435				9,881		• • • •		9,881
66.454				51,674		• • • •		51,674
66.459				1,443		• • • •		1,443
66.461		43,872		• • • •		• • • •		43,872
66.505		56,643		151,060		• • • •		207,703
66.600		50,000						50,000
66.702		1,405,184		• • • •		• • • •		1,405,184
66.808		24,152		• • • •				24,152

SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER FOR THE YEAR ENDED JUNE 30, 1994

		PASS TI	HROUGH	
CFDA	DIRECT	TROO II	OTHER	,
NUMBER	FEDERAL	STATE	AGENCY	TOTAL
72.001	\$ 1,179,294	\$	\$	\$ 1,179,294
72.002	400,186	• • • •		400,186
72.003	29,529	• • • •		29,529
72.008	845,733	• • • •		845,733
72.010	9,937	• • • •	• • • •	9,937
77.003	4,246			4,246
81.041	20,568	203,587		224,155
81.042	••••	6,835,466		6,835,466
81.050	46,704	218,270		264,974
81.052	428,317	•	• • • •	428,317
81.081	420,317	5,075	• • • •	5,075
83.403	• • •		• • • •	-
83.503	• • • •	51,916	17 400	51,916
	• • • •	933,378	17,409	950,787
83.513	04.225	158,271	50,000	208,271
83.516	94,335	10,932,754	15,114	11,042,203
83.523	107,923	53,629	152,962	314,514
84.002	• • • •	2,116,979	116,288	2,233,267
84.003	479,673	• • • •	• • • •	479,673
84.007	1,515,163	• • • •	• • • •	1,515,163
84.009	• • • •	456,353	• • • •	456,353
84.010		71,095,547	32,863	71,128,410
84.011		1,234,204	• • • •	1,234,204
84.013	• • • •	6,448		6,448
84.016	37,892	• • • •		37,892
84.023	33,516		26,440	59,956
84.024	• • •	14,637	• • • •	14,637
84.025	• • • •	205,871	• • • •	205,871
84.027		30,961,659	1,652,612	32,614,271
84.029	322,213	56,513	277,034	655,760
84.033	1,501,698	• • • •		1,501,698
84.034		1,354,499	339,000	1,693,499
84.035		393,270	333,000	393,270
84.038	10,103	31,006	• • • •	
84.040	68,104		• • • •	41,109
84.040		15 060	• • • •	68,104
	5,411,923	15,868	• • • •	5,427,791
84.042	103,061	• • • •	• • • •	103,061
84.047	264,808	10 005 470	212 272	264,808
84.048	• • • •	12,285,479	312,273	12,597,752
84.049	• • • •	538,207	43,210	581,417
84.055	71,204	• • • •	• • • •	71,204
84.060	1,936,881	6,867		1,943,748
84.061	146,152	• • • •		146,152

SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER FOR THE YEAR ENDED JUNE 30, 1994

		PASS T	HROUGH	
CFDA	DIRECT		OTHER	
NUMBER	FEDERAL	STATE	AGENCY	TOTAL
84.063	\$ 23,952,308	\$	\$	\$ 23,952,308
84.073	264,195	• • • •	30,948	295,143
84.078	1,128,188		59,457	1,187,645
84.086	• • • •	19,050	• • • •	19,050
84.117	• • • •	• • • •	15,368	15,368
84.128	• • • •	54,091	• • • •	54,091
84.129	69,333	22,493		91,826
84.132	• • • •	366,211		366,211
84.133	• • • •	• • • •	57,668	57,668
84.141	• • • •	• • • •	689	689
84.151	• • • •	5,825,181	500	5,825,681
84.154	• • • •	752,469	• • • •	752,469
84.158	• • • •	175,487	254	175,741
84.162	• • • •	72,446		72,446
84.163	25,304	• • • •		25,304
84.164	• • • •	2,485,263	57,823	2,543,086
84.165	2,300,638	• • • •	• • • •	2,300,638
84.167	17,740	• • • •	• • • •	17,740
84.169	• • • •	23,662		23,662
84.173		5,052,600	208,562	5,261,162
84.174	• • • •	161,153	• • • •	161,153
84.181	• • • •	1,624,305	35,355	1,659,660
84.184	54,600	• • • •	• • • •	54,600
84.186	• • • •	6,683,258	122,907	6,806,165
84.192	• • • •	• • • •	50,722	50,722
84.195	112,229	• • • •	• • • •	112,229
84.196	• • • •	110,125		110,125
84.198	241,252	• • • •	253,220	494,472
84.207	195,681	35,288	• • • •	230,969
84.213	• • • •	685,894	• • • •	685,894
84.216	• • • •	221,224		221,224
84.218	• • • •	60,421		60,421
84.224	• • • •	29,393		29,393
84.225	94,239	• • • •		94,239
84.233	643,991	• • • •	• • • •	643,991
84.234	333,293	• • • •		333,293
84.235	160,344	• • • •	• • • •	160,344
84.237	• • • •	8,000	• • • •	8,000
84.241	37,687	• • • •	• • • •	37,687
84.243	• • • •	897,033	39,311	936,344
84.249	• • • •	126,339	• • • •	126,339
84.253	• • • •	49,893	985	50,878
		. •		•

SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER FOR THE YEAR ENDED JUNE 30, 1994

		PASS TH	IROUGH	•
CFDA	DIRECT	11100 11	OTHER	
NUMBER	FEDERAL	STATE	AGENCY	TOTAL
93.003	\$	\$ 204,166	\$ 3,590	\$ 207,756
93.041	• • • •	4,995	, ,,,,,	4,995
93.043	• • • •	171,221	43,973	215,194
93.044	48,137	3,103,579	1,332,281	4,483,997
93.045		3,700,309	4,376,585	8,076,894
93.046	• • • •	66,934	50,043	116,977
93.047	359,763	••••	••••	359,763
93.048		42,201	23,669	65,870
93.110	219,844	5,136	27,687	252,667
93.118	••••	213,746	53,205	266,951
93.125	33,153	64,239		97,392
93.136	••••	9,560		9,560
93.144	170,741	••••		170,741
93.150	1707741	321,334		321,334
93.151	• • •	321,334	13,914	13,914
93.169	101,281		13,714	101,281
93.171	101,201	33,878	• • • •	33,878
93.171	1,385,864	293,284	• • • •	1,679,148
93.217	226,661		111 256	
93.217	•	5,913	111,256	343,830
93.260	2,270,208	75 170	3,201,103	5,471,311
	• • • •	75,172	84,782	159,954
93.268	• • • •	12,821	0.000	12,821
93.283	10.000	126,497	8,000	134,497
93.358	12,809	• • • •	• • • •	12,809
93.359	74,768	• • • •	• • • •	74,768
93.364	890	• • • •	• • • •	890
93.375	184,551	• • • •	• • • •	184,551
93.399	9,451	13,142	• • • •	22,593
93.550	137,070	• • • •	• • • •	137,070
93.560	• • • •	31,423,065	• • • •	31,423,065
93.561	• • • •	8,260,693	8,832,288	17,092,981
93.562	• • • •	101,322	• • • •	101,322
93.563	• • • •	23,595,451	• • • •	23,595,451
93.566	• • • •	2,780,210	209,514	2,989,724
93.568	• • • •	43,265,261		43,265,261
93.569	• • • •	7,801,458	58,000	7,859,458
93.572	• • • •	90,006	• • • •	90,006
93.573	• • • •	29,685	11,014	40,699
93.574	95 , 007	• • • •	• • • •	95,007
93.575	26,601	4,775,265	6,091	4,807,957
93.578	79,710	250,919	• • • •	330,629
93.600	28,057,288	22,478	890,109	28,969,875

SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER FOR THE YEAR ENDED JUNE 30, 1994

		PASS T	HROUGH	
CFDA	DIRECT		OTHER	
NUMBER	FEDERAL	STATE	AGENCY	TOTAL
93.608	\$ 100,000	\$	\$	\$ 100,000
93.612	276,127	• • • •	• • • •	276,127
93.623	83,024	• • • •	• • • •	83,024
93.630	• • • •	4,374,719	• • • •	4,374,719
93.643		87,174		87,174
93.645		1,080,291	• • • •	1,080,291
93.652		28,058	• • • •	28,058
93.656	28,787	188,019	23,203	240,009
93.658		23,506,510	• • • •	23,506,510
93.660		37,402	• • • •	37,402
93.667		34,568,414	• • • •	34,568,414
93.669	83,498	• • • •	• • • •	83,498
93.670		89,748	• • • •	89,748
93.671	9,859	234,747	• • • •	244,606
93.778	• • • •	88,337,464	14,237	88,351,701
93.779		24,191	• • • •	24,191
93.807		43,861	• • • •	43,861
93.866	36,907	• • • •	• • • •	36,907
93.912	295,137	38,175	84,036	417,348
93.917		36,605	• • • •	36,605
93.919		167,974	• • • •	167,974
93.928	• • • •	25,474	• • • •	25,474
93.939	5,208	• • • •	• • • •	5,208
93.958		399,713	• • • •	399,713
93.959		419,565	14,251	433,816
93.987	• • • •	21,537	• • • •	21,537
93.991		386,459		386,459
93.992	409,855	1,624,094	8,149	2,042,098
93.994	• • • •	6,856,541	1,034,677	7,891,218
94.001	• • • •	152,848		152,848
TOTAL	\$169,872,900	\$708,110,947	\$47,931,817	\$ 925,915,664

EXHIBIT 3

FEDERAL GRANT REVENUE BY SUBRECIPIENT ENTITY

The following exhibit is a summary of federal grant revenue by subrecipient entities by type- cities, counties, housing and redevelopment authorities, Indian Tribes, libraries, nonprofit agencies, other governmental agencies, regional development commissions and schools and related agencies. The federal grant revenue for each entity is summarized by the administering agency type- direct federal and pass through state or other agency. The exhibit identifies if the entity's audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and OMB's Circulars A-128 or A-133. Also presented are entities which were to file an audit and did not.

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY FOR THE YEAR ENDED JUNE 30, 1994

			PA	SS THROUGH			AUD I T
ENTITY	TYPE	DIRECT			HER		REPORT
	NAME OF ENTITY	FEDERAL	STATE	AGE	NCY	TOTAL	ACCEPTABLE
CITIES			-				
	OF ADA	Failed to	report in	=	with MN		
	OF AITKIN		70,		• • • •	70,000	YES
	OF ALBERT LEA	••••	78,		••••	78,827	YES
	OF ALEXANDRIA	• • • •	55,		••••	55,495	YES
	OF ALVARADO		158,		• • • •	158,124	YES
	OF APPLE VALLEY		report in		with MN		
	OF AUSTIN	828,884	_		••••	1,027,877	YES
CITY	OF BADGER		207,		• • • •	207,254	YES
	OF BALATON	••••	325,		• • • •	325,880	YES
CITY	OF BARNESVILLE		report in	-	with MN		
CITY	OF BEMIDJI	2,166,230				2,575,781	YES
CITY	OF BENSON	• • • •	514,		••••	514,984	YES
CITY	OF BLOOMING PRAIRIE	• • • •	89,	758		89 <i>,7</i> 58	YES
CITY	OF BRAINERD		518,			518,960	YES
CITY	OF BROOKLYN PARK	••••	222,	500 39	9,540	622,040	YES
	OF BURNSVILLE	21,279	222,	783		244,062	YES
	OF CALEDONIA		36,	260	• • • •	36,260	YES
	OF CANNON FALLS		13,	909	• • • •	13,909	YES
CITY	OF CLAREMONT	Failed to	report in	compliance	with MN	Statutes	
CITY	OF CLARKFIELD	427,180	83,	352	• • • •	510,532	YES
CITY	OF COKATO	****	175,	398	• • • •	175,398	YES
CITY	OF COLUMBIA HEIGHTS		45,	000 25	0,161	295,161	YES
CITY	OF COTTAGE GROVE	••••	495,	254	• • • •	495,254	YES
CITY	OF CROOKSTON	••••	614,	813	• • • •	614,813	YES
CITY	OF CRYSTAL	Failed to	report in	compliance	with MN	Statutes	
CITY	OF DELANO	Failed to	report in	compliance	with MN	Statutes	
CITY	OF DETROIT LAKES	742,447	43,	414		785,861	YES
CITY	OF DEXTER		85,	596		85,596	YES
CITY	OF DILWORTH		330,	323		330,323	YES
CITY	OF DODGE CENTER		981,	031	• • • •	981,031	YES
CITY	OF DULUTH	1,902,693	3,949,	543 2,59	3,841	8,446,077	YES
CITY	OF DUNDAS			• •			YES
CITY	OF EAST GRAND FORKS	873,804	301,	716		1,175,520	YES
CITY	OF ELK RIVER			••			YES
CITY	OF ELLSWORTH	16,066	35,	106		51,172	YES
CITY	OF FAIRMONT		123,			123,411	YES
CITY	OF FARIBAULT	Failed to	report in		with MN		
CITY	OF FARMINGTON		230,			230,474	YES
	OF FOLEY					•	YES
	OF FOUNTAIN	5,400				355,121	YES
	OF FULDA	••••	'			99,463	YES
	OF GARFIELD	Failed to	report in	compliance	with MN	-	

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY FOR THE YEAR ENDED JUNE 30, 1994

			PASS TH	ROUGH		AUDIT
ENTITY	TYPE	DIRECT		OTHER	•	REPORT
	NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
CITIES						
CITY	OF GARVIN		••••	,		YES
CITY	OF GILBERT	••••	385,018	• • • •	385,018	YES
	OF GOODRIDGE	••••	137,892	••••	137,892	YES
	OF GRANADA	••••	••••	••••	• • • •	YES
	OF GRAND RAPIDS	Failed to	report in compl	iance with		
	OF HARMONY	••••	373,371	••••	373,371	YES
	OF HAWLEY	640,000	41,779	• • • •	681,779	
	OF HECTOR		••••	••••	••••	YES
	OF HENNING	396,000	600,000	••••	996,000	
	OF HIBBING	••••	206,775	••••	206,775	
	OF HITTERDAL	••••	30,339	••••	30,339	
	OF HOYT LAKES	••••	or/ 713	••••	0E/ 713	YES
	OF HUTCHINSON	••••	854,312 151,358	••••	854,312 151,759	
	OF INTERNATIONAL FALLS OF INVER GROVE HEIGHTS	••••	•	••••	151,358	
	OF IVANHOE	••••	114,856	••••	114,856	YES YES
	OF LAKE CITY	••••	77 002	••••	77 002	
	OF LAMBERTON	••••	77,992 23,156	••••	77,992 23,156	
	OF LANESBORO	••••	86,553		86,553	
	OF LINDSTROM	Failed to	report in comp		•	123
	OF LINO LAKES	ruited to	6,608	55,344	61,952	YES
	OF LITCHFIELD		78,663	•	78,663	
	OF LITTLE FALLS		378,940		378,940	
	OF MADELIA	••••	41,509	••••	41,509	
	OF MAHNOMEN		report in comp		-	
	OF MANKATO	••••	625,812		625,812	YES
	OF MARSHALL	••••	232,014	••••	232,014	
	OF MINNEAPOLIS	18,511,888	44,684,371	2,440,688	65,636,947	
CITY	OF MONTEVIDEO	• • • •	117,478	4,992	122,470	
CITY	OF MOORHEAD	665,423	501,567	••••	1,166,990	
CITY	OF MORGAN	••••	396,962		396,962	YES
CITY	OF MORRIS	353,913	47,652	••••	401,565	YES
CITY	OF MORTON	••••	610,463	139,898	750,361	YES
CITY	OF NEWPORT	••••	44,496		44,496	YES
CITY	OF NORTH MANKATO	••••	83,848	• • • •	83,848	YES
CITY	OF NORTHFIELD		82,151		82,151	YES
CITY	OF OLIVIA	Failed to	report in comp	liance with	MN Statutes	
CITY	OF OSLO	••••	372,584		372,584	YES
CITY	OF OWATONNA	••••	371,748	• • • •	371,748	YES
CITY	OF PIPESTONE	••••	38,772	• • • •	38,772	YES
CITY	OF PROCTOR	••••	46,461	••••	46,461	YES
CITY	OF RAYMOND	Failed to	report in comp	liance with	MN Statutes	

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

FOR THE YEAR ENDED JUNE 30, 1994

			PASS TH	ROUGH		AUDIT
ENTITY	TYPE	DIRECT		OTHER		REPORT
	NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
CITIES						
CITY	OF RED LAKE FALLS	••••	189,045	••••	189,045	YES
CITY	OF RED WING		47,257		47,257	YES
CITY	OF RENVILLE		111,303		111,303	YES
CITY	OF RICE	297,607	209,500		507,107	YES
CITY	OF RICHFIELD	1,061,410	5,595,172	257,505	6,914,087	YES
CITY	OF ROCHESTER	3,571,910	496,394	• • • •	4,068,304	YES
CITY	OF ROSEVILLE	4,143	55,291	1,000	60,434	YES
CITY	OF ROTHSAY	125,200	480,534	• • • •	605,734	YES
CITY	OF RUSSELL		56,251		56,251	YES
CITY	OF SAUK CENTRE	****	162,823		162,823	YES
	OF SILVER BAY		92,900		92,900	YES
	OF SOUTH ST. PAUL		report in compl	iance with MN	Statutes	
	OF SPRINGFIELD	647,906	68,703	••••	716,609	YES
	OF ST CLOUD	Failed to	report in compl	iance with MN		
	OF ST JAMES		84,663	••••	84,663	YES
	OF ST JOSEPH	****	535,116	• • • •	535,116	YES
	OF ST LOUIS PARK		report in compl		Statutes	
	OF ST PAUL	8,139,175		2,442,859	16,317,516	YES
	OF ST PETER	••••	1,015,369	7,420	1,022,789	YES
	OF STEWARTVILLE	130,000	25,847	• • • •	155,847	YES
CITY	OF THIEF RIVER FALLS	9,178	806,644		815,822	YES
CITY	OF TWIN VALLEY	••••	181,161	• • • •	181,161	YES
CITY	OF TYLER	286,000			520,611	YES
CITY	OF VERGAS	133,365	557,300		690,665	YES
CITY	OF VERNON CENTER	Failed to	report in compl		Statutes	
CITY	OF VIRGINIA	••••	71,675	25,500	97,175	YES
	OF WARROAD	51,381	• •	••••	1,828,953	YES
CITY	OF WHEATON	1,999,212		••••	2,266,142	YES
	OF WILLMAR	8,580	•	••••	113,743	YES
	OF WINDOM	Failed to	report in compl			
	OF WINONA	••••	237,619	24,280	261,899	YES
	OF WINTHROP		report in compl			
	OF WYKOFF	Failed to	report in compl	iance with MN		
	OF ZUMBROTA				27,379	YES
1	TOTAL	44,016,274	82,140,097	8,643,028	134,799,399	
COUNTIES	S					
AITK	IN COUNTY		1,292,834		1,292,834	YES
ANOKA	A COUNTY	2,138,031	15,805,464	****	17,943,495	YES
BECK	ER COUNTY		3,033,852	****	3,033,852	YES
BELTE	RAMI COUNTY		3,838,712	158,540	3,997,252	YES
BENTO	ON COUNTY	• • • •	1,887,994	70,900	1,958,894	YES

		PASS TH	IROUGH	AUDIT	
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
COUNTIES					
BIG STONE COUNTY	39,478	618,998	••••	658,476	YES
BLUE EARTH COUNTY	••••	4,194,721		4,194,721	YES
BROWN COUNTY	••••	2,177,982		2,177,982	YES
CARLTON COUNTY	••••	2,660,467	113,557	2,774,024	YES
CARVER COUNTY	17,740	2,875,390	241,506	3,134,636	YES
CASS COUNTY	••••	2,610,006	35,215	2,645,221	YES
CHIPPEWA COUNTY	••••	1,105,707		1,105,707	YES
CHISAGO COUNTY	• • • •	1,975,157	••••	1,975,157	YES
CLAY COUNTY	6,669	3,972,939	56,997	4,036,605	YES
CLEARWATER COUNTY	••••	1,248,565	45,830	1,294,395	YES
COOK COUNTY	63,044	768,848	9,921	841,813	YES
COTTONWOOD COUNTY		1,297,133		1,297,133	YES
CROW WING COUNTY	33,651	5,540,887	57,158	5,631,696	YES
DAKOTA COUNTY	1,517,909	18,647,369	22,311	20,187,589	YES
DODGE COUNTY	••••	974,642		974,642	YES
DOUGLAS COUNTY	• • • •	2,026,209	53,041	2,079,250	
FARIBAULT COUNTY	••••	275,484		275,484	
FILLMORE COUNTY		1,339,471		1,339,471	
FREEBORN COUNTY	••••	2,923,604		2,923,604	
GOODHUE COUNTY	3,727	2,156,135	5,895	2,165,757	
GRANT COUNTY	••••	595,965	••••	595,965	
HENNEPIN COUNTY		report in comp			
HOUSTON COUNTY		1,402,365		1,402,365	YES
HUBBARD COUNTY	••••	1,205,219	11,882	1,217,101	
ISANTI COUNTY	••••	1,975,105	,	1,975,105	
ITASCA COUNTY	123,281	4,449,090		4,572,371	
JACKSON COUNTY		1,060,564		1,060,564	
KANABEC COUNTY	••••	863,968	••••	863,968	
KANDIYOHI COUNTY	37,104	2,677,372	11,536	2,726,012	
KITTSON COUNTY	-	322,969	16,430	339,399	
KOOCHICHING COUNTY	4,565		16,899	1,245,000	
	-	1,223,536	•		
LAC QUI PARLE COUNTY	F 000	867,485	F2 22/	867,485	
LAKE COUNTY	5,909	1,387,895	52,224	1,446,028	
LAKE OF THE WOODS COUNTY	• • • •	262,730	••••	262,730	
LE SUEUR COUNTY	****	1,893,992	••••	1,893,992	
LINCOLN COUNTY	••••	224,024	****	224,024	
LYON COUNTY	••••	437,772	••••	437,772	
MAHNOMEN COUNTY	••••	690,630	••••	690,630	
MARSHALL COUNTY	• • • •	879,029	••••	879,029	
MARTIN COUNTY	• • • •	44,231	••••	44,231	
MCLEOD COUNTY	••••	1,722,928	20,068	1,742,996	
MEEKER COUNTY	••••	1,344,784	86,317	1,431,101	YES

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

·		PASS T	AUDIT		
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
COUNTIES					
MILLE LACS COUNTY		1,457,987		1,457,987	YES
MORRISON COUNTY	••••	2,502,854	30,315	2,533,169	YES
MOWER COUNTY	••••	3,012,985	-	3,012,985	YES
MURRAY COUNTY	••••	118,892	 15,577	134,469	YES
NICOLLET COUNTY	••••	1,986,916		1,986,916	YES
NOBLES COUNTY	• • • •	1,653,088	****	1,653,088	YES
NORMAN COUNTY	••••	582,779	****	582,779	YES
OLMSTED COUNTY	489,462	8,183,359	222,554	8,895,375	YES
OTTER TAIL COUNTY	407,402	5,578,880	43,093	5,621,973	YES
PENNINGTON COUNTY	••••	941,666	43,093 8,284	949,950	YES
PINE COUNTY	••••			=	
PIPESTONE COUNTY	••••	2,077,521	15,951	2,077,521 1,050,725	YES YES
POLK COUNTY	••••	1,034,774			YES
•	••••	3,800,856	37 , 195	3,838,051	
POPE COUNTY	00/ 397	883,518	69,825	953,343	YES
RAMSEY COUNTY	994,283	46,200,951	385,964	47,581,198	YES
RED LAKE COUNTY	••••	330,733	7 540	330,733	YES
REDWOOD COUNTY	••••	1,362,803	3,518	1,366,321	YES
RENVILLE COUNTY	••••	1,788,435	12,622	1,801,057	YES
RICE COUNTY	• • • •	3,661,332	••••	3,661,332	YES
ROCK COUNTY	• • • •	786,276	••••	786,276	YES
ROSEAU COUNTY	••••	688,096	••••	688,096	YES
SCOTT COUNTY	••••	5,910,380	424,648	6,335,028	YES
SHERBURNE COUNTY	••••	2,370,678	23,481	2,394,159	YES
SIBLEY COUNTY	••••	1,122,041	••••	1,122,041	YES
ST LOUIS COUNTY	2,513,346	21,108,726	151,799	23,773,871	YES
STEARNS COUNTY	••••	7,987,329	56,552	8,043,881	YES
STEELE COUNTY	****	1,511,155	••••	1,511,155	YES
STEVENS COUNTY	••••	805,058	39,597	844,655	YES
SWIFT COUNTY	••••	857,592	• • • •	857,592	YES
TODD COUNTY	••••	2,644,066	35,733	2,679,799	YES
TRAVERSE COUNTY	,	435,578	6,000	441,578	YES
WABASHA COUNTY	••••	1,195,589	• • • •	1,195,589	YES
WADENA COUNTY	••••	1,315,079	63,570	1,378,649	YES
WASECA COUNTY	• • • •	1,357,302	35,853	1,393,155	YES
WASHINGTON COUNTY	••••	7,736,468	••••	7,736,468	YES
WATONWAN COUNTY	••••	1,218,870	••••	1,218,870	YES
WILKIN COUNTY	••••	770,739	19,540	790,279	YES
WINONA COUNTY	****	3,189,025	••••	3,189,025	YES
WRIGHT COUNTY		4,521,448	32,400	4,553,848	YES
YELLOW MEDICINE COUNTY		1,267,466		1,267,466	YES
TOTAL	7,988,199	266,739,513	2,820,298	277,548,010	

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

		PASS TH	ROUGH		AUDIT
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
HOUSING AND REDEVELOPMENT AUTHORITIES					
BIG STONE COUNTY HRA	Failed to	report in compl	iance with M	IN Statutes	
DAKOTA COUNTY HRA	Failed to	report in compl	iance with M	IN Statutes	
FERGUS FALLS HRA	Failed to	report in compl	iance with M	IN Statutes	
LE SEUER CO HRA	Failed to	report in compl	iance with M	IN Statutes	
LINCOLN COUNTY HRA	189,987	180,001	••••	369,988	YES
NW MN MULTI COUNTY HRA		report in compl			
OLMSTED CO HRA		report in compl			
RED WING HRA		report in compl			
SE MN MULTI COUNTY HRA		r <u>eport in com</u> pl	iance with		
TOTAL	189,987	180,001		369,988	
INDIAN TRIBES					
BOISE FORTE RES BUS COMM	3,160,208	180,205	5,205	3,345,618	YES
FOND DU LAC RESERVATION	4,998,342	582,651	3,331,934	8,912,927	
GRAND PORTAGE RESERVATION	369,056	90,091	33,257	492,404	
LEECH LAKE RESERVATION BUS COMM	Report not	received in ti	me for this	publication	
LOWER SIOUX COMM COUNCIL	185,548	10,752	••••	196,300	YES
MILLE LACS RESERVATION BUS COMM	Report not	received in ti	me for this	publication	
MN CHIPPEWA TRIBE		received in ti		-	
PRAIRIE ISLAND INDIAN COMMUNITY	Report not	received in ti	me for this	publication	
RED LAKE BAND OF CHIPPEWA INDIANS	3,557,517	613,465		4,170,982	YES
SHAKOPEE MDEWANKTON SIOUX COMMUNITY	Report not	received in ti	me for this	publication	
UPPER SIOUX COMMUNITY	Report not	received in ti	me for this	publication	
WHITE EARTH RESERVATION	Report not	<u>received in ti</u>	me for this	publication	
TOTAL	12,270,671	1,477,164	3,370,396	17,118,231	
LIBRARIES					
ARROWHEAD LIBRARY SYSTEM	••••	153,381	••••	153,381	
CENTRAL MINN LIBRARIES EXCHANGE	••••	44,356	••••	44,356	
EAST CENTRAL REGIONAL LIBRARY	••••	61,008	••••	61,008	
GREAT RIVER REGIONAL LIBRARY	••••	110,449	••••	110,449	
KITCHIGAMI REGIONAL LIBRARY	• • • •	54,536	••••	54,536	
LAKE AGASSIZ REGIONAL LIBRARY	••••	60,818	••••	60,818	
METRONET	••••	66,825	••••	66,825	
METROPOLITAN LIBRARY SERVICE AGENCY	••••	402,930	••••	402,930	
NORTH COUNTRY LIBRARY COOPERATIVE	••••	48,840	••••	48,840	
NORTHERN LIGHTS LIBRARY NETWORK	••••	56,938	••••	56,938	
NORTHWEST REGIONAL LIBRARY	••••	32,586	• • • •	32,586	
PIONEERLAND LIBRARY SYSTEM	••••	60,068	••••	60,068	
PLUM CREEK LIBRARY SYSTEM	• • • •	77,865	••••	77,865	
SC MINN INTERLIBRARY EXCHANGE	••••	36,659	••••	36,659	
SE LIBRARIES COOPERATING	• • • •	292,434	• • • •	292,434	YES

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

		PASS TH	ROUGH		AUD I T
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
LIBRARIES					
SE LIBRARY SYSTEM		96,042		96,042	YES
SW AREA INTERLIBRARY EXCHANGE		43,610		43,610	YES
TRAVERSE DES SIOUX LIBRARY SYSTEM	••••	66,753		66,753	YES
VIKING LIBRARY SYSTEM		44,962		44,962	YES
TOTAL		1,811,060		1,811,060	
NONPROFIT AGENCIES					
A NEW DIMENSION CHILD ENRICH CTR	Report not	received in ti	me for this	publication	
ADULT'S & CHILDREN'S ALLIANCE INC	• • • •	4,187,018		4,187,018	YES
AIDS EMERGENCY FUND	Report not	received in ti	me for this	publication	
ALBERT LEA COMMUNITY CHILD CENTER		50,371		50,371	YES
AMERICAN MEDICAL ASSOC	Report not	received in ti	me for this	publication	
AMHERST WILDER FOUNDATION	522,372	2,424,061	9,757	2,956,190	YES
ANOKA COUNTY COMM ACTION PROG INC	985,485	2,208,202	476,025	3,669,712	YES
ARROWHEAD ECON OPPORTUNITY AGENCY	Report not	received in ti	me for this	publication	
ARROWHEAD EMS ASSOCIATION INC		25,000		25,000	YES
ASCENSION SCHOOL	Report not	received in ti	me for this	publication	
ASSOC ADVAN HMONG WOMEN IN MINN	Report not	received in ti	me for this	publication	
BI-COUNTY COMM ACTION COUNCIL	1,252,766	2,625,399	• • • • •	3,878,165	YES
BIG STONE COLONY SCHOOL	Report not	received in ti	me for this	publication	
BLINDNESS: LEARNING/NEW DIMENSION	Report not	received in ti	me for this	publication	
BOARD OF SOCIAL MINISTRY		35,143		35,143	YES
BT BOMBERS BOXING CLUB	Report not	received in ti	me for this	publication	
BUILDING BLOCK NURSERY SCHOOL	Report not	received in ti	me for this	publication	
BUSH MEMORIAL CHILDREN CENTER	Report not	received in ti	me for this	publication	•
CARITAS FAMILY SERVICES	Report not	received in ti	me for this	publication	
CATALYST	Report not	received in ti	me for this	publication	
CATHEDRAL JR & SR HIGH SCHOOL	Report not	received in ti	me for this	publication	
CATHOLIC CHARITIES -ST PAUL MPLS	342,500	325,669	1,055,759	1,723,928	YES
CATHOLIC CHARITIES ST CLOUD	Report not	received in ti	me for this	publication	
CENTER FOR VICTIMS OF TORTURE	Report not	received in ti	me for this	publication	
CENTRAL MN CHRISTIAN SCHOOL	Report not	received in ti	me for this	publication	
CENTRAL MN COUNCIL ON AGING	Report not	received in ti	me for this	publication	
CENTRAL MN EMS CNCL	Report not	received in ti	me for this	publication	
CENTRE FOR ASIANS/PACIFIC ISLANDERS	Report not	received in ti	me for this	publication	
CHANNEL ONE INC		744,954		744,954	YES
CHICANO LATINOS UNIDOS EN SERVICO	Report not	received in ti	me for this	publication	
CHIEF BUG O NAY GE SHIG SCHOOL	Report not	received in ti	me for this	publication	•
CHILD CARE AND NUTRITION INC	Report not	received in ti	me for this	publication	
CHILD CARE CHOICES INC	Report not	received in ti	me for this	publication	
CHILD CARE RESOURCE CTR-SOUTHSIDE	Report not	received in ti	me for this	publication	
CHILD CARE RESOURCE REFERRAL INC	Report not	received in ti	me for this	publication	

		PASS THROU	JGH		AUDIT
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE A	GENCY	TOTAL	ACCEPTABLE
NONPROFIT AGENCIES					
CHILDREN ARE PEOPLE	Report not	received in time	for this	publication	
CHILDREN'S ADVOCATE PROG OF MANKATO	Report not	1,823,196	••••	1,823,196	YES
CHILDREN'S HOME SOCIETY OF MINN		received in time			.20
CHILDRENS HOSPITAL	•	received in time		•	
CHRIST'S HOUSEHOLD OF FAITH SCHOOL	•	received in time		•	
CLAY-WILKIN OPPORTUNITY COUNCIL	962,115	454,338	••••	1,416,453	YES
CLUES	•	received in time	for this	• •	
COLLEGE OF ST SCHOLASTICA	2,098,063	85,855		2,183,918	YES
COMM ACTION FOR SUBURBAN HENNEPIN	168	624,722	••••	624,890	YES
COMM CHILD CARE-RICHFIELD LUTH CNCL	• • • •	29,186		29,186	YES
COMM INTERPRETER REFERAL CTR		87,346		87,346	YES
COMPAS	Report not	received in time	for this	publication	
CORNERHOUSE	Report not	received in time	for this	publication	
CORNERSTONE ADVOCACY SERVICE	Report not	received in time	for this	publication	
COUNCIL ON DOMESTIC VIOLENCE REG 4	Report not	received in time	for this	publication	
COURAGE CENTER		92,275		92,275	YES
CTR FOR ENERGY & URBAN DEVELOPMENT	Report not	received in time	for this	publication	
DAKOTA COUNTY COMM ACTION COUNCIL	Report not	received in time	for this	publication	
DEAF	Report not	received in time	for this	publication	
DEVELOPMENT ACHIEVE CTR ST ANTHONY	Report not	received in time	for this	publication	•
DEVELOPMENT CORP FOR CHILDREN	Report not	received in time	for this	publication	
DISCIPLES MINISTRY CHURCH MISSION	••••	146,150	10,000	156,150	YES
DISCOVERY PLACE	••••	26,587	••••	26,587	YES
DULUTH COMM ACTION PROG INC	• • • •	2,667,367	388,664	3,056,031	YES
EASTSIDE NEIGHBORHOOD SER NUR SCHL	Report not	received in time	for this	publication	
EDEN HOUSE	Report not	received in time	for this	publication	
EDGERTON CHRISTIAN ELEMENTARY SCHL	Report not	received in time	for this	publication	
ELIM TRANSITIONAL HOUSING	Report not	received in time	for this	publication	
EPIPHANY SCHOOL	Report not	received in time	for this	publication	
EPISCOPAL C.SARCHDEACON GILFILLAN	Report not	received in time	for this	publication	
ETHOPIANS IN MN INC	••••	76,434	••••	76,434	YES
FACE TO FACE HEALTH SERVICE	101,281	103,938	47,710	252,929	YES
FAIRVIEW RIVERSIDE MEDICAL CENTER	Report not	received in time	for this	publication	
FAMILY RESOURCE CENTER (LINDSTROM)	Report not	received in time	for this	publication	
FAMILY SERVICES ST CROIX	Report not	received in time		publication	
FAMILY VIOLENCE NETWORK	• • • • • • • • • • • • • • • • • • • •	128,080	54,026	182,106	YES
FIRST BAPTIST-DOWNTWN CHLD CARE CTR	-	received in time		=	
FREEBORN CO CAP	•	received in time		•	
FREEPORT WEST	· ·	received in time			
GALE KNAPP DAY CARE	Report not	received in time	for this	•	
GAY AND LESBIAN COMM ACTION COUNCIL	••••	57,270		57,270	YES
GILLETTE CHILDRENS HOSPITAL	Report not	received in time	for this	publication	

		PASS THRO	UGH		AUDIT
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
NONPROFIT AGENCIES					
COOD CAMADITAN OF MN	Damant wat		for Abia	muhlisahian	
GOOD SAMARITAN OF MN GOODHUE-RICE-WABASHA CITZ ACT CNCL	572,521	received in time	41,166	2,075,523	YES
GREATER MPLS DAY CARE ASSOCIATION	•	received in time	•	• •	123
GREEN THUMB INC	•	received in time		•	
HARRIET TUBMAN WOMEN'S SHELTER		41,574	480,465	522,039	YES
HEALTH ONE HOME CARE		received in time	•	•	
HEALTH START	52,202	79,873	728,431	860,506	YES
HEARTLAND COMMUNITY ACTION AGENCY	1,023,552	•	,869,629	5,771,311	YES
HENNEPIN COUNTY HOME SCHOOL	Report not	received in time	for this	publication	
HIRED		242,036 1	,438,220	1,680,256	YES
HISPANOS EN MINNESOTA	Report not	received in time	for this	publication	
HMONG AMERICAN PARTNERSHIP	Report not	received in time	for this	publication	
HOLY FAMILY SCHOOL-SAUK CENTER	Report not	received in time	for this	publication	
HOLY REDEEMER SCHOOL-MARSHALL	Report not	received in time	for this	publication	
HOLY SPIRIT ELEMENTARY SCHOOL	Report not	received in time	for this	publication	
HOLY TRINITY SCHOOL-NEW ULM	Report not	received in time	for this	publication	
HOLY TRINITY SCHOOL-PIERZ	•	received in time		•	
HOLY TRINITY SCHOOL-WINSTED	•	received in time		•	
HOUSTON CO WOMENS RESOURCES	Report not	received in time			
HUMAN SERVICES INC		98,139	28,549	126,688	YES
INDIAN HEALTH BOARD	•	received in time		•	
INSTITUTE FOR BLACK CHEMICAL ABUSE	•	received in time		•	
INSTITUTE FOR MINORITY DEV	•	received in time			VEO
INTER-COUNTY COMMUNITY COUNCIL	575,029	1,585,772	285,837	2,446,638	YES
INTERCULTURAL MUTUAL ASSIST INC (OF INTERNATIONAL INSTITUTE-MINNESOTA	Poport not	222,455 received in time	91,783	314,238	YES
IRON RANGE LEARNING & DEV CTR	•	received in time		•	
JEWISH FAMILY SERVICES	•	received in time		•	
JEWISH VOC SERVICES	•	received in time		•	
JORDAN AREA COMM COUNCIL	•	received in time		•	
JUEL FAIRBANKS CHEMICAL DEP SER INC	•	received in time		•	
KINDERCARE LEARNING		37,723		37,723	YES
KOOCHICHING-ITASCA ACTION CNCL	1,155,795	2,297,955	43,484	3,497,234	YES
LAKELAND MENTAL HEALTH CTR		received in time	-	publication	
LAKES & PINES COMM ACT COUNCIL	968,791	3,863,832		4,832,623	YES .
LAKES CRISIS CENTER	Report not	received in time	for this	publication	
LAO ASSISTANCE CENTER	Report not	received in time	for this	publication	
LAO FAMILY COMMUNITY OF MINN INC	Report not	received in time	for this	publication	
LEAGUE OF WOMEN VOTERS	Report not	received in time	for this	publication	
LEARNING DISABILITIES	Report not	received in time	for this	publication	
LEO A HOFFMAN CENTER	Report not	received in time	for this	publication	
LOCAL 41 UAW		415,774	• • • •	415,774	YES

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

		PASS THROUGH				AUDIT
ENTITY TYPE	DIRECT			OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	A	GENCY	TOTAL	ACCEPTABLE
NONPROFIT AGENCIES						
LUTHERAN SOCIAL SERVICE OF MN	2,688,460	250,4	04 1.	226,175	4,165,039	YES
LUTHERAN SOCIAL SERVICES-METRO EAST		-	•	•	publication	
MACALESTER COLLEGE	•				publication	
MAHUBE COMMUNITY COUNCIL	1,146,819	2,272,4	66		3,419,285	YES
MANKATO AREA CATHOLIC SCHOOLS	Report not	received i	n time	for this	publication	
MANKATO REHABILITATION CENTER INC	Report not	received i	n time	for this	publication	
MEEKER WRIGHT COUNTIES COMM ACT	Report not	received i	n time	for this	publication	
MESSIAH WILLARD DAY CARE CTR	Report not	received i	n time	for this	publication	
METRO CENTER FOR INDEPENDENT LIVING		269,8	87	14,361	284,248	YES
MIDWEST FARMWORKERS EMPL AND TRAIN	2,887,693	548,6	96	43,649	3,480,038	YES
MIGIZI COMMUNICATIONS INC	Report not	received i	n time	for this	publication	
MIGRANT HEALTH SERVICES	Report not	received i	n time	for this	publication	
MN AIDS PROJECT	••••	556,2	87	9,000	565,287	YES
MN ALLIANCE FOR ARTS IN EDUCATION	•				publication	
MN ALLIANCE FOR HEALTH CARE					publication	
MN AMER INDIAN AIDS TASK FORCE	•				publication	
MN ASSOC FOR EDUC OF YOUNG CHILDREN	•				publication	
MN BROADCASTERS ASSOC	•				publication	
MN CITIZENS CNCL ON CRIME & JUSTICE	•				publication	
MN FOUNDATION FOR BETTER HEARING	Report not			for this	publication	
MN INDIAN WOMEN'S RESOURCE		460,5			460,588	YES
MN INSTITUTE OF PUBLIC HEALTH	·			for this	publication	
MN LICENSED FAMILY CHILD CARE ASSN	•••• ••••	4,117,7			4,117,723	YES
MN LITERACY COUNCIL INC	•				publication	
MN PROG DEV INC-DOMESTIC ABUSE	•				publication	VEO
MN TEAMSTERS BUREAU	241,252	2,143,7		543,529		YES
MN VALLEY ACTION COUNCIL	1,634,525		•	512,022	14,734,465	YES
MODEL CITIES HEALTH CTR	•				publication publication	
MOTHERS AGAINST DRUNK DRIVING MPLS AMERICAN INDIAN CENTER	•				publication	
MPLS CHILDREN'S MEDICAL CENTER	•				publication	
MPLS COMM ACTION AGENCY	•				publication	
MPLS CRISIS NURSERY	•				publication	
MPLS URBAN LEAGUE					publication	
MPLS YOUTH DIVERSION PROGRAM	•				publication	
NAEVE HEALTH CARE ASSOCIATION	· ·				publication	
NATIONAL YOUTH LEADERSHIP	-				publication	
NATL ASSOC OF HRA'S	•				publication	
NE CENTER FOR INDEPENDENT LIVING	•				publication	
NEIGHBORHOOD HOUSE ASSOC	•				publication	
NEW BEGINNING CTR	•				publication	
NEW HORIZON ENTERPRISE INC	•				publication	
		 •				

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

		PASS THRO	UGH		AUD I T
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
NONPROFIT AGENCIES					
NEXUS JUVENILE PROGRAM	Report not	received in time	for this	publication	
NOBLES COOP ELECTRIC	••••	****	••••		YES
NORTH HOMES INC	Report not	received in time	for this	publication	
NORTHSIDE CHILD DEVELOPMENT CENTER	Report not	received in time	for this	publication	
NORTHSIDE RESIDENTS REDEV CNCL	Report not	received in time	for this	publication	
NORTHSTAR DAY CARE CENTER	••••	26,885	••••	26,885	YES
NORTHWOOD CHILD HOME SOCIETY	••••	91,297	••••	91,297	YES
NORTHWOODS COALITION-BATTERED WOMEN	••••	34,800	• • • •	34,800	YES
NW COMM ACTION INC	597,158	1,043,794	10,599	1,651,551	YES
NW PRIVATE INDUSTRY COUNCIL	Report not	received in time	for this	publication	
OAKWOOD SCHOOL (DEXTER)	Report not	received in time	for this	publication	
OLMSTED COUNTY CAC	Report not	received in time	for this	publication	
OPTION INTERSTATE INDEP LIVING	Report not	received in time	for this	publication	
OTTERTAIL-WADENA COMM ACT CNCL	701,111	1,234,282	• • • •	1,935,393	YES
PACER CENTER	592,341	252,088	348,028	1,192,457	YES
PARENTS ANONYMOUS OF MN		122,064	• • • • •	122,064	YES
PARENTS IN COMMUNITY ACTION INC	6,171,062	572,270	512,059	7,255,391	YES
PATHFINDER RESOURCES INC	Report not	received in time	for this	publication	
PATHWAYS INC	Report not	received in time	for this	publication	
PEOPLES COOP POWER ASSOC	Report not	received in time	for this	publication	
PERSPECTIVES INC	262,217	128,721	33,113	424,051	YES
PHILLIPS COMM INITIATIVES	Report not	received in time	for this	publication	
PHYLLIS WHEATLEY COMM CENTER INC	••••	45,820	• • • •	45,820	YES
PILLSBURY UNITED N S	Report not	received in time	for this	publication	
PORT GROUP HOME	Report not	received in time	for this	publication	
PRAIRIE FIVE COMM ACT CNL	700,248	1,884,562	332,540	2,917,350	YES
PREVENTION ALLIANCE	Report not	received in time	for this	publication	
PRIME PROVIDERS INC	Report not	received in time	for this	publication	
PRIVATE INDUSTRY COUNCIL FIVE	Report not	received in time	for this	publication	
PROVIDERS CHOICE INC		20,939,649	• • • •	20,939,649	YES
QUEEN OF ANGELS SCHOOL	Report not	received in time	for this	publication	
RAINBOW DAY CARE	••••	31,007	• • • •	31,007	YES
RAMSEY ACTION PROGRAMS	Report not	received in time	for this	publication	
RAMSEY FOUNDATION	Report not	received in time	for this	publication	
RAPE AND ABUSE CRISIS CENTER	Reports of	Federal programs	are incom	mplete	
REACH-UP INCORPORATED	1,255,695	44,653		1,300,348	YES
RED SCHOOL HOUSE	Report not	received in time	for this	publication	
REENTRY SERVICES INC	Report not	received in time	for this	publication	
REG 9 CHILD CARE RES AND REF	Report not	received in time	for this	publication	
RESOURCE CNTR-INDEP LIVING OF NE MN	Report not	received in time	for this	publication	
RESOURCE EMPLOY ACTION CTR	Report not	received in time	for this	publication	
RESOURCE INC	564,841	215,217 2	,706,489	3,486,547	YES

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

		PASS THRO	OUGH		AUDIT
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
NONPROFIT AGENCIES					
RESOURCES FOR ADOPTIVE PARENTS	Report not	received in time	for this	publication	
RESOURCES FOR CARING INC	Report not	received in time	for this	publication	
RESOURCES FOR CHILD CARING INC	Report not	received in time	for this	publication	
REUBEN LINDH LEARNING CENTER INC	••••	42,763	• • • •	42,763	YES
RICHFIELD COMM CHILD CARE CENTER	Report not	received in time	for this	publication	
RURAL ENTERPRISE ACCEPTABLE LIVING		149,442	••••	149,442	YES
RURAL MN CEP INC	••••	6,888,879	2,441,916	9,330,795	YES
SACRED HEART SCHL-EAST GRAND FORKS	Report not	received in time	e for this	publication	
SCOPE RESOURCES CENTER INC	Report not	received in time	e for this	publication	
SCOTT CARVER DAKOTA COMM ACT AGENCY	Report not	received in time	e for this	publication	
SE MN AREA AGY ON AGING	Report not	received in time	e for this	publication	
SE MN CTR FOR INDEPENDENT LIVING	Report not	received in tim	e for this	publication	
SE MN PRIVATE INDUSTRY COUNCIL	128,227	2,055,420	••••	2,183,647	YES
SECOND HARVEST-ST PAUL	Report not	received in time	e for this	publication	
SEED ACADEMY	Report not	received in tim	e for this	publication	
SEMCAC INC	976,918	3,974,945	856,083	5,807,946	YES
SES INC	Report not	received in tim	e for this	publication	
SEXUAL ASSAULT PROG-NO ST LOUIS CO	••••	45,152	6,927	52,079	YES
SEXUAL VIOLENCE CTR-HENNEPIN COUNTY	Report not	received in time	e for this	publication	
SHERIFF'S YOUTH PROG OF MN	Report not	received in tim	e for this	publication	
SIMPSON TRANSITIONAL HOUSING	Report not	received in tim	e for this	publication	
SOUTH CENTRAL MN EMS	Report not	received in tim	e for this	publication	
SOUTH MN REG LEGAL SERVICES INC	••••	39,016	254,244	293,260	YES
ST CLOUD CHILDREN'S HOME	Report not	received in tim	e for this	publication	
ST CLOUD HOSPITAL	Report not	received in tim	e for this	publication	
ST CROIX CAMP	Report not	received in tim	e for this	publication	
ST DAVIDS SCH FOR CHILD & FAM DEV	Report not	received in tim	e for this	publication	
ST JAMES HOME OF DULUTH INC	Report not	received in tim	e for this	publication	
ST JOSÉPHS HOME FOR CHILDREN	Report not	received in tim	e for this	publication	
ST MARGARET MARY SCHOOL	Report not	received in tim	e for this	publication	
ST MARY'S SCHOOL - SLEEPY EYE	Report not	received in tim	e for this	publication	
ST MARYS REGIONAL HEALTH CTR	•	received in tim		•	•
ST PAULS LUTHERAN SCHOOL-NEW ULM	•	received in tim		•	
ST PUIS X GRADE SCHOOL	•	received in tim		•	
STARLAND SCHOOL-GIBBON	Report not	received in tim	e for this	publication	
STEELE WASECA ELECTRIC COOP	••••	2,043,839	• • • •	2,043,839	YES
STOREFRONT YOUTH ACTION	•	received in tim		•	
SURVIVAL SKILLS INST INC		received in tim		•	
SUSTAINABLE RESOURCES CENTER	-	received in tim		•	
SW MENTAL HEALTH CENTER	•	received in tim		•	
SW MN OPPORTUNITY CNL	Report not	received in tim		•	
SW MN PIC	••••	3,460,650	450,930	3,911,580	YES

ENTITY TYPE	DIRECT	PASS THRO	JGH OTHER		AUD I T REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
NONPROFIT AGENCIES					
TAMARACK HABILITATION TECH INC	Report not	received in time	for this	publication	
THE CITY INC	Report not	received in time	for this	publication	
TRI-COUNTY ACTION PROGRAMS	50,861	3,099,828	125,493	3,276,182	YES
TRI-COUNTY COMM ACTION PROGRAM	917,524	915,355 1	,083,971	2,916,850	YES
TRI-VALLEY OPPORTUNITY COUNCIL INC	3,729,435	2,503,208	140,300	6,372,943	YES
TURNING POINT INC	5,208	243,798	93,418	342,424	YES
UNITED CAMBODIAN ASSOC OF MN	Report not	received in time	for this	publication	
UPPER MIDWEST AMERICAN INDIAN CTR	Report not	received in time	for this	publication	
VICTIMS CRISIS CENTER	Report not	received in time	for this	publication	
VIETNAMESE SOCIAL SERVICES OF MN	Report not	received in time	for this	publication	
VIOLENCE INTERVENTION PROJECT	Report not	received in time	for this	publication	
WASHBURN CHILD GUIDANCE CENTER	Report not	received in time	for this	publication	
WEST CENTRAL AREA AGENCY ON AGING	Report not	received in time	for this	publication	
WEST CENTRAL COMM SERVICES CENTER	Report not	received in time	for this	publication	
WEST CENTRAL MIGRANTS	Report not	received in time	for this	publication	
WEST CENTRAL MN COMM ACTION INC	49,540	2,794,416	912,714	3,756,670	YES
WEST CENTRAL MN EMS CORPORATION	Report not	received in time	for this	publication	
WEST HENNEPIN HUMAN SERVICES	• • • •	1,768,005	16,446	1,784,451	YES
WESTERN COMMUNITY ACTION INC	702,245	2,020,352	405,175	3,127,772	YES
WESTERN HUMAN DEVELOPMENT CENTER	Report not	received in time	for this	publication	
WILDERNESS INQUIRY INC	Report not	received in time	for this	publication	-
WINONA AREA CATHOLIC SCHOOLS	Report not	received in time	for this	publication	
WOLF RIDGE ENVIRONMENTAL LEARN CTR	Report not	received in time	for this	publication	
WOMEN'S SHELTER, ROCHESTER	Report not	received in time	for this	publication	
WOMENS ASSN OF HMONG & LAO	•	received in time		•	
WOMENS CIVIC LEAGUE	•	received in time	for this	publication	
WOMENS TRANSITIONAL HOUSING	<i>7</i> 3,997	52,519	52,008	178,524	YES
WRIGHT COUNTY COMMUNITY ACTION INC	722,809	424,571	18,197	1,165,577	YES
WRIGHT-HENNEPIN COOP ELECTRIC	•	received in time		•	
YMCA-MPLS	•	received in time		•	
YMCA-ROCHESTER	Report not	received in time	for this	•	
YOUNG PEOPLES PLACE	• • • •	33,650	••••	33,650	YES
YWCA - MINNEAPOLIS		received in time		publication	
YWCA-ST PAUL	121,422	130,493	124,446	376,361	YES
ZUMBRO VALLEY MENTAL HEALTH CTR INC					
TOTAL	<u>37,534,248</u>	110,814,833 24	,323,337	172,672,418	
OTHER GOVERNMENTAL AGENCIES					
AITKIN ITASCA COOCH CHS	Failed to 1	report in complia	nce with M	AN Statutes	
ARROWHEAD REGIONAL ARTS COMM	Failed to	report in complia	nce with M	4N Statutes	
ARROWHEAD REGIONAL CORR BOARD		82,218		82,218	YES
BRAINERD-CROW WING COUNTY AIRPORT	Failed to	report in complia	nce with M	AN Statutes	

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

		PASS T			AUDIT
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
OTHER GOVERNMENTAL AGENCIES					
BROWN NICOLLET HUMAN SERVICE BOARD	••••	64,968	••••	64,968	YES
CARLTON COOK LAKE ST LOUIS CO HL BD		934,892		934,892	YES
CENTRAL MINNESOTA MCIU	••••	50,000	****	50,000	YES
CHISHOLM HIBBING AIRPORT COMMISSION	Failed to	report in comp	liance with M	IN Statutes	
COTTONWOOD JACKSON CHS	••••	81,439	14,950	96,389	YES
COUNTRYSIDE PUBLIC HEALTH SERVICE	••••	195,213		195,213	YES
FARIB-MARTIN HSB	••••	2,871,319	••••	2,871,319	YES
LINCOLN-LYON-MURRAY-PIPESTONE CHS	••••	135,692	6,531	142,223	YES
METRO 911 TELEPHONE BOARD	Failed to	report in comp	liance with M	IN Statutes	
METRO AIRPORTS COMMISSION	• • • •	7,966,976		7,966,976	YES
METRO WASTE CONTROL COMM	••••	361,501		361,501	YES
MID STATE CHS	••••	200,859	• • • •	200,859	YES
MULTI-COUNTY BOARD OF HEALTH	295,137	194,165	39,467	528,769	YES
NARCOTIC ENFORCEMENT VI-TASK FORCE	••••	104,000		104,000	YES
NE MN OFFICE OF JOB TRAINING	••••	3,049,761		3,049,761	YES
NE REG CORR CENTER	Failed to	report in comp	liance with M	N Statutes	
NORTH COUNTRY CHS	••••	294,665	****	294,665	YES
NORTH DAKOTA HIGHWAY DEPT	Report not	received in t	ime for this	publication	
PELICAN RIVER WATERSHED DISTRICT	Failed to	report in comp	liance with M	N Statutes	
QUIN COUNTY COMM HEALTH SERVICE	••••	269,559	••••	269,559	YES
REGIONAL TRANSIT BOARD	Failed to	report in comp	liance with M	N Statutes	
ROCHESTER OLMSTED COUNCIL OF GOVTS	Failed to	report in comp	liance with M	IN Statutes	
ROCK COUNTY RURAL WATER DISTRICT	••••	43,248	••••	43,248	YES
SAUK RIVER WATERSHED DIST	••••	50,718	••••	50,718	YES
SE MN EMERGENCY MED SERV	••••	25,000	••••	25,000	YES
SE MN NARCOTICS TASK FORCE	• • • •	89,193	••••	89,193	YES
SO LAKE MINNETONKA DRUG TASK FORCE	*	received in t		•	
SOUTH ST LOUIS COUNTY SWCD		report in comp			
ST CLOUD AREA PLNG ORGANIZATION	Failed to	report in comp	liance with N	4N Statutes	
TRI COUNTY COMMUNITY CORRECTIONS	••••	101,400	••••	101,400	YES
UNIVERSITY OF MINNESOTA	-	received in t		•	
UPPER MN RIVER WATERSHED DIST		report in comp			
WILD RICE WATERSHED DISTRICT		report in comp			
TOTAL	295,137	17,166,786	60,948	17,522,871	
DEGLOVAL DEVELOPMENT COMMISSIONS					
REGIONAL DEVELOPMENT COMMISSIONS	700 (25	4 074 477		2 474 700	VEO
ARROWHEAD REG DEVELOP COMM	300,625	1,831,173	••••	2,131,798	
EAST CENTRAL REG DEVELOP COMM	53,872	498,433	 دنیام سمی مسان	552,305	YES
HEADWATERS REG DEVELOP COMM		received in t			VEA
METROPOLITAN COUNCIL	23,960,016	6,724,370	····	30,684,386	YES
MID-MINNESOTA DEVELOPMENT COMM		received in t		•	VEC
NW REG DEVELOP COMM	50,988	637,093	••••	688,081	YES

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

ENTITY TYPE NAME OF ENTITY REGIONAL DEVELOPMENT COMMISSIONS	DIRECT FEDERAL	STATE	UGH OTHER AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE
REGION 5 DEVELOP COMM REGION NINE DEVELOPMENT COMMISSION	Report not 727,626	received in time 904,701	for this	publication 1,632,327	YES
SW REG DEVELOP COMM	•	received in time	for this	•	
UPPER MN VALLEY REG DEVELOP COMM	112,818			588,419	YES
TOTAL _	25,205,945	11,071,371		36,277,316	
SCHOOLS AND RELATED AGENCIES					
2001 EDUCATION DISTRICT		••••	• • • •		YES
AGASSIZ VALLEY ED TECH COOP	Failed to	report in complia	nce with M	IN Statutes	
ARROWHEAD REG COMPUTER CONSORT	Failed to	report in complia	nce with M	IN Statutes	
BEMIDJI INTERDISTRICT COUNCIL		662,998		662,998	YES
BENTON-STEARNS EDUCATION DISTRICT		447,636	41,762	489,398	YES
BLUFFVIEW MONTESSORI		••••			YES
BORDER REGION EDUCATION DISTRICT		• • • •	• • • •		YES
BRAINERD/STAPLES REG TECH COLLEGE	1,495,044	968,727	17,818	2,481,589	YES
CAMDEN/BUFFALO RIDGE ED DIST		• • • •			YES
CANNON VALLEY EDUCATION DISTRICT	Failed to	report in complia	nce with M	IN Statutes	
CARVER-SCOTT VOCATIONAL CENTER		1,092,208	32,959	1,125,167	YES
CEDAR RIVER EDUCATION DISTRICT		• • • •	• • • •	• • • •	YES
CEDAR RIVERSIDE COMMUNITY	Failed to	report in complia	nce with M	N Statutes	
CENTRAL LAKES EDUCATION DISTRICT	• • • •	79,363	• • • •	79,363	YES
CENTRAL MN ED COOP SERV UNIT	••••	544,561	••••	544,561	YES
CENTRAL MN ED TELECOM SYS	Failed to	report in complia	nce with M	IN Statutes	
CITY ACADEMY		••••	• • • •	••••	YES
COMMON SCHOOL DIST 323-FRANCONIA	Failed to	report in complia	nce with M	IN Statutes	
COMMON SCHOOL DIST 815-PRINSBURG	• • • •	• • • •	• • • •	• • • •	YES
COMPUTER REGION THREE	• • • •	••••	• • • •		YES
COTTONWOOD RIVER VOCATIONAL CENTER	• • • •	••••	••••		YES
CROW RIVER SPECIAL ED COOP		277,490	****	277,490	YES
DES MOINES RIVER VALLEY ED DISTRICT	Failed to	report in complia	nce with M		V=0
DES MOINES RIVER VALLEY TELECOMM	**** *****		 		YES
EAST CENTRAL MINNESOTA CABLE COOP	railed to	report in complia			VEO
EAST RANGE SECONDARY TECHNICAL CTR	••••	25,868	70.0/0	25,868	YES
EDUCATIONAL COOP SERVICE UNIT	••••	452,842	30,948	483,790	YES
EDUCATIONAL TELECOMMUNICATIONS SYS		••••	••••	••••	YES
ESV DEC. 4	Foiled to	noment in complic	noo with N	 W Statutes	YES
ESV REG 4 ESV REG 8		report in complia			
ESV REGION V COMP SERV COOP		report in complia			YES
FERGUS FALLS SPEC ED COOP	****	296,894	• • • • •	296,894	YES
FREEBORN COUNTY EDUCATION DISTRICT		290,094		•	YES
FRESHWATER EDUCATION DISTRICT	****	561,885	13,532	575,417	YES
INCOMMIEN EDUCATION DISTRICT	••••	301,003	13,332	212,711	

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

ENTITY TYPE	PASS THROUGH DIRECT OTHER				
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL.	REPORT ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
GOODHUE COUNTY EDUCATION DISTRICT	Failed to	report in comp	liance with	MN Statutes	
HEAD OF THE LAKES EDUCATION DIST	Failed to	report in comp	liance with	MN Statutes	
HENNEPIN TECHNICAL COLLEGE	1,915,914	1,031,149	397,615	3,344,678	YES
HIAWATHA VALLEY EDUCATION DISTRICT	••••	812,589	••••	•	YES
HUTCH-WILLMAR REG TECH COLL #2337	1,840,655	635,881	650,765	3,127,301	YES
INTERMEDIATE SCHOOL DISTRICT 917	883,067	651,000	1,809,716		YES
ISD 0001 AITKIN	••••	393,890	••••	393,890	YES
ISD 0002 HILL CITY	400.5//	190,712	••••	190,712	YES
ISD 0004 MCGREGOR	109,544	265,842	07 407	375,386	YES
ISD 0011 ANOKA-HENNEPIN ISD 0012 CENTENNIAL	1,003,311 9,562	6,861,395 721,011	97,603	7,962,309 730,573	YES YES
ISD 0012 CENTENNIAL ISD 0013 COLUMBIA HEIGHTS	20,252	996,229	••••	1,016,481	YES
ISD 0014 FRIDLEY	19,963	488,985		508,948	YES
ISD 0015 ST FRANCIS		943,582	6,927	=	
ISD 0016 SPRING LAKE PARK		779,740	••••	779,740	
ISD 0021 AUDUBON	••••	184,699	1,603	186,302	
ISD 0022 DETROIT LAKES	45,515	917,480	16,094	979,089	YES
ISD 0023 FRAZEE	12,821	480,388	4,999		
ISD 0024 LAKE PARK	••••	36,150	2,952	39,102	YES
ISD 0025 PINE POINT	161,636	90,178	12,881	264,695	YES
ISD 0031 BEMIDJI	138,693	2,159,236	57,842	2,355,771	YES
ISD 0032 BLACKDUCK	26,663	316,613	37,577	380,853	YES
ISD 0036 KELLIHER	44,264	132,332	3,441	=	YES
ISD 0038 RED LAKE	2,416,421	702,030	8,830		YES
ISD 0047 SAUK RAPIDS	••••	443,561	52,959	· ·	
ISD 0051 FOLEY	••••	423,065	28,385	•	
ISD 0055 CLINTON-GRACEVILLE	••••	248,027	••••	248,027	
ISD 0057 BEARDSLEY	••••	21,528		21,528	
ISD 0062 ORTONVILLE	railad Aa	181,631	975	182,606	YES
ISD 0075 ST CLAIR ISD 0077 MANKATO	railed to	report in comp			YES
ISD 0077 HANGATO	••••	1,601,440 89,883	••••	1,601,440 89,883	
ISD 0084 SLEEPY EYE		201,176	••••	201,176	
ISD 0085 SPRINGFIELD	••••	153,828	••••	153,828	
ISD 0088 NEW ULM	••••	491,246	20,309		
ISD 0091 BARNUM	513	162,539	••••	163,052	
ISD 0093 CARLTON	15,331	131,219		146,550	
ISD 0094 CLOQUET	294,416	1,141,008		1,435,424	
ISD 0095 CROMWELL	••••	87,002		87,002	
ISD 0097 MOOSE LAKE	••••	168,339	26,473		
ISD 0099 ESKO		98,139	11,402		YES
ISD 0100 WRENSHALL	••••	78,422	••••	78,422	YES

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

			PASS_THROUGH A			
ENTITY TYPE		DIRECT		OTHER		REPORT
NAME	OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELAT	ED AGENCIES					
ISD 0108 NORWO	000	• • • •	149,127	51,871	200,998	YES
ISD 0110 WACO		• • • •	204,910	49,175	254,085	YES
ISD 0111 WATER	TOWN-MAYER	• • • •	183,888	3,829	187,717	YES
ISD 0112 CHASE	(A	• • • •	414,033	183,136	597,169	YES
ISD 0113 WALKE		120,349	360,948	70,264	551,561	YES
ISD 0115 CASS		717,609	502,357	8,863	1,228,829	YES
ISD 0116 PILL		• • • •	175,752		175 <i>,7</i> 52	YES
ISD 0118 REMER		15,651	272,331		287,982	YES
ISD 0126 CLARA		••••	27,176	13,000	40,176	YES
ISD 0127 MAYNA			221,966	3,434	225,400	YES
ISD 0128 MILAN		Failed to	report in comp		MN Statutes	
ISD 0129 MONTE			707,098	9,705	716,803	YES
ISD 0138 NORTH			462,858	• • • •	462,858	YES
ISD 0139 RUSH			180,777	••••	180,777	YES
ISD 0145 GLYND		• • • •	208,269	23,214	231,483	YES
ISD 0146 BARNE		• • • •	230,854	7,220	238,074	YES
ISD 0147 DILWO		••••	63,311	20,776	84,087	YES
ISD 0150 HAWLE		••••	106,401	6,473	112,874	YES
ISD 0152 MOORE		24,867	1,761,544	49,341	1,835,752	YES
ISD 0158 GONVI		• • • •	107,398	600	107,998	YES
ISD 0161 CLEAR		• • • •	121,168	1,000	122,168	YES
ISD 0162 BAGLE		36,748	477,490	• • • • •	514,238	YES
ISD 0166 COOK		38,295	112,522	133,537	284,354	YES
ISD 0173 MOUNT		••••	162,246	••••	162,246	YES
ISD 0175 WESTE			35,234	••••	35,234	YES
ISD 0177 WINDO		••••	308,032		308,032	YES
ISD 0178 STORE		• • • •	97,901	1,115	99,016	YES
ISD 0181 BRAIN		••••	2,441,299	••••	2,441,299	YES
ISD 0182 CROSE		• • • •	439,391	••••	439,391	YES
ISD 0186 PEQUO		••••	244,480	• • • •	244,480	YES
ISD 0191 BURNS			1,701,217	••••	1,701,217	YES
ISD 0192 FARMI		2,786	575,918		578,704	YES
ISD 0194 LAKEV		••••	682,111	3,264	685,375	YES
ISD 0195 RANDO			72,159		72,159	YES
ISD 0196 ROSEN		13,575	2,518,567	37,703	2,569,845	YES
ISD 0197 WEST		75,027	909,377	****	984,404	YES
	GROVE HEIGHTS	••••	774,900	••••	774,900	YES
ISD 0200 HASTI		21,812	889,455	••••	911,267	YES
ISD 0203 HAYFI		••••	258,581	****	258,581	YES
ISD 0204 KASSO			172,203	• • • •	172,203	YES
ISD 0206 ALEXA		1,389,311	1,682,882	• • • •	3,072,193	YES
ISD 0207 BRAND	ON	••••	131,199		131,199	YES

			PASS THROUGH AUDI				AUDIT
ENTITY	TYPE	<u> </u>	DIRECT		OTHER		REPORT
		NAME OF ENTITY	FEDERAL_	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS	AND	RELATED AGENCIES					
ISD (0208	EVANSVILLE	••••	100,26	3	100,263	YES
ISD (0209	KENSINGTON	••••	38,73		38,73 0	YES
		OSAKIS	••••	239,32	8 4,237	243,565	YES
		DELAVAN	••••	55,13		55,137	YES
ISD (0219	ELMORE	••••	65,18	32	65,182	YES
		CHATFIELD	••••	121,70	1	121,701	YES
		HARMONY	••••	27,31		27,360	
		LANESBORO	••••	159,71		159,712	YES
		PRESTON	••••	232,07		232,072	YES
		MABEL-CANTON	••••	176,69		180,726	YES
		RUSHFORD-PETERSON	••••	221,62		221,626	YES
		ALBERT LEA	44,261	980,86	-	1,027,309	YES
		ALDEN	Failed to	•	ompliance with		
		EMMONS	••••	51,07		51,074	YES
		GLENNVILLE	• • • •	83,89		83,895	YES
		CANNON FALLS	••••	201,93		201,938	YES
		GOODHUE	• • • •	103,68		103,686	YES
		KENYON	••••	123,75		123,755	YES
		PINE ISLAND		126,62		126,625	YES
		RED WING	15,206	675,50		690,715	YES
		WANAMINGO	••••	94,88		94,884	YES
		ASHBY	****	60,99		60,997	
		BARRETT	• • • •	17,56		17,566	
		ELBOW LAKE	••••	117,18		117,187	
		HERMAN-NORCROSS	••••	107,62		107,629	
		HOFFMAN	••••	136,56		136,560	
		HOPKINS		1,113,33		1,133,634	
		BLOOMINGTON	4,076	2,122,06		2,126,142	
		EDEN PRAIRIE	46,704	904,02		964,343	
		EDINA	railad sa	470,19	-	480,767	YES
		MINNETONKA	railed to	•	ompliance with		VEC
		WESTONKA	••••	552,70		552,702	
		ORONO	••••		56 9,558		
		OSSEO	roiled to	3,235,35			YES
		RICHFIELD			ompliance with		VEC
		ROBBINSDALE	32,055			3,163,593	
		ST ANTHONY-NEW BRIGHTON	••••	122,17 826,63		122,174	
		ST LOUIS PARK WAYZATA	••••	816,92		826,633 816,925	
		BROOKLYN CENTER	Failed to		ompliance with		159
		HOUSTON		117,87		MN Statutes 117,878	YES
		SPRING GROVE	• • • •	116,83		116,839	
1 20	0 27 /	SPRING GROVE	••••	110,03	39	1 10,039	YES

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

			PASS THROUGH			
ENTITY TYP	E	DIRECT	OTHER		AUDIT REPORT	
	NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND	RELATED AGENCIES					
	CALEDONIA		243,591	••••	243,591	YES
	LA CRESCENT	••••	204,401	8,234	212,635	YES
ISD 0306		• • • •	134,461	973	135,434	YES
ISD 0308	···		138,566	16,951	155,517	YES
	PARK RAPIDS	56,286	780,652	• • • •	836,938	YES
ISD 0314		••••	256,215	••••	256,215	YES
	COLERAINE	25,683	418,749	• • • •	444,432	YES
	DEER RIVER	271,071	427,040	••••	698,111	YES
	GRAND RAPIDS	32,739	1,454,329	128,671	1,615,739	YES
	NASHWAUK-KEEWATIN	••••	194,386		194,386	YES
ISD 0324	JACKSON		268,786		268,786	YES
	LAKEFIELD	••••	125,909		125,909	YES
ISD 0328	SIOUX VALLEY		66,453	• • • •	66,453	YES
	HERON LAKE-OKABENA		110,313	• • • •	110,313	YES
ISD 0332	MORA	••••	546,556		546,556	YES
ISD 0333	OGILVIE		233,704	• • • •	233,704	YES
ISD 0341		***	252,904	8,079	260,983	YES
ISD 0345	NEW LONDON-SPICER		291,477	• • • •	291,477	YES
ISD 0346	RAYMOND	• • • •	35,271	5,581	40,852	YES
ISD 0347			1,360,920	• • • •	1,360,920	YES
ISD 0354		• • • •	39,191		39,191	YES
	LANCASTER	• • • •	65,111	••••	65,111	YES
	INTERNATIONAL FALLS	20,921	588,704	6,265	615,890	YES
ISD 0362	LITTLEFORK-BIG FALLS		160,902	1,000	161,902	YES
ISD 0363	SOUTH KOOCHICHING	••••	110,411	1,000	111,411	YES
ISD 0371	BELLINGHAM	••••	98,460	4,809	103,269	YES
ISD 0378	DAWSON	••••	189,800	14,730	204,530	YES
	LAKE SUPERIOR	4,718	317,548	252,091	574,357	YES
ISD 0390	LAKE OF THE WOODS	••••	248,396		248,396	YES
ISD 0391	CLEVELAND	••••	70,133	• • • •	70,133	YES
ISD 0392	LE CENTER	••••	147,323	15,235	162,558	YES
ISD 0394	MONTGOMERY	2,287	290,099	• • • •	292,386	YES
ISD 0402	HENDRICKS		95,047	2,475	97,522	YES
ISD 0403	IVANHOE	••••	117,211	4,314	121,525	YES
ISD 0404	LAKE BENTON		80,725	230	80,955	YES
ISD 0409	TYLER	112,246	45,955	552	158 ,7 53	YES
ISD 0411	BALATON	••••	60,385	••••	60,385	YES
ISD 0412	COTTONWOOD		130,027	••••	130,027	YES
ISD 0413	MARSHALL	11,251	565,437	••••	576,688	YES
ISD 0414	MINNEOTA	••••	136,518	4,999	141,517	YES
ISD 0415		••••	36,932	••••	36,932	YES
ISD 0417	TRACY	****	243,822	8,989	252,811	YES

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

		PASS THROUGH			
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
ISD 0418 RUSSELL	108,596	31,406		140,002	YES
ISD 0421 BROWNTON	100,570	71,777		71,777	YES
ISD 0422 GLENCOE		290,917		290,917	YES
ISD 0423 HUTCHINSON	••••	388,971	••••	388,971	YES
ISD 0424 LESTER PRAIRIE		89,947		89,947	YES
ISD 0425 SILVER LAKE	••••	67,735	1,157	68,892	YES
ISD 0426 STEWART	****	90,961	••••	90,961	YES
ISD 0427 WINSTED	••••	32,313		32,313	YES
ISD 0432 MAHNOMEN	734,682	411,386	9,763	1,155,831	YES
ISD 0435 WAUBUN	319,679	337,224	3,058	659,961	YES
ISD 0437 ARGYLE	••••	199,215		199,215	YES
ISD 0440 MIDDLE RIVER	••••	97,276		97,276	YES
ISD 0441 NEWFOLDEN	• • • •	125,156	1,634	126,790	YES
ISD 0442 OSLO	• • • •	58,059		58,059	YES
ISD 0443 STEPHEN	••••	99,561		99,561	YES
ISD 0447 GRYGLA	• • • •	123,903	••••	123,903	YES
ISD 0451 CELYON	••••	29,876	••••	29,876	YES
ISD 0454 FAIRMONT	686,138	393,557	••••	1,079,695	YES
ISD 0458 TRUMAN	• • • •	132,874	• • • •	132,874	
ISD 0461 COSMOS	• • • •	49,004	1,592	50,596	YES
ISD 0463 EDEN VALLEY	• • • •	221,034	16,496	237,530	YES
ISD 0464 GROVE CITY		36,519	4,583	41,102	YES
ISD 0465 LITCHFIELD		399,360		399,360	YES
ISD 0466 DASSEL-COKATO		388,458	17,699	406,157	
ISD 0473 ISLE		169,902		169,902	YES
ISD 0477 PRINCETON	72/ 040	569,535	109,766	679,301	YES
ISD 0480 ONAMIA	324,018	354,083	••••	678,101	YES
ISD 0482 LITTLE FALLS ISD 0483 MOTLEY	ratial ear	1,011,262		1,011,262	YES
ISD 0484 PIERZ	railed to	report in compl			VEC
ISD 0485 ROYALTON		493,295 308,399	••••	493,295 308,399	YES YES
ISD 0486 SWANVILLE	••••	140,957	••••	140,957	
ISD 0487 UPSALA	••••	150,216	••••	150,216	YES
ISD 0492 AUSTIN	••••	928,084	••••	928,084	YES
ISD 0495 GRAND MEADOW	••••	62,156	• • • •	62,156	YES
ISD 0497 LYLE	••••	177,140		177,140	YES
ISD 0499 LE ROY	••••	119,666		119,666	YES
ISD 0500 SOUTHLAND	••••	166,684		166,684	YES
ISD 0504 SLAYTON	••••	285,739	21,721	307,460	YES
ISD 0505 FULDA	249,416	191,388	13,952	454,756	
ISD 0507 NICOLLET		78,448	1,214	79,662	
ISD 0508 ST PETER	••••	353,186	8,533	361,719	
· · · · · · - · • · · · · · · · · · · · · · · · · · 	•		.,	,	-

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

PASS THROUGH AUDIT					
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
ISD 0511 ADRIAN	86,527	203,298	7,167	296,992	YES
ISD 0513 BREWSTER	••••	65,098	• • • •	65,098	YES
ISD 0514 ELLSWORTH	• • • •	61,326	• • • •	61,326	YES
ISD 0516 ROUND LAKE	••••	20,848	••••	20,848	YES
ISD 0518 WORTHINGTON	••••	680,206	****	680,206	YES
ISD 0521 ADA	••••	145,241	• • • •	145,241	YES
ISD 0522 BORUP	••••	30,551	••••	30,551	YES
ISD 0523 GARY	••••	95,633	••••	95,633	YES
ISD 0526 TWIN VALLEY	****	100,104	••••	100,104	YES
ISD 0531 BYRON	• • • •	125,546	****	125,546	YES
ISD 0533 DOVER-EYOTA	••••	180,894	••••	180,894	YES
ISD 0534 STEWARTVILLE	40.005	178,642	••••	178,642	YES
ISD 0535 ROCHESTER	19,895	2,966,658	••••	2,986,553	YES
ISD 0542 BATTLE LAKE	••••	169,685	••••	169,685	YES
ISD 0544 FERGUS FALLS		609,072	••••	609,072	YES
ISD 0545 HENNING	7 755	145,349	****	145,349	YES
ISD 0547 PARKERS PRAIRIE	7,355	246,980	40.070	254,335	YES
ISD 0548 PELICAN RAPIDS	••••	299,016	10,870	309,886 468,042	YES
ISD 0549 PERHAM	••••	468,042	****	•	YES
ISD 0550 UNDERWOOD ISD 0553 NEW YORK MILLS		113,191 237,676	6,628	113,191 244,304	YES
ISD 0561 GOODRIDGE		143,123	-		YES
ISD 0564 THIEF RIVER FALLS	4,426	651,111	1,087 12,558	144,210 668,095	YES YES
ISD 0570 FINLAYSON	•	64,681	•	64,681	YES
ISD 0573 HINCKLEY	27,728	235,942	••••	263,670	YES
ISD 0577 WILLOW RIVER		134,793	****	134,793	YES
ISD 0578 PINE CITY	478,522	633,292	116,788	1,228,602	YES
ISD 0581 EDGERTON	•	115,033	4,422	119,455	YES
ISD 0582 JASPER		45,774	*,***	45,774	YES
ISD 0583 PIPESTONE		426,281		426,281	YES
ISD 0584 RUTHTON	235,899	275,045		510,944	YES
ISD 0592 CLIMAX	203 (0)	72,527		72,527	YES
ISD 0593 CROOKSTON		626,284	14,346	640,630	YES
ISD 0595 EAST GRAND FORKS	15,954	473,150	7,715	496,819	YES
ISD 0599 FERTILE-BELTRAMI	••••	161,796	.,	161,796	YES
ISD 0600 FISHER		48,764	****	48,764	YES
ISD 0601 FOSSTON	9,103	222,905	••••	232,008	YES
ISD 0604 MENTOR		53,629		53,629	YES
ISD 0611 CYRUS		49,680		49,680	YES
ISD 0621 MOUNDS VIEW	13,120	1,559,425	133,545	1,706,090	YES
ISD 0622 NORTH ST PAUL-MAPLEWOOD	••••	1,971,685	20,705	1,992,390	YES
ISD 0623 ROSEVILLE	••••	1,463,290	15,750	1,479,040	YES
* 1000		• •	•	•	

			PA	SS THROUGH	· <u>-</u>	AUDIT
ENTITY TYP	E	DIRECT		OTHER	_	REPORT
	NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND	RELATED AGENCIES					
100 0636	LHITT BEAD LAVE		1 7/2	0/7 /4.0	4 4 797 009	VEO
ISD 0624	WHITE BEAR LAKE	F 91/ 0/0	1,342,	•		
ISD 0627		5,814,969	21,032,	• •		
ISD 0628		••••	105,		440.00	
	RED LAKE FALLS	••••	112, 217,		247 274	
ISD 0630		••••	53,		=	
	LAMBERTON	••••	38,	•		
ISD 0635		* * * *	44,			
ISD 0636			97,			
	REDWOOD FALLS		233,		077 (54	
	SANBORN	100,620	154,			
	WABASSO		198,			
	WALNUT GROVE	••••	154,	-	4-1 44-	
ISD 0648		••••	121,			
	FRANKLIN		33,			
ISD 0652		167,038	104,			
	RENVILLE	••••	62,			
	SACRED HEART		51,			
ISD 0656	FARIBAULT	• • • •	1,303,		4 707 447	
ISD 0659	NORTHFIELD	• • • •	433,	172	433,172	YES
ISD 0669	MAGNOLIA	• • • • •	58,	915	58,915	YES
ISD 0670	LUVERNE	• • • •	320,	402 34,5	32 354,934	YES
ISD 0671	HILLS-BEAVER CREEK		113,	615	113,615	YES
ISD 0676	BADGER	• • • •	71,	153	71,153	YES
ISD 0678	GREENBUSH		186,	897	186,897	YES
ISD 0682	? ROSEAU		389,	646	389,646	YES
ISD 0690	WARROAD	21,560	376,	463	398,023	YES
ISD 0695	CHISHOLM	6,388	150,	562 33,4	22 190,372	YES
ISD 0696	ELY	9,968	160,	709 40,1	82 210,859	YES
ISD 0698	3 FLOODWOOD	• • • •	98,	382	98,382	YES
ISD 0700) HERMANTOWN	18,637	177,	497 25,8	58 221,992	YES
ISD 0701	HIBBING	14,373	849,	357 3,0	75 866,80	YES
ISD 0704	PROCTOR	••••	382,	861 79,3	27 462,188	3 YES
ISD 0706	VIRGINIA	7,187	839,	150 1,2	72 847,609	YES
ISD 0707	NETT LAKE		-	•	th MN Statutes	
ISD 0709			report in	compliance wi	th MN Statutes	
	MOUNTAIN IRON-BUHL	2,555	223,		•	
	BELLE PLAINE	••••	123,		123,343	
ISD 0717		• • • •	177,			
	P PRIOR LAKE	40.540	324,			
	SHAKOPEE	10,540	327,	-		
ISD 0721	NEW PRAGUE	••••	254,	280	254,280) YES

SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY

		PASS TH	IROUGH		AUDIT
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
ISD 0726 BECKER	••••	163,123	••••	163,123	YES
ISD 0727 BIG LAKE	••••	248,196	••••	248,196	YES
ISD 0728 ELK RIVER	••••	870,440		870,440	YES
ISD 0731 ARLINGTON	••••	160,860	4,700	165,560	YES
ISD 0732 GAYLORD	••••	104,625		104,625	YES
ISD 0736 BELGRADE	••••	99,287	391	99,678	YES
ISD 0737 BROOTEN	****	255,560	686	256,246	YES
ISD 0738 HOLDINGFORD	••••	273,821		273,821	YES
ISD 0739 KIMBALL	••••	280,086	13,209	293,295	YES
ISD 0740 MELROSE	••••	493,896	10,933	504,829	YES
ISD 0741 PAYNESVILLE		277,563	2,500	280,063	YES
ISD 0742 ST CLOUD	1,403,848	3,243,663	••••	4,647,511	YES
ISD 0743 SAUK CENTRE	••••	311,145	21,296	332,441	YES
ISD 0745 ALBANY	••••	395,289	••••	395,289	YES
ISD 0748 SARTELL	••••	188,118	••••	188,118	YES
ISD 0750 COLD SPRING	••••	434,108	••••	434,108	YES
ISD 0756 BLOOMING PRAIRIE	••••	250,374	••••	250,374	YES
ISD 0761 OWATONNA	••••	945,362		945,362	YES
ISD 0762 ELLENDALE	••••	106,251	35,854	142,105	YES
ISD 0763 MEDFORD	****	91,896	••••	91,896	YES
ISD 0768 HANCOCK	••••	83,351	• • • •	83,351	YES
ISD 0769 MORRIS	. • • • •	295,902	• • • •	295,902	YES
ISD 0771 CHOKIO-ALBERTA	• • • •	146,796	••••	146,796	YES
ISD 0775 KERKHOVEN-MURDOCK-SUNBERG	• • • •	226,756	14,378	241,134	YES
ISD 0777 BENSON	****	376,092	4,500	380,592	YES
ISD 0784 APPLETON	Failed to	report in compl	iance with		
ISD 0786 BERTHA-HEWITT	••••	351,375	••••	351,375	YES
ISD 0787 BROWERVILLE	• • • •	232,511	• • • •	232,511	YES
ISD 0789 CLARISSA	• • • •	••••	••••	••••	YES
ISD 0790 EAGLE BEND	••••	366,814	• • • •	366,814	YES
ISD 0791 GREY EAGLE	• • • •	123,069	••••	123,069	YES
ISD 0792 LONG PRAIRIE	••••	308,397	• • • •	308,397	YES
ISD 0793 STAPLES	••••	528,630	12,184	540,814	YES
ISD 0801 BROWNS VALLEY	125,460	65,924	••••	191,384	YES
ISD 0803 WHEATON	••••	157,623	••••	157,623	YES
ISD 0806 ELGIN	••••	101,454		101,454	YES
ISD 0810 PLAINVIEW	••••	190,048	• • • •	190,048	YES
ISD 0811 WABASHA	••••	164,513	••••	164,513	YES
ISD 0813 LAKE CITY	••••	242,154	••••	242,154	YES
ISD 0818 VERNDALE	• • • •	201,028	••••	201,028	YES
ISD 0820 SEBEKA	••••	255,392	••••	255,392	YES
ISD 0821 MENAHGA	••••	293,519	689	294,208	YES

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

STATEWIDE SINGLE AUDIT

			PASS TH	IROUGH		AUDIT	
ENTITY TYP	E	DIRECT		OTHER		REPORT	
	NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE	
SCHOOLS AND	RELATED AGENCIES						
ISD 0827	NEW RICHLAND		98,931	31,302	130,233	YES	
ISD 0829			858,738	31,302	858,738	YES	
	FOREST LAKE		1,158,319		1,158,319	YES	
	MAHTOMEDI		364,898	••••	364,898	YES	
	SO WASHINGTON COUNTY	Failed to	report in compl		-		
	STILLWATER	4,790	1,150,727		1,155,517	YES	
ISD 0836	BUTTERFIELD	••••	78,833		78,833	YES	
ISD 0837	MADELIA		207,647		207,647	YES	
ISD 0840	ST JAMES		436,501		436,501	YES	
ISD 0846	BRECKENRIDGE		294,074		294,074	YES	
ISD 0850	ROTHSAY	• • • •	52,166		52,166	YES	
ISD 0852	CAMPBELL		142,209		142,209	YES	
ISD 0857	LEWISTON		190,261		190,261	YES	
ISD 0858	ST CHARLES	• • • •	253,305		253,305	YES	
ISD 0861			887,692	17,524	905,216	YES	
	ANNANDALE		299,629	17,677	317,306	YES	
ISD 0877	_	• • • •	796,347	• • • •	796,347	YES	
ISD 0879		• • • •	200,662	21,572	222,234	YES	
	HOWARD LAKE-WAVERLY	• • • •	214,183	• • • •	214,183	YES	
	MAPLE LAKE	••••	128,664	••••	128,664	YES	
	MONTICELLO	••••	967,090	88,900	1,055,990	YES	
	ROCKFORD	••••	169,345	••••	169,345	YES	
	ST MICHAEL-ALBERTVILLE	••••	171,969		171,969	YES	
ISD 0891	•	••••	272,660	5,415	278,075	YES	
	CLARKFIELD	• • • • •	212,427	••••	212,427		
ISD 0893		••••	46,665	••••	46,665	YES	
	GRANITE FALLS	3,093	178,931	8,826	190,850	YES	
	WOOD LAKE	••••	4 407 407			YES	
	CAMBRIDGE	• • • •	1,493,185	10,200	1,503,385	YES	
ISD 0912		••••	336,343	33,681	370,024	YES	
	ULEN-HITTERDAL	• • • • •	127,294	265	127,559		
	CHANDLER-LAKE WILSON	••••	140,881	0.004	140,881	YES	
	LAKE CRYSTAL-WELLCOME MEM	••••	300,221	8,001	308,222	YES	
	DODGE CENTER UNITED SOUTH CENTRAL	••••	222,657	4 910	222,657		
		••••	313,419	1,819	315,238		
	MAPLE RIVER KINGSLAND	••••	289,554 261,091		289,554 261,091	YES YES	
	ST LOUIS COUNTY	88,151	915,934	234,075	1,238,160	YES	
	WATERVILLE-ELYSIAN-MORRIST		285,830		285,830	YES	
	CHISAGO LAKES	••••	386,586	• • • •	386,586	YES	
	B BLUE EARTH	••••	323,454		323,454	YES	
	MINNEWASKA		549,414		549,414		
100 2177	·······································	• • • •	277,719	• • • •	741714		

		PASS TH	ROUGH		AUDIT
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
ISD 2153 MADISON-MARIETTA-NASSAU	Failed to	report in compl	iance with !	IN Statutes	
ISD 2154 EVELETH-GILBERT	7,666	403,142	••••	410,808	YES
ISD 2155 WADENA-DEER CREEK	••••	634,275	• • • •	634,275	YES
ISD 2159 BUFFALO LAKE-HECTOR	• • • •	167,013		167,013	YES
ISD 2163 WARREN-ALVARADO	126,424	165,437	• • • •	291,861	YES
ISD 2174 PINE RIVER		551,573	8,530	560,103	YES
ISD 2358 KARLSTAD/STRANDQUIST		147,200		147,200	YES
ISD 2359 KITTSON CENTRAL		69,644		69,644	YES
ISD 2365 GIBBON-FAIRFAX-WINTHROP	••••	318,541	4,364	322,905	YES
ISD 2397 LESUEUR-HENDERSON	••••	254,516	95,739	350,255	YES
ISD 2448 SHERBURN-TRIMONT-WELCOME		238,220		238,220	YES
ISD 2527 NORMAN COUNTY WEST		296,899		296,899	YES
ISD 2534 BIRD ISLAND		245,947	25,417	271,364	YES
ISD 2536 GRANADA-HUNTLEY-EAST CHAIN		121,561	••••	121,561	YES
ISD 2580 ASKOV-SANDSTONE	40,405	456,906	****	497,311	YES
ISD 2609 ERSKINE-MCINTOSH	••••	165,693	****	165,693	YES
ISD 2711 MESABI EAST SCHOOLS		251,145	92,358	343,503	YES
ISD 2805 ZUMBROTA-MEZEPPA	••••	173,486	••••	173,486	YES
ISD 2835 JANESVILLE-WALDORF	20,568	204,679	84,448	309,695	YES
KNOWLEDGE INTERACT DIST SYS	Failed to	report in compl	iance with f	AN Statutes	
LAC QUI PARLE VALLEY JOINT POWER	Failed to	report in compl	iance with I	IN Statutes	
LAKE AGASSIZ SPEC ED COOP		120,435		120,435	YES
LEAF RIVER EDUCATION DISTRICT	••••	• • • •		****	YES
LITTLE CROW TELE-MEDIA NETWORK			• • • •		YES
MARTIN COUNTY SPEC ED COOP	••••	210,164		210,164	YES
MEEKER-WRIGHT SPECIAL ED COOP	••••	523,866	130,204	654,070	YES
MEEKER/MCLEOD COUNTY EDUCATION DIST		••••	••••		YES
METRO - II		••••			YES
METRO DEAF SCHOOL	Failed to	report in compl	iance with I	AN Statutes	
METROPOLITAN ECSU	29,079	499,243	• • • • •	528,322	YES
MID STATE EDUCATION DISTRICT	••••	482,691		482,691	YES
MIDWEST SPECIAL ED COOP	••••	180,980		180,980	YES
MN RIVER VALLEY ED DISTRICT	••••	171,599		171,599	YES
MN RIVER VALLEY SPEC ED COOP	••••	611,682	••••	611,682	YES
MN VALLEY COOPERATIVE		206,191	••••	206,191	YES
MN VALLEY EDUCATION DISTRICT		351,074		351,074	YES
NE ED COOP SERVICE UNIT		479,248	••••	479,248	YES
NE EDUCATION DISTRICT		248,574	••••	248,574	YES
NE METRO INTERDISTRICT NO 916	1,201,639	969,788	270,218	2,441,645	YES
NEW HEIGHTS		••••	••••		YES
NORTH CENTRAL TECHNICAL COLLEGE	Failed to	report in compl	iance with I	AN Statutes	
NORTH COUNTRY VOCATIONAL CENTER		103,432	25,779	129,211	YES

		PASS	THROUGH		AUD I T
ENTITY TYPE	DIRECT		OTHER		REPORT
NAME OF ENTITY	FEDERAL	STATE	AGENCY	TOTAL	ACCEPTABLE
SCHOOLS AND RELATED AGENCIES					
NORTHERN CARLTON CO VOC		•••			YES
NW EDUCATION TECHNOLOGY COOP	Failed to	report in comp	oliance with	MN Statutes	
NW MN ED COOP SERVICE UNIT	••••	340,279		340,279	YES
NW MN ED DISTRICT		****			YES
NW REGION INTERDISTRICT COUNCIL	••••	160,948	18,537	179,485	YES
NW TECHNICAL COLLEGE	5,552,791	2,214,311		7,767,102	YES
NW VOCATIONAL CENTER					YES
OAK LAND VOCATIONAL CENTER	• • • •	45,710		45,710	YES
PAUL BUNYAN EDUCATION DISTRICT		* * 4 *	• • • •		YES
PINE TO PRAIRIE EDUCATION DIST				••••	YES
PINE TO PRAIRIE VOCATIONAL CENTER	••••	103,169	• • • •	103,169	YES
POMME DE TERRE EDUCATION DISTRICT	• • • •	32,794		32,794	YES
PRAIRIE LAKES EDUCATION DISTRICT		25,061	11,530	36,591	YES
RANGE TECHNICAL COLLEGE	910,080	467,198		1,377,278	YES
RED LAKE FALLS SPEC ED COOP		370,654		370,654	YES
REDWOOD COUNTY TELENETWORK	Failed to	report in comp	oliance with	MN Statutes	
REDWOOD RIVER EDUCATION DISTRICT	••••	••••			YES
RIVER BEND EDUCATION DISTRICT	••••	300,062		300,062	YES
ROOT RIVER EDUCATION DISTRICT	****	210,341		210,341	YES
RUNESTONE EDUCATION DISTRICT	••••				YES
SE MN ED COOP SERV UNIT	••••	73,961		<i>7</i> 3,961	YES
SOUTH CENTRAL ED COOP SER UNIT	••••	1,020,629	• • • •	1,020,629	YES
SOUTH CENTRAL EDUCATION DISTRICT	••••	••••		••••	YES
SOUTH CENTRAL SP ED COOP	••••	94,708		94,708	YES
SOUTH CENTRAL TECH COLLEGE	2,010,200	656,103		2,666,303	YES
SOUTHERN EXPOSURE TELE-NETWORK	Failed to	report in comp	oliance with	MN Statutes	
SOUTHERN MN SPCL SERVICES COOP	Failed to	report in comp	oliance with	MN Statutes	
SSD 1 MINNEAPOLIS	5,510,948	25,340,456	117,056	30,968,460	YES
SSD 6 SOUTH ST PAUL	••••	902,827		902,827	YES
ST CROIX RIVER EDUCATION DISTRICT		313,558	• • • •	313,558	YES
SW & WEST CENTRAL ED COOP SERV UNI	T 946,348	2,529,834	• • • •	3,476,182	YES
SW MN TELECOMM DISTRICT	••••	••••	••••		YES
SW TECHNICAL COLLEGE	1,306,507	516,468	••••	1,822,975	YES
TIES ESV REGION VII		••••	• • • •		YES
TOIVOLA-MEADOWLANDS		••••	• • • •		YES
VALLEY & LAKES EDUCATION DISTRICT			••••		YES
WASIOJA ED TECHNOLOGY COOP		• • • •	••••		YES
WEST CENTRAL ED COOP SERV UNIT	430	757,861	• • • •	758,291	YES
WEST CENTRAL EDUCATION DISTRICT		400,951	••••	400,951	YES
WRIGHT VOCATIONAL CENTER		82,059	• • • •	82,059	YES
ZUMBRO EDUCATION DISTRICT		559,391	• • • •	559,391	YES
TOTAL	42,372,439	216,710,122	8,713,810	267,796,371	
₩ ³					
GRAND TOTAL	169,872,900	708,110,947	47,931,817	925,915,664	
•					

BLANK

EXHIBIT 4

FEDERAL GRANT REVENUE BY ADMINISTERING AGENCY

The following exhibit is a summary of federal grant revenue by administering agency broken down by the subrecipient entities and CFDA numbers. The exhibit identifies if the entity's audit report is in accordance with the reporting elements required by generally accepted government auditing standards and OMB's Circulars A-128 or A-133. The exhibit indicates if the entity's audit report identifies any crosscutting findings or grant noncompliance. Exhibits 5 and 6 indicate the type of crosscutting findings. The resolution of crosscutting findings and grant noncompliance is the responsibility of the administering agency.

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
AMERICAN RED CROSS					
ISD 0621 MOUNDS CFDA 93.044		YES	YES	YES	
RENVILLE COUNTY CFDA 83.523	\$ 7,182	YES	YES		
ANOKA COUNTY					
ANOKA COUNTY COM CFDA 14.219		NC YES			
CITY OF COLUMBIA CFDA 14.218 CFDA 14.239 CFDA 20.600 CFDA 83.503	\$ 184,447 16,323	YES	YES	YES	
CITY OF LINO LAP CFDA 14.219 CFDA 20.600		YES	YES	YES	
ISD 0011 ANOKA-F	\$ 55,344	YES	YES	YES	
CFDA 17.250 ISD 0015 ST FRAN CFDA 17.250	NCIS	YES	YES	YES	
ARROWHEAD REG DEVELO	DP COMM				
CARLTON COUNTY CFDA 93.044	\$ 6,588	YES	YES		
CITY OF DULUTH CFDA 93.045	\$ 220,580	YES	YES		
ISD 0704 PROCTOR CFDA 93.044		YES	YES	YES	
KOOCHICHING COUN CFDA 93.044		YES	YES		
KOOCHICHING-ITAS CFDA 93.044		YES	YES	YES	YES

	FOR THE YEA	R ENDED JUNI	E 30, 1994		
ADMINISTERING AGENC ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
ARROWHEAD REG DEVEL	OP COMM				
LAKE COUNTY CFDA 93.046	\$ 10,515	YES	YES		
LUTHERAN SOCIAL CFDA 93.044	SERVICE OF MN \$ 6,628	YES			
ST LOUIS COUNTY CFDA 93.045		YES	YES	YES	
BECKER COUNTY					
RURAL MN CEP IN CFDA 10.561 CFDA 93.561	\$ 795,636	YES			
BELTRAMI COUNTY					
ISD 0032 BLACKE CFDA 10.665		YES	YES	YES	
BEMIDJI INTERDISTRI	CT COUNCIL				
ISD 0032 BLACKI CFDA 84.027		YES	YES	YES	
ISD 0115 CASS I CFDA 84.027	LAKE	YES	YES	YES	
ISD 0158 GONVIC CFDA 84.027		YES	YES	YES	
ISD 0161 CLEAR CFDA 84.027		YES	YES	YES	
ISD 0362 LITTLE CFDA 84.027	FORK-BIG FALLS 1,000	YES	YES	YES	
ISD 0363 SOUTH CFDA 84.027		YES	YES	YES	
ISD 0435 WAUBUN CFDA 84.027		YES	YES	YES	
ISD 0564 THIEF CFDA 84.027		YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
BEMIDJI INTERDISTRIC					
ISD 0593 CROOKS CFDA 84.027		YES	YES	YES	
	\$ 10,609				
NW REGION INTERI CFDA 84.173		YES	YES	YES	
BENTON-STEARNS EDUCA	ATION DISTRICT				
ISD 0047 SAUK RA CFDA 84.027 CFDA 84.173		YES	YES	YES	
	\$ 52,959				
ISD 0051 FOLEY CFDA 84.027	\$ 28,385	YES	YES	YES	
ISD 0739 KIMBALI CFDA 84.027		YES	YES	YES	
BLUE EARTH COUNTY					
MN VALLEY ACTION CFDA 14.228		YES			
BRAINERD/STAPLES REG	TECH COLLEGE				
FRESHWATER EDUCA CFDA 84.243		YES			
BROWN COUNTY					
MN VALLEY ACTION CFDA 10.561 CFDA 93.561	COUNCIL \$ 21,083 26,523	YES			
	\$ 47,606				
CARLTON COOK LAKE ST	LOUIS CO HL BD				
CARLTON COUNTY CFDA 10.557 CFDA 93.994	\$ 59,087 47,882	YES	YES		
	\$ 106,969				

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CARLTON COOK LAKE ST	LOUIS CO HL BD				
COOK COUNTY CFDA 93.283 CFDA 93.994	\$ 5,000 4,921	YES	YES		
LAKE COUNTY CFDA 10.557		YES	YES		YES
CFDA 93.283 CFDA 93.994					YES YES
CARVER-SCOTT VOCATIO	NAL CENTER				
ISD 0108 NORWOOD CFDA 84.027	\$ 51,871	YES	YES	YES	
ISD 0110 WACONIA CFDA 84.027		YES	YES	YES	
ISD 0111 WATERTO CFDA 84.027		YES	YES	YES	
ISD 0112 CHASKA CFDA 84.027		YES	YES	YES	
CASS COUNTY					
WADENA COUNTY CFDA 93.994	\$ 28,708	YES	YES		
CATHOLIC CHARITIES -	ST PAUL MPLS				
LUTHERAN SOCIAL CFDA 93.566		YES			
CENTRAL MN COUNCIL C	ON AGING				
SHERBURNE COUNTY CFDA 93.044		YES	YES		
STEARNS COUNTY CFDA 93.044	\$ 56,552	YES	YES		
WRIGHT COUNTY CFDA 93.044	\$ 32,400	YES	YES		

	BY A	ADMIN.	LSTERLI	NG AGI	SNCY	
FOR	THE	YEAR	ENDED	JUNE	30,	1994

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CHIPPEWA COUNTY					
ISD 0127 MAYNARD CFDA 93.003 <u>\$</u>	558 558	YES	YES	YES	
CITY OF ANDOVER					
ANOKA COUNTY COMM CFDA 14.219 \$		NC YES			
CITY OF ANOKA					
ANOKA COUNTY COMM CFDA 14.219	ACTION PROG I 7,584	NC YES			
<u>\$</u>	7,584				
CITY OF BETHEL					
	8,430	NC YES			•
\$ =	8,430				
CITY OF BLAINE					
ANOKA COUNTY COMM CFDA 14.219	6,319	NC YES			
\$ =	6,319				
CITY OF BLUE EARTH					
MN VALLEY ACTION CFDA 14.228 \$		YES			
CITY OF CIRCLE PINES					
ANOKA COUNTY COMM CFDA 14.219 \$		NC YES			

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE			GRANT NONCOMPLIANCE
CITY OF COLUMBIA HEIGH	ITS				
ANOKA COUNTY COMM CFDA 14.219 <u>\$</u>	ACTION PROG II	NC YES			
\$	11,510				
CITY OF COON RAPIDS	,				
ANOKA COUNTY COMM CFDA 14.219 _ \$		NC YES			
CITY OF COURTLAND					
MN VALLEY ACTION CFDA 14.228 \$		YES			
CITY OF DULUTH					
DULUTH COMM ACTION CFDA 14.218 \$		YES	YES	YES	
LUTHERAN SOCIAL SI CFDA 14.218 \$	ERVICE OF MN 3,378	YES			
CITY OF EAST BETHEL					
ANOKA COUNTY COMM CFDA 14.219 \$		NC YES			·
CITY OF FRIDLEY					
ANOKA COUNTY COMM CFDA 14.219 _	ACTION PROG I	NC YES			
\$ =	5,302				
CITY OF HAM LAKE					
ANOKA COUNTY COMM CFDA 14.219	ACTION PROG I	NC YES			
<u>\$</u>	79				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	ΤΟΤΆΙ.	AUDIT REPORT	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
CITY OF HENDERSON	1011111	. MOODI IIIDDD	MONT EDDINE	<u> </u>	MONOGIL BILLION
MN VALLEY ACTION CFDA 14.228 S	COUNCIL 21,596 21,596	YES			
CITY OF HILLTOP					
ANOKA COUNTY COMN CFDA 14.219 \$	A ACTION PROG I	NC YES	·		
CITY OF LINO LAKES					
ANOKA COUNTY COMM CFDA 14.219 _ S	A ACTION PROG I 3,904	NC YES			
CITY OF MADELIA					
MN VALLEY ACTION CFDA 14.228 5		YES			
CITY OF MANKATO					
_	COUNCIL 287,683 287,683	YES			
CITY OF MAPLETON					
MN VALLEY ACTION CFDA 14.228		YES			
<u> </u>	162,803				
CITY OF MINNEAPOLIS					
CATHOLIC CHARITIE CFDA 93.561	ES -ST PAUL MPL 182,031	S YES			
HARRIET TUBMAN WO CFDA 14.231 S		YES			

ADMINISTERING AGENCE ENTITY CFDA NUMBER	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CITY OF MINNEAPOLIS					
HARRIET TUBMAN V CFDA 14.235		YES			
	\$ 471,465				
HIRED CFDA 14.218 CFDA 17.246 CFDA 17.250 CFDA 93.561	\$ 16,665 15,354 49,639 591,246	YES			
	\$ 672,904				
MN TEAMSTERS BU CFDA 17.250		YES	YES	YES	YES
PARENTS IN COMM CFDA 14.218 CFDA 93.561 CFDA 93.569	115,184 48,000	YES			
•	\$ 286,059				
RESOURCE INC CFDA 17.246 CFDA 17.250 CFDA 93.561	\$ 57,347 132,818 843,090	YES			YES
	\$ 1,033,255				
YWCA-ST PAUL CFDA 17.250	\$ 55,074	YES			
CITY OF RAMSEY					
ANOKA COUNTY CO CFDA 14.219	MM ACTION PROG I \$ 2,790	NC YES			
CITY OF REDWOOD FAL	LS				
ISD 0635 MILROY CFDA 84.186		YES	YES	YES	
CITY OF ROCHESTER					
OLMSTED COUNTY CFDA 14.218 CFDA 14.230 CFDA 14.852	\$ 18,224 42,571 4,677	YES	YES		

			*		
ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CITY OF ROCHESTER					
OLMSTED COUNTY CFDA 14.856	\$ 77,082 \$ 142,554	YES	YES		
CITY OF SPRING LAKE	PARK				
ANOKA COUNTY CON CFDA 14.219		NC YES			
CITY OF SPRINGFIELD					
MN VALLEY ACTION CFDA 14.228 CFDA 83.516	\$ 202,114 \$ 5,114 \$ 207,228	YES			
CITY OF ST JAMES					
MN VALLEY ACTION CFDA 14.228	* 85,076 \$ 85,076	YES			
CITY OF ST LOUIS PAR	RK				
WEST HENNEPIN HU CFDA 14.218	JMAN SERVICES \$ 6,446	YES			
CITY OF ST PAUL					
AMHERST WILDER I CFDA 14.218		YES			
CATHOLIC CHARITI CFDA 14.218 CFDA 14.235 CFDA 17.248 CFDA 93.561		S YES			
FACE TO FACE HEACE CFDA 14.218		YES	YES	YES	

			•		
ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CITY OF ST PAUL					
FACE TO FACE HEACE CFDA 93.994	ALTH SERVICE \$ 25,811	YES	YES	YES	
	\$ 33,796				
HEALTH START CFDA 93.994	\$ 728,431	YES	YES	YES	
HIRED CFDA 17.250	\$ 42,416	YES			
ISD 0625 ST PAUI CFDA 14.218 CFDA 17.246 CFDA 17.250 CFDA 84.002 CFDA 93.561		YES			
YWCA-ST PAUL CFDA 14.218 CFDA 84.192	\$ 1,618,594 \$ 18,650 50,722 \$ 69,372	YES			
CITY OF ST PETER					
MN VALLEY ACTION CFDA 14.228		YES			
CITY OF WILLMAR	•				
CITY OF MORTON CFDA 10.418	\$ 139,898	YES	YES	YES	
COMM ACTION FOR SUBT	JRBAN HENNEPIN				
WEST HENNEPIN HU CFDA 93.569		YES			
COOK COUNTY					
ISD 0166 COOK CO CFDA 10.665	OUNTY \$ 84,117	YES	YES	YES	

ADMINISTERING AGENCE ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
COOP POWER ASSOC-EDI	EN PRAIRIE	The second secon			
SSD 1 MINNEAPOL CFDA 84.023		YES	YES		
DAKOTA COUNTY					
CITY OF ST PAUL CFDA 17.246		YES	YES	YES	
INTERMEDIATE SCI CFDA 17.235 CFDA 17.245 CFDA 17.246 CFDA 17.250	21,509 1,159,719	7 YES	YES		
MN TEAMSTERS BUI CFDA 17.250		YES	YES	YES	YES
DULUTH COMM ACTION	PROG INC				
CITY OF DULUTH CFDA 93.573	\$ 11,014	YES	YES		
DULUTH HRA					
WOMENS TRANSITIO CFDA 14.218 CFDA 14.231		YES	YES	YES	
EDUCATIONAL COOP SE	RVICE UNIT				
ISD 2174 PINE R CFDA 84.186		YES	YES	YES	
FARIB-MARTIN HSB			•		
MN VALLEY ACTION CFDA 10.561 CFDA 93.561		YES			

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR STATEWIDE SINGLE AUDIT SUMMARY OF FEDERAL GRANT REVENUE BY ADMINISTERING AGENCY FOR THE YEAR ENDED JUNE 30, 1994

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
FARIBAULT COUNTY				
MN VALLEY ACTION COUNCIL CFDA 14.228 \$ 75,233	YES			
\$ 75,233	r			
FED FOR CHLDRN WITH SPEC NEEDS, IN	c			
PACER CENTER CFDA 84.029 \$ 277,034	YES			
CFDA 93.110 27,687				
\$ 304,721				
FOND DU LAC HSG AUTH				•
FOND DU LAC RESERVATION CFDA 14.854 \$ 130,831	YES	YES	YES	
FRESHWATER EDUCATION DISTRICT				
ISD 0793 STAPLES CFDA 84.186 \$ 12,184	YES			-
GOOD SAMARITAN OF MN				
WESTERN COMMUNITY ACTION INC CFDA 93.575 \$ 6,091	YES	YES	YES	
GRANT COUNTY				

GREATER MPLS COUNCIL OF CHURCHES

WEST CENTRAL MN COMM ACTION INC CFDA 83.523 \$ 22,605

ANOKA COUNTY COMM ACTION PROG INC CFDA 93.044 \$ 6,484 YES

YES

YES

YES

	1010 11115 1211	i biibbb com	3 30, 1331		
ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
HEADWATERS REG DEVEL	OP COMM				
CLEARWATER COUNT CFDA 93.044		YES	YES		
HUBBARD COUNTY CFDA 93.044	\$ 11,882	YES	YES		
MULTI-COUNTY BOA CFDA 93.044		YES			
HENNEPIN COUNTY					
CARVER COUNTY CFDA 17.250	\$ 241,506	YES	YES		
CATHOLIC CHARITI CFDA 17.248		S YES			
CITY OF BROOKLYN CFDA 14.218		YES	YES		YES
CITY OF MINNEAPO CFDA 83.513 CFDA 93.118 CFDA 93.561		YES			
•	\$ 2,116,994				
CITY OF RICHFIEL CFDA 14.218 CFDA 83.513		YES	YES		
	\$ 257,505				
CITY OF ST PAUL CFDA 17.246	\$ 134,681	YES	YES	YES	
HENNEPIN TECHNIC CFDA 17.246 CFDA 17.250 CFDA 93.994		YES	YES		
	\$ 385,516				
HIRED CFDA 17.246 CFDA 17.250 CFDA 93.561 CFDA 93.566	259,875 241,756 118,774	YES			
:	\$ 722,900	.			
MN TEAMSTERS BUR CFDA 17.250		YES	YES	YES	YES

ADMINISTERING AGENCY

######################################	INISTERING ENTITY CFDA	AGENCY NUMBER		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
CFDA 14.218 \$ 226,000 \$ 226,000 PERSPECTIVES INC	NEPIN COUN	TY						
CFDA 14.218 \$ 226,000 \$ 226,000 PERSPECTIVES INC	PARENTS T	и сомит	עידעו	ACTION INC	YES			
\$ 226,000 PERSPECTIVES INC CFDA 14.235 \$ 18,862 CFDA 93.959					1110			
PERSPECTIVES INC								
CFDA 14.235 \$ 18,862 CFDA 93.959			\$	226,000				
CFDA 14.235 \$ 18,862 CFDA 93.959	PERSPECTI	VES INC			YES			
S	CFDA	14.235	\$	18,862				
RESOURCE INC								
RESOURCE INC			^	22 112				
CFDA 17.246 \$ 962,899 CFDA 17.802 28,488 CFDA 93.561 \$ 1,632,503 ENNEPIN SCOTT CARVER SDA 9 SCOTT COUNTY CFDA 17.250 \$ 424,648 ENNEPIN TECHNICAL COLLEGE ISD 0270 HOPKINS CFDA 84.048 \$ 20,299 ISD 0272 EDEN PRAIRIE CFDA 84.048 \$ 13,617 ISD 0273 EDINA CFDA 84.049 \$ 10,569 ISD 0278 ORONO CFDA 84.048 \$ 9,558 IAWATHA VALLEY EDUCATION DISTRICT CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES YES YES YES YES YES YES YE			\$	33,113				
CFDA 17.246 \$ 962,899 CFDA 17.802 28,488 CFDA 93.561 \$ 1,632,503 ENNEPIN SCOTT CARVER SDA 9 SCOTT COUNTY CFDA 17.250 \$ 424,648 ENNEPIN TECHNICAL COLLEGE ISD 0270 HOPKINS CFDA 84.048 \$ 20,299 ISD 0272 EDEN PRAIRIE CFDA 84.048 \$ 13,617 ISD 0273 EDINA CFDA 84.049 \$ 10,569 ISD 0278 ORONO CFDA 84.048 \$ 9,558 IAWATHA VALLEY EDUCATION DISTRICT CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES YES YES YES YES YES YES YE	RESOURCE	TNC			VES			,
CFDA 17.250 367,771 CFDA 17.802 28,488 CFDA 93.561 273,345 \$ 1,632,503 ENNEPIN SCOTT CARVER SDA 9 SCOTT COUNTY CFDA 17.250 \$ 424,648 ENNEPIN TECHNICAL COLLEGE ISD 0270 HOPKINS CFDA 84.048 \$ 20,299 ISD 0272 EDEN PRAIRIE CFDA 84.048 \$ 13,617 ISD 0273 EDINA CFDA 84.049 \$ 10,569 ISD 0278 ORONO CFDA 84.048 \$ 9,558 IIAWATHA VALLEY EDUCATION DISTRICT ISD 0300 LA CRESCENT CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES YES YES YES YES YES YES YE			Ś	962.899	155			
CFDA 17.802				367,771				
### CFDA 93.561				28,488				
ENNEPIN SCOTT CARVER SDA 9 SCOTT COUNTY				273,345				
ENNEPIN SCOTT CARVER SDA 9 SCOTT COUNTY			_	1 620 500				
SCOTT COUNTY			Ş	1,632,503				
ISD 0270 HOPKINS CFDA 84.048 \$ 20,299 ISD 0272 EDEN PRAIRIE CFDA 84.048 \$ 13,617 ISD 0273 EDINA CFDA 84.049 \$ 10,569 ISD 0278 ORONO CFDA 84.048 \$ 9,558 IAWATHA VALLEY EDUCATION DISTRICT ISD 0300 LA CRESCENT CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES YES YES YES YES YES YES YE								135
CFDA 84.048 \$ 20,299 ISD 0272 EDEN PRAIRIE	INEPIN TECH	MICAL (-OTITIE:	J.C.				
ISD 0272 EDEN PRAIRIE CFDA 84.048 \$ 13,617 ISD 0273 EDINA YES YES CFDA 84.049 \$ 10,569 ISD 0278 ORONO YES YES YES YES CFDA 84.048 \$ 9,558 IIAWATHA VALLEY EDUCATION DISTRICT ISD 0300 LA CRESCENT YES CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES					YES	YES	YES	
STATE STAT	CFDA	84.048	\$	20,299				
STATE STAT	TCD 0272	EDEN DI			VDC	VDC	VDC	
ISD 0273 EDINA YES YES CFDA 84.049 \$ 10,569 ISD 0278 ORONO YES YES YES YES CFDA 84.048 \$ 9,558 IIAWATHA VALLEY EDUCATION DISTRICT ISD 0300 LA CRESCENT YES CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES					IES	IES	IES	
STATE STAT	Of Dir	04.040	-	15,017				
ISD 0278 ORONO CFDA 84.048 \$ 9,558 IIAWATHA VALLEY EDUCATION DISTRICT ISD 0300 LA CRESCENT CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES	ISD 0273	EDINA			YES	YES		
CFDA 84.048 \$ 9,558	CFDA	84.049	\$	10,569				
CFDA 84.048 \$ 9,558 HIAWATHA VALLEY EDUCATION DISTRICT ISD 0300 LA CRESCENT YES CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES	Tan 0000				*****			
ISD 0300 LA CRESCENT YES CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES			<u>_</u>	0 550	YES	YES	YES	
ISD 0300 LA CRESCENT YES CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES	CFDA	04.040	۶ 	9,556				
ISD 0300 LA CRESCENT YES CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES								
CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES	AWATHA VALI	EY EDU	CATIO	N DISTRICT				
CFDA 84.173 \$ 4,271 ISD 0861 WINONA YES	16D 0300	TA COP	C P NTM		VEC			
ISD 0861 WINONA YES				A 271	155			
ISD 0861 WINONA YES	CFDA	04.1/3	؟	4,4/1				
TDD 04 005 4 15 F04	ISD 0861	WINONA			YES			
CFDA 84.027 \$ 17,524	CFDA	84.027	\$	17,524				

ADMINISTERING AGENCE ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE			GRANT NONCOMPLIANCE
INDIAN HEALTH SERVI	ce				
FOND DU LAC RES CFDA 93.228	ERVATION \$ 3,201,103	YES	YES	YES	
	\$ 3,201,103				
INTERMEDIATE SCHOOL	DISTRICT 917				
ISD 0194 LAKEVI CFDA 84.048		YES	YES	YES	
ISD 0624 WHITE CFDA 84.048		YES	YES	YES	
ISD 0062 ORTONVILLE					
ISD 0371 BELLING CFDA 84.186		YES	YES	YES	
ISD 0094 CLOQUET					
ISD 0097 MOOSE CFDA 84.027	\$ 26,473	YES			
ISD 0099 ESKO CFDA 84.027	\$ 11,402	YES	YES	YES	
ISD 0381 LAKE S CFDA 84.027 CFDA 84.173	UPERIOR \$ 73,423	YES	YES	YES	
	\$ 84,060				
ISD 0700 HERMAN CFDA 84.027 CFDA 84.173	\$ 25,109	YES	YES	YES	
ISD 0704 PROCTO		YES	YES	YES	
CFDA 84.027 CFDA 84.173					
	\$ 68,743				

	NISTERING ENTITY CFDA 0129 MONT	NUMBER		OTAL	R	UDIT EPORT EPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
	TRI-VALLE CFDA			COUNCIL 42,358	INC	YES		YES	
ISD	0152 MOOR	RHEAD							
	ISD 0145 CFDA	GLYNDON 84.027		23,214		YES	YES	YES	
	ISD 0147 CFDA	DILWORT 84.027		20,776		YES	YES	YES	
ISD	0191 BURN	SVILLE							
	ISD 0196 CFDA	ROSEMOU 84.048		37,703		YES	YES	YES	
ISD	0206 ALEX	KANDRIA							
	BRAINERD / CFDA	STAPLES		ECH COLLI 17,818	EGE	YES	YES	YES	
	ISD 0213 CFDA	OSAKIS 84.027		4,237		YES	YES	YES	
ISD	0256 RED	WING							
	ISD 0241 CFDA	ALBERT 84.173		2,188		YES	YES	YES	
ISD	0309 PARI	K RAPIDS	3						
	ISD 0025 CFDA	PINE PO 84.027		9,491		YES	YES	YES	
ISD	0347 WIL	LMAR							
	ISD 0129 CFDA	MONTEVI 84.048	DEO \$	2,500		YES	YES		

ADM1	NISTERING ENTITY CFDA	G AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
ISD	0564 THI	EF RIVER	FALLS				
	ISD 0593 CFDA	CROOKS1 84.048		YES	YES	YES	
			\$ 3,115				
	ISD 0595 CFDA	EAST GF 84.048	RAND FORKS \$ 7,715	YES	YES	YES	
ISD	0621 MOUI	NDS VIEW	1				
			ST PAUL-MAPLEWOOI \$ 5,205	O YES	YES	YES	
ISD	0625 ST 1	PAUL					
	ISD 0621 CFDA	MOUNDS 84.002		YES	YES	YES	
ISD	0648 DAN	JBE					
	ISD 0631 CFDA	BELVIEW 84.186		YES	YES	YES	
	ISD 0654 CFDA			YES	YES	YES	
	ISD 0655 CFDA CFDA	SACRED 84.010 84.186	HEART \$ 32,863	YES		YES	YES
			\$ 35,406				
ISD	0654 REN	VILLE					
	ISD 0631 CFDA	BELVIEW 84.164		YES	YES	YES	
	ISD 0648 CFDA	DANUBE 84.164		YES	YES	YES	
	ISD 0655 CFDA	SACRED 84.164		YES		YES	

ADMI	NISTERING ENTITY CFDA	AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
ISD	CFDA			YES	YES	YES	
		CHISHOI 84.027 84.173		YES	YES		
		ELY 84.027 84.173	7,080	YES	YES		
	CFDA	MOUNTAI 84.027 84.173	\$ 31,167 IN IRON-BUHL \$ 33,400 6,112 \$ 39,512	YES	YES		
		ST LOUI 84.027 84.173	S COUNTY	YES	YES		
	CFDA	MESABI 84.027 84.173	EAST SCHOOLS	YES	YES		
ISD	0739 KIM	BALL					
	ISD 0463 CFDA	EDEN VA 84.164		YES	YES	YES	
ISD	0829 WAS	ECA					
	ISD 0762 CFDA CFDA	ELLEND# 84.027 84.173	\$ 24,536 11,318 \$ 35,854	YES	YES	YES	

ADM:	ENT	ITY	G AGENCY NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
ISD	0829	WAS	ECA					
	C	FDA	NEW RIC 84.027 84.173	\$ 26,560	YES	YES	YES	
				\$ 31,302				
	ISD C C	2835 FDA FDA	JANESVI 84.027 84.173	\$ 61,258 23,190 \$ 84,448	YES	YES		
				\$ 84,448				
ISD	0861	WIN	ONA					
			LA CRES 84.164		YES			
ISD	0911	CAM	BRIDGE					
			PRINCET 84.027		YES	YES	YES	
			MILACA 84.027		YES	YES	YES	
ITA	SCA C	OUNT	Y					
			GRAND I		YES			
			ING-ITAS 83.523	SCA ACTION CNCL \$ 16,935	YES	YES	YES	YES
KAN	HOYIC	I CO	UNTY					
			D COMMUN 83.523	VITY ACTION AGEN \$ 2,986	CY YES			
KANI	річон	I CO	UNTY HRA	1				
	C		COMMUN 14.855 14.857	NITY ACTION AGEN 553,186 356,644	CY YES			
				\$ 909,830				

ADMINISTERING ENTITY CFDA	G AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
KOOCHICHING O			110011 1111111			
KOOCHICHI CFDA		CA ACTION CNCL \$ 2,218 18,221 \$ 20,439	YES	YES	YES	YES YES
LAKE AGASSIZ	SPEC ED	COOP				
ISD 0021 CFDA	AUDUBON 84.027		YES	YES	YES	
ISD 0022 CFDA	DETROIT 84.158		YES	YES		
ISD 0024 CFDA	LAKE PA 84.027		YES	YES	YES	
ISD 0146 CFDA	BARNESV 84.027	\$ 7,220	YES	YES	YES	
ISD 0150 CFDA	HAWLEY 84.027		YES	YES	YES	
ISD 0914 CFDA	ULEN-HI 84.027		YES	YES	YES	
LAKE COUNTY						
ISD 0381 CFDA	LAKE SU 10.668		YES	YES	YES	
LAKES & PINE	S COMM A	ACT COUNCIL				
	D COMMUN 17.250	ITY ACTION AGEN \$ 20,662	NCY YES			
MN VALLE	Y ACTION 10.570	COUNCIL \$ 143,098	YES			
	OUNTY CO 17.250	MMUNITY ACTION \$ 18,197	INC YES	YES	YES	
LE SUEUR COU	NTY					
MN VALLE CFDA CFDA	10.561		YES			

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
LEAF RIVER EDUCATION ISD 0821 MENAHGA CFDA 84.141	\$ 689	YES	YES	YES	
A TAXOOL N. CONDUMY MD.	\$ 689				
LINCOLN COUNTY HRA HEARTLAND COMMUN CFDA 14.855 CFDA 14.857		CY YES			
LYON COUNTY		VEC			
SW MN PIC CFDA 10.561 CFDA 93.561		YES			
WESTERN COMMUNIT CFDA 83.523		YES	YES	YES	
MCLEOD COUNTY					
HEARTLAND COMMUN CFDA 83.523		CY YES			
MCLEOD COUNTY HRA					
HEARTLAND COMMUN CFDA 14.857	205,912 \$ 205,912	CY YES			
MEEKER MCLEOD SIBLEY	CHS				
MEEKER COUNTY CFDA 10.557 CFDA 93.994	\$ 54,006 26,607 \$ 80,613	YES	YES	YES	

ADMINISTERING AGENCE ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MEEKER-WRIGHT SPECIA	AL ED COOP				
ISD 0466 DASSEL- CFDA 84.173		YES	YES	YES	
	\$ 15,859				
ISD 0879 DELANO CFDA 84.027	\$ 21,572	YES	YES	YES	
MEEKER/MCLEOD COUNT	Y EDUCATION DIST	!			
ISD 0425 SILVER CFDA 84.164		YES	YES	YES	
ISD 0466 DASSEL CFDA 84.186		YES	YES	YES	
METROPOLITAN COUNCI	L.				
CATHOLIC CHARIT CFDA 93.044	IES -ST PAUL MPL \$ 25,895	S YES			
CITY OF COLUMBI CFDA 14.856		YES	YES	YES	
HUMAN SERVICES CFDA 10.550 CFDA 93.045	\$ 24,906	YES			
	\$ 28,549		·		
RAMSEY COUNTY CFDA 93.045	\$ 385,964	YES	YES		
METROPOLITAN COUNCI	L OF GOVERNMENT				
CLAY COUNTY CFDA 20.505	\$ 16,997	YES	YES		
METROPOLITAN ECSU					
ISD 0194 LAKEVI CFDA 84.164		YES	YES	YES	
ISD 0720 SHAKOP CFDA 84.164		YES			

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
METROPOLITAN LIBRARY	SERVICE AGENCY				
CITY OF MINNEAPO CFDA 84.034		YES			
	\$ 323,694				
CITY OF ST PAUL CFDA 84.034	\$ 15,306	YES	YES	YES	
METROPOLITAN REGIONA	L ARTS CNCL	•			
CITY OF ST PAUL CFDA 45.007	23,030	YES	YES	YES	
	\$ 23,030				
MID STATE CHS					
DOUGLAS COUNTY CFDA 93.994	\$ 31,946	YES	YES		
POPE COUNTY CFDA 10.557 CFDA 93.994	\$ 26,031 10,744	YES			
÷ .	\$ 36,775				
MID STATE EDUCATION	DISTRICT				
BENTON-STEARNS E CFDA 84.048		CT YES	YES	YES	
MID-MINNESOTA DEVELO	PMENT COMM				
HEARTLAND COMMUN CFDA 10.570 CFDA 93.044 CFDA 93.045		CY YES			
	\$ 377,878				
KANDIYOHI COUNTY CFDA 93.044	\$ 11,536	YES	YES		
MCLEOD COUNTY CFDA 93.044 CFDA 93.046	\$ 7,671 12,397	YES	YES		
	\$ 20,068				

FC	OR	THE	YEAR	ENDED	JUNE	30,	1994

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MID-MINNESOTA DEVELO	PMENT COMM				
MEEKER COUNTY CFDA 93.044	\$ 5,704	YES	YES	YES	
	\$ 5,704				
RENVILLE COUNTY CFDA 93.044	\$ 3,140	YES	YES		
MID-MINNESOTA LEGAL	ASSISTANCE INC				
SOUTH MN REG LEG CFDA 93.044		YES			
MN - BOARD OF TECHN	ICAL COLLEGES				
ANOKA COUNTY CFDA 17.250	\$ 66,558	YES	YES		
BRAINERD/STAPLE CFDA 84.048 CFDA 84.129 CFDA 84.174 CFDA 84.243	\$ 779,637 22,493	GE YES	YES	YES	-
CARVER-SCOTT VO	CATIONAL CENTER \$ 81,799	YES	YES	YES	
CITY OF MINNEAP CFDA 17.250		YES			
CITY OF ST PAUL CFDA 17.250		YES	YES	YES	YES
CITY OF VIRGINI CFDA 17.250		YES	YES	YES	
HENNEPIN TECHNI CFDA 83.403 CFDA 84.048 CFDA 84.049 CFDA 84.243		YES	YES		
HIRED CFDA 84.174	\$ 37,128	YES			
HUTCH-WILLMAR R CFDA 83.403	EG TECH COLL #23 \$ 2,588	337 YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER		OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- BOARD OI	F TECHNI	CAL CO	LLEGES				
		LLMAR RE 84.048 84.243		COLL #23 510,201 123,092	37 YES	YES	YES	
			\$	635,881				
	CFDA CFDA	IATE SCH 83.403 84.174 84.243		STRICT 91 105 44,070 43,356	7 YES	YES		
			\$	87,531				
		ANOKA-H 83.403 84.243		N 6,373 54,543	YES	YES	YES	
			\$	60,916				
		BURNSVI 84.002 84.048		2,934 45,150	YES			
			\$	48,084				
		ALEXAND 84.048 84.049		439,178 50,000	YES			
			\$	489,178				
	ISD 0281 CFDA CFDA	ROBBINS 84.002 84.038		5,820 31,006	YES	YES	YES	
			\$	36,826			•	
		PINE CI 83.403 84.048 84.243	TY \$	523 130,297 79,408	YES			
			\$	210,228				
	ISD 0625 CFDA CFDA	ST PAUI 84.048 84.049		830,288 31,755	YES			
			\$	862,043				
	ISD 0742 CFDA CFDA	ST CLOU 84.048 84.049	\$	505,339 46,268	YES	YES	YES	
			\$	551,607				

ADM	OMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN	- BC	DARD O	F TECHNI	CAL	COLLEGES				
	NE	CFDA	INTERDI 84.048 84.049 84.243		CT NO 916 365,940 49 78,396	YES	YES	YES	YES
				\$	444,385				
	NE	MN OF			TRAINING 83,987	YES	YES		
	NW	CFDA CFDA CFDA CFDA	ICAL COI 17.600 83.403 84.048 84.049 84.174 84.243		46,339 10,865 1,818,431 14,354 44,356 184,243 2,118,588	YES	YES	YES	
	RAI	CFDA CFDA CFDA CFDA	CHNICAL 17.245 17.600 83.403 84.048 84.174 84.243	\$	6,622 61,710 4,599 300,295 30,000 63,972	YES	YES		
	RE	SOURCE CFDA	INC 17.250	\$	35,636	YES			
	RU	RAL MN CFDA	CEP INC 17.250		155,041	YES			
	SE		IVATE II 17.250		TRY COUNCIL 38,742	YES	YES	YES	
	SO	CFDA CFDA	NTRAL TI 17.600 84.048 84.243		52,299 562,043 41,761 656,103	YES	YES	YES	
	SS	D 1 MI CFDA	NNEAPOL		780,471	YES	YES		
	ST	EARNS CFDA	COUNTY 17.250	\$	25,974	YES	YES		YES
	SW	MN PI CFDA	C 17.250	\$	35,204	YES			

ADMINISTERING AGENCE ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - BOARD OF TECHN	ICAL COLLEGES				
SW TECHNICAL COI CFDA 83.403 CFDA 84.048 CFDA 84.049 CFDA 84.243		YES	YES	YES	
	\$ 422,842				
MN - DEPARTMENT OF	ADMINISTRATION				•
BRAINERD/STAPLES CFDA 10.664 CFDA 81.042 CFDA 93.630	\$ REG TECH COLLE \$ 11,488 3,538 17,072	GE YES	YES	YES	
	\$ 32,098				
CITY OF DULUTH CFDA 84.224	\$ 14,227	YES	YES		
WEST CENTRAL ED CFDA 93.630		YES			
MN - DEPARTMENT OF (CORRECTIONS		·		4
ANOKA COUNTY CFDA 16.579	\$ 107,033	YES	YES		
BECKER COUNTY CFDA 16.540	\$ 4,408	YES	YES		
BELTRAMI COUNTY CFDA 16.540	\$ 10,436	YES	YES		
BENTON COUNTY CFDA 16.540	\$ 4,533	YES	YES		
BLUE EARTH COUNT CFDA 16.540 CFDA 16.575 CFDA 93.991	\$ 11,269 6,363 7,081	YES	YES		
	\$ 24,713				
BOISE FORTE RES CFDA 16.575		YES	YES	YES	
BROWN COUNTY CFDA 16.540	\$ 72,227	YES	YES		

	101/ 1111 1111/ 11/11/11	
ADMINISTERING AGENCY	AUDIT	
TO STORE TO ST	DEDODE	COCCCCIMMENTAL BENDENCE

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF C	CORRECTIONS				
CARLTON COUNTY CFDA 16.540	\$ 5,629	YES	YES		
CARVER COUNTY CFDA 16.540	\$ 1,008	YES	YES		
CASS COUNTY CFDA 16.540	\$ 2,000	YES	YES		
CHISAGO COUNTY CFDA 16.540 CFDA 16.575	\$ 14,962 19,909	YES	YES		
	\$ 34,871				
CLEARWATER COUNT CFDA 16.540		YES	YES		
COTTONWOOD COUNT CFDA 16.540		YES	YES		
DAKOTA COUNTY CFDA 16.540 CFDA 16.601	\$ 64,782 14,256	YES	YES		
	\$ 79,038				
DODGE COUNTY CFDA 16.540	\$ 1,495	YES	YES		
DOUGLAS COUNTY CFDA 16.540	\$ 6,744	YES	YES		
FAMILY VIOLENCE CFDA 93.671		YES	YES	YES	
FARIBAULT COUNTY CFDA 16.540		YES	YES		
FOND DU LAC RESE CFDA 16.575		YES	YES	YES	
FREEBORN COUNTY CFDA 16.540 CFDA 16.575	14,821	YES	YES		
GAY AND LESBIAN CFDA 16.575 CFDA 93.671		JNCIL YES			

ADM:	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE		
MN -	- DEPARTMENT OF	CORRECTIONS						
	GOODHUE COUNTY CFDA 16.540	\$ 1,361	YES					
	GOODHUE-RICE-WAI CFDA 16.575 CFDA 93.991		NCL YES					
		\$ 24,159						
	HARRIET TUBMAN V CFDA 16.575 CFDA 93.671	WOMEN'S SHELTER \$ 10,090 31,484	YES					
		\$ 41,574						
٠	HEALTH START CFDA 16.575 CFDA 93.671	\$ 33,882 11,615	YES	YES	YES			
		\$ 45,497						
	HOUSTON COUNTY CFDA 16.540	\$ 989	YES	YES				
	HUBBARD COUNTY CFDA 16.540	\$ 1,730	YES	YES				
	ISANTI COUNTY CFDA 16.540	\$ 8,176	YES	YES				
	ITASCA COUNTY CFDA 16.540	\$ 15,210	YES	YES				
	JACKSON COUNTY CFDA 16.540	\$ 3,361	YES					
	KANDIYOHI COUNTY CFDA 16.540 CFDA 16.579		YES	YES				
		\$ 1,395						
	LE SUEUR COUNTY CFDA 16.540	\$ 2,884	YES	YES				
	LINCOLN COUNTY CFDA 16.540	\$ 23	YES	YES				
	LYON COUNTY CFDA 16.540	\$ 373	YES	YES				
	MAHNOMEN COUNTY CFDA 16.540	\$ 370	YES	YES				

FOR	THE	YEAR	ENDED	JUNE	30,	1994

AD:	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMENT OF C	CORRECTIONS				
	MARSHALL COUNTY CFDA 16.540	\$ 2,123	YES	YES		
	MARTIN COUNTY CFDA 16.540	\$ 5,000	YES	YES		
	MCLEOD COUNTY CFDA 16.540	\$ 10,255	YES	YES		
	MEEKER COUNTY CFDA 16.540	\$ 3,496	YES	YES	YES	
	MILLE LACS COUNT CFDA 16.540		YES	YES		
	MURRAY COUNTY CFDA 16.540	\$ 377	YES	YES		
	NE METRO INTERDI CFDA 84.002	ISTRICT NO 916 \$ 97,685	YES	YES	YES	
	NICOLLET COUNTY CFDA 16.540		YES	YES		
	NOBLES COUNTY CFDA 16.540	\$ 8,301	YES	YES		
	NORTHWOODS COAL CFDA 16.575		WOMEN YES	YES	YES	
	OLMSTED COUNTY CFDA 16.540 CFDA 16.575 CFDA 93.991	\$ 28,758 37,228 1,487	YES	YES		
		\$ 67,473				
	OTTER TAIL COUNT CFDA 16.540		YES	YES		
	PARENTS ANONYMOU CFDA 16.575 CFDA 16.579			YES	YES	
		\$ 89,494				
	PENNINGTON COUNT CFDA 16.540		YES	YES		
	PERSPECTIVES INC CFDA 16.575		YES			
	PHYLLIS WHEATLEY CFDA 16.575 CFDA 93.991	\$ 43,320 2,500				
		\$ 45,820				

ADM:	INISTERING AGENC ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	AN	5
MN -	- DEPARTMENT OF	ECONOMIC SECURITY	Y				774	Ē
	BI-COUNTY COMM CFDA 93.569 CFDA 93.572	\$ 261,323	YES					
		\$ 2,625,399						
	BLUE EARTH COUN CFDA 93.568		YES	YES				
	BOISE FORTE RES CFDA 10.568 CFDA 81.042 CFDA 93.568 CFDA 93.569	\$ 647 7,692 72,535	YES	YES	YES			
•		\$ 102,445			•			
	BROWN COUNTY CFDA 93.568	\$ 304,759	YES	YES				
	CARVER COUNTY CFDA 17.235	\$ 72,924	YES	YES				
	CARVER-SCOTT VO CFDA 93.561		YES	YES	YES			
	CATHOLIC CHARIT CFDA 14.231	IES -ST PAUL MPLS \$ 14,737	S YES					
	CHANNEL ONE INC		YES	YES	YES			
	CITY OF DULUTH CFDA 14.231 CFDA 17.235 CFDA 17.250	102,447	YES	YES		YES YES YES		
		\$ 862,736						
	CITY OF MINNEAP CFDA 10.550 CFDA 10.568 CFDA 14.231 CFDA 17.246 CFDA 17.250 CFDA 81.042 CFDA 81.081 CFDA 93.568 CFDA 93.569	\$ 295,691 43,142 10,249 537,907 2,260,879 619,090 5,075 6,595,044	YES					
		\$ 11,506,843	•					-
	CITY OF MOORHEA CFDA 14.231		YES	YES	YES	YES		

ADM	DMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			PAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN	- DEPARTM	ENT	OF E	CONOMIC	SECURIT	Y			
	CITY OF CFDA		WING		5,512	YES			
				\$	5,512				
	CITY OF CFDA		HESTE	R \$	6,838	YES			
	CITY OF CFDA CFDA CFDA	16 17	PAUL .540 .246 .250	·	12,375 909,059 185,159	YES	YES	YES	YES
				\$ 2,4	106,593				
	CLAY-WII CFDA CFDA CFDA	93 93	OPPO .568 .569 .600	\$	COUNCIL 197,189 208,314 22,478	YES			
				\$ 4	427,981				
	CLEARWA? CFDA		COUNT		400,041	YES	YES		
	COMM ACT CFDA CFDA CFDA CFDA	10 10 93	FOR .550 .568 .569 .572	\$	N HENNEP 140,462 17,453 451,428 15,379	IN YES	YES	YES	
				\$	624,722				
	COURAGE CFDA		TER .128	\$	54,091	YES		·	
	CROW WII	-			264,839	YES	YES		
	DAKOTA (CFDA CFDA CFDA	17 17	TY .235 .246 .250	1,	107,508 405,827 109,061	YES	YES		
				\$ 2,	622,396				
	DISCIPLI CFDA		INIST		CH MISSI 82,256	ON YES	YES	YES	
	DULUTH (CFDA CFDA CFDA CFDA CFDA	10 81 93 93	ACT1 .568 .042 .568 .569 .573	1,	INC 89,714 347,521 875,406 333,361 21,365	YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	ECONOMIC SECURIT	Y			
	CFDA CFDA CFDA	LAC RESI 10.567 10.568 81.042 93.568 93.569		YES	YES	YES	
			\$ 291,796				
	FREEBORN CFDA CFDA	COUNTY 10.568 93.569	68,405	YES	YES		
			\$ 73,966				
·	CFDA CFDA CFDA CFDA CFDA	RICE-WAN 10.550 10.568 17.235 81.042 93.568 93.569	3ASHA CITZ ACT C \$ 36,588 5,709 56,433 235,301 922,368 165,704	NCL YES			
			\$ 1,422,103				
	CFDA CFDA CFDA CFDA	RTAGE RI 10.550 81.042 93.283 93.568 93.569	\$ 971 846 3,263 23,042 15,442	YES	YES	YES	
			\$ 43,564				
	CFDA CFDA CFDA CFDA CFDA	10.550 10.558 14.231 81.042 93.568 93.569 93.572	NITY ACTION AGEN \$4,513 9,180 8,679 348,917 1,362,389 278,846 3,306	CY YES			
			\$ 2,095,830				
	HENNEPIN CFDA	TECHNIC 17.250	CAL COLLEGE \$ 31,261	YES	YES		·
	HIRED CFDA CFDA	17.250 93.561	\$ 46,145 36,072	YES			
			\$ 82,217				

ADM1	INISTERING ENTITY CFDA	G AGENCY		OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTM	ENT OF E	CONOMI	C SECURIT	Y			
	CFDA CFDA CFDA CFDA	UNTY COM 10.550 10.568 17.235 81.042 93.568 93.569	\$	COUNCIL 40,598 6,968 96,716 196,511 919,938 213,981 218	YES			
			\$ 1	,474,930				
	ISD 0152 CFDA	MOORHE 7 16.540		35,495	YES	YES	YES	
	ISD 0241 CFDA	ALBERT 93.561		11,215	YES	YES	YES	
	ISD 0535 CFDA	ROCHEST 16.540		12,575	YES	YES	YES	•
	ISD 0637 CFDA	REDWOOI 16.540		3,000	YES	YES	YES	
	ISD 0656 CFDA	FARIBAT		3,840	YES	YES	YES	
	ISD 0840 CFDA	ST JAME 16.540		36,263	YES	YES		~
	ISD 0911 CFDA	CAMBRII 17.250		76,690	YES	YES	YES	
	CFDA CFDA CFDA CFDA CFDA	ING-ITAS 10.550 10.558 10.568 14.231 81.042 93.568 93.569 93.572	\$	22,850 18,672 4,246 4,945 176,283 7,755,177 151,109 4,998	YES	YES	YES	YES YES YES YES YES YES YES YES YES
				2,138,280				
	LAKES & 1 CFDA CFDA CFDA CFDA	PINES CO 81.042 93.568 93.569 93.572	\$ 	480,299 2,993,278 379,523 57	YES			
	LOCAL 41 CFDA	UAW 17.246		415,774	YES			

:	LOWER SIC CFDA LUTHERAN CFDA MAHUBE CC CFDA CFDA CFDA	SOCIAL 14.231 DMMUNITY 10.550 10.568	\$ 10,752 \$ 10,752 SERVICE OF MN \$ 6,000	YES YES	YES	YES	
:	CFDA LUTHERAN CFDA MAHUBE CC CFDA CFDA CFDA	93.569 SOCIAL 14.231 DMMUNITY 10.550 10.568	\$ 10,752 \$ 10,752 SERVICE OF MN \$ 6,000		YES	YES	
	CFDA MAHUBE CO CFDA CFDA CFDA	14.231 DMMUNITY 10.550 10.568	SERVICE OF MN \$ 6,000	YES			
	CFDA MAHUBE CO CFDA CFDA CFDA	14.231 DMMUNITY 10.550 10.568	\$ 6,000 COUNCIL	YES			
	CFDA CFDA CFDA	10.550 10.568					
	CFDA CFDA	14.231 17.246 81.042 93.568 93.569 93.572	8,169 4,586 10,000 260,017 1,679,26 174,924 8,922	YES			
:	CFDA	NTER FOR 84.169 84.132	\$ 2,200,457 R INDEPENDENT LI \$ 3,750 238,635	VING YES	YES	YES	
			\$ 242,385				
•	CFDA CFDA CFDA CFDA	FARMWORK 10.550 10.568 14.231 17.246 93.003 93.569	ERS EMPL AND TR \$ 7,135 1,072 27,168 337,606 5,597 170,118	AIN YES	YES	YES	
			\$ 548,696				
:	MN TEAMS! CFDA CFDA	TERS BUF 17.246 17.250		YES	YES	YES	YES YES
			\$ 2,131,550				
	MN VALLE CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	Y ACTION 10.550 10.568 14.231 17.235 17.246 17.250 81.042 93.003 93.568 93.569 93.572	\$ 130,290 13,174 3,000 388,866 2,040,707 1,046,421 523,057 18,502 2,182,253 420,678 7,121	YES			
			\$ 6,774,069				

FOR	THE	YEAR	ENDED	JUNE	30,	19

ADM	AINISTERING AGENC ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMENT OF	ECONOMIC SECURIT	Y			v.
	MORRISON COUNTY CFDA 93.568	\$ 625,104	YES	YES		
		\$ 625,104				
	NE MN OFFICE OF CFDA 17.246 CFDA 17.250	\$ 200,171	YES	YES		
		\$ 2,965,774				i.
	NW COMM ACTION CFDA 10.550 CFDA 10.568 CFDA 81.042 CFDA 93.568 CFDA 93.569 CFDA 93.572	\$ 29,232 4,099 140,408 747,566	YES	YES	YES	YES
		\$ 1,039,171				
	OLMSTED COUNTY CFDA 14.231 CFDA 93.568 CFDA 93.569	523,480	YES	YES		
		\$ 642,969				
	OTTER TAIL COUN CFDA 93.568		YES	YES		
	OTTERTAIL-WADEN	\$ 9,231 349,678 583,166 285,723	YES			
	PRAIRIE FIVE CO	MM ACT CNL	YES			
	CFDA 10.550 CFDA 10.568 CFDA 81.042 CFDA 93.568 CFDA 93.569 CFDA 93.575	6,531 242,336 1,299,446 213,223				
	RAMSEY COUNTY CFDA 17.245 CFDA 17.250	\$ 281,614 493,023 \$ 774,637	YES	YES		

ADM	INISTERING ENTITY CFDA	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	ECONOMIC SECURIT	Y			
	CFDA CFDA CFDA	BAND OF 10.550 10.568 81.042 93.568 93.569	CHIPPEWA INDIA \$ 14,135 2,266 62,473 381,808 55,170	ns yes	YES	YES	
			\$ 515,852				
	RENVILLE CFDA CFDA	COUNTY 14.231 93.568	\$ 35,616 299,632	YES	YES		
			\$ 335,248				
	RESOURCE CFDA CFDA	INC 17.250 93.561	\$ 54,159 10,895	YES			
			\$ 65,054				
		TERPRISE 84.132 84.169	ACCEPTABLE LIV \$ 127,576 19,912	ING YES			
			\$ 147,488				sua.
	CFDA	CEP INC 17.235 17.246 17.250 17.801 93.561		YES			YES
			\$ 6,733,838				
	SCOTT CO	UNTY 17.235	\$ 43,397	YES	YES		
	SE MN PR CFDA CFDA	IVATE IN 17.246 17.250	NDUSTRY COUNCIL \$ 705,356 1,311,322	YES	YES	YES	
			\$ 2,016,678				
	SEMCAC II CFDA CFDA CFDA CFDA CFDA CFDA	NC 10.550 10.568 81.042 93.568 93.569 93.572	\$ 94,483 13,525 732,512 2,322,078 421,848 18,305	YES	YES	YES	YES
			\$ 3,602,751				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN - DEPARTMENT OF B	TOTAL CONOMIC SECURIT			· · · · · · · · · · · · · · · · · · ·	
SSD 1 MINNEAPOLI CFDA 16.540		YES	YES		
	\$ 55,381				
STEARNS COUNTY CFDA 17.250	\$ 1,298,241	YES	YES		YES
STEVENS COUNTY CFDA 14.231	\$ 1,764	YES	YES		
SW MN PIC CFDA 17.246 CFDA 17.250	\$ 2,381,229 1,041,449	YES			
	\$ 3,422,678				
TODD COUNTY CFDA 93.568	\$ 696,920	YES	YES		YES
TRI-COUNTY ACTIO CFDA 10.550 CFDA 10.568 CFDA 14.231 CFDA 81.042 CFDA 93.568 CFDA 93.569 TRI-COUNTY COMM CFDA 10.568	\$ 95,503 10,044 24,050 429,535 1,719,500 447,558 \$ 2,726,190 ACTION PROGRAM	YES	YES YES	YES YES	
CFDA 81.042 CFDA 93.568 CFDA 93.569 CFDA 93.572	342,115 150,588 310,633 13,035 \$ 839,977	ING VEG		V D C	
CFDA 10.550 CFDA 10.568 CFDA 14.231 CFDA 17.235 CFDA 81.042 CFDA 93.568 CFDA 93.569 CFDA 93.572	RTUNITY COUNCIL \$ 27,783 4,263 4,485 68,326 91,525 908,939 101,976 346 \$ 1,207,643	INC YES		YES	YES
WASHINGTON COUN CFDA 17.235 CFDA 17.250		YES	YES		
	\$ 484,024				

ADMINISTERING AGENC ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	ECONOMIC SECURIT	Y			
WATONWAN COUNTY CFDA 17.250		YES			
	\$ 807				
WEST CENTRAL MN CFDA 10.550 CFDA 10.568 CFDA 81.042 CFDA 93.568 CFDA 93.569	11,039 412,671 2,041,687	YES	YES	YES	
	\$ 2,794,416				
WEST HENNEPIN H CFDA 93.568		YES			
WESTERN COMMUNI CFDA 10.550 CFDA 10.568 CFDA 14.231 CFDA 81.042 CFDA 93.568 CFDA 93.569 CFDA 93.572	\$ 34,825 6,275 13,308 233,040 1,077,612 301,610	YES	YES	YES	
	\$ 1,671,055				
WINONA COUNTY CFDA 17.250	\$ 105,496	YES	YES		
WOMENS TRANSITI CFDA 14.231		YES	YES	YES	
WRIGHT COUNTY CFDA 93.568	\$ 543,692	YES	YES		
WRIGHT COUNTY C CFDA 10.550 CFDA 10.568 CFDA 81.042 CFDA 93.568 CFDA 93.569 CFDA 93.572	4,216 97,200 34,283 118,882 3,550	INC YES	YES	YES	
•	\$ 286,897				
YWCA-ST PAUL CFDA 14.231 CFDA 14.236		YES			
	\$ 84,543				

DUCATION EN'S ALLIANCE I \$ 4,187,018 \$ 4,187,018 NITY CHILD CENT \$ 50,371 DUNDATION \$ 24,223 52,246 79,269		YES	YES	
4,187,018 4,187,018 NITY CHILD CENT 50,371 DUNDATION 24,223 52,246 79,269	er yes	YES	YES	
NITY CHILD CENT 50,371 DUNDATION 52,223 52,246 79,269				
50,371 DUNDATION \$ 24,223 52,246 79,269				
\$ 24,223 52,246 79,269	YES			
2,102,854 22,295 \$ 2,280,887				
\$ 10,018 27,669 52,018	YES	YES		
\$ 89,705				
Y SYSTEM \$ 153,381	YES			
AL CORR BOARD 10,160 31,564 40,494 \$ 82,218	YES	YES		YES
	YES	YES		
\$ 3,294	120	120		
TRICT COUNCIL \$ 2,186 568,473 500 77,799 14,040	YES	YES	YES	
\$ 662,998				
DUCATION DISTR: \$ 2,261 319,383	ICT YES	YES	YES	
71,843 53,149				
	319,383 1,000 71,843 53,149	2,261 319,383 1,000 71,843 53,149	2,261 319,383 1,000 71,843 53,149	2,261 319,383 1,000 71,843 53,149

ADM]	NISTERING ENTITY CFDA	G AGENCY NUMBER	?	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTM		EDUCA	TION				
	BLUE EART	TH COUNT 84.186		7,097	YES	YES		
			\$	7,097				
	BOARD OF CFDA	SOCIAL 10.550			YES			
	BOISE FOR	RTE RES		COMM 9,936	YES	YES	YES	
	CARVER CO	OUNTY 94.001	\$	14,608	YES	YES		
	CFDA CFDA CFDA CFDA	COTT VOC 10.558 84.002 84.009 84.027 84.048	\$	NAL CENTER 7,721 89,545 14,186 440,538 199,956	YES	YES	YES	YES
	CFDA CFDA CFDA	84.049 84.173 84.186 94.001	<u> </u>	103,256 63,707 44,000 10,000				
	CFDA CFDA CFDA	CHARITI 10.550 10.553 10.555 10.558		ST PAUL MPL 13,890 36,958 70,490 56,548 177,886	S YES			
	CFDA	LAKES EI 84.048 84.151 84.164	UCAT	ION DISTRIC 58,731 2,000 18,632 79,363	T YES	YES		
	CENTRAL N	MINN LIE 84.035	BRARI	ES EXCHANGE 44,356	YES	YES	YES	
	CENTRAL A CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFD		OOP S		YES	YES	YES	
	CFDA	84.186	\$	76,385				

ADMINISTERING AGENCY ENTITY		AUDIT REPORT	CROSSCUTTING		
CFDA NUMBER	TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
CHANNEL ONE INC CFDA 10.559 CFDA 83.523	\$ 14,753 13,167	YES	YES	YES	
	\$ 27,920				
CHILDREN'S ADVOC CFDA 10.558	ATE PROG OF MAN \$ 1,823,196	KATO YES	YES	YES	
CITY OF AITKIN CFDA 84.154	\$ 70,000	YES	YES		
CITY OF BENSON CFDA 84.154	\$ 428,696	YES	YES		
CITY OF MINNEAPO CFDA 84.034		YES			
CITY OF RENVILLE CFDA 84.154		YES	YES	YES	
CITY OF ST PAUL CFDA 84.034 CFDA 84.186	\$ 23,157 8,879	YES	YES	YES	
	\$ 32,036				
CITY OF STEWARTV CFDA 84.154		YES	YES	YES	
CITY OF THIEF RI CFDA 84.034		YES	YES	YES	
CLAY-WILKIN OPPO CFDA 10.550 CFDA 10.558		YES			
COMM CHILD CARE- CFDA 10.558	RICHFIELD LUTH	CNCL YES			
COURAGE CENTER CFDA 10.559	\$ 19,821	YES			
CROW RIVER SPECI CFDA 84.027 CFDA 84.158 CFDA 84.173 CFDA 84.181	\$ 199,624 3,000 56,866 18,000	YES	·		
DAKOTA COUNTY CFDA 84.186	\$ 277,490	YES	YES		

ADMINISTERING AGENC ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	EDUCATION				
DISCIPLES MINIS CFDA 10.550	TRY CHURCH MISS	ION YES	YES	YES	
	\$ 63,894				
DISCOVERY PLACE CFDA 10.558		YES			
EAST CENTRAL RE CFDA 84.034		YES			
EAST RANGE SECO CFDA 84.048	NDARY TECHNICAL \$ 25,868	CTR YES			
EDUCATIONAL COO CFDA 10.559 CFDA 10.560 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186	\$ 3,615 6,909 220,820 2,000 8,274 102,596 11,911	YES			
FACE TO FACE HE		YES	YES	YES	
CFDA 84.186		125	155	125	
FERGUS FALLS SP CFDA 84.027 CFDA 84.173 CFDA 84.181	\$ 250,003 38,005	YES			
FOND DU LAC RES		YES	YES	YES	
CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.560	\$ 6,119 14,829 31,775	IES	IES	163	YES YES
FRESHWATER EDUC CFDA 84.002 CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186	ATION DISTRICT \$ 17,902 166,163 116,200 3,043	YES			

ADM	INISTERING ENTITY CFDA	AGENCY NUMBER		TOTAL	R	UDIT EPORT EPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	DUCA!	TION					
		RICE-WAE		CITZ ACT (15,574	CNCL	YES			
			\$	15,574					
	GRAND POI CFDA			ATION 2,173		YES	YES	YES	
	GREAT RIV	VER REG1 84.034		LIBRARY 110,449		YES	YES	YES	
	HEALTH ST	FART 84.186	\$	34,376		YES	YES	YES	
		COMMUN 10.558		ACTION AGEN 52,807	1CY	YES			
	CFDA CFDA CFDA	TECHNIC 84.048 84.151 84.164 84.173 84.181	\$	DLLEGE 208,964 7,944 916 5,270 117,520		YES	YES		
			\$	340,614					
	CFDA CFDA CFDA CFDA CFDA CFDA	VALLEY 84.009 84.027 84.048 84.151 84.173 84.181 84.243	\$	ATION DISTI 10,891 523,364 30,007 2,000 153,100 21,135 72,092	RICT	YES	YES	YES	
			\$	812,589					
	CFDA CFDA CFDA	IATE SCI 17.207 17.250 84.048 84.186	\$	01STRICT 93 3,200 17,988 502,113 40,168	17	YES	YES		
			\$	563,469					
	ISD 0001 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	AITKIN 10.550 10.553 10.555 84.010 84.151 84.164 84.186 84.218 84.253	\$	21,073 16,535 119,580 210,769 7,673 4,514 12,593 132 1,021		YES			
			\$	393,890					

ADMINISTER: ENTITY CFI			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPAR						
ISD 000 CFD1 CFD1 CFD1 CFD1 CFD1	10.553 10.555 4 84.010 4 84.151	\$ 7,348 9,957 53,208	YES			
		\$ 187,772				
ISD 000 CFDI CFDI CFDI CFDI CFDI CFDI	A 10.553 A 10.555 A 84.010 A 84.151 A 84.164 A 84.186	\$ 12,162 19,074 90,888 122,176 6,169 3,444 10,908 1,021	YES		d	
		\$ 265,842				
ISD 00: CFD: CFD: CFD: CFD: CFD: CFD: CFD: CFD	A 10.553 A 10.555 A 10.556 A 10.558 A 84.002 A 84.010 A 84.048 A 84.151 A 84.158 A 84.158 A 84.158 A 84.181 A 84.181 A 84.181	\$ 709,813 181,326 1,642,442 31,894 36,570 66,747 68,841 1,401,766 484,580 39,212 248,959 1,000 99,161 68,540 150,567 12,635 1,556,426	YES	YES	YES	YES
ISD 00: CFD: CFD: CFD: CFD: CFD: CFD: CFD:	A 10.553 A 10.555 A 10.556 A 84.010 A 84.027 A 84.151 A 84.173	\$ 70,308 2,099 175,194 5,532 211,623 167,722 24,022 40,895	YES	YES		

FOR THE TEAK ENDED COME 30, 1334								
ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE			
	1011111	iioobi iiibbb	HOME DESIGNATION		MONOGIN DIMOD			
MN - DEPARTMENT OF E	DUCATION							
ISD 0013 COLUMBI CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186	A HEIGHTS \$ 83,633 35,090 271,019 1,135 330,874 148,044 23,335 25,284 9,516 48,569 19,730	YES	YES	YES	YES			
ISD 0014 FRIDLEY CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186		YES	YES	YES				
ISD 0015 ST FRAN CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.009 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186 CFDA 84.218		YES	YES	YES				
ISD 0016 SPRING CFDA 10.555 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.158 CFDA 84.164 CFDA 84.173	LAKE PARK	YES						

ADM	INISTERING ENTITY		Č	mom> 7	AUDIT REPORT	CROSSCUTTING	FINDINGS	GRANT
	CFDA	NUMBER	_	TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	EDUCA	CION				
	ISD 0016 CFDA	SPRING 84.186		PARK 21,414	YES			
			\$	779,740				
	ISD 0021 CFDA CFDA CFDA CFDA CFDA CFDA	AUDUBON 10.550 10.553 10.555 84.010 84.151 84.186		7,951 8,916 50,056 109,877 4,056 3,843	YES	YES	YES	
			\$	184,699				
	ISD 0022 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	DETROIT 10.550 10.555 10.555 84.002 84.009 84.010 84.027 84.151 84.173 84.181 84.186	LAKI \$	52,587 35,771 257,654 2,107 17,594 17,169 348,673 93,676 20,400 38,225 9,282 22,865	YES	YES		
	CFDA	FRAZEE 10.550 10.553 10.555 84.010 84.027 84.151 84.173 84.186 84.253	\$	25,215 23,475 141,795 202,426 32,738 16,163 12,590 12,826 337 467,565	YES			
	ISD 0024 CFDA CFDA CFDA CFDA CFDA	LAKE PA 10.550 10.553 10.555 84.151 84.253	\$	5,756 120 22,615 3,287 337 32,115	YES	YES	YES	
	ISD 0025 CFDA	PINE PO 10.550		1,166	YES	YES	YES	

			•		
ADMINISTERING AGENC ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	EDUCATION				
ISD 0025 PINE P CFDA 10.553 CFDA 10.555 CFDA 10.559 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 6,009 9,718 5,408 37,428 671	YES	YES	YES	
	\$ 90,178				
ISD 0031 BEMIDJ CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186 CFDA 84.196	96,680 83,409 508,553 15,703 43,879 931,243 234,243 44,283 17,546 67,281 17,714 51,756	YES	YES	YES	YES
	\$ 2,159,236				
ISD 0032 BLACKD CFDA 10.550 CFDA 10.555 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 14,558 21,808 84,703 160,933 10,287	YES	YES	YES	
	\$ 299,833				
ISD 0036 KELLIE CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	7,388 6,868 48,674 65,744	YES	YES	YES	
	\$ 132,332				
ISD 0038 RED LA CFDA 10.550 CFDA 10.555 CFDA 10.555 CFDA 10.555 CFDA 10.555 CFDA 84.002 CFDA 84.010 CFDA 84.027	XE 20,409 48,394 148,174 1,785 12,464 8,226 364,034	YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	EDUCATION				
	ISD 0038 CFDA CFDA CFDA CFDA	RED LAI 84.151 84.164 84.173 84.186		YES	YES	YES	
	ISD 0047	כאווע סו	\$ 702,030	YES	YES	YES	
	CFDA CFDA CFDA CFDA	10.550 10.555 10.556 84.010 84.151 84.186 84.216		125	125		
	ISD 0051 CFDA CFDA CFDA CFDA	FOLEY 10.550 10.555 84.010 84.151 84.186	143,193 211,680 17,872 12,626	YES	YES	YES	-
	CFDA CFDA CFDA	CLINTON 10.550 10.553 10.555 84.010 84.151 84.164 84.186	N-GRACEVILLE	YES			
	ISD 0057 CFDA CFDA CFDA CFDA	BEARDSI 10.550 10.553 10.555 84.151	LEY	YES			
	ISD 0062 CFDA CFDA CFDA CFDA CFDA CFDA	ORTONVI 10.550 10.553 10.555 84.010 84.151 84.186		YES	YES	YES	YES

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	EDUCATION				
ISD 0077 MANKATO CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.027 CFDA 84.151 CFDA 84.158 CFDA 84.173 CFDA 84.181	\$ 119,513 58,956 417,925 4,518 31,632 513,782 238,618 14,173 75,923 3,625 58,470 20,818	YES	YES		
CFDA 84.186 CFDA 84.216	40,198 3,289 \$ 1,601,440				
ISD 0081 COMFRE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	Y	YES	YES	YES	
ISD 0084 SLEEPY CFDA 10.550 CFDA 10.555 CFDA 10.558 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES			
	\$ 201,176				
ISD 0085 SPRING CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	FIELD	YES	YES	YES	
	\$ 153,828				
ISD 0088 NEW UL CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 10.558 CFDA 84.010	\$ 54,019 3,458 155,048 2,745	YES			

ADM	INISTERING ENTITY CFDA	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	EDUCATION				
	ISD 0088 CFDA CFDA CFDA CFDA	NEW ULA 84.048 84.151 84.186 84.216		YES			
			\$ 491,246				
	ISD 0091 CFDA CFDA CFDA CFDA CFDA	BARNUM 10.550 10.553 10.555 84.010 84.151 84.186	\$ 15,538 6,356 62,329 61,241 8,245 8,830	YES			
			\$ 162,539				
	ISD 0093 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	CARLTON 10.550 10.553 10.555 10.556 84.010 84.151 84.186		YES	YES		
			\$ 131,219				
	ISD 0094 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	CLOQUET 10.550 10.555 10.555 10.556 84.009 84.010 84.027 84.151 84.158 84.164 84.173 84.181 84.186		YES	YES	YES	
			\$ 1,141,008				
	ISD 0095 CFDA CFDA CFDA CFDA CFDA	CROMWEI 10.550 10.553 10.555 84.010 84.151		YES			
			\$ 87,002				

NUMBER	?	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
	EDUCA					
		10,045 6,548 59,046 70,471 6,285 1,254	YES			
	\$	153,649				
	\$	6,738 3,781 29,992 764 47,718 7,892 1,254	YES	YES	YES	
	\$	98,139				
WRENSHI 10.550 10.553 10.555 84.010 84.151	ALL \$	8,147 7,128 32,725 26,909 3,513	YES			
•	\$	78,422				
		18,615 589 38,503 805 78,938 8,189 3,488	YES	YES	YES	
	\$	149,127				
	\$	26,570 5,564 57,889 1,825 79,665 8,412 2,840 21,345 800	YES	YES	YES	
	MOOSE I 10.550 10.553 10.555 84.010 84.151 84.186 ESKO 10.555 10.555 10.555 10.555 10.555 10.555 10.555 84.010 84.151 84.186 NORWOO 10.553 10.555 10.555 10.556 84.010 84.151 84.186	MOOSE LAKE 10.550 \$ 10.555 84.010 84.151 84.186 \$ ESKO 10.555 10.555 10.555 10.555 10.555 84.010 84.151 84.186 \$ WRENSHALL 10.550 \$ 10.553 10.555 84.010 84.151 \$ WRENSHALL 10.550 \$ 10.553 10.555 84.010 84.151 \$ WACONIA 10.550 \$ 10.555 10.556 84.010 84.151 84.164 84.186	MOOSE LAKE 10.550 \$ 10,045 10.553 6,548 10.555 59,046 84.010 70,471 84.151 6,285 84.186 1,254 ESKO 10.550 \$ 6,738 10.555 29,992 10.556 764 84.010 47,718 84.151 7,892 84.186 1,254 \$ 98,139 WRENSHALL 10.550 \$ 8,147 10.553 7,128 10.555 32,725 84.010 26,909 84.151 \$ 78,422 NORWOOD 10.550 \$ 18,615 10.553 10.555 84.010 26,909 84.151 \$ 3,513 \$ 78,422 NORWOOD 10.550 \$ 18,615 10.553 38,503 10.556 84.010 78,938 84.151 8,189 84.216 3,488 \$ 149,127 WACONIA 10.550 \$ 26,570 10.553 5,564 10.555 57,889 10.555 57,889 10.555 18,412 84.164 84.186 21,345	NUMBER	NUMBER TOTAL ACCEPTABLE NONFEDERAL ENT OF EDUCATION MOOSE LAKE 10.550 \$ 10,045 10.555 59,046 84.010 70,471 84.151 6,285 84.186 1,254 \$ 153,649 ESKO 10.555 \$ 6,738 10.555 29,992 10.556 764 84.010 47,718 84.151 7,892 84.186 1,254 \$ 98,139 WRENSHALL 10.550 \$ 8,147 10.553 7,128 10.555 32,725 84.010 26,909 84.151 3,513 \$ 78,422 \$ NORWOOD 10.553 18,615 10.555 38,59 10.555 38,59 10.555 84.010 78,938 84.151 8,189 84.216 3,488 \$ 149,127 WACONIA 10.550 \$ 26,570 10.555 57,889 10.555 57,889 10.555 57,889 10.555 57,889 10.555 57,889 10.555 57,889 10.555 57,889 10.555 57,889 10.555 57,889 10.555 44.151 8,412 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840 84.164 2,840	NUMBER TOTAL ACCEPTABLE NONFEDERAL FEDERAL ENT OF EDUCATION MOOSE LAKE 10.550 \$ 10,045 6,548 10.555 59,046 84.010 70,471 84.151 6,285 84.186 1,254 \$ 153,649

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMI	ENT OF I	EDUCATION				
	CFDA CFDA CFDA	WATERTO 10.550 10.555 10.556 84.010 84.151	OWN-MAYER \$ 29,090 72,677 73 72,271 9,777 \$ 183,888	YES	YES	YES	
	CFDA CFDA CFDA CFDA CFDA	CHASKA 10.550 10.555 84.010 84.151 84.164 84.216		YES	YES	YES	
	CFDA CFDA CFDA	WALKER- 10.550 10.553 10.555 84.010 84.151 84.186		YES			
	CFDA CFDA CFDA CFDA CFDA	CASS LI 10.550 10.553 10.555 84.002 84.010 84.151 84.164 84.253		YES	YES	YES	
	ISD 0116 CFDA CFDA CFDA CFDA CFDA CFDA	PILLAGE 10.550 10.553 10.555 84.010 84.151 84.218	ER	YES	YES	YES	
	ISD 0118 CFDA	REMER 10.550	\$ 11,917	YES	YES	YES	

ADM:	INISTERING ENTITY CFDA	AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN ·	- DEPARTM	ENT OF E	EDUCATION				
		REMER 10.553 10.555 84.010 84.151 84.164 84.186	\$ 14,11 55,53 180,19 6,71 2,24 1,61	0 4 7 9	YES	YES :	
	ISD 0126 CFDA CFDA	CLARA (10.550 10.555		= YES 4 2	YES	YES	
	CFDA	MAYNARI 10.550 10.555 84.010 84.049 84.151 84.186		7 4 2 2 4	YES	YES	
	ISD 0129 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	MONTEV 10.550 10.553 10.555 10.559 84.010 84.151 84.186 94.001		5 5 5 5 5 3 6 4	YES		
	ISD 0138 CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010		6 6 2 0 0 8			
	ISD 0139 CFDA CFDA CFDA CFDA CFDA	RUSH C 10.550 10.553 10.555 10.556 84.010		6 2 5			

ADMINISTERING AGE ENTITY CFDA NUME	NCY	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT O	F EDUCATION				
ISD 0139 RUSH CFDA 84.1 CFDA 84.1 CFDA 84.1 CFDA 84.2	51 \$ 7,056 64 2,459 86 5,678	YES			
	\$ 180,777				
ISD 0145 GLYN CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 84.1 CFDA 84.1	50 \$ 10,951 53 4,896 55 43,377 10 133,826 51 11,214 64 368	YES	YES	YES	
	\$ 208,269				
ISD 0146 BARN CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 84.1	50 \$ 21,264 53 13,526 55 77,690 10 69,938 11 32,932 51 11,788	YES	YES	YES	
	\$ 230,854				
ISD 0147 DILW CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.1 CFDA 84.1	50 \$ 5,527 53 8,985 55 43,523 56 626 64 2,669	YES	YES	YES	
	\$ 63,311				
ISD 0150 HAWI CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	50 \$ 14,411 55 34,369 10 46,730 51 6,664	YES	YES	YES	
	\$ 102,174				
ISD 0152 MOOR CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.0	50 \$ 95,627 53 23,710 55 403,198 56 5,020 02 41,088	YES	YES	YES	

ADMINISTERING AGENTITY CFDA NUM		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT	OF EDUCATION				
CFDA 84.	.011 \$ 170,750 .027 309,655 .086 9,427 .151 43,601 .158 246 .164 18,497 .173 25,354	YES	YES	YES	YES
CFDA 10. CFDA 10. CFDA 84. CFDA 84.	\$ 1,726,049 NVICK .550 \$ 5,344 .553 5,874 .555 39,113 .010 51,037 .151 1,911 .186 4,119	YES	YES	YES	
CFDA 10. CFDA 10. CFDA 84. CFDA 84.	\$ 107,398 EARBROOK .550 \$ 8,941 .553 4,306 .555 40,934 .010 59,239 .151 3,994 .186 3,754	YES	YES	YES	
CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84	\$ 121,168 GLEY .550 \$ 22,653 .553 11,213 .555 135,807 .010 273,421 .151 15,211 .164 7,754 .186 11,431	YES	YES	YES	
CFDA 10 CFDA 10 CFDA 84 CFDA 84	\$ 477,490 OK COUNTY .550 \$ 7,093 .553 2,783 .555 24,917 .010 66,296 .151 6,329 .186 5,104	YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 0173 MOUNTAI CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186 CFDA 84.049	\$ 11,868 6,226 63,115 61,480 4,716 9,841 5,000	YES	YES	YES	
	\$ 162,246		·		
ISD 0175 WESTBRO CFDA 10.550 CFDA 10.555 CFDA 84.151		YES	YES	YES	
ISD 0177 WINDOM CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 25,443 3,485 103,758 153,711 9,604 12,031 \$ 308,032	YES	YES	YES	
ISD 0178 STORDEN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151	-JEFFERS	YES	YES	YES	
ISD 0181 BRAINER CFDA 10.553 CFDA 10.555 CFDA 84.002 CFDA 84.009 CFDA 84.010 CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.158 CFDA 84.158 CFDA 84.158 CFDA 84.164 CFDA 84.181 CFDA 84.186 CFDA 84.216		YES	YES		

ADMINISTERING ACCEPTATION ACCE		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT	OF E	DUCATION				
CFDA 10 CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84	OSBY .550 .553 .555 .558 .010 .151 .164 .186	\$ 29,988 17,657 135,225 286 226,768 12,085 5,434 11,948	YES	YES	YES	
	i	\$ 439,391				
CFDA 10 CFDA 84 CFDA 84 CFDA 84	.550 .553 .555 .010 .151 .164	\$ 18,388 17,517 84,317 108,068 6,351 980 8,859	YES	YES	YES	YES YES YES YES YES YES YES
	:	\$ 244,480				
CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84 CFDA 84 CFDA 84 CFDA 84 CFDA 84	.550 .555 .558 .002 .010 .024 .027 .151 .164 .173		YES			
CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84 CFDA 84 CFDA 84 CFDA 84 CFDA 84	RMING .550 .553 .555 .556 .010 .027 .151 .164 .173 .181		YES	YES	YES	
ISD 0194 LA CFDA 10	KEVIL		YES	YES	YES	

	TITY	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DE	PARTM	ENT OF E	EDUCATION				
	0194 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	LAKEVII 10.555 10.556 84.010 84.027 84.151 84.173 84.181 84.186 84.196		YES	YES	YES	
			\$ 682,111	·			
	0195 CFDA CFDA CFDA CFDA CFDA CFDA	RANDOLE 10.550 10.555 10.556 84.010 84.151 84.186 84.218		YES	YES	YES	
			\$ 72,159				
	0196 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ROSEMOU 10.550 10.553 10.555 10.556 10.558 84.009 84.010 84.027 84.151 84.158 84.164 84.173 84.181 84.186		YES	YES	YES	
	0197 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WEST ST 10.550 10.553 10.555 10.556 84.010 84.027 84.151 84.164 84.173 84.186	PAUL	YES			

	ISTERING ENTITY CFDA	AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -			DUCATION				
I	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	INVER G 10.550 10.553 10.555 10.556 84.009 84.010 84.027 84.151 84.173 84.181 84.186	ROVE HEIGHTS \$ 81,320 8,938 200,447 3,977 10,142 196,504 175,648 24,540 37,824 7,140 28,420	YES	YES	YES	
· I	CFDA CFDA CFDA	HASTING 10.550 10.555 84.002 84.010 84.027 84.151 84.173 84.181 84.186 84.216		YES	YES	YES	
I		HAYFIEI 10.550 10.555 10.555 84.010 84.151	\$ 26,033 12,268 85,315 128,399 6,566	YES	YES	YES	
1	CFDA CFDA CFDA	KASSON- 10.550 10.553 10.555 10.556 84.010 84.151	\$ 258,581 -MANTORVILLE \$ 29,136 1,792 50,282 1,950 75,100 13,943 \$ 172,203	YES	YES	YES	
	ISD 0206 CFDA CFDA CFDA CFDA CFDA CFDA	ALEXAND 10.550 10.553 10.555 84.002 84.010 84.027	DRIA	YES			

						•		
ADM	INISTERING ENTITY CFDA	G AGENCY	·	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMI	ENT OF I	EDUCA	TION				
	ISD 0206 CFDA CFDA CFDA	ALEXANI 84.151 84.164 84.186		28,461 11,313 31,281	YES			
			\$	1,193,704				
	ISD 0207 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	BRANDON 10.550 10.553 10.555 84.010 84.151 84.164 84.186 84.253		10,326 2,183 44,004 64,651 5,154 783 2,433 1,665	YES	YES	YES	
			\$	131,199				•
	ISD 0208 CFDA CFDA CFDA CFDA	EVANSVI 10.550 10.555 84.010 84.151		8,511 28,976 59,981 2,795	YES	YES	YES	
			\$	100,263				na.
	ISD 0209 CFDA CFDA CFDA CFDA CFDA	KENSING 10.550 10.553 10.555 10.556 84.151		6,804 3,410 25,590 35 2,891	YES	YES	YES	
			\$	38,730				
	ISD 0213 CFDA CFDA CFDA CFDA CFDA CFDA	OSAKIS 10.550 10.553 10.555 84.010 84.048 84.151	\$	13,826 1,707 49,106 149,867 3,300 21,522	YES	YES	YES	
			\$	239,328				
	ISD 0218 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	DELAVAN 10.550 10.555 10.556 84.010 84.151 84.164 84.186 84.253	\$	2,062 8,727 168 36,790 1,110 384 1,634 799	YES	YES	YES	
			\$	51,674				

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL				AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTME		DUCATION				
	CFDA CFDA	ELMORE 10.550 10.553 10.555 84.010 84.151 84.186 84.253	\$ 3,317 533 8,850 49,177 906 1,600 799	YES	YES	YES	
			\$ 65,182				
	ISD 0227 CFDA CFDA CFDA CFDA	CHATFIE 10.550 10.555 84.010 84.151		YES	YES	YES	
			\$ 121,701				
	ISD 0228 CFDA CFDA CFDA	HARMONY 10.550 10.555 84.151	\$ 8,752 14,449 4,115	YES	YES	YES	
			\$ 27,316				
	ISD 0229 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	LANESBO 10.550 10.553 10.555 10.558 84.010 84.151 84.186 84.253		YES	YES	YES	
	ISD 0233 CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010	4	YES	YES	YES	
	ISD 0238 CFDA CFDA CFDA CFDA	MABEL-0 10.550 10.555 84.010 84.151		YES			

ADM	INISTERING ENTITY CFDA	G AGENC	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF	EDUCATION				
	CFDA CFDA CFDA CFDA CFDA	RUSHFOI 10.550 10.553 10.555 84.010 84.151 84.186	RD-PETERSON \$ 19,021 13,513 71,758 104,248 8,463 4,623	YES	YES	YES	
			\$ 221,626				
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ALBERT 10.550 10.553 10.555 10.556 84.009 84.010 84.027 84.048 84.151 84.158 84.158 84.158 84.164 84.173 84.181 84.186 84.216	\$ 63,508 20,498 296,972 2,999 9,085 341,188 100,064 12,395 27,724 2,537 5,403 45,564 4,998 32,187 1,200	YES	YES	YES	
			\$ 966,322				
	CFDA CFDA CFDA	EMMONS 10.550 10.553 10.555 84.010 84.151 84.186	\$ 5,339 2,594 22,342 16,247 1,844 2,708	YES	YES	YES	YES
			\$ 51,074				
	ISD 0245 CFDA CFDA CFDA CFDA CFDA	GLENNV 10.550 10.555 84.010 84.151 84.186		YES	YES	YES	
	ISD 0252 CFDA CFDA CFDA CFDA CFDA CFDA	CANNON 10.550 10.555 10.556 84.010 84.151 84.186	FALLS	YES	YES	YES	

ADMINISTERING AGEN ENTITY CFDA NUMBE		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF					
ISD 0253 GOODH CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15 CFDA 84.16 CFDA 84.18	0 \$ 11,428 5 24,152 0 52,995 1 3,364 4 1,364	YES	YES	YES	
ISD 0254 KENYO CFDA 10.55	0 \$ 25,681	YES	YES	YES	
CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15 CFDA 84.18 CFDA 84.21	5 37,156 0 49,416 1 3,551 6 3,751				
ISD 0255 PINE CFDA 10.55 CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15	ISLAND 0 \$ 15,882 5 1,224 5 47,066 0 48,932	YES	YES	YES	
ISD 0256 RED W CFDA 10.55 CFDA 10.55 CFDA 10.55 CFDA 84.00 CFDA 84.00 CFDA 84.00 CFDA 84.15 CFDA 84.15 CFDA 84.15 CFDA 84.15 CFDA 84.15 CFDA 84.15 CFDA 84.15 CFDA 84.15	ING 0 \$ 53,312 3 8,633 5 154,124 6 1,526 2 23,355 9 14,088 0 182,087 7 104,407 1 21,141 8 3,207 4 5,298 3 71,637 1 12,496	YES	YES		
ISD 0258 WANAN CFDA 10.55 CFDA 10.55 CFDA 10.55 CFDA 84.05 CFDA 84.15	0 \$ 7,450 3 2,500 5 25,259 0 27,000 1 2,385	YES	YES	YES	

	YTITY	G AGENCY		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DI	EPARTMI	ENT OF I	EDUCAT	ION				
ISI	0258 CFDA	WANAMIN 84.218		1,000	YES	YES	YES	
			\$	68,062				
ISI	O 0261 CFDA CFDA CFDA CFDA CFDA CFDA	ASHBY 10.550 10.555 10.556 84.010 84.151 84.186		8,310 22,246 463 26,272 3,541 165	YES	YES	YES	
			\$	60,997				
ISI	O 0262 CFDA CFDA CFDA	BARRETT 10.550 10.555 84.151		3,234 12,953 1,379	YES	YES	YES	
			\$	17,566				
ISI	CFDA CFDA CFDA	ELBOW I 10.550 10.555 84.010 84.151 84.164 84.253		8,154 26,373 73,065 5,389 3,613 593	YES	YES	YES	
		-	\$	117,187				
ISI	CFDA CFDA CFDA CFDA CFDA	HERMAN- 10.550 10.553 10.555 84.010 84.151 84.186 84.218 84.253		7,220 4,780 25,387 51,195 2,529 165 499 425	YES			
			\$	92,200				
ISI	0265 CFDA CFDA CFDA CFDA CFDA	HOFFMAN 10.550 10.555 84.010 84.151 84.253	\$	5,992 19,523 108,887 1,821 337	YES	YES	YES	
			\$	136,560				
ISI	0270 CFDA	HOPKINS		94,751	YES	YES	YES	

ADM	ENTITY CFDA	NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	DUCATION				
	CFDA	HOPKINS 10.555 10.556 84.002 84.010 84.027 84.151 84.164 84.173 84.186		YES	YES	YES	·
			\$ 1,113,335				
	CFDA CFDA CFDA CFDA	BLOOMIN 10.553 10.555 84.002 84.010 84.027 84.048 84.151 84.164 84.173 84.186 84.216		YES	YES		
			\$ 2,122,066				
	ISD 0272 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	EDEN PF 10.550 10.555 10.556 84.010 84.027 84.151 84.158 84.164 84.173 84.181 84.186 84.218	\$ 105,754 171,816 3,291 163,577 284,323 44,906 3,000 13,513 49,840 28,879 34,346 777	YES	YES	YES	YES
	ISD 0273 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	EDINA 10.550 10.553 10.555 10.556 84.010 84.027 84.151 84.164 84.173	\$ 904,022 \$ 34,979 1,775 53,095 19,883 116,791 146,268 33,649 8,579 20,462	YES	YES		

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE		
MN	- DEPARTM	ENT OF 1	EDUCA!	TION				
	ISD 0273 CFDA CFDA	EDINA 84.186 84.216	\$	29,656 5,061	YES	YES		
			\$	470,198		•		
	CFDA CFDA CFDA CFDA CFDA	WESTONI 10.550 10.555 84.002 84.010 84.027 84.048 84.151 84.164 84.173 84.186 94.001		46,039 110,324 89,865 142,235 82,245 10,177 14,645 5,521 16,995 26,597 8,059	YES	YES	YES	
			\$	552,702				
	CFDA CFDA CFDA CFDA CFDA	ORONO 10.550 10.555 10.556 84.010 84.027 84.151 84.164 84.173 84.186	\$	37,012 51,731 3,783 48,481 71,030 15,289 4,272 22,835 11,804	YES	YES	YES	
	ISD 0279 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	OSSEO 10.550 10.553 10.555 10.556 10.558 84.010 84.048 84.151 84.164 84.173 84.181 84.186 84.216		286,605 78,944 859,097 21,370 2,309 839,249 674,558 55,492 84,051 38,749 116,022 61,531 101,980 7,030	YES	YES		
	ISD 0281 CFDA CFDA	ROBBINS 10.550 10.553		227,548 82,806	YES	YES	YES	

ADMINISTERING AGENCY AUDIT ENTITY REPORT CROSSCUTTING FINDINGS GRANT TOTAL CFDA NUMBER ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE MN - DEPARTMENT OF EDUCATION ISD 0281 ROBBINSDALE YES YES YES 762,732 10.555 \$ CFDA CFDA 84.002 55,458 16,304 837,289 CFDA 84.009 84.010 **CFDA** 84.027 436,777 CFDA 30,792 84.048 CFDA CFDA 84.151 120,960 1,847 84.158 CFDA 23,246 CFDA 84.164 78,470 13,209 **CFDA** 84.173 **CFDA** 84.181 **CFDA** 84.186 107,385 84.213 84.216 CFDA 212,113 **CFDA** 21,652 93.560 **CFDA** 38,262 3,066,850 \$ ISD 0282 ST ANTHONY-NEW BRIGHTON YES YES YES 6,884 47,344 21,939 10.558 \$ CFDA 84.010 CFDA **CFDA** 84.027 **CFDA** 84.151 7,961 5,559 **CFDA** 84.173 7,192 **CFDA** 84.186 **CFDA** 84.218 319 24,976 CFDA 93.560 \$ 122,174 ISD 0283 ST LOUIS PARK CFDA 10.550 \$ YES 7,384 CFDA 10.555 219,263 2,639 **CFDA** 10.556 CFDA 84.002 17,087 84.010 235,376 CFDA **CFDA** 84.027 272,801 YES 31,413 11,733 28,937 84.151 **CFDA CFDA** 84.164 84.186 CFDA \$ 826,633 ISD 0284 WAYZATA YES 67,953 194,765 195,745 CFDA 10.550 \$ CFDA 10.555 84.010 CFDA 227,474 CFDA 84.027 42,463 2,900 CFDA 84.151 CFDA 84.158 5,186 CFDA 84.164 23,537 CFDA 84.173 84.186 93.560 36,902 **CFDA** 17,000 CFDA \$ 813,925

ADMINISTERING AGE ENTITY CFDA NUMB		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT O	EDUCATION				
ISD 0294 HOUS CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 84.1	50 \$ 15,348 55 33,943 60 59,079 61 6,180	YES	YES	YES	
	\$ 117,878				
ISD 0297 SPRI CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 84.1	50 \$ 11,550 55 37,655 59,509 51 3,934	YES	YES	YES	
	\$ 116,839				
ISD 0299 CALE	50 \$ 19,645 53 5,502 65 84,293 62 2,040 10 108,379 51 8,252	YES	YES	YES	
	\$ 236,231				
ISD 0300 LA C CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 84.1	30 \$ 32,054 55 51,614 1,562 68 66 666 10 94,397 14,648	YES			
	\$ 204,401				
ISD 0306 LAPO CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	50 \$ 8,288 53 9,691 55 51,762 60 61,412	YES	YES	YES	
	\$ 134,461				
ISD 0308 NEVI CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	50 \$ 10,971 53 15,914 55 62,990 10 43,157	YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCA	MOITA				
ISD 0308 NEVIS CFDA 84.186 <u>\$</u>	1,793	YES	YES	YES	
\$	138,566				
ISD 0309 PARK RAPIDS CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.173 CFDA 84.181	42,350 17,049 176,531 403,016 82,600 20,303 6,465 32,338	YES			
\$	780,652				
ISD 0314 BRAHAM CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	33,880 12,746 81,636 118,680 9,273	YES	YES	YES	
\$	256,215				
ISD 0316 COLERAINE CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	21,436 21,065 132,319 751 208,472 16,467 3,199 15,040	YES	YES	YES	
\$	418,749				
ISD 0317 DEER RIVER CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186 CFDA 84.218 CFDA 93.560	24,130 24,527 111,542 232,701 11,842 12,109 1,000 9,189	YES	YES	YES	
\$	427,040				
ISD 0318 GRAND RAPII CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 10.559	61,220 69,926 323,627 3,633	YES			

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	7 TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM						
	CFDA CFDA CFDA	GRAND F 84.010 84.027 84.048 84.151 84.164 84.173 84.181 84.186		YES			
			\$ 1,450,329	•			
	CFDA CFDA CFDA CFDA	NASHWAU 10.550 10.553 10.555 84.010 84.151 84.186	12,179 63,637 90,763 9,095 6,688	YES	YES		
			\$ 194,386				•
	CFDA	JACKSON 10.550 10.555 3.516 84.009 84.010 84.151 84.173 84.181		YES	÷		
			\$ 268,786				
	ISD 0325 CFDA CFDA CFDA CFDA CFDA CFDA	LAKEFIE 10.550 10.553 10.555 84.010 84.151 84.186		YES	YES	YES	
			\$ 125,909				
	ISD 0328 CFDA CFDA CFDA CFDA CFDA	SIOUX V 10.550 10.553 10.555 84.010 84.151	\$ 3,943 3,006 15,463 42,884 1,157	YES	YES	YES	
			\$ 66,453				

FOR	THE	YEAR	ENDED	JUNE	30,	1994

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM						
	CFDA CFDA	HERON I 10.550 10.553 10.555 84.010 84.151	AKE-OKABENA \$ 11,083 2,333 41,587 51,736 3,574 \$ 110,313	YES	YES	YES	
	CFDA	MORA 10.550 10.553 10.555 84.010 84.151 84.164 84.186		YES			
	CFDA	OGILVII 10.550 10.553 10.555 84.010 84.151 84.186 84.218		YES			_
	ISD 0341 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ATWATEI 10.550 10.555 84.010 84.151 84.186 84.218 84.253	R	YES	YES	YES	
	ISD 0345 CFDA CFDA CFDA CFDA CFDA CFDA	NEW LOI 10.550 10.553 10.555 84.010 84.151 84.186	NDON-SPICER \$ 30,770 9,094 119,823 110,220 10,941 10,629 \$ 291,477	YES	YES		
	ISD 0346 CFDA CFDA	RAYMONI 10.550 10.555		YES	YES	YES	

ADMINISTERIN ENTITY CFDA	G AGENCY	7 TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM						
ISD 0347	WILLMAN	R	YES	YES	YES	
CFDA	10.550					
CFDA	10.553	47,973				
CFDA CFDA	10.555 10.556	379,938 2,618				
CFDA	10.558	918				
CFDA	84.002	32,197				
CFDA	84.009	16,615				
CFDA	84.010	452,727				
	84.011	10,243				
CFDA	84.151	36,711				
CFDA	84.164	15,951				
CFDA	84.186	63,198				
CFDA	84.213	218,867				
		\$ 1,349,356				
ISD 0354			YES			
CFDA	10.550					
CFDA	10.555	15,738				
CFDA	84.010	16,483				
CFDA	84.151	1,506				
		\$ 39,191				
ISD 0356			YES	YES	YES	
CFDA	10.550					
CFDA	10.553	10,150				
CFDA CFDA	10.555 84.010	22,120 25,643				
CFDA	84.151	1,664				
0.5	011101	1,001				
		\$ 65,111				
		ATIONAL FALLS	YES	YES	YES	
CFDA	10.550					
CFDA CFDA	10.553 10.555	14,309 108,940				
CFDA	10.556	985				
CFDA	84.010	298,909				
CFDA	84.027	64,370				
CFDA	84.151	20,156				
CFDA	84.158	500				
	84.164	14,806				
CFDA	84.173	10,418				
CFDA	84.181	1,634				
CFDA CFDA	84.186	18,327				
CFDA	84.218	4,808				
		\$ 588,704				
		FORK-BIG FALLS	YES	YES	YES	
CFDA CFDA	10.550 10.555	\$ 6,791 19,663				
CFDA	84.010	67,224				
~ -		- · , - 				

ADMINISTERING A ENTITY CFDA NU			OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT	OF E	DUCATI	ON				
ISD 0362 LI CFDA 84			G FALLS 67,224	YES	YES	YES	
		\$	160,902				
CFDA 10 CFDA 84 CFDA 84 CFDA 84	OUTH K 0.550 0.555 4.010 4.151 4.186 4.249		HING 11,161 48,145 28,211 4,610 1,737 16,547	YES	YES	YES	
		\$	110,411				
CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84	ELLING 0.550 0.553 0.555 4.010 4.151 4.164 4.253		3,262 4,190 14,246 74,958 1,051 580 173	YES	YES	YES	
		\$	98,460				
CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84	AWSON 0.550 0.553 0.555 4.010 4.151 4.186 4.253	\$	15,515 2,551 54,774 100,872 5,846 10,069	YES	YES	YES	
		\$	189,800				
CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84	0.550 0.553 0.555 0.556		34,847 5,736 112,926 3,502 120,404 16,307 5,801 18,025	YES	YES	YES	
		\$	317,548				
CFDA 10 CFDA 10 CFDA 10	AKE OF 0.550 0.553 0.555 0.556 4.010		700DS 18,448 9,981 88,907 522 114,686	YES	YES	YES	

ADMINISTERING AGENO ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	EDUCATION				
ISD 0390 LAKE 0 CFDA 84.151 CFDA 84.164 CFDA 84.186	. \$ 6,962 1,883	YES	YES	YES	
	\$ 248,396				
ISD 0391 CLEVEI CFDA 10.555 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.218	9,942 32,484 24,592 2,898	YES	YES	YES	
	\$ 70,133				
ISD 0392 LE CEN CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.151 CFDA 84.186	16,237 5,046 50,610 64,422 11 6,818	YES	YES	YES	•
	\$ 147,323				-
ISD 0394 MONTGO CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.151 CFDA 84.186	21,225 90,305 158,484 1,899 7,200	YES	YES		
	\$ 290,099				
ISD 0402 HENDRI CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.253	\$ 6,495 7,049 29,784 42,564 2,233 6,389	YES	YES	YES	
	\$ 95,047				
ISD 0403 IVANHO CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 8,401 7,963 35,331 57,790 2,770	YES	YES	YES	

ADMINISTERING ENTITY	G AGENC	Ž.		AUDIT	CDOSSCUMMING	PINDINGS	CDANT
	NUMBER		TOTAL	REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMI	ENT OF	EDUCAT	ION				
				VDC	VD C	wng	
ISD 0403 CFDA	84.253	_	1,734	YES	YES	YES	
		\$	117,211				
ISD 0404 CFDA CFDA CFDA CFDA	LAKE B 10.550 10.555 84.010 84.151		6,752 33,923 37,263 2,787	YES	YES	YES	
		\$	80,725				
ISD 0409 CFDA CFDA CFDA CFDA CFDA	TYLER 10.550 10.555 84.048 84.151 84.186	\$	6,630 22,378 5,247 3,369 8,331	YES	YES	YES	
		\$	45,955				
CFDA	BALATO 10.550 10.555 84.010 84.048 84.151 84.186		6,167 23,951 24,646 875 2,695 2,051	YES	YES	YES	
		\$	60,385				
CFDA	COTTON 10.550 10.555 84.010 84.151 84.186 84.218	\$	11,167 29,269 83,884 4,039 800 868	YES	YES	YES	
·		\$	130,027				
ISD 0413 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	MARSHA 10.550 10.555 10.555 84.002 84.010 84.027 84.151 84.158 84.164 84.173 84.181	\$	55,598 9,508 144,633 1,363 17,156 166,818 95,412 18,639 689 4,594 21,847 7,206	YES	YES	YES	

ADMINISTERING AGEN ENTITY CFDA NUMBE		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF			110001 111000			
ISD 0413 MARSH CFDA 84.18 CFDA 84.21	ALL 6 \$	19,885 2,089	YES	YES	YES	
	\$	565,437				
ISD 0414 MINNE CFDA 10.55 CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15	OTA 0 \$ 3 5	9,552 1,921 48,653 69,972 6,420	YES	YES	YES	
	\$	136,518				
ISD 0415 LYND CFDA 10.55 CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15 CFDA 84.18	3 5 0 1	3,962 1,850 13,357 14,546 1,263 1,954	YES	YES	YES	
	\$	36,932				
ISD 0417 TRACY CFDA 10.55 CFDA 84.01 CFDA 84.15 CFDA 84.16 CFDA 84.18 CFDA 84.21	0 \$ 5 0 1 4 6	20,730 94,861 105,928 8,070 2,466 7,785 3,982	YES	YES	YES	
	\$	243,822				
ISD 0418 RUSSE CFDA 10.55 CFDA 10.55 CFDA 84.15	0 \$ 5	8,260 21,734 1,412	YES	YES	YES	
	\$	31,406				
ISD 0421 BROWN CFDA 10.55 CFDA 10.55 CFDA 84.01 CFDA 84.15 CFDA 84.18	0 \$ 5 0 1 6 —	6,388 14,778 44,575 3,226 2,810	YES	YES	YES	
TOD 0400 ST	\$	71,777	•••			
ISD 0422 GLENC CFDA 10.55 CFDA 10.55	0 \$	24,293 164,092	YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 0422 GLENCOE CFDA 10.556 CFDA 84.010 CFDA 84.011 CFDA 84.151 CFDA 84.186 CFDA 84.218		YES	YES	YES	
	\$ 290,917				
ISD 0423 HUTCHIN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.186 CFDA 84.216 CFDA 84.218 CFDA 94.001		YES	YES	YES	
	\$ 388,971				
ISD 0424 LESTER CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES	YES	YES	
	\$ 89,947				
ISD 0425 SILVER		YES	YES	YES	
	\$ 67,735				
ISD 0426 STEWARS CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES	YES	YES	
ISD 0427 WINSTE		VEC	YES	YES	
CFDA 10.556 CFDA 84.010		YES	IES	169	

ADMINISTERING AGE ENTITY CFDA NUME		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE				
MN - DEPARTMENT OF EDUCATION									
ISD 0427 WINS CFDA 84.1 CFDA 84.1	51 \$ 3	YES 3,157 2,053	YES	YES					
	\$ 32	2,313							
ISD 0432 MAHN CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 84.1	50 \$ 19 53 20 55 124 10 233 51 11	YES 0,822 0,287 1,740 1,712 1,919 906	YES	YES					
	\$ 411	,386							
ISD 0435 WAUE CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 84.1	50 \$ 15 53 22 55 96 10 193 51 8	YES 5,330 2,287 5,257 3,284 3,816 2,250	YES	YES					
	\$ 337	,224							
ISD 0437 ARGY CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1 CFDA 93.5	50 \$ 655 27 10 37 11 115	YES 5,035 7,161 7,751 6,497 2,074 0,697							
	\$ 199	,215							
ISD 0440 MIDE CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	50 \$ 65 53 15 55 33 10 38 51 2	YES 5,348 5,487 3,779 3,818 2,844	YES	YES					
ISD 0441 NEWF CFDA 10.5 CFDA 10.5 CFDA 10.5 CFDA 84.0 CFDA 84.1	OLDEN 50 \$ 11 53 11 55 43 10 55 51 3	YES ,,030 ,,599 3,359 5,232 3,936	YES	YES					

ADM:	INISTERING ENTITY CFDA	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN ·	- DEPARTMI	ENT OF E	DUCATION				
	ISD 0442 CFDA CFDA CFDA CFDA CFDA CFDA	OSLO 10.550 10.555 84.010 84.162 84.151 84.011	\$ 6,020 23,901 14,755 1,613 2,154 9,616	YES	YES	YES	
			\$ 58,059				
	ISD 0443 CFDA CFDA CFDA CFDA CFDA	STEPHEN 10.550 10.553 10.555 84.010 84.151		YES			
			\$ 99,561				
	ISD 0447 CFDA CFDA CFDA CFDA CFDA CFDA	GRYGLA 10.550 10.553 10.555 84.010 84.151 84.186	\$ 6,162 8,802 36,420 68,090 2,837 1,592	YES	YES	YES	
			\$ 123,903				
	ISD 0451 CFDA CFDA CFDA CFDA CFDA	CELYON 10.550 10.553 10.555 84.010 84.151	\$ 2,824 2,037 6,879 17,214 922	YES	YES	YES	
			\$ 29,876				
	ISD 0454 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.556	\$ 28,751 162,560 1,377 608 162,776 17,119 6,279 14,087	YES	YES	YES	
			\$ 393,557				
	ISD 0458 CFDA CFDA CFDA CFDA	TRUMAN 10.550 10.555 84.010 84.151	\$ 10,031 39,340 73,313 4,131	YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE				
MN - DEPARTMENT OF EDUCATION									
ISD 0458 TRUMAN CFDA 84.164 CFDA 84.186 CFDA 84.216	\$ 521 4,388 1,150	YES	YES	YES					
	\$ 132,874								
ISD 0461 COSMOS CFDA 10.550 CFDA 10.555 CFDA 84.151 CFDA 84.186	\$ 7,098 38,490 2,427 989	YES	YES	YES					
	\$ 49,004								
ISD 0463 EDEN VA CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	YES	YES					
	\$ 221,034								
ISD 0464 GROVE (CFDA 10.550 CFDA 10.555 CFDA 84.151 CFDA 84.253	\$ 7,786 25,370 2,464 899	YES	YES	YES					
	\$ 36,519								
ISD 0465 LITCHFI CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES	YES	YES					
	\$ 399,360								
ISD 0466 DASSEL- CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	-COKATO	YES	YES	YES					
	\$ 337,054								
ISD 0473 ISLE CFDA 10.550 CFDA 10.553 CFDA 10.555	\$ 12,145 16,009 61,702	YES	YES	YES					

FOR	THE	YEAR	ENDED	JUNE	30,	1994

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN	- DEPARTME	ENT OF E	EDUCATION				
	ISD 0473 CFDA CFDA CFDA CFDA	ISLE 84.010 84.041 84.060 84.151	\$ 51,880 15,868 6,867 5,431	YES	YES	YES	
			\$ 169,902				
	CFDA CFDA CFDA	PRINCET 10.550 10.553 10.555 10.556 84.010 84.151 84.164 84.186		YES	YES	YES	
	ISD 0480 CFDA CFDA CFDA CFDA CFDA CFDA	ONAMIA 10.550 10.553 10.555 84.010 84.151 84.164 84.186	\$ 14,412 15,383 84,127 224,182 11,014 3,496 1,469 \$ 354,083	YES	YES	YES	
	ISD 0482 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	LITTLE 10.550 10.553 10.555 10.559 84.010 84.151 84.164 84.186 84.216	\$ 70,320 38,265 366,619 39,506	YES	YES	YES	
	ISD 0484 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	PIERZ 10.550 10.553 10.555 84.010 84.151 84.164 84.186 84.216	\$ 24,061 9,495 112,227 292,967 13,804 3,473 33,768 3,500 \$ 493,295	YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	YTOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF 1	EDUCATION				
	ISD 0485 CFDA CFDA CFDA CFDA CFDA CFDA	ROYALTO 10.550 10.553 10.555 84.010 84.151 84.164		YES	YES	YES	
			\$ 308,399				
ž	ISD 0486 CFDA CFDA CFDA CFDA	SWANVII 10.550 10.555 84.010 84.151	LLE	YES	YES	YES	
			\$ 140,957				
	ISD 0487 CFDA CFDA CFDA CFDA CFDA CFDA	UPSALA 10.550 10.555 84.010 84.151 84.164 84.186	\$ 10,584 40,684 88,114 4,152 1,326 5,356	YES	YES	YES	
			\$ 150,216				
	ISD 0492 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	AUSTIN 10.550 10.553 10.555 84.009 84.010 84.027 84.048 84.151 84.158 84.164 84.173 84.186 84.216	\$ 59,606 19,388 246,991 24,079 349,296 114,431 12,115 32,893 35 10,540 26,268 31,877 565	YES	YES	YES	
			\$ 928,084				
	ISD 0495 CFDA CFDA CFDA CFDA CFDA CFDA	GRAND 1 10.550 10.555 84.010 84.049 84.151 84.186	\$ 5,685 21,419 28,068 728 3,305 2,951	YES	YES	YES	
			\$ 62,156				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 0497 LYLE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.173 CFDA 84.186	\$ 6,735 25,068 36,997 71,878 2,563 31,322 2,577	YES	YES	YES	YES
	\$ 177,140				
ISD 0499 LE ROY CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 10,327 6,328 37,251 58,118 3,943 3,699	YES	YES	YES	,
	\$ 119,666				
ISD 0500 SOUTHLA CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES	YES	YES	~
•	\$ 166,684				
ISD 0504 SLAYTOR		YES	YES	YES	
	\$ 285,739				
ISD 0505 FULDA CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164	\$ 8,370 51,623 124,351 5,840 1,204	YES	YES	YES	
	\$ 191,388				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	DUCATION				
ISD 0507 NICOLLE CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	T 12,066 21,056 36,284 4,895 515 3,632	YES	YES	YES	
	\$ 78,448				
ISD 0508 ST PETE CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.186 CFDA 84.216		YES	YES	YES	
	\$ 353,186				
ISD 0511 ADRIAN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 10,992 43,877 119,438 4,788 9,440	YES	YES	YES	
•	\$ 188,535				
ISD 0513 BREWSTE CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES			÷ ,
	\$ 65,098				
ISD 0514 ELLSWOR CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	5,790 17,860 31,570 3,989 2,117	YES	YES	YES	
	\$ 61,326				
ISD 0516 ROUND L CFDA 10.550 CFDA 10.555 CFDA 84.151		YES	YES	YES	
	\$ 20,848				

ADMINISTERING ENTITY CFDA	AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTME	NT OF E	DUCATION				
CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WORTHIN 10.553 10.555 10.556 84.002 84.009 84.010 84.027 84.151 84.164 84.173 84.181	\$ 64,035 17,753 206,860 41 26,542 874 206,327 90,455 17,173 2,207 23,909 7,073 16,957	YES	YES	YES	
CFDA	ADA 10.550 10.553 10.555 10.556 84.010 84.151 84.164 84.186	4,168 46,507 39 70,360 4,736 1,337 5,701	YES	YES	YES	
ISD 0522 CFDA CFDA CFDA CFDA CFDA	BORUP 10.550 10.555 84.010 84.151 84.164	\$ 145,241 \$ 1,832 7,369 20,353 672 325 \$ 30,551	YES	YES	YES	
ISD 0523 CFDA CFDA CFDA CFDA CFDA CFDA	GARY 10.550 10.553 10.555 84.010 84.151 84.186	\$ 5,351 3,819 23,845 58,905 1,390 2,323 \$ 95,633	YES	YES		
ISD 0526 CFDA CFDA CFDA CFDA CFDA CFDA	TWIN VA 10.550 10.553 10.555 84.010 84.253 84.151		YES	YES	YES	

ADMINISTERING ENTITY CFDA	AGENC	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF I	EDUCATION				
ISD 0526 CFDA	TWIN VX 84.186		YES	YES	YES	
		\$ 100,104				
ISD 0531 CFDA CFDA CFDA CFDA	BYRON 10.550 10.555 84.010 84.151	\$ 26,258 51,107 37,326 10,855	YES	YES	YES	
		\$ 125,546				
CFDA CFDA	DOVER-1 10.550 10.553 10.555 84.010 84.027 84.151 84.164 84.186	\$ 21,622 5,249 60,857 74,372 4,665 6,102 2,289 5,738	YES	YES	YES	,
		\$ 180,894				
ISD 0534 CFDA CFDA CFDA CFDA	STEWAR' 10.550 10.555 84.010 84.151	FVILLE \$ 9,389 85,175 70,086 13,992 \$ 178,642	YES	YES	YES	-
ISD 0535 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ROCHES 10.550 10.553 10.555 10.558 84.002 84.010 84.027 84.048 84.151 84.164 84.186 94.001	rer	YES	YES	YES	YES YES YES YES YES YES YES YES
ISD 0542 CFDA CFDA CFDA	BATTLE 10.550 10.553 10.555	LAKE	YES	YES		

ADM	INISTERING ENTITY CFDA	AGENCY	Y . TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I					
	ISD 0542 CFDA CFDA	BATTLE 84.010 84.151		YES	YES		
			\$ 169,685				
	CFDA CFDA CFDA CFDA CFDA	FERGUS 10.550 10.555 10.556 84.002 84.009 84.010 84.151 84.164 84.218	\$ 49,803 191,454 3,995 8,345 1,273 299,055 24,785 11,513 17,849 1,000	YES			
			\$ 609,072				
	ISD 0545 CFDA CFDA CFDA CFDA CFDA CFDA	HENNING 10.550 10.553 10.555 84.010 84.151 84.186		YES	YES	YES	
		-	\$ 145,349				
	ISD 0547 CFDA CFDA CFDA CFDA CFDA	PARKER: 10.550 10.553 10.555 84.010 84.151	11,999 74,320	YES	YES	YES	
	ISD 0548	PELTCAI		YES			
	CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.151	\$ 21,251 115,576 151,565 10,624				·
	TCD 05/0	DEBUXN		VEC			
	ISD 0549 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 84.010 84.027 84.151 84.173		YES			

ADMINIS EN	TITY	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DE	PARTMI	ENT OF E	DUCATION				
		PERHAM 84.186 84.216 84.253	\$ 32,134 1,500 337	YES			
			\$ 468,042				
	CFDA CFDA CFDA CFDA CFDA	UNDERWO 10.550 10.553 10.555 84.010 84.151 84.186 84.253		YES	YES	YES	
			\$ 113,191				
	CFDA CFDA CFDA	NEW YOR 10.550 10.553 10.555 84.010 84.151	XK MILLS \$ 16,005 19,066 87,690 106,947 7,968	YES	YES	YES	
			\$ 237,676				
	0561 CFDA CFDA CFDA CFDA CFDA	GOODRID 10.550 10.553 10.555 84.010 84.151		YES	YES	YES	
			\$ 143,123				
	0564 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	THIEF F 10.553 10.555 10.556 84.010 84.027 84.048 84.151 84.164 84.173 84.186	\$ 38,336 22,137 152,402 1,470 240,064 85,454 52,079 22,993 6,248 15,012 14,916 \$ 651,111	YES	YES	YES	
ISD	0570	FINLAYS	SON	YES			
(CFDA CFDA CFDA	10.550 10.555 84.010					

ADM	MINISTERING AGENCY ENTITY CFDA NUMBER TOTAL				AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	EDUCATI	ON				
	ISD 0570 CFDA	FINLAYS		1,279	YES			
			\$	64,681				
	ISD 0573 CFDA CFDA CFDA CFDA CFDA	HINCKLE 10.550 10.555 84.010 84.151 84.164		24,303 104,331 94,666 8,908 3,734	YES			
			\$	235,942				
	ISD 0577 CFDA CFDA CFDA CFDA CFDA CFDA	WILLOW 10.550 10.553 10.555 84.010 84.151 84.186		8,719 8,100 44,270 67,687 4,646 1,371	YES	YES	YES	
			\$	134,793				
	ISD 0578 CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 84.002 84.010		23,765 22,193 139,850 10,512 147,831	YES			
		84.048 84.049 84.151 84.164 84.186 94.001		15,000 30,640 11,482 838 12,808 7,401				
			\$	422,320				
	ISD 0581 CFDA CFDA CFDA CFDA CFDA	EDGERTO 10.550 10.555 84.010 84.151 84.253		8,773 28,346 72,118 5,263 533	YES	YES	YES	
			\$	115,033				
	ISD 0582 CFDA CFDA CFDA CFDA CFDA	JASPER 10.550 10.553 10.555 84.010 84.151	\$	3,393 2,292 14,980 22,891 2,218	YES			
			\$	45,774				

ADM	DMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF 1	EDUCATION				
	ISD 0583 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	PIPESTO 10.550 10.555 10.556 84.002 84.010 84.027 84.151 84.164 84.186		YES	YES	YES	
			\$ 426,281				
	ISD 0584 CFDA CFDA CFDA CFDA CFDA	RUTHTON 10.550 10.555 84.010 84.151 84.253		YES	YES	YES	
			\$ 275,045				
	ISD 0592 CFDA CFDA CFDA CFDA CFDA CFDA	CLIMAX 10.550 10.553 10.555 84.010 84.151 84.186	3,734 22,669 34,477 1,969 2,243	YES	YES	YES	
			\$ 72,527				
	ISD 0593 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	CROOKS 10.550 10.555 10.556 84.009 84.010 84.011 84.027 84.151 84.158 84.173 84.186		YES	YES	YES	
	ISD 0595 CFDA CFDA CFDA CFDA CFDA	EAST GI 10.550 10.553 10.555 10.556 10.558	RAND FORKS	YES	YES	YES	

ADMINISTERING A ENTITY CFDA NU		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT	OF EI	DUCATION				
ISD 0595 EA CFDA 84 CFDA 84 CFDA 84 CFDA 84	1.010 S		YES	YES	YES	
	5	\$ 473,150				
CFDA 10 CFDA 84 CFDA 84 CFDA 84	0.550 S 0.553 0.555 1.010 1.151		YES	YES	YES	
	:	\$ 161,796		•		
CFDA 10 CFDA 10 CFDA 84 CFDA 84	0.550 : 0.553 0.555 4.010	\$ 5,682 2,903 16,430 20,288 1,680 1,781	YES	YES	YES	
	;	\$ 48,764				
CFDA 10 CFDA 10 CFDA 10 CFDA 84 CFDA 84 CFDA 84	0.550 0.553 0.555 0.556 4.010 4.151		YES	YES	YES	
		\$ 222,905				
CFDA 10 CFDA 84		\$ 3,523 4,385 13,603 31,231 887	YES	YES	YES	
		\$ 53,629				
CFDA 10 CFDA 10	YRUS 0.550 0.555 0.558 4.010	\$ 3,556 9,181 6,994 28,727	YES	YES	YES	

ADMINISTERING ENTITY				CROSSCUTTING	FINDINGS	GRANT
CFDA	NUMBER	TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN - DEPARTM	ENT OF E	EDUCATION				
ISD 0611 CFDA CFDA	CYRUS 84.151 84.186	\$ 1,072 150	YES	YES	YES	
		\$ 49,680				
CFDA CFDA CFDA CFDA CFDA CFDA	MOUNDS 10.550 10.553 10.555 10.558 84.010 84.027 84.048 84.151 84.164		YES	YES	YES	
CFDA	84.186	110,898 \$ 1,559,425				·
CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	NORTH 8 10.550 10.555 10.556 84.010 84.027 84.048 84.151 84.164 84.173 84.186 84.216	ST PAUL-MAPLEWOOD \$ 138,093 46,031 525,844 11,680 574,609 370,448 19,603 84,910 25,811 99,276 68,487 6,893	D YES	YES	YES	YES
	ROSEVII 10.550 10.553 10.555 10.556 84.002 84.027 84.029 84.151 84.164 84.181 84.186 94.001		YES	YES	YES	YES

ADM	INISTERING ENTITY CFDA	NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTME	ENT OF E	DUCATION				
	CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010 84.027 84.151 84.164 84.173 84.186 94.001	\$ 144,190 389,026 341,500 307,810 57,211 15,216 32,572 47,862 7,480	YES	YES	YES	
			\$ 1,342,867				
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ST PAUL 10.550 10.555 10.555 10.559 84.002 84.010 84.011 84.027 84.048 84.162 84.164 84.163 84.186 84.196 84.213 84.249 93.575 94.001	\$ 719,730 1,330,373 5,016,228 124,754 389,541 400,340 1,306 8,666,908 31,896 1,515,502 298,966 286,008 70,833 119,974	YES			YES
	ISD 0627 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	OKLEE 10.550 10.553 10.555 84.010 84.151 84.218 84.253	\$ 8,617 3,598 37,394 49,271 2,702 3,216 276 \$ 105,074	YES	YES	YES	
	ISD 0628 CFDA CFDA CFDA CFDA	PLUMMEF 10.550 10.553 10.555 84.010	<u></u>	YES	YES	YES	

ADMINISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMI	ENT OF E	DUCATION				
ISD 0628 CFDA	PLUMMER 84.151		YES	YES	YES	
		\$ 112,987				
CFDA CFDA CFDA	RED LAK 10.550 10.553 10.555 84.010 84.151		YES	YES	YES	
		\$ 217,236				
CFDA CFDA	BELVIEW 10.550 10.555 84.010 84.151		YES	YES	YES	YES YES
		\$ 53,265				
CFDA CFDA CFDA	LAMBERT 10.550 10.555 84.009 84.151 84.173 84.181		YES	YES	YES	
		\$ 38,951				
CFDA	MILROY 10.550 10.555 84.010 84.151	\$ 4,538 19,700 18,749 1,481	YES	YES	YES	
		\$ 44,468				
ISD 0636 CFDA CFDA CFDA CFDA CFDA	MORGAN 10.550 10.553 10.555 84.010 84.151	\$ 5,185 1,725 19,079 69,303 2,628	YES	YES	YES	
		\$ 97,920				
ISD 0637 CFDA CFDA CFDA CFDA CFDA	REDWOOD 10.550 10.555 84.010 84.049 84.151		YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	DUCATION				
		REDWOOD 84.164 84.186 84.218		YES	YES	YES	
			\$ 230,651				
	ISD 0638 CFDA CFDA CFDA CFDA CFDA	10.550 10.555 84.010		YES	YES	YES	
			\$ 154,476				
•	CFDA CFDA	WABASSO 10.550 10.555 84.010 84.151 84.164 84.216 84.218		YES	YES	YES	
			\$ 198,155				Na.
	CFDA	WALNUT 10.550 10.555 84.010 84.151 84.186		YES	YES	YES	
			\$ 154,145				
	CFDA	DANUBE 10.550 10.555 84.010 84.151 84.186	\$ 7,481 27,723 76,876 3,362 5,668	YES	YES	YES	YES YES
			\$ 121,110				
	ISD 0650 CFDA CFDA CFDA CFDA CFDA CFDA	FRANKLI 10.550 10.553 10.555 84.151 84.164 84.186		YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF 1	EDUCATION				
	ISD 0652 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	MORTON 10.550 10.553 10.555 84.010 84.151 84.186 93.560	\$ 4,413 3,722 16,229 44,628 140 2,483		YES	YES	
			\$ 92,854				
·	ISD 0654 CFDA CFDA CFDA CFDA CFDA CFDA	RENVILI 10.550 10.555 84.010 84.048 84.151 84.186	\$ 6,749 18,375 27,998 1,300 3,087		YES	YES	YES YES
			\$ 62,332		•		
	ISD 0655 CFDA CFDA CFDA CFDA	SACRED 10.550 10.553 10.555 84.151	\$ 8,682 4,923	YES		YES	YES
		_	\$ 51,956				
	ISD 0656 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 84.002 84.009 84.010 84.027 84.151 84.164 84.173 84.181 84.186	\$ 78,687 29,172 300,967 30,275 13,493 291,392 412,979 41,674 2,038 10,081 39,254 10,186 27,534 11,591	YES	YES	YES	
			\$ 1,299,323				
	ISD 0659 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	NORTHF: 10.550 10.553 10.555 10.556 84.010 84.151 84.164	\$ 37,617 10,453 131,068 3,774 196,315 21,007	YES	YES	YES	

ADMINISTERING ENTITY CFDA	AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTME	NT OF E	DUCATION				
ISD 0659 CFDA	NORTHFI 84.186		YES	YES	YES	
		\$ 433,172				
CFDA CFDA CFDA	MAGNOLI 10.550 10.555 84.010 84.173 84.181	\$ 2,485 13,164 41,366 100 1,800	YES	YES	YES	
		\$ 58,915				
CFDA CFDA CFDA	LUVERNE 10.550 10.553 10.555 10.556 84.010 84.151 84.186		YES	YES	YES	
CFDA CFDA CFDA CFDA CFDA	HILLS-H 10.550 10.555 10.556 84.010 84.151 84.164 84.253	BEAVER CREEK	YES	YES	YES	
ISD 0676 CFDA CFDA CFDA CFDA CFDA	BADGER 10.550 10.553 10.555 84.010 84.151		YES			
ISD 0678 CFDA CFDA CFDA CFDA CFDA	GREENBU 10.550 10.553 10.555 84.010 84.151		YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	EDUCATION				
	ISD 0682 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ROSEAU 10.550 10.553 10.555 17.207 84.010 84.027 84.151 84.173 84.186	\$ 21,775 11,456 79,367 55 170,568 66,822 11,046 14,076 14,481	YES	YES	YES	
			\$ 389,646				
	ISD 0690 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WARROAI 10.550 10.553 10.555 10.556 84.010 84.027 84.151 84.173 84.181 84.186		YES	YES	YES	
			\$ 363,565				
	ISD 0695 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	CHISHOI 10.550 10.553 10.555 10.556 84.010 84.151 84.186		YES	YES		
			\$ 150,562		•		
	ISD 0696 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ELY 10.550 10.553 10.555 10.556 84.010 84.151 84.186	5,389 48,813 502 76,256 8,412 6,258	YES	YES		
			\$ 160,709				
	ISD 0698 CFDA CFDA CFDA CFDA CFDA	FLOODWO 10.550 10.553 10.555 84.010 84.151		YES			
			\$ 98,382				

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMI	ENT OF E	DUCATION				
	ISD 0700 CFDA CFDA CFDA CFDA CFDA CFDA	HERMANT 10.550 10.555 84.010 84.151 84.164 84.186		YES	YES	YES	
			\$ 177,497				
	CFDA CFDA CFDA CFDA CFDA	HIBBING 10.550 10.553 10.555 10.556 84.010 84.027 84.151 84.158 84.164 84.173 84.181 84.186		YES	YES		
			\$ 847,857				
	CFDA	PROCTOR 10.550 10.555 84.010 84.151 84.164 84.186	\$ 39,628 116,506 141,682 20,602 4,403 60,040	YES	YES	YES	
	ISD 0706 CFDA CFDA CFDA CFDA CFDA	VIRGINI 10.550 10.553 10.555 84.010 84.027		YES	YES		
	CFDA CFDA CFDA CFDA	84.151 84.173 84.181 84.186	23,304 67,322 12,487 14,982 \$ 839,150				
	ISD 0712 CFDA CFDA CFDA CFDA CFDA	MOUNTA: 10.550 10.553 10.555 84.010 84.151		YES	YES		

ADM	INISTERING ENTITY CFDA	G AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	EDUCATION				
	CFDA	MOUNTA: 84.164 84.186	IN IRON-BUHL \$ 24,476 6,598	YES	YES		
			\$ 223,553				
	CFDA	BELLE 1 10.550 10.555 84.010 84.151 84.186		YES			
			\$ 123,343				
	CFDA	JORDAN 10.550 10.555 10.556 84.010 84.151 84.186	\$ 28,063 66,250 660 63,813 7,292 11,918	YES	YES	YES	
			\$ 177,996				
	CFDA CFDA CFDA	PRIOR 1 10.555 10.555 10.556 84.010 84.151 84.164 84.186 84.218		YES	YES	YES	
			\$ 324,342				
	CFDA	SHAKOPI 10.550 10.555 84.010 84.151 84.186	\$ 49,396 124,698 132,700 17,715 3,102	YES			
			\$ 327,611				
	ISD 0721 CFDA CFDA CFDA CFDA CFDA	NEW PRZ 10.550 10.555 84.010 84.151 84.186	\$ 36,792 90,800 100,027 14,120 12,541	YES	YES	YES	
			\$ 254,280				

ADM	INISTERING ENTITY CFDA	AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	EDUCATION		White the state of		
	CFDA	BECKER 10.550 10.555 84.010 84.151 84.186	89,727 36,830 7,166 6,540	YES	YES	YES	
	CFDA CFDA	BIG LAM 10.550 10.555 10.556 84.010 84.151 84.186 84.218		YES	YES	YES	
	CFDA CFDA CFDA CFDA CFDA CFDA	ELK RIV 10.550 10.553 10.555 10.556 84.010 84.048 84.151 84.164 84.186 84.216 84.218	/ER	YES	YES	YES	
	ISD 0731 CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.556 84.010 84.011 84.151	ron	YES	YES	YES	
	ISD 0732 CFDA CFDA CFDA CFDA CFDA CFDA	GAYLORI 10.550 10.555 84.010 84.151 84.186 84.218		YES	YES	YES	YES

ADMINISTERING AGENC ENTITY CFDA NUMBER	Y TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF		110001111000	MONT EDDINED	TBBBITTE	NONCOLL DIMOD
ISD 0736 BELGRA CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.151 CFDA 84.186		YES	YES	YES	
	\$ 99,287				
ISD 0737 BROOTE CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.048 CFDA 84.151		YES	YES	YES	
	\$ 255,560				
ISD 0738 HOLDIN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES	YES	YES	
	\$ 273,821				
ISD 0739 KIMBAL CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES	YES	YES	
	\$ 280,086				
ISD 0740 MELROS CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.049 CFDA 84.151 CFDA 84.164 CFDA 84.186 CFDA 84.216		YES	YES	YES	
ISD 0741 PAYNES CFDA 10.550		YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER TO	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN - DEPARTMENT OF EDUCATION	ON				
ISD 0741 PAYNESVILLE CFDA 10.555 \$ CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	100,479 136,812 8,856 1,048 3,408	YES	YES	YES	
\$	277,563				
ISD 0742 ST CLOUD CFDA 10.550 \$ CFDA 10.555 CFDA 10.555 CFDA 10.556 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.048 CFDA 84.048 CFDA 84.151 CFDA 84.151 CFDA 84.158 CFDA 84.158 CFDA 84.186 CFDA 84.213	140,703 82,516 751,028 4,895 69,975 751,509 588,687 34,726 3,000 84,499 84,493 64,321 107,264	YES	YES	YES	
\$ 2	,692,056				
ISD 0743 SAUK CENTRE CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186 CFDA 84.216 CFDA 84.253	20,413 86,124 171,310 12,768 5,134 9,696 4,035 1,665	YES	YES	YES	
\$	311,145				
ISD 0745 ALBANY CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.164 CFDA 84.186 CFDA 84.218	38,722 116,779 218,859 3,776 16,511 642	YES	YES	YES	
\$	395,289				
ISD 0748 SARTELL CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.186	26,139 70,043 2,524 66,218 12,262 10,932	YES	YES	YES	

FOR THE YEAR ENDED JUNE 30, 1994

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	DUCATION				
	ISD 0750 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COLD SP 10.550 10.555 10.556 84.010 84.151 84.164 84.186 84.216 84.218		YES	YES	YES	
			\$ 434,108	•			
	ISD 0756 CFDA CFDA CFDA CFDA CFDA CFDA CFDA	BLOOMIN 10.550 10.553 10.555 84.010 84.011 84.151 84.186	G PRAIRIE \$ 14,063 9,057 88,481 107,954 17,558 7,149 6,112	YES	YES	YES .	
			\$ 250,374				
	ISD 0761 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.555 10.556 84.002 84.009 84.010 84.011 84.027 84.086 84.151 84.158 84.164 84.173 84.186 84.196	\$ 76,320 239,542 5,023 9,627 6,697 232,154 103,827 158,894 6,623 27,151 267 10,258 38,530 6,783 18,139 5,527	YES	YES		
	ISD 0762 CFDA CFDA CFDA CFDA CFDA CFDA	ELLENDA 10.550 10.553 10.555 84.010 84.151 84.186		YES	YES	YES	

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	DUCATION				
	ISD 0763 CFDA CFDA CFDA CFDA CFDA	MEDFORD 10.550 10.555 84.010 84.151 84.186		YES	YES	YES	
			\$ 91,896				
	ISD 0768 CFDA CFDA CFDA CFDA CFDA	HANCOCK 10.550 10.555 84.010 84.151 84.253		YES	YES	YES	
			\$ 83,351				
	ISD 0769 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	MORRIS 10.555 84.010 84.151 84.186 84.216 84.218 84.249 84.253 93.560 94.001	\$ 19,979 73,022 121,443 8,518 13,905 900 455 36,000 337 4,268 8,800 \$ 287,627	YES	YES	YES	
	ISD 0771 CFDA CFDA CFDA CFDA CFDA CFDA	CHOKIO- 10.553 10.555 84.010 84.151 84.253		YES			
	ISD 0775 CFDA CFDA CFDA CFDA CFDA	KERKHOV 10.550 10.555 84.010 84.151 84.186	\$ 13,183 60,201 137,510 5,699 10,163 \$ 226,756	BERG YES	YES		
	ISD 0777 CFDA CFDA	BENSON 10.550 10.553	\$ 26,025 7,216	YES	YES	YES	

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM		DUCATION		-		
	CFDA	10.555 84.010 84.151 84.164 84.186	\$ 100,837 212,053 11,332 3,282 12,392 2,955	YES	YES	YES	
			\$ 376,092				
·	CFDA	BERTHA- 10.550 10.553 10.555 84.010 84.151 84.186		YES	YES	YES	
	CFDA CFDA CFDA	BROWERV 10.550 10.553 10.555 84.010 84.151 84.216		YES	YES	YES	
	ISD 0790 CFDA CFDA CFDA CFDA	EAGLE E 10.550 10.553 10.555 84.010 84.151		YES	YES	YES	
	ISD 0791 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	GREY EF 10.550 10.553 10.555 10.556 84.010 84.151 84.164 84.186 84.218		YES	YES	YES	
	ISD 0792 CFDA CFDA	LONG PF 10.550 10.555		YES	YES	YES	

			•		
ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF 1					
ISD 0792 LONG PI CFDA 10.556 CFDA 84.010 CFDA 84.151		YES	YES	YES	
	\$ 308,397				
ISD 0793 STAPLE: CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES			
	\$ 525,130				
ISD 0801 BROWNS CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151		YES	·		
	\$ 65,924				
ISD 0803 WHEATO CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.218		YES			
	\$ 145,527				
ISD 0806 ELGIN CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	\$ 12,592 41,105 38,336 3,742 5,679	YES			
	\$ 101,454				
ISD 0810 PLAINV CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186		YES			
	\$ 190,048				
ISD 0811 WABASH CFDA 10.550 CFDA 10.553	\$ 16,425	YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER T	OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATI	ON				
ISD 0811 WABASHA CFDA 10.555 \$ CFDA 84.010 CFDA 84.151 CFDA 84.186	58,521 74,525 6,258 6,589	YES	YES		
\$	164,513				
ISD 0813 LAKE CITY CFDA 10.550 \$ CFDA 10.555 CFDA 10.558 CFDA 84.010 CFDA 84.151 CFDA 84.186	42,021 78,313 100 104,955 8,552 8,213	YES	YES	YES	
ş	242,154				
ISD 0818 VERNDALE CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	12,939 19,274 60,440 99,567 5,802 3,006	YES	YES	YES	
\$	201,028				
ISD 0820 SEBEKA CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151	13,868 7,672 79,713 141,617 12,522	YES	YES		
\$	255,392				
ISD 0821 MENAHGA CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186	14,911 34,966 108,870 122,474 9,174 3,124	YES	YES	YES	
\$	293,519				
ISD 0827 NEW RICHLAND CFDA 10.550 \$ CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	11,732 35,145 41,321 5,253 1,515 3,965 98,931	YES	YES	YES	
*	70,731				

FOR THE YEAR ENDED JUNE 30, 1994

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	EDUCATION				
	ISD 0829 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WASECA 10.550 10.553 10.555 84.002 84.009 84.010 84.027 84.151 84.158 84.164 84.173 84.181 84.186 94.001	\$ 47,769 12,313 157,498 38,905 6,336 141,481 307,348 14,117 3,398 5,516 95,327 5,451 14,479 8,800	YES	YES	YES	
			\$ 858,738				
	ISD 0831 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	FOREST 10.550 10.553 10.555 84.009 84.010 84.027 84.049 84.151 84.164 84.173 84.186 84.216		YES	YES	YES	YES
	ISD 0832 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	MAHTOMI 10.550 10.555 10.556 84.010 84.027 84.048 84.151 84.164 84.173 84.186	EDI	YES	YES	YES	
	ISD 0834 CFDA CFDA CFDA CFDA	STILLWA 10.550 10.555 10.556 84.002	ATER	YES	YES		

		NUMBER	-	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	CFDA CFDA CFDA		ATER	372,798 194,218 20,744 53,848	YES	YES		
		84.173 84.186	 \$	16,272 54,741 43,129 1,150,727				
	CFDA CFDA CFDA	BUTTERN 10.550 10.555 10.556 84.010 84.151 84.186 84.253		5,059 30,314 530 34,428 2,332 4,972 1,198 78,833	YES	YES	YES	
		MADELIA 10.550 10.553 10.555 10.556 84.010 84.011 84.151 84.218	\$	12,161 14,024 62,526 323 99,864 11,500 6,604 645	YES	YES	YES	~
	ISD 0840 CFDA CFDA CFDA CFDA CFDA CFDA	ST JAM 10.550 10.553 10.555 84.010 84.011 84.151 84.186		22,404 12,820 111,018 200,536 20,000 9,264 24,196 400,238	YES	YES		
	ISD 0846 CFDA CFDA CFDA CFDA CFDA CFDA	BRECKEN 10.550 10.553 10.555 84.010 84.011 84.151		18,520 10,016 101,566 106,114 46,923 10,935 294,074	YES	YES	YES	e.

ADMI	NISTERING ENTITY CFDA	AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTM	ENT OF E	DUCATION				
	CFDA CFDA CFDA	ROTHSAY 10.550 10.553 10.555 84.010 84.151 84.186		YES	YES	YES	
	ISD 0852			YES			
	CFDA	10.550 10.553 10.555 84.010 84.011 84.151	\$ 4,648 2,368 23,202 31,872 78,208 1,911 \$ 142,209				
	CFDA	LEWISTO 10.550 10.555 84.010 84.151 84.186		YES	YES	YES	
	ISD 0858 CFDA CFDA CFDA CFDA CFDA	ST CHAR 10.550 10.555 84.010 84.151 84.186	ELES	YES	YES	YES	
	ISD 0861 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WINONA 10.550 10.555 10.556 84.002 84.010 84.013 84.151 84.164 84.186 84.216	\$ 70,107 22,213 305,080 4,857 18,002 351,960 6,448 30,666 16,314 59,200 2,845 \$ 887,692	YES			
	ISD 0876 CFDA	ANNANDA 10.550		YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN	- DEPARTM	ENT OF 1	EDUCATION				
	ISD 0876 CFDA CFDA CFDA CFDA CFDA	ANNANDA 10.555 10.556 84.010 84.151 84.164 84.186		YES	YES	YES	
			\$ 287,038				
	CFDA CFDA CFDA	BUFFALO 10.553 10.555 84.010 84.027 84.151 84.158 84.173 84.181 84.186 84.216		YES	YES	YES	
			\$ 762,246				
	CFDA	DELANO 10.550 10.555 10.556 84.010 84.151 84.164 84.186 84.216	\$ 30,533 69,328 2,883 76,722 8,024 3,692 6,499 2,981	YES	YES	YES	
			\$ 200,662				
	ISD 0880 CFDA CFDA CFDA CFDA CFDA CFDA	HOWARD 10.550 10.555 84.010 84.151 84.164 84.186	LAKE-WAVERLY \$ 12,980 53,927 125,299 6,638 3,469 11,870	YES	YES	YES	
			\$ 214,183				
	ISD 0881 CFDA CFDA CFDA CFDA CFDA	MAPLE 1 10.550 10.555 10.556 84.010 84.151		YES	YES	YES	YES

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF EDUCA	TION				
ISD 0882 MONTICELLO CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.186	60,028 182,360 4,315 144,941 410,521 18,187 7,422 117,429 21,887	YES	YES	YES	
\$	967,090				
ISD 0883 ROCKFORD CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.186	26,824 3,768 75,471 1,780 43,035 11,077 7,390	YES	YES	YES	
\$	169,345				
ISD 0885 ST MICHAEL- CFDA 10.550 \$ CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.186	37,594 74,488 2,654 38,444 14,789 4,000	YES	YES	YES	YES
\$ 	171,969				
ISD 0891 CANBY CFDA 10.550 \$ CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.186 CFDA 84.216 CFDA 93.003	16,266 12,479 79,161 144,203 7,861 9,517 2,400 773	YES	YES		
\$	272,660				
ISD 0892 CLARKFIELD	14,086 10,176 56,194 58,083 4,071 1,091	YES	YES	YES	

FOR THE YEAR ENDED JUNE 30, 1994 ADMINISTERING AGENCY AUDIT CROSSCUTTING FINDINGS ENTITY REPORT GRANT TOTAL CFDA NUMBER ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE MN - DEPARTMENT OF EDUCATION ISD 0893 ECHO YES YES YES 10.550 \$ 1,735 CFDA CFDA 10.555 6,369 37,903 CFDA 84.010 CFDA 84.151 \$ 46,665 ISD 0894 GRANITE FALLS YES YES YES CFDA 10.550 \$ 18,543 CFDA 10.555 76,037 **CFDA** 84.010 72,170 6,244 **CFDA** 84.011 5,937 CFDA 84.151 \$ 178,931 ISD 0911 CAMBRIDGE YES YES YES CFDA 10.550 \$ 48,015 48,525 302,253 10,147 19,917 10.553 CFDA 10.555 CFDA CFDA 84.002 84.009 CFDA CFDA 84.010 186,214 CFDA 84.027 425,436 49,531 84.029 **CFDA** CFDA 84.151 34,959 8,773 84.158 CFDA 10,235 117,906 CFDA 84.164 84.173 **CFDA** CFDA 84.181 18,207 84.186 CFDA 23,688 84.207 CFDA 35,288 **CFDA** 84.237 8,000 **CFDA** 93.958 38,781 CFDA 94.001 8,800 1,394,675 ISD 0912 MILACA YES YES YES CFDA 10.550 \$ 25,167 13,465 CFDA 10.553 112,466 152,127 CFDA 10.555 84.010 CFDA CFDA 84.151 13,406 **CFDA** 84.164 2,672 CFDA 84.186 12,385 CFDA 84.216 822 \$ 332,510 ISD 0914 ULEN-HITTERDAL YES YES YES CFDA 10.550 \$ 8,701 44,615 63,304 CFDA 10.555

84.010

CFDA

ADM:	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL		1	AUDIT REPORT CEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN ·	- DEPARTM	ENT OF E	EDUCATION					
	ISD 0914 CFDA CFDA CFDA CFDA	ULEN-HI 84.151 84.164 84.186 84.253		6 2	YES	YES	YES	
			\$ 127,29	4				
	CFDA	CHANDLE 84.010 84.151	ER-LAKE WILSON \$ 75,87 2,44	7	YES	YES	YES	
			\$ 78,32	5 =				
	CFDA CFDA CFDA CFDA CFDA	LAKE CF 10.550 10.555 84.010 84.027 84.151 84.173	RYSTAL-WELLCOM \$ 74,64 27,36 92,00 88,41 8,00 5,79	3 9 7 0 1	YES	YES	YES	
			\$ 296,22	1				
	CFDA CFDA CFDA	DODGE (10.550 10.553 10.555 10.558 84.010 84.011 84.151	\$ 28,45	4 6 8 1 0	YES	YES	YES	YES YES
			\$ 222,65	7				
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA	UNITED 10.550 10.553 10.555 10.556 84.010 84.049 84.151 84.186	SOUTH CENTRAL \$ 27,99 10,97 89,69 11 158,58 4,51 10,02	9 9 8 1 5 3 8	YES	YES	YES	¢
			\$ 313,41	9				
	ISD 2135 CFDA CFDA CFDA CFDA CFDA	MAPLE 1 10.550 10.555 84.010 84.151 84.186	\$ 25,30 107,18 136,18 9,28 11,59	1 6 4 4	YES	YES	YES	
			\$ 289,55	4 				

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN	- DEPARTM	ENT OF I	EDUCATION				
	CFDA CFDA CFDA	10.550 10.553 10.555 10.556 84.010	\$ 19,342 7,889 70,532 1,269 147,251	YES	YES	YES	
	CFDA	84.151 84.186 ST LOU	\$ 261,091 ES COUNTY	YES	YES		
·	CFDA CFDA CFDA CFDA CFDA CFDA	10.550 10.553 10.555 10.556 84.010 84.151 84.164 84.186	\$ 61,270 48,805				
	CFDA CFDA CFDA CFDA CFDA CFDA	WATERVI 10.550 10.555 84.010 84.027 84.048 84.151 84.164 84.186	\$ 18,983 82,714 90,966 79,478 2,420 7,286 3,006 977 \$ 285,830	RIST YES	YES	YES	
	CFDA CFDA CFDA CFDA	CHISAGO 10.550 10.555 10.556 84.010 84.151 84.164 84.186	LAKES	YES	YES	YES	
	ISD 2148 CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	BLUE EA 10.550 10.555 10.556 84.002 84.010 84.048 84.151 84.164		YES	YES	YES	

ADMINISTERING ENTITY CFDA	G AGENCY	· —	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF E	EDUCAT	CION				
ISD 2148 CFDA CFDA	BLUE EA 84.186 84.218		10,733 513	YES	YES	YES	
		\$	323,454				
	MINNEWA 10.550 10.553 10.555 84.010 84.151 84.164		42,523 26,766 200,005 258,332 19,373 2,415	YES			
CFDA CFDA CFDA	EVELETE 10.550 10.553 10.555 84.010 84.027 84.151 84.173 84.186	\$	20,911 16,785 92,940 170,265 68,702 14,152 5,771 13,616	YES	YES		
CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	WADENA- 10.550 10.553 10.555 10.556 84.010 84.027 84.158 84.173 84.186 84.216 84.218	\$	24,107 10,394 125,260 205 277,914 139,638 14,092 2,140 37,491 835 1,906 293	YES	YES	YES	
ISD 2159 CFDA CFDA CFDA CFDA CFDA	BUFFALO 10.555 10.555 10.556 84.010 84.151 84.186		634,275 E-HECTOR 5,554 35,848 851 94,234 6,076 24,450	YES	YES	YES	

			FOR THE YEA	R ENDED JUNI	E 30, 1994		
ADM	INISTERING ENTITY			AUDIT REPORT	CROSSCUTTING		GRANT
	CFDA	NUMBER	TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	DUCATION				
			-ALVARADO	YES			
	CFDA	10.550					
		10.555	69,843				
		84.010 84.151	70,677 6,385				
		84.186	1,800				
	01 211	011100					
			\$ 165,437				
	ISD 2174	PINE RI	VER	YES	YES	YES	
		10.550					
		10.553	27,842				
		10.555	151,609				
		84.010	331,821				
		84.151 84.164	7,172 4,500				
	CFDA	84.186	3,164				
	OLDI	04.100	3/104				
			\$ 551,573				
			D/STRANDQUIST	YES	YES	YES	
		10.550					
		10.553					
		10.555	48,642				
		84.010 84.151	66,677 3,896				
	CFDR	04.131	3,090				
			\$ 147,200				
	ISD 2359	KITTSON	CENTRAL	YES			
		10.550					
		10.555	15,823				
		84.010	43,955				
		84.151	2,424				
	CFDA	84.186	1,000				
			\$ 69,644				
	ISD 2365	GIBBON-	-FAIRFAX-WINTHRO	P YES	YES	YES	
	CFDA	10.550	=				
	CFDA	10.553	2,616				
	CFDA	10.555	83,598				
	CFDA	10.556	. 207				
	CFDA	84.010	179,148				
	CFDA CFDA	84.151 84.164	12,279 1,673				
	CFDA	84.186	14,319				
	0	011100					
			\$ 318,541				
	ISD 2397		R-HENDERSON	YES	YES	YES	
	CFDA	10.550					
	CFDA	10.553	13,420				
	CFDA	10.555	76,576				
	CFDA	10.556	392				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E		***************************************			
MN - DEPARTMENT OF E	DUCATION				
ISD 2397 LESUEUR CFDA 84.002 CFDA 84.010 CFDA 84.011 CFDA 84.151 CFDA 84.164 CFDA 84.186 CFDA 84.216	\$ 10,523 105,515 5,857	YES	YES	YES	
	\$ 254,516				
ISD 2448 SHERBUR CFDA 10.550 CFDA 10.555 CFDA 10.556 CFDA 84.010 CFDA 84.151 CFDA 84.186		ME YES	YES	YES	
	\$ 238,220				
ISD 2527 NORMAN CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.559 CFDA 84.010 CFDA 84.011 CFDA 84.151		YES	YES	YES	
	\$ 296,899		•		
ISD 2534 BIRD IS CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.011 CFDA 84.151 CFDA 84.164 CFDA 84.186		YES	YES	YES	
	\$ 245,947				
ISD 2536 GRANADA CFDA 10.550 CFDA 10.555 CFDA 84.010 CFDA 84.151 CFDA 84.164 CFDA 84.186	\$ 13,266 44,315 53,635 5,244 562 4,539	HAIN YES			
	\$ 121,561				

ADM]	NISTERING ENTITY	G AGENCY		AUDIT REPORT	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
	The second secon			ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMP LITANCE
MN -	- DEPARTM	ENT OF 1	EDUCATION				
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ASKOV-5 10.550 10.555 10.555 84.010 84.151 84.164 84.186 84.218	23,543 114,209	YES	YES	YES	
			\$ 456,906	•			
	CFDA CFDA CFDA CFDA	ERSKINI 10.550 10.553 10.555 84.010 84.151	7,557	YES	YES	YES	
	CFDA CFDA CFDA CFDA CFDA CFDA	MESABI 10.550 10.553 10.555 84.010 84.151 84.186 84.218	15,584 75,318	YES	YES		
			\$ 251,145				
	CFDA CFDA CFDA CFDA CFDA CFDA	ZUMBRO 10.550 10.553 10.555 84.010 84.151 84.186 84.218	4,953	YES	YES	YES	
			\$ 173,486				
	ISD 2835 CFDA CFDA CFDA CFDA CFDA	JANESV 10.550 10.555 10.556 84.010 84.151 84.186	ILLE-WALDORF \$ 22,278 61,619 821 105,036 7,192 7,733 \$ 204,679	YES	YES		
	TM3.6.45	^********	204,079	,,,,,	une.		
	ITASCA CO CFDA	10.550	\$ 2,455	YES	YES		

ADM:	INISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	RI	JDIT EPORT EPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN ·	- DEPARTM	ENT OF E	DUCATION					
	KINDERCA	RE LEARN	ITNG		YES			
		10.558		3				
			\$ 37,72	3				
		MI REGIO 84.034	NAL LIBRARY \$ 54,530	5	YES			
		SSIZ REG 84.034	SIONAL LIBRARY \$ 60,81	- 3 -	YES	YES		
			C ED COOP	_	YES	YES	YES	
		84.027 84.158						
		84.173	2,000 30,148					
			\$ 120,43					
	TAVEC C	DINES CO	MM ACT COUNCI	= r	YES			
		10.558			163			
			SERVICE OF MN		YES			
		10.550						
	CFDA	10.556	6,77	<u> </u>				
			\$ 21,82	2				•
	MAHUBE C	ОММИМІТТУ	COUNCIL	=	YES			
		10.558		1				
	MARTIN C	OUNTY SE	PEC ED COOP		YES			
		84.009		0	100			
	CFDA	84.027	120,13	6				
		84.151	45	-				
		84.158	44					
		84.173 84.181	47,93° 27,25	7				
		84.253	13,49					
			\$ 210,16	_				
	MEEKER-W	RIGHT SE	PECIAL ED COOP	_	YES			
		84.027	\$ 406,30	2				
	CFDA	84.173	107,56	4				
	CFDA	84.181	10,00	<u>o</u>				
			\$ 523,86	6				
	METRO CE	NTER FOR	RINDEPENDENT	- LIVING	YES	YES	YES	
		84.027					- 	
	MEMBONEM			=	VEC			
	METRONET CFDA	84.035	\$ 66,82	5	YES			
				=				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	(TOTAL	AUDIT REPORT	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
		ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN - DEPARTMENT OF E	EDUCATION				
METROPOLITAN ECS CFDA 10.560 CFDA 84.027 CFDA 84.151 CFDA 84.164 CFDA 84.173 CFDA 84.181 CFDA 84.186 CFDA 84.224	3,180 270,253 24,000 109,489 77,957 2,425 7,358 4,581	YES	YES	YES	
	\$ 499,243				
METROPOLITAN LIE CFDA 84.034	RARY SERVICE AGE \$ 402,930	ENCY YES	YES	YES	
MID STATE EDUCAT CFDA 84.027 CFDA 84.029 CFDA 84.048 CFDA 84.151 CFDA 84.158 CFDA 84.173 CFDA 84.181 CFDA 84.253	\$ 308,103 613	YES	YES	YES	
MIDWEST SPECIAL CFDA 84.027 CFDA 84.173 CFDA 84.181		YES	YES	YES	
MN INDIAN WOMEN' CFDA 10.558		YES	YES	YES	·
MN LICENSED FAMI CFDA 10.558 CFDA 93.575		SSN YES	YES	YES	YES
MN RIVER VALLEY CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.158 CFDA 84.164 CFDA 84.173		YES	YES		
MN RIVER VALLEY CFDA 84.027	SPEC ED COOP	YES		YES	

ADM		TITY	AGENCY		OTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DE	PARTMI	ent of e	DUCATI	ON				
	MN	CFDA CFDA	VALLEY 84.158 84.173 84.181		2,000 116,230 24,577	YES		YES	
				\$	611,682				
	MN		rers bur 84.002		12,244	YES	YES	YES	
	MN		Y ACTION		67,310	YES			
	MN	CFDA CFDA CFDA	Y COOPER 84.027 84.158 84.173 84.181 84.186	\$	113,035 386 30,814 1,218 18,068	YES	YES	YES	
				\$	163,521				
	MN	CFDA CFDA CFDA	Y EDUCAT 84.009 84.027 84.173 84.181	\$	9,447 238,238 99,594 3,795	YES	YES	YES	
		٠	•	\$	351,074				
	NE	CFDA CFDA CFDA CFDA CFDA CFDA	OP SERVI 10.560 84.027 84.151 84.158 84.164 84.173 84.181 84.186		1,450 333,287 19,566 2,707 20,779 71,017 2,500 27,942	YES	YES		
				\$	479,248				
	NE	EDUCA CFDA CFDA CFDA CFDA	TION DIS 84.027 84.048 84.151 84.158 84.173	\$	190,702 30,974 2,585 493 23,820	YES			
	ימוג	MEMPA	TMMDDD	\$ 	-	VEG	VEC	VEC	
	NE	METRO CFDA CFDA CFDA	INTERDI 10.564 84.011 84.025		NO 916 14,769 30,288 205,871	YES	YES	YES	

ADM		YTIT	G AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEF			DUCATION				
		CFDA CFDA CFDA	INTERDI 84.027 84.048 84.049 84.151	116,315 33,210	YES	YES	YES	YES
				\$ 427,718				
			UNTRY L1 84.035	BRARY COOPERATION 48,840	VE YES	YES	YES	
			UNTRY VO 84.048	CATIONAL CENTER \$ 103,432	YES	YES		
			LIGHTS 84.035	LIBRARY NETWORK \$ 56,938	YES	YES	YES	
	NORT	THSTAI CFDA	R DAY CA 10.558	ARE CENTER	YES			
			r REGION 84.034	IAL LIBRARY \$ 32,586	YES			
	(CFDA CFDA	0 CHILD 10.550 10.553 10.555		YES	YES	YES	
			ACTION 1		YES	YES	YES	
		CFDA CFDA CFDA CFDA CFDA CFDA	COOP SE 10.560 84.002 84.027 84.164 84.173 84.181 84.186	55,443 15,000 75,143	YES	YES	YES	
				\$ 340,279				
	0	REGION CFDA CFDA CFDA CFDA	N INTERI 84.027 84.048 84.173 84.181	5,644 21,302 9,935	YES	YES	YES	
	(rechn CFDA CFDA	ICAL COI 10.558 84.002		YES	YES	YES	

ADM1	INISTERING ENTITY CFDA	G AGENCY NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTM						
		VOCATION 84.048	ONAL CENTER \$ 45,710	YES	YES	YES	
			\$ 45,710				
	CFDA	NTER 84.027 84.158 84.173	\$ 98,230 59,291 38,465	YES			
			\$ 195,986				
	PARENTS CFDA	ANONYMOT 84.186		YES	YES	YES	
	PARENTS CFDA	IN COMMU 10.558	UNITY ACTION INC \$ 572,270	YES			
	CFDA		VOCATIONAL CENT \$ 94,282 8,887	ER YES	YES		
			\$ 103,169				
		AND LIBI 84.034	RARY SYSTEM 60,068	YES	YES		
		EK LIBRA 84.034	ARY SYSTEM 77,865	YES	YES		
	CFDA CFDA	TERRE 1 84.151 84.164 84.186		CT YES	YES	YES	
			\$ 32,794				
		FIVE COI	MM ACT CNL \$ 59,591	YES			
	CFDA	LAKES E 84.151 84.164		CT YES			
			\$ 25,061				
	PROVIDER CFDA	S CHOICE 10.558		YES	YES		
	RAINBOW CFDA	DAY CARI		YES			
	RAMSEY C CFDA CFDA	OUNTY 10.550 10.553	\$ 17,344 37,235	YES	YES		

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	EDUCATION				
	RAMSEY CO CFDA CFDA	OUNTY 10.555 84.186	\$ 59,378 42,757	YES	YES		
			\$ 156,714				
	REACH-UP CFDA	INCORPO		YES	YES		
	RED LAKE CFDA	BAND OF 10.558	CHIPPEWA INDIA \$ 52,720	ANS YES	YES	YES	
	CFDA CFDA CFDA CFDA	FALLS S 84.009 84.027 84.158 84.173 84.181	295,427 500	YES			
	REDWOOD CFDA	COUNTY 84.181		YES	YES		
	RESOURCE CFDA	INC 84.002	\$ 7,249	YES			
		INDH LE? 10.558	ARNING CENTER IN \$ 42,763	IC YES			
	RICE COU	NTY 84.186	\$ 31,501	YES	YES		
	CFDA CFDA	ND EDUCA 84.027 84.158 84.173 84.181	ATION DISTRICT \$ 211,794 1,258 57,230 29,780	YES		•	
	ኮ ሶርጥ ኮ ፕኒፖ	בם בחווכי	\$ 300,062 ATION DISTRICT	YES	YES	YES	
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA		\$ 3,647 144,751 303 1,664 24,908 4,392 30,676	125	125	120	
			\$ 210,341				
	RURAL EN	TERPRISE 84.027	E ACCEPTABLE LIV \$ 1,954	ING YES			

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E					
SC MINN INTERLIB CFDA 84.035		YES	YES	YES	
	\$ 36,659				
SE LIBRARIES COO CFDA 84.034		YES			
SE LIBRARY SYSTE CFDA 84.035		YES			
SE MN ED COOP SE CFDA 10.560 CFDA 84.151 CFDA 84.164 CFDA 84.186	\$ 3,362 2,000	YES	YES	YES	
	\$ 73,961				
SEMCAC INC CFDA 10.558	\$ 297,022	YES	YES	YES	
SOUTH CENTRAL ED CFDA 10.560 CFDA 84.027 CFDA 84.048 CFDA 84.164 CFDA 84.173 CFDA 84.186	\$ 6,500 246,156 149,448 487,789 78,511 52,225	YES	YES	YES	
COUMD OFNINDAL CI	\$ 1,020,629	VEC	VEC	VEC	
SOUTH CENTRAL SE CFDA 84.027 CFDA 84.173	\$ 93,295 1,413	YES	YES	YES	
CCD 1 MINNEADOLI	\$ 94,708	VEC	VPC		
SSD 1 MINNEAPOLI CFDA 10.550 CFDA 10.553 CFDA 10.555 CFDA 10.555 CFDA 10.559 CFDA 84.002 CFDA 84.010 CFDA 84.027 CFDA 84.048 CFDA 84.049 CFDA 84.151 CFDA 84.164 CFDA 84.164 CFDA 84.164 CFDA 84.164 CFDA 84.186 CFDA 93.118 CFDA 94.001	\$ 549,133 1,991,776 5,628,433	YES	YES		YES YES YES

ADM		TITY	G AGENC NUMBER	ě	TOTAL	RE	DIT PORT PTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	– DE	PARTM	ENT OF	EDUCA:	TION					
MN	SSD	6 SOT CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	UTH ST 10.550 10.553 10.555 10.556 84.002 84.010 84.027 84.151 84.173 84.186 94.001	PAUL \$	62,299 36,027 262,950 3,102 75,295 218,721 152,073 24,893 31,080 3,863 25,484 7,040		YES	YES	YES	YES
·		CFDA	RIVER : 84.027 84.173 84.181	\$	902,827 FION DISTRI 263,949 40,237 9,372	CT	YES			
		LOUIS CFDA	COUNTY 10.550	\$ \$	18,428		YES	YES	YES	
		CFDA CFDA CFDA CFDA CFDA CFDA	T CENTR 10.560 84.027 84.048 84.151 84.158 84.164 84.173 84.181	\$	COOP SERV 12,132 1,671,484 203,637 2,000 7,000 38,131 455,596 65,750 74,104	UNIT	YES			
			INTERLI 84.035	BRARY	EXCHANGE 43,610		YES	YES	YES	
		MN PI	c 84.186	\$	2,768		YES			
		CFDA	ICAL CO 10.558 84.002	\$	27,051 66,575 93,626		YES	YES	YES	
•			DES SI 84.034		BRARY SYST 66,753	EM	YES	YES	YES	

ADMINISTERING AGENCE ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	EDUCATION				
TRI COUNTY COMM CFDA 84.002	UNITY CORRECTION \$ 13,904	S YES			
TRI-COUNTY COMM CFDA 10.558		YES	YES	YES	
TRI-VALLEY OPPO CFDA 10.558 CFDA 84.011		INC YES		YES	
	\$ 394,883	•			
TURNING POINT I CFDA 10.550 CFDA 84.186	\$ 1,455 26,187	YES			
WIWING I INDANY		VEC	WDG.	VPC	
VIKING LIBRARY CFDA 84.034		YES	YES	YES	YES
WASHINGTON COUN CFDA 84.034 CFDA 84.186		YES	YES		
•	\$ 12,464				
WEST CENTRAL ED	\$ 7,107 289,524 171,170 3,469 2,994 8,814 112,103 1,325	YES			
	\$ 757,111				
WEST CENTRAL ED CFDA 84.009 CFDA 84.027 CFDA 84.048 CFDA 84.151 CFDA 84.158 CFDA 84.173 CFDA 84.181	UCATION DISTRICT \$ 9,774 194,531 111,498 2,000 2,250	YES	YES	YES	
	\$ 400,951				
WESTERN COMMUNI CFDA 10.558		YES	YES	YES	

ADM	INISTERING AGEN ENTITY CFDA NUMBE		OTAL	R	UDIT EPORT EPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMENT OF	EDUCATIO	ON .					
	WRIGHT COUNTY CFDA 10.55	0 \$	2,749		YES	YES		
	WRIGHT COUNTY CFDA 10.55		ACTION 45,858	INC	YES	YES	YES	
	WRIGHT VOCATIO CFDA 84.04		ER 82,059		YES	YES	YES	
	YOUNG PEOPLES CFDA 10.55		33,650		YES			
	ZUMBRO EDUCATI CFDA 84.00 CFDA 84.02 CFDA 84.04 CFDA 84.15 CFDA 84.15 CFDA 84.16 CFDA 84.17 CFDA 84.18 CFDA 84.18	9 \$ 7 8 1 8 4 3	17,982 363,729 40,170 2,000 461 21,931 22,834 7,497 55,706		YES			
MN ·	- DEPARTMENT OF BELTRAMI COUNT CFDA 10.66	FINANCE	83,770		YES	YES		
	BLUE EARTH COU CFDA 12.10	NTY	324		YES	YES		
	CASS COUNTY CFDA 10.66 CFDA 12.10		180,122 3,351		YES	YES		
		\$	183,473					
	CITY OF LANESB CFDA 10.66 CFDA 81.05	4 \$	1,000 2,720		YES	YES	YES	
		\$	3,720					
	HOUSTON COUNTY CFDA 12.10		180		YES	YES		
	ITASCA COUNTY CFDA 10.66	5 \$	193,006		YES	YES		
	KOOCHICHING CO CFDA 10.66		106		YES	YES		

			•		
ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF F	INANCE				
LAKE COUNTY CFDA 10.665 CFDA 10.668	\$ 90,431 538,001	YES	YES		
	\$ 628,432				
ST LOUIS COUNTY CFDA 10.665 CFDA 10.668	\$ 114,629 302,109	YES	YES	YES	
	\$ 416,738				
MN - DEPARTMENT OF I	HEALTH			٠	
AITKIN COUNTY CFDA 10.557	\$ 47,565	YES	YES		
ANOKA COUNTY CFDA 10.557 CFDA 93.994	\$ 392,614 328,807	YES	YES		
	\$ 721,421				
ARROWHEAD EMS AS CFDA 93.991		YES	YES	YES	
BLUE EARTH COUNT CFDA 93.994		YES	YES		
BROWN NICOLLET I CFDA 93.994		DARD YES			
CARLTON COOK LAI CFDA 10.557 CFDA 93.283 CFDA 93.994	\$ 505,020	HL BD YES	YES	YES	
	\$ 934,892				
CARVER COUNTY CFDA 93.991 CFDA 93.994	\$ 2,000 53,264	YES	YES		
	\$ 55,264				
CASS COUNTY CFDA 10.557 CFDA 93.994	\$ 84,353 50,275	YES	YES		
	\$ 134,628				
CHANNEL ONE INC CFDA 10.565	\$ 622,879	YES	YES	YES	

ADM	INISTERIA ENTITY CFD	NG AGENC		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTI	MENT OF 1	HEALTH				
	CHISAGO CFDA CFDA	COUNTY 10.557 93.994		YES	YES		
			\$ 107,409				
	CITY OF CFDA CFDA CFDA	MINNEAPO 10.557 93.118 93.994	\$ 1,774,974 1,657 1,653,488	YES			
			\$ 3,430,119				
	CITY OF CFDA CFDA CFDA CFDA CFDA CFDA	ST PAUL 10.557 93.118 93.917 93.919 93.987 93.991 93.994	\$ 1,399,619 88,486 18,242 167,974 18,537 94,071	YES	YES	YES	YES
			\$ 2,612,660				
	CLAY COU CFDA CFDA CFDA CFDA	JNTY 10.557 93.118 93.991 93.994	4,950 4,158	YES	YES		
			\$ 200,717				
	COMM INT	rerpreter 93.991	R REFERAL CTR \$ 87,346	YES	YES	YES	
	COOK COU	JNTY 10.557	\$ 9,563	YES	YES		
	COTTONWO CFDA CFDA	DOD JACKS 10.557 93.994	\$ 49,052 32,387	YES			
			\$ 81,439				
	COUNTRYS CFDA CFDA	10.557 93.994		CE YES			
	COURAGE CFDA	CENTER 93.917		YES			
	CROW WIN	NG COUNTY		YES	YES		

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMI	ENT OF H	EALTH				
		G COUNTY 93.912 93.991 93.994		YES	YES		
			\$ 275,015				
		OUNTY 10.557 93.991 93.994	\$ 322,001 4,057 311,374	YES	YES		
			\$ 637,432				
	DODGE COL CFDA CFDA	UNTY 10.557 93.994	\$ 31,356 22,094	YES	YES		
			\$ 53,450				
	DOUGLAS C		\$ 64,908	YES	YES		
		FACE HEA 93.118	ALTH SERVICE \$ 5,640	YES	YES	YES	
	FARIB-MAI CFDA	RTIN HSE 93.994		YES			
	FILLMORE CFDA CFDA		\$ 23,452 13,188	YES	YES		
			\$ 36,640				
	FOND DU :	LAC RESE 10.557		YES	YES	YES	
	FREEBORN CFDA CFDA		\$ 53,782 34,366	YES	YES		
			\$ 88,148				
		RTAGE RE	SERVATION 7,916	YES	YES	YES	
	CFDA	UNTY 10.557 93.044 93.136 93.994	\$ 13,237 5,476 2,600 8,195 \$ 29,508	YES .	YES		

ADMINISTERING AGEN ENTITY CFDA NUMBE		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	HEALTH				
HEARTLAND COMM CFDA 10.55	UNITY ACTION AGE 7 \$ 612,486	NCY YES			
	\$ 612,486				
HOUSTON COUNTY CFDA 10.55 CFDA 93.99	7 \$ 39,942	YES	YES		
	\$ 65,239				
ISANTI COUNTY CFDA 10.55 CFDA 93.99		YES	YES		
	\$ 77,990				
ISD 0279 OSSEO CFDA 93.39		YES	YES		
ITASCA COUNTY CFDA 93.99	4 \$ 77,736	YES	YES		
KANABEC COUNTY CFDA 10.55 CFDA 93.99	7 \$ 34,258	YES	YES		
	\$ 63,821				
KANDIYOHI COUN CFDA 93.26 CFDA 93.99	8 \$ 4,555	YES	YES		
	\$ 75,331				
KITTSON COUNTY CFDA 93.26		YES	YES	·	
KOOCHICHING CO CFDA 93.99		YES	YES		
KOOCHICHING-IT CFDA 10.55	ASCA ACTION CNCL 7 \$ 159,675	YES	YES	YES	YES
LINCOLN-LYON-M CFDA 10.55 CFDA 93.99	URRAY-PIPESTONE 0 7 \$ 70,712 4 64,980 \$ 135,692	CHS YES	YES	YES	YES
MCLEOD COUNTY CFDA 10.55 CFDA 93.99	7 \$ 40,344	YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF H	EALTH				
MID STATE CHS CFDA 10.557 CFDA 93.994	\$ 127,703 73,156	YES			
	\$ 200,859				
MILLE LACS COUNT CFDA 10.557 CFDA 93.994		YES	YES		
	\$ 79,137				
MN AIDS PROJECT CFDA 93.928	\$ 12,326	YES	YES	YES	
MN VALLEY ACTION CFDA 10.557		YES			
MORRISON COUNTY CFDA 10.557 CFDA 93.994	\$ 83,641 49,368	YES	YES		
	\$ 133,009				
MOWER COUNTY CFDA 10.557 CFDA 93.994	\$ 74,093 40,034	YES	YES		
-	\$ 114,127				
MULTI-COUNTY BOY CFDA 10.557 CFDA 93.991 CFDA 93.994		YES			
	\$ 194,165				
NOBLES COUNTY CFDA 10.557 CFDA 93.268 CFDA 93.283 CFDA 93.991 CFDA 93.994	\$ 52,136 2,780 47,413 1,851 38,050	YES	YES		
	\$ 142,230				
NORTH COUNTRY CI CFDA 10.557 CFDA 93.994		YES			YES YES
	\$ 294,665				
OLMSTED COUNTY CFDA 10.557 CFDA 93.118	\$ 161,732 12,685	YES	YES		

ADMINISTERING AGENC ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	HEALTH				
OLMSTED COUNTY CFDA 93.987 CFDA 93.994		YES	YES		
	\$ 326,151				
OTTER TAIL COUN CFDA 10.557 CFDA 93.118 CFDA 93.136 CFDA 93.991 CFDA 93.994	\$ 109,144 690 3,000 10,236	YES	YES		YES
	\$ 187,457				
PINE COUNTY		YES	YES		
CFDA 10.557 CFDA 93.994	42,420				•
	\$ 103,382				
POLK COUNTY CFDA 10.557 CFDA 93.268 CFDA 93.991 CFDA 93.994	3,541 17,000	YES	YES		- Na
QUIN COUNTY COM CFDA 10.557 CFDA 93.283 CFDA 93.994	57,978	YES			
RAMSEY COUNTY CFDA 93.994	\$ 251,601	YES	YES		
RED LAKE BAND C CFDA 10.557	OF CHIPPEWA INDIA 29,764	NS YES	YES	YES	
REDWOOD COUNTY CFDA 10.557 CFDA 93.994		YES	YES		·
REGION NINE DEV CFDA 93.991	TELOPMENT COMMISS 25,000	SION YES	YES	YES	÷.
RENVILLE COUNTY CFDA 10.557 CFDA 93.994	\$ 32,650	YES	YES		

ADMINISTERING AGENCY AUDIT CROSSCUTTING FINDINGS GRANT ENTITY REPORT TOTAL ACCEPTABLE NONFEDERAL FEDERAL NONCOMPLIANCE CFDA NUMBER MN - DEPARTMENT OF HEALTH YES YES RICE COUNTY CFDA 10.557 \$ 89,073 CFDA 93.136 CFDA 93.991 2,000 8,740 CFDA 93.994 56,680 156,493 SCOTT COUNTY YES YES CFDA 93.991 \$ CFDA 93.994 11,480 64,868 76,348 SE MN EMERGENCY MED SERV YES YES CFDA 93.991 \$ 25,000 SEMCAC INC YES YES YES CFDA 93.260 \$ 75,172 SHERBURNE COUNTY YES YES CFDA 93.994 \$ 48,836 SIBLEY COUNTY YES YES CFDA 10.557 \$ CFDA 93.994 25,668 35,678 61,346 ST LOUIS COUNTY YES YES YES 399,687 CFDA 10.557 \$ 12,525 1,960 CFDA 93.118 CFDA 93.136 CFDA 93.994 311,363 725,535 STEARNS COUNTY YES YES CFDA 93.118 \$ CFDA 93.994 11,380 162,181 173,561 STEELE COUNTY YES YES CFDA 10.557 \$ 52,138 CFDA 93.994 36,906 89,044 STEVENS COUNTY YES YES CFDA 10.557 \$ 25,573 CFDA 93.994 22,972

48,545

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HE					
TODD COUNTY		YES	YES		
CFDA 10.557 \$ CFDA 93.994 _	56,048 34,248				
\$	90,296				
TRI-COUNTY ACTION CFDA 10.557 \$	PROGRAMS 350,752	YES	YES	YES	
TURNING POINT INC CFDA 93.118 \$	66,424	YES			
WADENA COUNTY CFDA 10.557 \$	39,653	YES	YES		
WASECA COUNTY CFDA 10.557 \$ CFDA 93.994	744 50,681	YES	YES		
\$	51,425				
WASHINGTON COUNTY CFDA 10.557 \$ CFDA 93.994	169,944 156,930	YES	YES		
\$	326,874				
WATONWAN COUNTY CFDA 93.994 \$	17,371	YES			
WILKIN COUNTY CFDA 10.557 \$ CFDA 93.994	31,856 10,844	YES	YES		
\$	42,700				
WINONA COUNTY CFDA 10.557 \$ CFDA 93.118 CFDA 93.994	99,032 4,888 115,808	YES	YES		
\$	219,728				
WRIGHT COUNTY CFDA 93.994 \$	83,814	YES	YES		
WRIGHT COUNTY COM CFDA 10.557 \$	MUNITY ACTION 91,816	INC YES	YES	YES	
Mr Depression or	Man debitaes				•
MN - DEPARTMENT OF HU	MAN SEKVICES	YES	YES		
CFDA 10.561 \$	73,743	-20		•	YES

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF E	IUMAN	SERVICES			
	CFDA CFDA CFDA CFDA CFDA	93.003 93.560 93.561 93.563 93.566 93.575 93.643 93.658 93.667 93.778	\$	2,869 156,003 29,136 125,675 539 24,066 652 201,402 193,650 411,462 20,803	YES	YES	YES
			\$	1,240,000			
•	AMHERST CFDA CFDA	WILDER 1 93.566 93.575	\$	50,000 38,073	YES		
			\$	88,073			
	ANOKA CO CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	UNTY 10.561 93.150 93.560 93.561 93.566 93.576 93.656 93.656 93.658 93.658 93.778 93.992		584,557 31,192 1,665,615 739,192 2,363,593 52,031 423,674 83,562 33,245 1,558,820 1,823,819 3,721,692 23,396	YES	YES	
	ANOKA CO CFDA			TION PROG I 62,458	NC YES		
	ARROWHEA CFDA CFDA CFDA CFDA CFDA CFDA	D REG DI 10.570 93.043 93.044 93.045 93.046 93.779		P COMM 489,358 25,808 478,636 620,845 10,515 4,009 1,629,171	YES	YES	
	BECKER C CFDA CFDA CFDA	OUNTY 10.551 10.561 93.003		18,152 96,140 7,305	, YES	YES	

ADI	MINISTERING ENTITY CFDA	AGENC:	Y 	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN	- DEPARTME	NT OF 1	HUMAN	SERVICES			
	CFDA CFDA CFDA CFDA	93.560 93.561 93.563 93.566 93.575 93.645 93.658 93.658 93.778	\$	741,278 95,311 245,971 24,532 66,207 10,975 250,987 425,578 769,623	YES	YES	YES YES
			\$	2,752,059			
	CFDA CFDA CFDA CFDA CFDA	COUNTY 10.551 10.561 93.561 93.563 93.566 93.575 93.645 93.658 93.667 93.778 93.560	\$	26,442 124,624 140,290 217,683 46,484 75,571 14,853 690,733 619,220 1,082,225 561,933	YES	YES	
			\$	3,600,058			
	BENTON CO CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	OUNTY 10.561 93.560 93.563 93.566 93.575 93.645 93.658 93.667 93.778	\$	62,899 277,193 40,625 141,561 863 71,015 9,901 116,853 303,600 596,989	YES	YES	
			\$	1,621,499			
	CFDA CFDA CFDA	COUNTY 10.551 10.551 83.516 93.560 93.563 93.563 93.645 93.645 93.658 93.778	\$	861 22,832 35,314 32,451 9,321 37,968 14,622 1,777 23,844 79,671 290,863	YES	YES	YES YES YES YES YES
			\$	549,524			

ADM:	INISTERING ENTITY CFDA	G AGENCY	·	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN ·	- DEPARTM	ENT OF E	IUMAN	SERVICES				
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	10.551 10.561 93.003 93.150 93.560 93.563 93.563 93.565 93.645 93.658 93.667 93.778		23,228 142,800 15,171 69,310 451,084 125,032 354,110 59,477 67,977 14,273 342,384 548,015 1,112,547	YES	YES		
	CFDA CFDA	93.958 93.992		45,363 37,856				,
			\$	3,408,627				
	BOISE FO	RTE RES 93.992		COMM 62,666	YES	YES	YES	YES
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA	UNTY 10.561 93.003 93.560 93.563 93.576 93.643 93.645 93.658 93.658 93.778 93.992	\$	74,730 20,581 177,759 31,622 114,709 26,781 32,734 7,270 8,152 121,407 241,333 815,339 5,000	YES	YES		
	CARLTON CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.560 93.563 93.566 93.575 93.643 93.645 93.678 93.778 93.992	\$	179,938 425,337 83,628 235,598 1,921 58,525 1,110 10,467 446,681 368,296 823,428 14,328 2,649,257	YES	YES		

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	Č	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN	- DEPARTM		 IUMAN				NON-OSTIT BEIMOD
	CARVER CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	OUNTY 10.561 93.399 93.560 93.561 93.566 93.658 93.658 93.67		97,176 1,432 484,741 82 191,432 11,518 15,968 360,650 312,023 1,006,293	YES	YES	YES
	CFDA	93.992	\$	25,621 2,506,936			
	CASS COUR CFDA CFDA CFDA CFDA CFDA	10.561 93.560 93.561 93.563 93.566		142,498 318,418 52,941 179,105 1,102	YES	YES	YES
	CFDA CFDA CFDA CFDA CFDA CFDA	93.575 93.645 93.658 93.667 93.778 93.992		60,211 54,053 307,758 353,948 747,621 28,750			YES YES
	CATHOLIC	CHARIT	\$ 	2,246,405 ST PAUL MPL	s yes		
	CFDA	93.566		133,046	. 120		
	CHIPPEWA CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFD	COUNTY 10.551 93.560 93.561 93.566 93.575 93.643 93.645 93.658 93.778 93.992 93.667	\$	47,689 103,462 15,596 101,400 430 23,156 2,573 3,987 85,602 546,558 4,000 143,745	YES	YES	
	CHISAGO CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.560 93.561 93.563 93.566	\$	70,272 193,353 58,361 220,114 487	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	HUMAN SERVICES				
CHISAGO COUNTY CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778 CFDA 93.992	\$ 62,249 10,453 155,551 276,157 681,493 27,200	YES	YES		
	\$ 1,755,690				
CITY OF ST PAUL CFDA 93.566 CFDA 93.575 CFDA 93.660 CFDA 93.959	\$ 25,841 14,549 37,402 40,297	YES	YES	YES	
	\$ 118,089				
CLAY COUNTY CFDA 10.561 CFDA 93.003 CFDA 93.150 CFDA 93.560 CFDA 93.563 CFDA 93.566 CFDA 93.665 CFDA 93.645 CFDA 93.658 CFDA 93.675 CFDA 93.670	\$ 207,264 11,568 35,839 699,867 178,735 281,597 106,378 66,378 66,505 255,189 593,167 1,215,168	YES	YES		YES
	\$ 3,662,679				
CLEARWATER COUN CFDA 10.551 CFDA 10.561 CFDA 93.560 CFDA 93.561 CFDA 93.563 CFDA 93.566	\$ 2,173 47,203	YES	YES		
CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778	15,467 2,366 86,654 160,713				YES
	\$ 821,928				
COOK COUNTY CFDA 10.561 CFDA 93.560 CFDA 93.561 CFDA 93.563 CFDA 93.566	35,489 58 21,768	YES	YES		

ADN	AINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE	
MN	- DEPARTMENT OF 1	IUMAN	SERVICES			
	COOK COUNTY CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778	\$	2,316 951 25,041 32,755 93,736	YES	YES	
		\$	225,735			
	COTTONWOOD COUNT CFDA 10.561 CFDA 93.003 CFDA 93.561 CFDA 93.563 CFDA 93.566 CFDA 93.566 CFDA 93.645 CFDA 93.645 CFDA 93.658 CFDA 93.67 CFDA 93.778		30,888 22,271 45,186 14,618 96,759 587 14,109 2,724 99,278 144,299 653,050	YES	YES	
	CROW WING COUNTY			YES	YES	
	CFDA 10.551 CFDA 10.561 CFDA 93.560 CFDA 93.561 CFDA 93.563 CFDA 93.566 CFDA 93.645 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778 CFDA 93.958		179,927 44,625 365,006 145,656 515,578 36 160,265 13,374 447,301 573,728 1,514,200 10,000	125	125	
	DAKOTA COUNTY CFDA 10.551 CFDA 10.561 CFDA 93.194 CFDA 93.560 CFDA 93.561 CFDA 93.561 CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.67 CFDA 93.778 CFDA 93.992	\$	583,944 118,842 293,284 3,347 2,066,014 567,498 1,906,121 60,881 641,440 92,272 763,584 1,839,289 5,925,346 48,608	YES	YES	

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL				AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM		UMAN					
	DODGE CO CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA			44,870 5,487 86,048 18,592 125,065 236 26,003 3,785 109,528 139,176 354,340	YES	YES		
	CFDA	93.992		2,000				
	DOUGLAS CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.551 10.561 93.560 93.563 93.566 93.575 93.645 93.667 93.778	\$	8,002 72,028 254,126 36,758 177,113 691 27,712 8,570 119,159 315,207 903,566	YES	YES		
	EAST CEN CFDA CFDA CFDA CFDA CFDA	TRAL REG 10.570 93.044 93.045 93.046 93.779		ELOP COMM 100,044 134,985 239,580 5,504 868 480,981	YES	YES	YES	
	ETHOPIAN CFDA	S IN MN 93.566		76,434	YES	YES	YES	
	FACE TO CFDA CFDA	FACE HEA 93.959 93.992		SERVICE 21,222 40,962 62,184	YES	YES	YES	
	FARIB-MA CFDA CFDA CFDA CFDA CFDA	10.561 93.560 93.561 93.563 93.566		124,336 209,298 98,783 281,695 1,877	YES			

ADM	INISTERING ENTITY CFDA	G AGENC	ř	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF	HUMAN	SERVICES	-			
	CFDA	RTIN HS 93.575 93.645 93.658 93.667 93.778		38,700 11,853 381,941 415,803 1,264,699	YES			
			\$	2,828,985				
	FILLMORE CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.560 93.561 93.566 93.645 93.658 93.667 93.778	\$	72,727 34,550 84,413 90,845 307 6,342 90,571 274,771 631,014	YES	YES		
			\$	1,285,540				
	FOND DU :	LAC RESI 93.958		ION 101,797	YES	YES	YES	
	FREEBORN CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.003 93.959 93.560 93.563 93.566 93.575 93.645 93.658 93.677 93.778		203,782 11,115 18,899 265,003 94,648 305,873 2,027 65,276 9,762 265,674 465,700 967,644 6,000	YES	YES		
	FRESHWAT	EP EDIIC		DISTRICT	YES.			
	CFDA	93.575		64,734	TEO			
	GOODHUE CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.560 93.563 93.563 93.645 93.658 93.667 93.778	\$	90,981 339,173 45,097 249,316 687 8,800 145,643 354,808 865,053	YES			

ADM:	INISTERIN ENTITY CFDA	G AGENC		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTM	ENT OF	HUMAN	SERVICES				
	GOODHUE CFDA	COUNTY 93.992	\$	5,000	YES			
			\$	2,104,558				
	GRAND PO CFDA	RTAGE R 93.992		ATION 36,438	YES	YES	YES	
·	CFDA	UNTY 10.561 93.560 93.563 93.566 93.575 93.645 93.667 93.778 93.992		18,708 40,326 13,781 35,718 257 5,053 1,525 28,638 74,390 206,925 23,878	YES	YES		
		D COMMU 93.575		ACTION AGEN 33,395	ICY YES			
	HIRED CFDA	93.566	\$	122,691	YES			
	HOUSTON CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 83.516 93.560 93.561 93.566 93.575 93.658 93.658 93.778		31,907 15,353 66,797 10,907 56,377 62,411 18,609 18,702 58,404 173,233 796,879	YES	YES		
	HUBBARD CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFD	COUNTY 10.551 10.561 93.560 93.561 93.563 93.566 93.665 93.665		6,797 36,671 103,335 45,851 71,212 36,430 23,389 4,976 127,413 196,692	YES	YES		

ADM	INISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	R	UDIT EPORT EPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF H	HUMAN SERVICES					
	CFDA	COUNTY 93.778 93.958 93.992	\$ 509,157 8,000 4,000		YES	YES		
			\$ 1,173,923					
	HUMAN SEI CFDA	RVICES I 93.992			YES			
	INTERCUL' CFDA		TUAL ASSIST IN \$ 222,455		YES	YES	YES	
•	CFDA CFDA CFDA CFDA CFDA CFDA	10.561 93.125 93.560 93.561 93.566 93.575 93.645 93.658 93.778 93.958	\$ 60,883 1,750 153,778 63,900 157,441 520 45,220 8,879 139,127 277,165 904,209 25,083 16,667 \$ 1,854,622		YES	YES		
	CFDA	93.575						
	ISD 0032 CFDA				YES	YES	YES	
	ISD 0218 CFDA	DELAVAN 93.575			YES	YES	YES	
	ISD 0264 CFDA				YES			
	ISD 0281 CFDA				YES	YES	YES	
	ISD 0625 CFDA CFDA	ST PAUL 93.575 93.992	\$ 10,462 70,292		YES			
			\$ 80,754					
	ISD 0652 CFDA	MORTON 93.575	\$ 11,641		YES	YES	YES	

ADMINISTERING AGENCY AUDIT CROSSCUTTING FINDINGS REPORT ENTITY GRANT ACCEPTABLE NONFEDERAL CFDA NUMBER TOTAL FEDERAL NONCOMPLIANCE MN - DEPARTMENT OF HUMAN SERVICES ISD 0803 WHEATON YES CFDA 93.575 \$ 12,096 ITASCA COUNTY YES YES CFDA 10.561 \$ 164,119 CFDA 93.125 1,750 93.560 412,632 CFDA 93.561 CFDA 145,407 CFDA 93.563 413,848 93.566 29,467 56,701 CFDA **CFDA** 93.575 93.645 CFDA 13,647 **CFDA** 93.658 454,297 **CFDA** 93.667 566,564 93.778 CFDA 1,685,690 93.958 9,728 CFDA 172,696 93.992 CFDA \$ 4,126,546 JACKSON COUNTY YES 10.561 \$ CFDA 48,619 CFDA 93.003 26,228 93.560 101,907 CFDA 20,178 60,199 CFDA 93.561 93.563 CFDA 14,542 15,589 3,545 CFDA 93.566 CFDA 93.575 93.645 CFDA **CFDA** 93.658 149,998 **CFDA** 93.667 124,843 **CFDA** 93.778 366,485 93.958 1,698 CFDA CFDA 93.992 6,435 940,266 KANABEC COUNTY YES YES CFDA 10.561 \$ CFDA 93.560 57,760 44,284 CFDA 93.561 45,496 124,227 93.563 CFDA CFDA 93.566 21 30,465 93.575 CFDA CFDA 93.645 4,284 19,120 148,206 CFDA 93.658 CFDA 93.667 312,028 CFDA 93.778 10,500 CFDA 93.992 796,391 KANDIYOHI COUNTY YES YES

59,515 94,360

CFDA 10.551 \$ CFDA 10.561

ADMINISTERING AGENCY AUDIT CROSSCUTTING FINDINGS REPORT ENTITY GRANT TOTAL ACCEPTABLE NONFEDERAL CFDA NUMBER FEDERAL NONCOMPLIANCE MN - DEPARTMENT OF HUMAN SERVICES YES KANDIYOHI COUNTY YES CFDA 93.125 \$ 2,000 239,833 CFDA 93.560 YES 122,061 168,929 93.561 CFDA 93.563 CFDA 1,267 93.566 CFDA 77,131 93.575 CFDA CFDA 93.643 8,458 93.645 13,002 CFDA **CFDA** 93.658 312,954 YES **CFDA** 93.667 500,706 **CFDA** 93.778 925,419 YES 93.992 CFDA 15,434 \$ 2,541,069 KITTSON COUNTY YES YES 12,497 27,336 CFDA 10.561 \$ **CFDA** 93.560 CFDA 93.561 2,898 **CFDA** 93.563 31,378 93.566 93.575 **CFDA** 3,846 **CFDA** 14,883 1,139 19,167 **CFDA** 93.645 CFDA 93.658 93.667 70,460 **CFDA** 93.778 CFDA 124,695 \$ 308,299 KOOCHICHING COUNTY YES YES 10.561 \$ 46,418 107,282 CFDA 93.560 CFDA CFDA 93.561 26,504 126,984 CFDA 93.563 93.566 93.575 CFDA 22,003 CFDA 31,432 **CFDA** 93.645 5,190 CFDA 93.658 185,391 93.667 **CFDA** 190,304 CFDA 93.778 392,077 93.992 CFDA 21,533 1,155,118 \$ LAC QUI PARLE COUNTY YES YES 21,568 CFDA 10.561 \$ CFDA 93.560 32,438 4,281 CFDA 93.561 93.563 93.566 CFDA 41,926 **CFDA** 157 22,764 CFDA 93.575 CFDA 93.645 1,558 **CFDA** 93.658 44,496

90,464

93.667

CFDA

			FOR THE YEA	R ENDED JUNI	E 30, 1994	
ADN	AINISTERING AG ENTITY CFDA NUM		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	 GRANT NONCOMPLIANCE
MN	- DEPARTMENT	OF HUMAI	N SERVICES			
		LE COUNTY .778 \$.992	341,740 9,485	YES	YES	
		\$	610,877			
	CFDA 93. CFDA 93. CFDA 93. CFDA 93. CFDA 93. CFDA 93. CFDA 93.	.561 \$.560 .563 .566 .575 .645 .658 .667 .778	51,122 104,027 18,598 117,027 23,445 7,484 2,989 82,954 103,330 238,269	YES	YES	YES
	CFDA 93 CFDA 93 CFDA 93 CFDA 93 CFDA 93 CFDA 93 CFDA 93	WOODS C. .561 \$.560 . .563 . .566 . .575 . .645 . .658 .	14,951 21,056 4,712 42,085 4,864 5,418 1,342 15,309 42,944 90,379	YES	YES	
	CFDA 93 CFDA 93	UNTY .561 \$.003 .110 .560 .563 .563 .566 .575 .645 .658 .667 .778 .958 .992	52,421 10,843 5,136 160,938 35,371 121,120 17,170 24,314 7,549 227,963 212,918 688,789 5,530 14,425	YES	YES	
	LINCOLN COUR	NTY .643 \$	2,947	YES	YES	

ADM	INISTERING ENTITY CFDA 1	AGENC: NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
	0, 0, 1	TOTIDUIC	101111	HOODI INDDE	NONT EDERGED	<u>r bbbitin</u>	MONGOIN BIRMOD
MN	- DEPARTME	NT OF 1	HUMAN SERVICES				
	CFDA S CFDA S	SOCIAL 93.048 93.566 93.656 93.658	\$ERVICE OF MN \$ 9,486 35,000 40,096 138,000	YES	·		
			\$ 222,582				
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.551 10.561 93.560 93.561 93.563 93.566 93.575 93.645 93.658 93.667	\$ 3,945 38,989 52,906 10,925 66,564 4,120 14,105 2,434 82,943 84,652 292,994	YES	YES		
			\$ 654,577				
	CFDA S CFDA S CFDA S CFDA S CFDA S	COUNTY 10.561 93.560 93.561 93.563 93.566 93.575 93.643	\$ 29,267 71,508 7,034 45,389 13,479 22,124 1,341 3,155	YES	YES		
	CFDA S	93.658 93.667 93.778	30,845 110,441 391,213 \$ 725,796	·	·		
	MARTIN COU CFDA	93.643	\$ 3,495	YES	YES		
	CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	UNTY 10.561 93.003 93.125 93.560 93.563 93.566 93.565 93.665 93.665 93.678	13,179 2,637 5,913 170,707 38,840 135,772 766 26,459 10,342 119,977 263,582 729,001	YES	YES		
			\$ 1,583,435				

ADMINISTERING AGENCY ENTITY					ma m	AUDIT REPORT	CROSSCUTTING		GRANT
		CFDA	NUMBER		TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
MN -	- DE	PARTM	ENT OF I	NAMUI	SERVICES				
		KER CCCFDA CFDA CFDA CFDA CFDA CFDA CFDA CFD	OUNTY 10.561 93.560 93.563 93.566 93.575 93.645 93.658 93.667 93.778 93.992	\$	38,391 88,223 26,964 90,427 370 37,921 6,479 104,475 217,631 647,917 28,106	YES	YES	YES	
				\$	1,286,904				
		CFDA CFDA	TAN COI 10.570 93.043 93.044 93.045 93.046 93.779		861,984 82,401 1,808,909 2,076,021 32,132 26,595 5,191	YES	YES		
				\$	4,893,233				
		LE LA CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFD	CS COUN 10.561 93.560 93.561 93.566 93.575 93.645 93.658 93.667 93.778	TY	77,608 147,127 42,495 108,277 542 36,912 6,595 150,424 236,955 558,026 3,500	YES	YES		YES YES
				\$	1,368,461				
		CFDA	PROJECT 93.778 93.928	\$	530,813 13,148	YES	YES	YES	YES
				\$	543,961				
			N WOMEN 93.959 93.992	\$	SOURCE 95,891 341,372 437,263	YES	YES	YES	
			Y COOPE 93.959		42,670	YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF H	UMAN SERVICES			
MORRISON COUNTY CFDA 10.561 CFDA 93.560 CFDA 93.561 CFDA 93.566 CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.658 CFDA 93.778 CFDA 93.992	\$ 107,995 206,629 77,394 222,041 833 46,832 10,176 86,339 356,685 620,114 2,400	YES	YES	
:	\$ 1,737,438			
MOWER COUNTY CFDA 10.561 CFDA 93.560 CFDA 93.561 CFDA 93.563 CFDA 93.566 CFDA 93.575 CFDA 93.645 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778	\$ 122,907 24,006 332,407 140,501 180,687 920 41,341 10,000 11,217 63,899 438,803 1,479,399	YES	YES	
<u>}</u> =	\$ 2,846,087			
NICOLLET COUNTY CFDA 10.561 CFDA 83.516 CFDA 93.003 CFDA 93.560 CFDA 93.561 CFDA 93.566 CFDA 93.566 CFDA 93.566 CFDA 93.645 CFDA 93.656 CFDA 93.658 CFDA 93.667 CFDA 93.778 CFDA 93.992	861 5,250 98,194 34,242 242,668 451 15,271 8,402 43,832 304,670 226,755 780,858 5,000	YES	YES	
; =	\$ 1,818,569			
NOBLES COUNTY CFDA 10.561 (CFDA 93.560) CFDA 93.561 CFDA 93.563 CFDA 93.566	\$ 53,136 131,103 18,814 100,230 404	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF B	IUMAN SERVICES				
NOBLES COUNTY CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778 CFDA 93.992	\$ 9,436 6,053 115,082 213,853 699,400 2,000	YES	YES		
	\$ 1,349,511			•	
NORMAN COUNTY CFDA 10.561 CFDA 93.560 CFDA 93.563 CFDA 93.566 CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778	53,082 12,280 38,014 22,342 25,082 2,450 79,201 102,332 192,841 \$ 553,052	YES	YES		
NW REG DEVELOP (CFDA 10.570 CFDA 93.043 CFDA 93.044 CFDA 93.045 CFDA 93.046 CFDA 93.048 CFDA 93.779		YES			
NW TECHNICAL CO CFDA 84.049		YES	YES	YES	
OLMSTED COUNTY CFDA 10.561 CFDA 93.560 CFDA 93.563 CFDA 93.566 CFDA 93.575 CFDA 93.645 CFDA 93.645 CFDA 93.658 CFDA 93.658 CFDA 93.67 CFDA 93.992	\$ 229,784 1,055,009 174,310 561,023 1,532 12,699 3,175 32,686 505,138 902,302 3,266,775 56,642 \$ 6,801,075	YES	YES		
	\$ 0,001,073				

ADM	INISTERIA ENTITY CFD	IG AGENCY	·	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF I	IUMAN	SERVICES				
	OTTER TA	AIL COUNT 10.561 93.560 93.563 93.566 93.575 93.643 93.645 93.658 93.667 93.778 93.992		140,339 457,642 119,263 267,465 103,175 72,180 1,163 15,605 380,157 607,482 1,687,599 33,872	YES	YES		
		•	\$	3,885,942				
	PACER CE CFDA	ENTER 93.125	\$	56,102	YES			
	PARENTS CFDA	ANONYMOT 93.670		MN 25,667	YES	YES	YES	
	PENNINGT CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	TON COUNT 10.551 10.561 93.560 93.563 93.566 93.645 93.665 93.667 93.778 93.992		8,747 42,187 128,868 37,931 107,956 18 3,389 89,907 174,067 337,602 7,000	YES	YES		
	PERSPECT	rives inc			YES			
	CFDA CFDA CFDA	93.171 93.959 93.992	\$ 	33,878 34,074 47,821 115,773				
	PINE COU CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	JNTY 10.561 93.560 93.561 93.563 93.566 93.575 93.645 93.658 93.667	\$	113,499 285,868 74,176 130,121 800 46,533 7,027 247,662 274,595 686,896	YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF HUM	AN SERVICES			
PIPESTONE COUNTY CFDA 10.561 \$ CFDA 93.560 CFDA 93.561 CFDA 93.563 CFDA 93.566 CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778 CFDA 93.992	18,488 54,288 9,759 52,694 156 2,994 2,967 127,436 109,717 398,447 10,000	YES	YES	
\$	786,946			
POLK COUNTY	167,516 46,003 445,375 190,321 242,086 1,536 91,766 6,100 11,302 599,127 509,660 1,202,316 25,000 3,538,108	YES	YES	
POPE COUNTY	27,156 72,674 21,501 65,169 265 17,693 3,228 105,181 115,449 340,277	YES		
RAMSEY COUNTY CFDA 10.551 \$ CFDA 93.150 CFDA 93.560 CFDA 93.561 CFDA 93.563 CFDA 93.566 CFDA 93.575	1,302,121 62,009 82,552 8,783,246 1,975,404 4,644,851 747,187 98,401	YES	YES	

ADMINISTERING AGENCY AUDIT ENTITY REPORT CROSSCUTTING FINDINGS GRANT FEDERAL NONCOMPLIANCE CFDA NUMBER TOTAL ACCEPTABLE NONFEDERAL MN - DEPARTMENT OF HUMAN SERVICES RAMSEY COUNTY YES YES 4,356,897 146,456 93.630 \$ CFDA 93.645 CFDA CFDA 93.652 28,058 4,269,424 5,879,752 11,944,227 93.658 CFDA **CFDA** 93.667 93.778 CFDA 93.958 CFDA 38,750 93.992 72,502 CFDA 44,431,837 RED LAKE COUNTY YES YES 10.561 \$ 20,007 CFDA 35,782 7,770 50,320 93.560 **CFDA** CFDA 93.561 93.563 CFDA 4,276 93.566 **CFDA** 93.575 **CFDA** 2,126 93.645 **CFDA** 1,016 **CFDA** 93.658 7,620 55,749 **CFDA** 93.667 CFDA 93.778 137,764 \$ 322,430 REDWOOD COUNTY YES YES 10.561 \$ 46,198 CFDA 78,673 15,219 91,763 93.560 **CFDA** 93.561 CFDA CFDA 93.563 93.566 263 CFDA 32,916 5,559 **CFDA** 93.575 YES 93.645 **CFDA CFDA** 93.658 92,293 YES 172,409 580,850 CFDA 93.667 CFDA 93.778 93.992 CFDA 7,000 \$ 1,123,143 REGION NINE DEVELOPMENT COMMISSION YES YES YES 10.550 \$ 19,777 CFDA 124,172 4,995 CFDA 10.570 93.041 CFDA 33,557 CFDA 93.043 CFDA 93.044 342,608 340,313 8,272 CFDA 93.045 93.046 CFDA 485 93.048 CFDA CFDA 93.779 5,522 879,701

ADM	INISTERING ENTITY CFDA	AGENCY	·	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN	- DEPARTMI	ENT OF	HUMAN	SERVICES			
	RENVILLE CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.003 93.560 93.563 93.566 93.575 93.645 93.658 93.6778 93.778	\$	21,948 26,914 91,987 27,827 116,020 252 13,726 5,630 76,181 192,727 633,495 34,250	YES	YES	
			\$	1,240,957			
	RESOURCE CFDA	INC 93.562	\$	101,322	YES		
	RICE COU CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	NTY 10.561 93.560 93.563 93.566 93.575 93.658 93.667 93.778 93.992 93.561	\$	103,466 351,992 297,346 11,802 59,759 14,887 324,482 452,049 1,402,792 3,266 60,893	YES	YES	
			\$	3,082,734			
	ROCK COU CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	NTY 10.561 93.560 93.561 93.566 93.575 93.645 93.658 93.667 93.778 93.992		21,695 47,740 8,949 38,633 146 13,610 3,111 41,915 83,677 327,947 5,000	YES	YES	
			\$	592,423			
	ROSEAU C CFDA CFDA CFDA CFDA CFDA	OUNTY 10.561 93.560 93.561 93.563 93.566		25,038 49,155 40,415 81,396 5,902	YES	YES	

ADMINISTERING AGEN ENTITY CFDA NUMBE		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	HUMAN SERVICES		,	
ROSEAU COUNTY CFDA 93.57 CFDA 93.64 CFDA 93.66 CFDA 93.77	5 4,722 8 26,759 7 133,585		YES	
	\$ 647,477	<u>, </u>		
SCOTT COUNTY CFDA 10.56 CFDA 93.56 CFDA 93.56 CFDA 93.56 CFDA 93.66 CFDA 93.65 CFDA 93.65 CFDA 93.65 CFDA 93.65 CFDA 93.65 CFDA 93.65	341,219 57,415 3 455,741 66 561 55 76,381 55 19,672 88 377,348 37,348 1,264,774		YES	YES
SHERBURNE COUN	TY	YES	YES	
CFDA 10.56 CFDA 93.56 CFDA 93.56 CFDA 93.56 CFDA 93.56 CFDA 93.64 CFDA 93.64 CFDA 93.65 CFDA 93.65 CFDA 93.65 CFDA 93.66 CFDA 93.66	327,602 51,396 33 207,155 66 1,102 27,112 4,935 14,696 159,764 67 321,616			
	\$ 2,217,575	; =		
SIBLEY COUNTY CFDA 10.56 CFDA 93.56 CFDA 93.56 CFDA 93.56 CFDA 93.56 CFDA 93.64 CFDA 93.66 CFDA 93.66 CFDA 93.67	57,681 11,893 58,128 66 261 75 14,528 4,615 68 102,266 57 126,525	3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	YES	
	\$ 1,028,987	, =		

ADMINISTERING AGENCY ENTITY CFDA NUMBER	<i>t</i>	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF I	 IUMAN	SERVICES				
SSD 1 MINNEAPOLI CFDA 93.578 CFDA 93.992		250,919 113,727	YES	YES		
	\$	364,646				
ST LOUIS COUNTY	\$	1,929,428 56,438 714,424 1,827,992 361,239 8,320 283,701 62,835 2,986,480 2,714,637 6,230,982 43,861 2,355,285	YES	YES	YES	YES
	\$	19,582,552				
STEARNS COUNTY	\$	425,451 675,385 144,854 510,144 3,160 154,582 37,359 627,924 1,008,506 2,795,203	YES	YES		YES
	\$	6,382,568				
STEELE COUNTY CFDA 10.561 CFDA 93.560 CFDA 93.561 CFDA 93.563 CFDA 93.566 CFDA 93.575 CFDA 93.645 CFDA 93.658 CFDA 93.667 CFDA 93.778	\$	50,078 169,249 32,317 118,007 28,349 30,317 7,583 116,802 256,723 503,147	YES	YES		
STEVENS COUNTY CFDA 10.561 CFDA 93.560	\$	30,227 76,373	YES	YES	·	

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL				AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN	- DEPARTM	ENT OF	HUMAN	SERVICES			
	STEVENS CFDA CFDA CFDA CFDA	COUNTY 93.561 93.563 93.566 93.575	\$	12,627 46,218 331 19,115	YES	YES	
	CFDA	93.645 93.658 93.667 93.778	-	2,116 44,754 98,479 358,142			YES YES
			\$	688,382			
	CFDA CFDA CFDA CFDA CFDA	UNTY 10.561 93.560 93.561 93.566 93.575 93.645 93.658 93.678		28,644 71,260 13,275 75,333 263 17,588 3,289 60,419 137,901 352,448	YES	YES	
			\$	760,420			
	CFDA CFDA CFDA CFDA CFDA	NTY 10.561 93.560 93.561 93.563 93.566 93.575 93.645 93.658 93.778	\$	75,086 205,628 54,935 162,729 434 69,189 7,823 100,491 309,210 842,841	YES	YES	
			\$	1,828,366			
	TRAVERSE CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.561 93.563 93.566 93.575 93.645 93.658 93.670 93.778		17,361 42,421 7,997 22,031 168 6,331 1,306 31,047 55,730 37,000 146,244	YES	YES	
			\$	367,636			

ADM:	INISTERING ENTITY CFDA	G AGENCY		OTAL	R	UDIT EPORT EPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTMI	ENT OF I	IUMAN SI	ERVICES					
	TRI-VALLI CFDA	EY OPPOR 93.667		COUNCIL 647,383	INC	YES		YES	
			\$	647,383					
	TURNING D	POINT II 93.959		149,732		YES			
	CFDA	VALLEY 10.570 93.043 93.044 93.045 93.046 93.779		VELOP CON 102,025 21,532 156,055 170,904 4,855 6,094 461,465	AM	YES		YES	
	WABASHA CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFD	COUNTY 10.561 93.560 93.563 93.566 93.575 93.643 93.658 93.658 93.778		45,814 84,684 22,574 117,206 236 15,151 2,969 6,303 78,596 52 206,722 589,605		YES	YES		
	WADENA C CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFD	OUNTY 10.551 10.561 93.560 93.563 93.566 93.575 93.645 93.658 93.778		11,376 33,329 109,577 43,028 97,602 33,640 53,520 4,156 89,794 208,371 584,513		YES	YES		
	WASECA C CFDA CFDA CFDA CFDA CFDA	OUNTY 10.561 93.560 93.561 93.563 93.566	\$	51,285 118,007 32,780 107,296 288		YES	YES		

ADMI	NISTERING ENTITY CFDA	AGENC:		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	DEPARTM	ENT OF	NAMUE	SERVICES				•
	WASECA CO CFDA CFDA CFDA CFDA CFDA	OUNTY 93.575 93.645 93.658 93.667 93.778	\$	31,651 5,721 102,850 161,450 344,470	YES	YES		YES
			\$	955,798			,	
	WASHINGTO CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	ON COUNT 10.551 10.561 93.561 93.563 93.566 93.575 93.643 93.645 93.658 93.67 93.778 93.958		15,076 227,414 693,095 226,528 795,514 87,669 159,227 7,972 49,400 355,358 946,656 2,947,391 80,733 6,592,033	YES	YES		·
	WATONWAN CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	COUNTY 10.561 93.560 93.561 93.563 93.566 93.575 93.643 93.658 93.658 93.778	\$	62,443 116,561 23,632 66,662 3,878 12,346 16,084 3,858 106,386 118,688 616,711	YES			
	WESTERN (CFDA	00MMUNI:		TION INC 47,340	YES	YES	YES	
	WILKIN CC CFDA CFDA CFDA CFDA CFDA CFDA CFDA CF	DUNTY 10.561 93.560 93.561 93.563 93.566 93.575 93.645 93.658 93.678	\$	20,353 49,161 13,110 52,756 158 20,957 2,395 121,126 85,060 344,044	YES	YES		

ADMINISTERING AGENCE ENTITY CFDA NUMBER	·	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	HUMAN	SERVICES			
WILKIN COUNTY CFDA 93.991	\$	10,652	YES	YES	
	\$	719,772			
WINONA COUNTY CFDA 10.561 CFDA 93.003 CFDA 93.560 CFDA 93.563 CFDA 93.566 CFDA 93.566 CFDA 93.665 CFDA 93.658 CFDA 93.658	\$	126,580 6,000 237,900 75,569 274,483 72 144,841 13,575 149,146 439,723	YES	YES	
CFDA 93.778	\$	1,338,772 2,806,661			
WRIGHT COUNTY CFDA 10.561 CFDA 93.560 CFDA 93.563 CFDA 93.565 CFDA 93.645 CFDA 93.656 CFDA 93.656 CFDA 93.656 CFDA 93.656 CFDA 93.658 CFDA 93.658	\$	87,098 490,918 106,158 301,352 40,440 40,149 24,700 52,144 312,897 518,804 1,807,402 7,000	YES	YES	
YELLOW MEDICINE	\$	3,789,062 44,656 86,802 14,280 85,496 263 16,760 3,751 96,459 130,100 701,089 10,000 1,189,656	YES	YES	YES
YWCA-ST PAUL CFDA 93.575		20,950	YES		

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL				AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPART	MENT OF B	UMAN	SERVICES				
		EDUCATION 93.670		TRICT 27,081	YES			
MN	- DEPARTI	MENT OF N	ATUR	AL RESOURCE	S			
	ANOKA CO CFDA CFDA	10.664	\$	16,600 6,769	YES	YES		
			\$	23,369				
	BELTRAM: CFDA	COUNTY 59.009	\$	10,000	YES	YES		
	CARVER (COUNTY 20.005	\$	10,000	YES	YES		
	CASS COU		\$	3,000	YES	YES		
	CHISAGO CFDA		\$	32,000	YES	YES		
		ALVARADO 10.664		500	YES	YES		
	CITY OF CFDA	BEMIDJI 59.009	\$	5,000	YES	·		
		BLOOMING 59.009		1,500	YES	YES	YES	
	CITY OF CFDA	BURNSVII 10.664		13,833	YES	YES		
		COLUMBIA 59.009		5,000	YES	YES	YES	
		EAST GRA 59.045		ORKS 4,000	YES	YES		
	CITY OF CFDA		\$	2,400	YES	YES	YES	
	CITY OF CFDA	GOODRIDG 10.664		600	YES			
	CITY OF CFDA	HITTERDA 10.664		1,400	YES	YES	YES	
	CITY OF CFDA	HUTCHINS		5,000	YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF N	IATURAL RESOURCE	s			
CITY OF INVER GF CFDA 10.664	ROVE HEIGHTS \$ 4,428	YES		YES	YES
	\$ 4,428				•
CITY OF LINO LAP CFDA 10.664 CFDA 59.009		YES	YES	YES	YES YES
	\$ 6,608				
CITY OF MANKATO CFDA 59.009	\$ 5,000	YES			
CITY OF MORRIS CFDA 10.664	\$ 800	YES			
CITY OF NORTH MA CFDA 59.009		YES			
CITY OF NORTHFIE CFDA 59.009		YES			
CITY OF ROSEVILI CFDA 59.009		YES			
CITY OF TWIN VAI CFDA 10.664		YES	YES	YES	
CITY OF WARROAD CFDA 10.664	\$ 617	YES	YES	YES	
COOK COUNTY CFDA 10.665 CFDA 10.668 CFDA 10.669	\$ 84,117 423,142 15,237	YES	YES		
	\$ 522,496				
CROW WING COUNTY CFDA 20.005		YES	YES		
DAKOTA COUNTY CFDA 20.005	\$ 10,000	YES	YES		
DOUGLAS COUNTY CFDA 59.009	\$ 4,879	YES	YES		
GOODHUE COUNTY CFDA 20.005	\$ 5,473	YES			
HUBBARD COUNTY CFDA 59.009	\$ 10,000	YES	YES		

ADM	ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE		
MN	- DEPARTM	ENT OF 1	IATUI	RAL RESOURCES	5			
	ISANTI CO CFDA	OUNTY 10.664	\$	7,347	YES	YES		
	ISD 0701 CFDA	HIBBING 10.664		1,500	YES	YES		
	ISD 0728 CFDA	ELK RIV 10.664		5,000	YES	YES	YES	
	ITASCA CO CFDA	OUNTY 59.009	\$	8,000	YES	YES		
	KOOCHICH: CFDA CFDA	ING COUN 10.669 59.009		34,802 8,000	YES	YES		
			\$	42,802				
	LAKE OF S	THE WOOI 15.916		OUNTY 6,600	YES	YES		
	RAMSEY CO		\$	5,327	YES	YES		
	SCOTT COL	UNTY 20.005	\$	3,955	YES	YES		
	SHERBURNI CFDA	E COUNTY 10.664		60,000	YES	YES		
	SSD 1 MII CFDA	NNEAPOLI 10.664		5,222	YES	YES		
	ST LOUIS CFDA		\$	8,000	YES	YES	YES	
	WASHINGTO CFDA	ON COUNT 20.005		12,000	YES	YES		
MN	- DEPARTM	ENT OF I	PUBL	IC SAFETY				
	AITKIN CO	OUNTY 83.503	\$	5,269	YES	YES		
	AMHERST (WILDER I 16.579		DATION 55,101	YES			
	ANOKA COU CFDA CFDA CFDA	UNTY 16.579 20.600 83.503	\$	116,038 36,266 46,966	YES	YES		
			\$	199,270				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF B	PUBLIC SAFETY			
BECKER COUNTY CFDA 20.600 CFDA 83.503 CFDA 83.516	\$ 6,007 4,279 100,660	YES	YES	
	\$ 110,946			
BELTRAMI COUNTY CFDA 83.503 CFDA 83.513	\$ 7,870 912	YES	YES	
	\$ 8,782			
BENTON COUNTY CFDA 20.600 CFDA 83.503	\$ 5,837 10,867	YES	YES	
	\$ 16,704			
BIG STONE COUNTY CFDA 83.516		YES	YES	
BLUE EARTH COUNT CFDA 16.579 CFDA 83.503 CFDA 83.513 CFDA 83.516	\$ 80,000 9,232 3,974 100,493	YES	YES	
BROWN COUNTY CFDA 16.579 CFDA 20.600 CFDA 83.503 CFDA 83.516	6,500 8,728 94,510	YES	YES	
CARLTON COUNTY CFDA 83.503	\$ 123,579 \$ 5,581	YES	YES	
CARVER COUNTY	7,997 18,279 49,520 83,708	YES	YES	
CENTRAL MINNESO CFDA 16.579		YES		
CHIPPEWA COUNTY CFDA 83.503		YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF E	PUBLIC SAFETY				
CHIPPEWA COUNTY CFDA 83.516 CFDA 83.523	\$ 19,970 3,539	YES	YES		
	\$ 27,509				
CHISAGO COUNTY CFDA 16.579 CFDA 83.503	\$ 30,000 5,452	YES	YES		
	\$ 35,452	·			
CITY OF ALBERT I CFDA 83.516		YES			
CITY OF AUSTIN CFDA 83.516	\$ 198,993	YES	YES	YES	
CITY OF BALATON CFDA 83.516	\$ 8,148	YES	YES	YES	
CITY OF BEMIDJI CFDA 16.579	\$ 108,137	YES			
CITY OF BROOKLYN CFDA 16.579		YES	YES		
CITY OF BURNSVII CFDA 16.579 CFDA 83.516		YES	YES		
	\$ 208,950				
CITY OF CANNON F CFDA 83.516		YES	YES		
CITY OF CLARKFIE CFDA 83.516		YES	YES	YES	•
CITY OF COKATO CFDA 83.516	\$ 175,398	YES	YES	YES	
CITY OF COLUMBIA CFDA 16.579		YES	YES	YES	
CITY OF COTTAGE CFDA 16.579 CFDA 83.516		YES	YES	YES	
	\$ 495,254				
CITY OF DETROIT CFDA 83.516		YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF F	PUBLIC SAFETY				
CITY OF DILWORTE CFDA 83.516		YES			
CITY OF DULUTH CFDA 16.579	\$ 12,032	YES	YES		
CITY OF EAST GRACE CFDA 83.516		YES	YES		
CITY OF FAIRMONT CFDA 83.516		YES			
CITY OF FARMINGS CFDA 83.516		YES	YES	YES	
CITY OF HAWLEY CFDA 83.516	\$ 41,779	YES	YES	YES	
CITY OF HITTERDA CFDA 83.516		YES	YES	YES	
CITY OF HUTCHINS CFDA 83.516		YES	YES		
CITY OF INVER GF CFDA 83.516		YES		YES	
CITY OF LAKE CIT CFDA 83.516		YES	YES	YES	
CITY OF LAMBERTO CFDA 83.516		YES	YES	YES	
CITY OF LITCHFING CFDA 83.513 CFDA 83.516		YES	YES	YES	
	\$ 58,718				
CITY OF MADELIA CFDA 83.516		YES	YES	YES	
CITY OF MANKATO CFDA 16.579 CFDA 83.516	\$ 24,526 235,722	YES			
	\$ 260,248				
CITY OF MARSHALI CFDA 83.516		YES	YES	YES	
CITY OF MINNEAPO CFDA 16.579 CFDA 20.600		YES			
	\$ 432,710				

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN - DEPARTMENT	OF PUBL	IC SAFETY				
CITY OF MONT CFDA 83.	EVIDEO 516 <u>\$</u>	100,455	YES	YES		
	\$	100,455				
CFDA 20.	HEAD 579 \$ 600 516	69,240 15,000 325,265	YES	YES	YES	YES
	\$	409,505				
CITY OF MORG	AN 516 \$	1,881	YES	YES	YES	
CITY OF MORE CFDA 83.	1S 516 \$	18,770	YES			
CITY OF MORT CFDA 83.	ON 516 \$	10,463	YES	YES	YES	
CITY OF NEWF CFDA 83.	ORT 516 \$	44,496	YES	YES	YES	
CITY OF NORT CFDA 83.	H MANKA	78,848	YES			~
	HFIELD 579 \$ 516	28,494 5,110	YES			
	\$	33,604				
CITY OF OSLO CFDA 83.	516 \$	4,849	YES	YES		
CITY OF OWAT CFDA 16.	ONNA 579 \$	120,000	YES	YES		
CITY OF PIPE CFDA 83.	STONE 516 \$	29,837	YES			
CITY OF RED CFDA 83.	WING 516 \$	18,432	YES			
CITY OF RICH CFDA 83.	FIELD 513 \$	2,624	YES	YES		
	VILLE 579 \$ 600	35,000 15,291	YES			
	\$	50,291				

	FOR THE YEA	R ENDED JUNI	E 30, 1994		
ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF P	UBLIC SAFETY				
CITY OF RUSSELL CFDA 83.516	\$ 56,251	YES	YES	YES	
CITY OF SPRINGFI CFDA 83.516		YES	YES	YES	
CITY OF ST JAMES . CFDA 83.516		YES	YES	YES	
CITY OF ST PAUL CFDA 16.579 CFDA 83.516	\$ 107,409 394,917	YES	YES	YES	
	\$ 502,326				
CITY OF ST PETER CFDA 83.513 CFDA 83.516		YES	YES	YES	
	\$ 243,671				
CITY OF TWIN VAI CFDA 83.516		YES	YES	YES	
CITY OF ZUMBROTA CFDA 83.516		YES	YES	YES	
CLAY COUNTY CFDA 16.579 CFDA 83.503 CFDA 83.516	\$ 28,740 8,493 72,310	YES	YES		
	\$ 109,543				
COOK COUNTY CFDA 83.503	\$ 4,000	YES	YES		
COTTONWOOD COUNT CFDA 83.503 CFDA 83.516		YES	YES		
	\$ 166,172				
CROW WING COUNTY CFDA 20.600 CFDA 83.503		YES	YES		
	\$ 27,523				
DAKOTA COUNTY	\$ 109,879 8,790 230,669 800 1,958	YES	YES		
	\$ 352,096				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN - DEPARTMENT OF P	UBLIC SAFETY				
DODGE COUNTY CFDA 83.503	\$ 4,567	YES	YES		
	\$ 4,567				
DOUGLAS COUNTY CFDA 16.579 CFDA 20.600	\$ 7,938 6,494	YES	YES		
	\$ 14,432	•			
FACE TO FACE HEA CFDA 84.186		YES	YES	YES	
FARIB-MARTIN HSE CFDA 83.516		YES			
FARIBAULT COUNTY CFDA 20.600 CFDA 83.503 CFDA 83.516		YES	YES		
	\$ 158,318				
FILLMORE COUNTY CFDA 83.516	\$ 17,291	YES	YES		
FREEBORN COUNTY CFDA 20.600 CFDA 83.503 CFDA 83.513 CFDA 83.516 CFDA 83.523	\$ 10,474 12,940 6,356 29,242 1,512	YES	YES		
	\$ 60,524				
GOODHUE COUNTY CFDA 83.503 CFDA 83.516	\$ 13,261 31,482	YES			
	\$ 44,743				
GRANT COUNTY CFDA 83.516	\$ 115,989	YES	YES		YES
HOUSTON COUNTY CFDA 16.579 CFDA 83.516	\$ 5,272 21,026	YES	YES		
	\$ 26,298				
HUBBARD COUNTY CFDA 83.503	\$ 1,115	YES	YES		

ADMINISTERING A ENTITY CFDA N		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT '
MN - DEPARTMEN	T OF P	UBLIC SAFETY				
ISANTI COU CFDA 2 CFDA 8 CFDA 8		\$ 13,977 5,307 3,688	YES	YES		
		\$ 22,972				
ISD 0002 H CFDA 8			YES			
ISD 0022 D CFDA 8			YES	YES		
ISD 0024 L CFDA 8			YES	YES	YES	
ISD 0116 P CFDA 1			YES	YES	YES	
ISD 0150 H CFDA 8		\$ 4,227	YES	YES	YES	
ISD 0175 W CFDA 8			YES	YES	YES	
ISD 0241 A CFDA 8			YES	YES	YES	
ISD 0347 W CFDA 1			YES	YES	YES	
ISD 0466 D CFDA 8			YES	YES	YES	
ISD 0511 A CFDA 8		\$ 14,763	YES	YES	YES	
ISD 0670 L CFDA 8			YES	YES	YES	·
ISD 0690 W CFDA 1	ARROAD 6.579		YES	YES	YES	
ISD 0892 C CFDA 8	LARKFI 3.516		YES	YES	YES	
	HANDLE 3.516	R-LAKE WILSON \$ 62,556	YES	YES	YES	
	NTY 3.503 3.513	3,698	YES	YES		
		\$ 16,137				

	ENTITY	G AGENCY		TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - 1	DEPARTM	ENT OF E	PUBLIC S	AFETY			
J	ACKSON CFDA CFDA CFDA CFDA	COUNTY 16.579 83.503 83.516 83.516	\$	27,232 8,680 68,134 12,891	YES		
			\$	116,937			
K	ANABEC CFDA CFDA	COUNTY 83.503 83.516	\$	3,528 228	YES	YES	
			\$	3,756			
K	ANDIYOH CFDA CFDA CFDA	II COUNTY 83.503 83.513 83.516		10,624 480 48,473	YES	YES	
			\$	59,577			
K	ITTSON CFDA CFDA CFDA CFDA	COUNTY 16.579 83.503 83.513 83.516	\$	1,093 5,665 4,262 1,705	YES	YES	
		•	\$	12,725			
K		ING COUN 83.503		935	YES	YES	
Li	AC QUI CFDA CFDA CFDA	PARLE CO 83.503 83.516 83.523	\$	3,517 172,085 2,187 177,789	YES	YES	
L	AKE COU CFDA CFDA	NTY 83.503 83.513		6,551 3,667	YES	YES	YES YES
			\$	10,218			
L	AKE OF CFDA	THE WOOD 83.503		4,193	YES	YES	
I.I	E SUEUR CFDA CFDA CFDA CFDA	COUNTY 16.579 20.600 83.503 83.516	•	19,507 6,848 6,087 204,992	YES	YES	
			\$	237,434			

ADMINISTERING AGENCY ENTITY CFDA NUMBER	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN - DEPARTMENT OF I	UBLIC SAFETY				
LINCOLN COUNTY		YES	YES		
CFDA 83.503 CFDA 83.516	\$ 4,000 195,856	122	100		
	\$ 199,856				
LYON COUNTY CFDA 83.503 CFDA 83.516	\$ 6,564 289,918	YES	YES		
	\$ 296,482				
MAHNOMEN COUNTY CFDA 83.503 CFDA 83.516	\$ 4,000 17,828	YES	YES		
	\$ 21,828				
MARSHALL COUNTY CFDA 83.503 CFDA 83.516	\$ 5,960 44,608	YES	YES		
	\$ 50,568				
MARTIN COUNTY CFDA 83.513 CFDA 83.516	\$ 3,802 31,934	YES	YES		
-	\$ 35,736				
MCLEOD COUNTY CFDA 83.503 CFDA 83.516	\$ 15,808 56,233	YES	YES		
	\$ 72,041				
MEEKER COUNTY CFDA 83.503 CFDA 83.516	\$ 9,628 38,873	YES	YES	YES	
	\$ 48,501				
METRO WASTE CON CFDA 83.516		YES	YES		
MILLE LACS COUN' CFDA 83.503		YES	YES		
MORRISON COUNTY CFDA 83.503	\$ 7,303	YES	YES		
MOWER COUNTY CFDA 16.579 CFDA 83.503 CFDA 83.513	\$ 453 12,752 11,278	YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF PU	BLIC SAFETY				
MOWER COUNTY CFDA 83.516 <u>\$</u>	28,288	YES	YES		
\$	52,771				
MURRAY COUNTY CFDA 83.516 \$ CFDA 83.503	106,819	YES	YES		
<u>\$</u>	110,819				
NARCOTIC ENFORCEM CFDA 16.579 \$		RCE YES		YES	
NICOLLET COUNTY CFDA 20.600 \$ CFDA 83.503 CFDA 83.513 CFDA 83.516	6,971 10,729 4,115 93,374	YES	YES		
<u>\$</u>	115,189				
NOBLES COUNTY CFDA 83.503 \$ CFDA 83.516 _	4,408 113,364	YES	YES		
\$	117,772				
NORMAN COUNTY CFDA 83.503 \$ CFDA 83.516	5,250 24,477	YES	YES		
\$	29,727				
OLMSTED COUNTY CFDA 20.600 \$ CFDA 83.503 CFDA 83.513	14,000 23,529 3,307	YES	YES		
<u>\$</u>	40,836				
OTTER TAIL COUNTY CFDA 16.579 \$		YES	YES		
PENNINGTON COUNTY CFDA 83.503 \$		YES	YES		
PINE COUNTY CFDA 16.579 \$ CFDA 20.600 CFDA 83.503	73,950 14,000 3,251	YES	YES		
\$ =	91,201				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF F	PUBLIC SAFETY			
PIPESTONE COUNTY CFDA 83.503 CFDA 83.513 CFDA 83.516		YES	YES	
	\$ 246,201			
POLK COUNTY CFDA 16.579 CFDA 20.600 CFDA 83.503	\$ 29,116 6,116 18,056	YES	YES	
CFDA 83.513	1,290			
	\$ 54,578			
POPE COUNTY CFDA 83.503 CFDA 83.516	\$ 2,518 96,382	YES		
	\$ 98,900			
RAMSEY COUNTY CFDA 16.579 CFDA 16.603 CFDA 83.503 CFDA 83.513 CFDA 83.523	\$ 455,701 16,495 64,668 1,745 30,952	YES	YES	
	\$ 569,561			
RED LAKE COUNTY CFDA 83.503	\$ 8,303	YES	YES	
REDWOOD COUNTY CFDA 83.503 CFDA 83.513 CFDA 83.516	\$ 4,311 1,758 147,929	YES	YES	
	\$ 153,998			
RENVILLE COUNTY CFDA 83.503 CFDA 83.516	\$ 11,898 140,417	YES	YES	
	\$ 152,315			
RICE COUNTY CFDA 16.579 CFDA 20.600 CFDA 83.503 CFDA 83.516	\$ 146 6,747 11,988 100,910	YES	YES	
	\$ 119,791			

MN - DEPARTMENT OF PUBLIC SAFETY ROCK COUNTY CFDA 83.516 \$ 180.840 ROCK COUNTY RURAL WATER DISTRICT CFDA 83.516 \$ 43,248 ROSEAU COUNTY CFDA 16.579 \$ 1,240 CFDA 20.600	ADMINISTERING AGENCY ENTITY CFDA NUMBER	(TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
CPDA 83.516 \$ 180,840 ROCK COUNTY RURAL WATER DISTRICT CPDA 83.516 \$ 43,248 ROSEAU COUNTY CPDA 16.579 \$ 1,240 YES YES YES CPDA 20.600 3,537 CPDA 83.513 10,795 CPDA 83.513 10,795 CPDA 83.513 10,795 CPDA 83.513 14,262 SPDA 83.513 SPDA 89,193 SHERBURNE COUNTY CPDA 83.503 5,783 CPDA 83.503 5,783 CPDA 83.516 24,809 SPDA 83.516 24,809 CPDA 83.503 39,159 CPDA 83.503 1,667 SPDA 83.503 39,159 CPDA 83.500 SPDA 83.500 S	MN - DEPARTMENT OF I	PUBLIC SAFETY				
CFDA 83.516 \$ 43,248 ROSEAU COUNTY CFDA 16.579 \$ 1,240 CFDA 20.600 3,537 CFDA 83.513 10,795 CFDA 83.515 13,396 SCOTT COUNTY CFDA 16.579 \$ 500 CFDA 20.600 4,902 CFDA 83.513 14,262 CFDA 83.513 14,262 CFDA 83.515 14,262 CFDA 16.579 \$ 89,193 SEMN NARCOTICS CFDA 16.579 \$ 89,193 SHERBURNE COUNTY CFDA 20.600 \$ 12,990 CFDA 20.600 \$ 12,990 CFDA 83.503 10,551 SIBLEY COUNTY CFDA 83.516 24,809 STEARNS COUNTY CFDA 83.516 24,809 ST LOUIS COUNTY CFDA 20.600 \$ 48,359 CFDA 83.503 1,500 CFDA 20.600 \$ 48,359 CFDA 83.503 1,500 CFDA 20.600 \$ 48,359 CFDA 83.503 3,503 CFDA 83.503 1,500 CFDA 83.503 3,503 CFDA 83.503 1,500 CFDA 83.503 1,500 CFDA 83.503 3,503 CFDA 83.503		\$ 180,840	YES	YES		
CFDA 16.579 \$ 1,240 CFDA 20.600 3,537 CFDA 83.503 7,673 CFDA 83.513 10,795 CFDA 83.516 13,396 \$ 36,641 SCOTT COUNTY CFDA 16.579 \$ 500 CFDA 83.503 15,491 CFDA 83.513 14,262 CFDA 83.513 14,262 CFDA 83.513 14,262 CFDA 83.516 178,366 \$ 213,521 SE MN NARCOTICS TASK FORCE CFDA 16.579 \$ 89,193 SHERBURNE COUNTY CFDA 20.600 \$ 12,990 CFDA 83.503 10,551 \$ 23,541 SIBLEY COUNTY CFDA 83.503 \$ 5,783 CFDA 83.516 24,809 \$ 30,592 ST LOUIS COUNTY CFDA 20.600 48,359 CFDA 83.503 39,159 CFDA 83.503 39,159 CFDA 83.503 39,159 CFDA 83.503 1,667 \$ 287,605 STEARNS COUNTY CFDA 20.600 \$ 6,993 CFDA 83.503 14,349 STEARNS COUNTY CFDA 20.600 \$ 6,993 CFDA 83.503 39,159 CFDA 83.503 39,159 CFDA 83.503 14,349			T YES	YES	YES	
SCOTT COUNTY CFDA 16.579 \$ 500 CFDA 20.600 CFDA 83.503 15,491 CFDA 83.513 14,262 CFDA 83.513 14,262 CFDA 83.515 SE MN NARCOTICS CFDA 16.579 \$ 89,193 SHERBURNE COUNTY CFDA 20.600 CFDA 83.503 10,551 SIBLEY COUNTY CFDA 83.503 CFDA 83.516 \$ 5,783 CFDA 83.516 \$ 24,809 ST LOUIS COUNTY CFDA 16.579 \$ 196,920 CFDA 83.403 1,500 CFDA 83.503	CFDA 16.579 CFDA 20.600 CFDA 83.503 CFDA 83.513	3,537 7,673 10,795	YES	YES		
CFDA 16.579 \$ 500 CFDA 20.600		\$ 36,641				
SE MN NARCOTICS CFDA 16.579	CFDA 16.579 CFDA 20.600 CFDA 83.503 CFDA 83.513	4,902 15,491 14,262	YES	YES		·
SHERBURNE COUNTY CFDA 20.600 \$ 12,990 CFDA 83.503 \$ 10,551 \$ 23,541 SIBLEY COUNTY CFDA 83.516 \$ 5,783 CFDA 83.516 24,809 \$ 30,592 ST LOUIS COUNTY CFDA 16.579 \$ 196,920 CFDA 20.600 48,359 CFDA 83.503 39,159 CFDA 83.513 1,500 CFDA 83.513 1,667 \$ 287,605 STEARNS COUNTY CFDA 20.600 \$ 6,993 CFDA 83.503 \$ 14,349		\$ 213,521				
CFDA 20.600 \$ 12,990 10,551 \$ 23,541 \$ SIBLEY COUNTY CFDA 83.503 \$ 5,783 24,809 \$ \$ 30,592 \$ ST LOUIS COUNTY CFDA 16.579 CFDA 20.600 CFDA 83.503 39,159 CFDA 83.503 39,159 CFDA 83.513			YES	YES		
SIBLEY COUNTY CFDA 83.503 \$ 5,783 CFDA 83.516 24,809 \$ 30,592 ST LOUIS COUNTY CFDA 16.579 \$ 196,920 CFDA 20.600 48,359 CFDA 83.403 1,500 CFDA 83.503 39,159 CFDA 83.513 1,667 \$ 287,605 STEARNS COUNTY CFDA 20.600 \$ 6,993 CFDA 83.503 14,349	CFDA 20.600	\$ 12,990	YES	YES		
CFDA 83.503 \$ 5,783		\$ 23,541				
ST LOUIS COUNTY CFDA 16.579 \$ 196,920 CFDA 20.600	CFDA 83.503		YES	YES		
CFDA 16.579 \$ 196,920 YES CFDA 20.600 48,359 CFDA 83.403 1,500 CFDA 83.503 39,159 CFDA 83.513 1,667 \$ 287,605 STEARNS COUNTY YES YES CFDA 20.600 \$ 6,993 CFDA 83.503 14,349		\$ 30,592				
STEARNS COUNTY YES YES CFDA 20.600 \$ 6,993 CFDA 83.503 14,349	CFDA 16.579 CFDA 20.600 CFDA 83.403 CFDA 83.503	48,359 1,500 39,159 1,667	YES	YES	YES	YES
\$ 21,342	CFDA 20.600	\$ 6,993	YES	YES		
		\$ 21,342				

ADMINISTERING AGEN ENTITY CFDA NUMBE		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	PU	BLIC SAFETY				
STEELE COUNTY CFDA 83.50 CFDA 83.51		6,672 102,867	YES	YES		
	\$	109,539				
STEELE WASECA CFDA 83.51			YES			
STEVENS COUNTY CFDA 83.50 CFDA 83.55	3 \$	5,236 39,401	YES	YES		
	\$	44,637				
SWIFT COUNTY CFDA 83.5	.6 \$	46,085	YES	YES		
TODD COUNTY CFDA 20.60 CFDA 83.50 CFDA 83.51	3	6,632 8,501 10,690	YES	YES		
	\$	25,823				
TRAVERSE COUNT		67,942	YES	YES		
WABASHA COUNTY CFDA 83.5		22,545	YES	YES		
WADENA COUNTY CFDA 16.5 CFDA 83.50		5 500 4,008	YES	YES		
	\$ - =	4,508			•	
WASECA COUNTY CFDA 83.50 CFDA 83.53		5,365 71,714	YES	YES		
	Ş	77,079				
WASHINGTON COL CFDA 16.5 CFDA 83.50	79 Ş	271,869 24,831	YES	YES		
	\$ =	296,700				
WATONWAN COUNT CFDA 83.50 CFDA 83.50	3 \$	5,184 46,588	YES			
	\$	51,772				

ADMINISTERING AGENCE ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	PUBLIC SAFETY				
WILKIN COUNTY CFDA 83.503	3 \$ 4,129	YES	YES		
	\$ 4,129				
WINONA COUNTY CFDA 83.503 CFDA 83.516		YES	YES		
	\$ 45,059				
WRIGHT COUNTY CFDA 16.579 CFDA 83.503 CFDA 83.516	10,404	YES	YES		
	\$ 93,698				
YELLOW MEDICINE CFDA 83.516 CFDA 83.523	5 \$ 72,968	YES	YES		
	\$ 75,240				
YWCA-ST PAUL CFDA 16.579	\$ 25,000	YES			
MN - DEPARTMENT OF	PUBLIC SERVICE				
CITY OF DULUTH CFDA 81.050	\$ 780	YES	YES		
CITY OF LITCHFI CFDA 81.050		YES	YES	YES	
CITY OF VIRGINI CFDA 81.050		YES	YES	YES	
CLEARWATER COUN CFDA 81.050		YES	YES		
ISD 0097 MOOSE CFDA 81.041	LAKE \$ 14,690	YES			
ISD 0196 ROSEMO CFDA 81.041 CFDA 81.050	. \$ 19,908	YES	YES	YES	
	\$ 50,689				
ISD 0253 GOODHU CFDA 81.050		YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF P	UBLIC SERVICE				
ISD 0258 WANAMIN CFDA 81.050		YES	YES	YES	
	\$ 26,822				
ISD 0278 ORONO CFDA 81.041	\$ 110,229	YES	YES	YES	
ISD 0281 ROBBINS CFDA 81.041		YES	YES	YES	
ISD 0299 CALEDON CFDA 81.050		YES	YES	YES	
ISD 0426 STEWART CFDA 81.050		YES	YES	YES	
ISD 0547 PARKERS CFDA 81.041		YES	YES	YES	`
ISD 0625 ST PAUL CFDA 81.041		YES			
ISD 0769 MORRIS CFDA 81.050	\$ 8,275	YES	YES	YES	
ISD 0771 CHOKIO- CFDA 81.050		YES			•
ISD 0832 MAHTOME CFDA 81.050		YES	YES	YES	
ISD 0876 ANNANDA CFDA 81.050		YES	YES	YES	
ISD 0877 BUFFALO CFDA 81.050		YES	YES	YES	
ISD 0911 CAMBRII CFDA 81.050		YES	YES	YES	
ISD 0912 MILACA CFDA 81.050	\$ 3,833	YES	YES	YES	
SCOTT COUNTY CFDA 81.050	\$ 7,294	YES	YES		
WEST HENNEPIN HU CFDA 81.041		YES			
YELLOW MEDICINE CFDA 81.050		YES	YES		

ADM:	INISTERII ENTITY CFD1	NG AGENCY A NUMBER		TOTAL	A	AUDIT REPORT CCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN -	- DEPARTI	MENT OF I	RADE	AND ECONOM	IIC	DEVELOPMI	ent		
	BECKER (\$	163,145		YES	YES		
			\$	163,145					
	BENTON CFDA		\$	245,258		YES	YES		
		D/STAPLES 59.037		TECH COLLE 93,173	GE	YES	YES	YES	
	CITY OF CFDA	ALVARADO 14.228		157,624		YES	YES		
	CITY OF CFDA		\$	207,254		YES			
	CITY OF CFDA		\$	317,732		YES	YES	YES	
	CITY OF CFDA	BEMIDJI 14.228	\$	275,680		YES			
	CITY OF CFDA	BLOOMING 14.228		RIE 88,258		YES	YES	YES	YES
	CITY OF CFDA	BRAINERD 14.228		31,427		YES			
	CITY OF CFDA	CALEDONI 14.228		36,260		YES			
	CITY OF CFDA	CROOKSTC 14.228		399,602		YES	YES	YES	
	CITY OF CFDA		\$	85,596		YES	YES	YES	YES
	CITY OF CFDA	DILWORTH 14.228		305,162		YES			
	CITY OF CFDA	EAST GRA		DRKS 58,957		YES	YES		
	CITY OF CFDA	ELLSWORT 14.228		35,106		YES			·
	CITY OF CFDA	FOUNTAIN 14.228		349,721		YES	YES	YES	
	CITY OF CFDA	FULDA 14.228	\$	97,063		YES	YES	YES	
	CITY OF CFDA		\$	385,018		YES	YES		

ADMINISTERIN ENTITY CFDA	IG AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTM	ENT OF T	RADE AND ECONOR	IC DEVELOPM	ENT		
	GOODRIDG 14.228		YES			
		\$ 137,292				
CITY OF CFDA		\$ 373,371	YES	YES	YES	
	HENNING 14.228	\$ 600,000	YES	YES	YES	
	HIBBING 14.228	\$ 191,704	YES	YES	YES	YES
	HITTERDA 14.228		YES	YES	YES	
	INVER GR 15.916	OVE HEIGHTS 32,204	YES		YES	YES
	LAMBERTO		YES	YES	YES	
	LANESBOR		. YES	YES	YES	
	LITTLE F		YES	YES	YES	
CITY OF CFDA	MORGAN 14.228	\$ 395,081	YES	YES	YES	
CITY OF CFDA	MORTON 14.228	\$ 600,000	YES	YES	YES	
CITY OF CFDA	OSLO 14.228	\$ 367,735	YES	YES		
	OWATONNA 14.228		YES	YES		
CITY OF CFDA	RED LAKE 14.228	FALLS 189,045	YES	YES		
CITY OF CFDA		\$ 209,500	YES	YES	YES	
	ROTHSAY 14.228	\$ 480,534	YES	YES	YES	
	SAUK CEN 14.228		YES	YES	YES	
	SILVER E		YES	YES	YES	

ADM	INISTERING AGENCY ENTITY CFDA NUMBER	·	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- DEPARTMENT OF 1	TRADE	AND ECONOM	IC DEVELOPM	ENT		
	CITY OF ST JAMES CFDA 14.228		77,979	YES	YES	YES	
		\$	77,979				
	CITY OF ST JOSEI CFDA 14.228		535,116	YES	YES	YES	
	CITY OF ST PETER CFDA 14.228		751,670	YES	YES	YES	
	CITY OF TWIN VAI CFDA 14.228		173,623	YES	YES	YES	
•	CITY OF TYLER CFDA 14.228	\$	234,611	YES	YES	YES	
	CITY OF VERGAS CFDA 14.228	\$	557,300	YES	YES	YES	•
	CITY OF VIRGINIA CFDA 14.228		49,739	YES	YES	YES	
	CITY OF WHEATON CFDA 14.228	\$	266,930	YES	YES	YES	
	CITY OF WINONA CFDA 14.228	\$	206,090	YES	YES		_
	FARIBAULT COUNTY CFDA 14.228		114,000	YES	YES		
	INTER-COUNTY CON CFDA 14.228		CY COUNCIL 110,842	YES			
	LE SUEUR COUNTY CFDA 14.228	\$	69,187	YES	YES		
	LINCOLN COUNTY F		180,001	YES	YES	YES	
	MARSHALL COUNTY CFDA 14.228	\$	100,542	YES	YES		
	NW REG DEVELOP O		37,103	YES			
	OLMSTED COUNTY CFDA 14.228	\$	106,815	YES	YES		
	OTTER TAIL COUNT		315,938	YES	YES		
	PINE COUNTY CFDA 14.228	\$	15,273	YES	YES		

ADMINISTERING ENTITY CFDA N		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMEN	T OF T	RADE AND ECONOM	IC DEVELOPM	ENT		
RICE COUNT CFDA 1	Y .4.228 <u>s</u>	264,400	YES	YES		
	5	\$ 264,400				
STEARNS CO CFDA 1		\$ 65,535	YES	YES		
WASECA COU CFDA 1	NTY 4.228	\$ 273,000	YES	YES		YES
WESTERN CO CFDA 1		Y ACTION INC \$ 117,148	YES	YES	YES	
MN - DEPARTMEN	IT OF T	RANSPORTATION				
CFDA 2	20.205		YES	YES		
	:	\$ 202,002				
BELTRAMI C	COUNTY	\$ 25,676	YES	YES		
CARVER COU CFDA 2	NTY 20.509	\$ 54,325	YES	YES		
CHISAGO CC CFDA 2		\$ 9,735	YES	YES		
CITY OF AI CFDA 2			YES	YES	YES	
CITY OF BE CFDA 2	EMIDJI 20.509	\$ 20,734	YES			
CITY OF BE CFDA 2	ENSON 20.509	\$ 86,288	YES	YES		
	20.106	29,429	YES			
CITY OF CF CFDA 2	=		YES	YES	YES	
CITY OF DO	=	NTER	YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	
MN - DEPART	MENT OF	TRAN:	SPORTATION				
CITY OF CFDA CFDA	20.106	\$	3,011,016 2,055	YES	YES		
		\$	3,013,071				
CITY OF CFDA CFDA			24,686 17,321	YES			
		\$	42,007				
CITY OF CFDA	HIBBING 20.509	\$	15,071	YES	YES	YES	
CITY OF CFDA CFDA			777,320 26,380	YES	YES		
		\$	803,700				
CITY OF CFDA	INTERNAT		AL FALLS 151,358	YES			
CITY OF CFDA	LITCHFIE 20.106		3,412	YES	YES	YES	
CITY OF CFDA CFDA		\$	145,899 214,665	YES			
		\$	360,564				
CITY OF CFDA	MARSHALI 20.509		14,856	YES	YES	YES	
CITY OF CFDA CFDA			29,239,226 2,828	YES			YES
		\$	29,242,054				
CITY OF CFDA	MONTEVII 20.509		17,023	YES	YES		
CITY OF CFDA	MOORHEAD 20.205		66,342	YES	YES	YES	
CITY OF CFDA		\$	28,082	YES			
CITY OF CFDA	NORTHFII 20.509		39,547	YES			

ADMINISTERING AGENCY ENTITY CFDA NUMBER	•	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	TRANSPORTATION				
CITY OF PIPESTON CFDA 20.509		YES			
CITY OF PROCTOR CFDA 20.205	\$ 46,461	YES	YES	YES	
CITY OF RED WING CFDA 20.509		YES			
CITY OF RICHFIED CFDA 20.205		YES	YES		
CITY OF ROCHESTI CFDA 20.106		YES			
CITY OF ST PETE CFDA 20.509		YES	YES	YES	
CITY OF STEWART CFDA 20.505 CFDA 20.509		YES	YES	YES	
	\$ 8,687				
CITY OF THIEF R CFDA 20.106		YES	YES	YES	
CITY OF VIRGINI CFDA 20.505 CFDA 20.509	A	YES	YES	YES	
	\$ 18,257	•			
CITY OF WARROAD CFDA 20.106	\$ 1,776,955	YES	YES	YES	
CITY OF WILLMAR CFDA 20.205 CFDA 20.509		YES			
	\$ 105,163				
CITY OF WINONA CFDA 20.509	\$ 31,529	YES	YES		
CLEARWATER COUN CFDA 20.509		YES	YES		
COOK COUNTY CFDA 20.106	\$ 7,054	YES	YES		
COTTONWOOD COUN CFDA 20.509		YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	TRANSPORTATION				
DOUGLAS COUNTY CFDA 20.509	\$ 12,314	YES	YES		
EAST CENTRAL REG CFDA 20.513 CFDA 20.514		YES	YES	YES	
	\$ 17,452				
GRANT COUNTY CFDA 20.205	\$ 1,269	YES	YES		
HUBBARD COUNTY CFDA 20.509	\$ 18,451	YES	YES		
ISD 0578 PINE C		YES			
LAC QUI PARLE CO		YES	YES		
LAKE OF THE WOOI CFDA 20.509		YES	YES		
LINCOLN COUNTY CFDA 20.509	\$ 21,198	YES	YES		
LYON COUNTY CFDA 20.205	\$ 140,917	YES	YES		
MAHNOMEN COUNTY CFDA 20.509	\$ 13,855	YES	YES		
MAHUBE COMMUNITY CFDA 20.509		YES			
METRO AIRPORTS (CFDA 20.106		YES			
METROPOLITAN COU CFDA 20.106 CFDA 20.205 CFDA 20.505		YES	YES		
	\$ 1,829,241				
MURRAY COUNTY CFDA 20.509	\$ 7,696	YES	YES		~
NICOLLET COUNTY CFDA 20.205	\$ 47,177	YES	YES		
NOBLES COUNTY CFDA 20.205	\$ 35,274	YES	YES		
			•		

ADMINISTERING AGENO ENTITY CFDA NUMBE		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN - DEPARTMENT OF	TR	ANSPORTATION				
OLMSTED COUNTY CFDA 20.20 CFDA 20.50		178,061 19,979	YES	YES		
	\$	198,040				
POPE COUNTY CFDA 20.20	= 5 \$	14,240	YES			
RENVILLE COUNT CFDA 20.20	_	2,611	YES	YES		
ROCK COUNTY CFDA 20.50	9 \$	13,013	YES	YES		
ROSEAU COUNTY CFDA 20.50 CFDA 20.50		78 3,900	YES	YES		
SCOTT COUNTY CFDA 20.20 CFDA 20.50	9 -		YES	YES		
SHERBURNE COUN CFDA 20.50		15,917	YES	YES		
STEVENS COUNTY CFDA 20.20		21,730	YES	YES		
SWIFT COUNTY CFDA 20.20	5 \$	51,087	YES	YES		
TRI-COUNTY ACT CFDA 20.50	IOI 9	PROGRAMS 22,886	YES	YES	YES	
TRI-VALLEY OPP CFDA 20.50		TUNITY COUNCIL 253,299	INC YES		YES	
UPPER MN VALLE CFDA 20.50 CFDA 20.50	0 5		M YES		YES	
	:	14,136				
WESTERN COMMUN CFDA 20.50			YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
MN - DEPARTMENT OF WAT	ER AND SOIL I	RESOURCES			
BLUE EARTH COUNTY CFDA 66.454 \$	9,667	YES	YES		
<u>\$</u>	9,667				
MN - HIGHER EDUCATION	COORDINATING	BOARD			
BRAINERD/STAPLES R CFDA 94.001 \$		EGE YES	YES	YES	
COLLEGE OF ST SCHO	LASTICA 85,855	YES			
MN - HISTORICAL SOCIET	Y				
CITY OF ST PAUL CFDA 15.904 \$	6,000	YES	YES	YES	
MN - HOUSING FINANCE A	GENCY				
HEARTLAND COMMUNIT CFDA 14.239 \$	Y ACTION AGEN 83,612	NCY YES			
MN VALLEY ACTION C CFDA 14.239 \$		YES			
MN - POLLUTION CONTROL	AGENCY				
BELTRAMI COUNTY CFDA 66.505 \$	99,990	YES	YES		
CASS COUNTY CFDA 66.454 \$	40,500	YES	YES		
CITY OF LITCHFIELD CFDA 66.505 \$	352	YES	YES	YES	
CITY OF RENVILLE CFDA 66.418 \$	28,071	YES	YES	YES	
ISANTI COUNTY CFDA 66.435 \$	3,998	YES	YES		
ITASCA COUNTY CFDA 66.426 \$	10,000	YES	YES		

ADM	INISTERING AGEN ENTITY CFDA NUMBE		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	- POLLUTION CON	TROL AGENCY				
	MEEKER COUNTY CFDA 66.43	5,883	YES	YES	YES	
	METROPOLITAN C CFDA 66.45 CFDA 66.45	54 \$ 1,507	YES	YES		
		\$ 1,896				
	SAUK RIVER WAT CFDA 66.50		YES			
	WINONA COUNTY CFDA 66.45	59 \$ 1,054	YES	YES		
MN	- STATE ARTS BO	DARD				
	CITY OF DULUTH CFDA 45.01		YES	YES		
	CITY OF MINNEA CFDA 45.02		YES			
	FRESHWATER EDU CFDA 45.01	JCATION DISTRICT LO \$ 3,300	YES			
	ISD 0047 SAUK CFDA 45.01		YES	YES	YES	
	ISD 0284 WAYZA CFDA 45.01		YES			
	ISD 0318 GRAND CFDA 45.01		YES			
	ISD 0793 STAPI CFDA 45.01		YES			
	ISD 2071 LAKE CFDA 45.01	CRYSTAL-WELLCOME		YES	YES	
	SSD 1 MINNEAPO CFDA 45.01		YES	YES		
MN	CHIPPEWA TRIBE					
	BOISE FORTE RE CFDA 10.55 CFDA 93.04	50 \$ 654	,	YES	YES	

ADI	MINISTERIN ENTITY CFD	IG AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN	CHIPPEWA	TRIBE					
		ORTAGE RE 93.045	ESERVATION \$ 33,257	YES	YES	YES	
			\$ 33,257				
	ISD 0031 CFDA	BEMIDJI 15.130		YES	YES	YES	
	ISD 0166 CFDA	5 COOK CO 15.130		YES	YES	YES	
	ISD 0361 CFDA		ATIONAL FALLS \$ 6,265	YES	YES	YES	
	ISD 0696 CFDA		\$ 1,148	YES	YES		
		HIBBING 15.130		YES	YES		
		2 ST LOUI 15.130	\$ COUNTY \$ 18,232	YES	YES		
	SSD 1 MI CFDA	INNEAPOLI 15.130		YES	YES		
MN	RIVER VAL	LLEY ED I	DISTRICT				
	ISD 0378 CFDA CFDA	84.027	\$ 12,585 2,145	YES	YES	YES	
	SW MN P		\$ 14,730	YES			
	CFDA	84.048	\$ 4,310				
MN	RIVER VAI	LEY SPEC	C ED COOP				
	CARVER-S CFDA		CATIONAL CENTER \$ 32,959	YES	YES	YES	
	ISD 0717 CFDA	JORDAN 84.027	\$ 14,114	YES	YES	YES	
	ISD 0719 CFDA	PRIOR I 84.027		YES	YES	YES	
	ISD 0720 CFDA	SHAKOPE 84.027		YES			

				·		
ADMINISTERING ENTITY CFDA	AGENCY NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
MN TEAMSTERS	BUREAU				•	
		STRICT NO 916 \$ 253,220	YES	YES	YES	
		\$ 253,220				
MN VALLEY CO	OPERATIV	Æ		-		
ISD 0126 CFDA	CLARA C 84.027		YES	YES	YES	
ISD 0894 CFDA	GRANITE 84.027		YES	YES	YES	
MN VALLEY ED	UCATION	DISTRICT				•
ISD 0392 CFDA	LE CENT 84.027		YES	YES	YES	
ISD 0508 CFDA	ST PETE 84.048		YES	YES	YES	
CFDA	LESUEUF 84.027 84.173	R-HENDERSON \$ 71,037 24,702 \$ 95,739	YES	YES	YES	-
MPLS PUBLIC						
TURNING CFDA	POINT IN 14.854		YES			
MULTI-COUNTY	BOARD (OF HEALTH				
BELTRAMI CFDA	COUNTY 93.912	\$ 34,264	YES	YES		
CLEARWAT CFDA	ER COUNT 93.912		YES	YES		
KITTSON CFDA	COUNTY 93.912	\$ 7,630	YES	YES		
POLK COU CFDA	NTY 93.912	\$ 30,783	YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
NATIONAL CRIME PREVENTION	COUNCIL				
SW MN PIC CFDA 16.574 <u>\$</u>	1,476	YES			
\$	1,476				,
NE ED COOP SERVICE UNIT					
ISD 0706 VIRGINIA CFDA 84.173 \$	1,272	YES	YES		
NICOLLET COUNTY					
MN VALLEY ACTION COUN CFDA 10.561 \$ CFDA 14.228 CFDA 93.561	19,314 18,208 25,700	YES			
\$	63,222				
NORTH COUNTRY CHS					
BELTRAMI COUNTY CFDA 10.557 \$ CFDA 93.994	86,638 37,638	YES	YES		
\$	124,276				
CLEARWATER COUNTY CFDA 93.994 \$	15,784	YES	YES		•
KITTSON COUNTY CFDA 93.994 \$	6,032	YES	YES		
NORTH COUNTRY VOCATIONAL	CENTER				
ISD 0032 BLACKDUCK CFDA 84.048 \$	10,346	YES	YES	YES	
ISD 0036 KELLIHER CFDA 84.048 \$	3,441	YES	YES	YES	
ISD 0038 RED LAKE CFDA 84.048 \$	8,830	YES	YES	YES	
ISD 0113 WALKER-AKELE CFDA 84.048 \$	Y 70,264	YES			

	D T 1	1011111		10 1101	22102	
FOR	THE	YEAR	ENDED	JUNE	30,	1994

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
NORTH COUNTRY VOCATI	ONAL CENTER				
ISD 0306 LAPORTE CFDA 84.048		YES	YES	YES	
	\$ 973				
ISD 0308 NEVIS CFDA 84.048	\$ 16,951	YES	YES	YES	
NW MN ED COOP SERVIO	E UNIT				
ISD 0441 NEWFOLI CFDA 84.186		YES	YES	YES	
ISD 0561 GOODRII CFDA 84.164 CFDA 84.186		YES	YES	YES	
	\$ 1,087				
ISD 0593 CROOKS CFDA 84.002		YES	YES	YES	÷
NW PRIVATE INDUSTRY	COUNCIL				
INTER-COUNTY CONCEPT CFDA 17.250		YES			
NW REG DEVELOP COMM					
KITTSON COUNTY CFDA 93.044	\$ 2,768	YES	YES		
LUTHERAN SOCIAL CFDA 10.570 CFDA 93.045	\$ 146,415 267,459	YES			
	\$ 413,874				
POLK COUNTY CFDA 93.044	\$ 6,412	YES	YES		
TRI-VALLEY OPPO		INC YES		YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER NW SERVICE DELIVERY	TOTAL		CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
TRI-VALLEY OPPOR CFDA 17.250	\$ 37,388	INC YES		YES	
NW TECHNICAL COLLEGI	\$ 37,388				
NORTH COUNTRY VO		YES	YES		
OLMSTED COUNTY CAC					
BENTON COUNTY CFDA 93.043 CFDA 93.044 CFDA 93.994	20,000	YES	YES		•
	\$ 70,900				
PACER CENTER CFDA 84.133	\$ 29,353	YES			_
PINE TO PRAIRIE VOCA	ATIONAL CENTER				
ISD 0435 WAUBUN CFDA 84.048	\$ 1,258	YES	YES	YES	
PLANNED PARENTHOOD	F MINNESOTA		•		
SEMCAC INC CFDA 93.260	\$ 84,782	YES	YES	YES	
TRI-COUNTY ACTION CFDA 93.217 CFDA 93.778	DN PROGRAMS \$ 111,256 14,237	YES	YES	YES	
	\$ 125,493				

	FOR THE YEAR	R ENDED JUNI	E 30, 1994		
ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
PRAIRIE LAKES EDUCAT	TION DISTRICT				
ISD 0022 DETROIT CFDA 84.048 CFDA 84.151 CFDA 84.164	\$ 2,320 500	YES	YES		
	\$ 12,721				
ISD 0023 FRAZEE CFDA 84.164	\$ 4,999	YES	·		
PRIVATE INDUSTRY COU	JNCIL FIVE				
HUTCH-WILLMAR RI CFDA 17.246 CFDA 17.250	\$ 77,232	37 YES	YES	YES	
ISD 0578 PINE CTDA 17.207 CFDA 17.246 CFDA 17.250	\$ 1,041 2,451	YES	·		
	\$ 116,788				
ISD 0876 ANNANDI CFDA 17.250		YES	YES	YES	
ISD 0882 MONTICE CFDA 17.250	ELLO	YES	YES	YES	
ISD 0912 MILACA CFDA 17.250		YES	YES	YES	
MEEKER-WRIGHT SI CFDA 17.250		YES			
PUBLIC HSG AGENCY O	F ST PAUL				
CITY OF ST PAUL CFDA 14.854		YES	YES	YES	
RAMSEY COUNTY					
CITY OF ROSEVIL		YES			
CITY OF ST PAUL CFDA 14.218		YES	YES	YES	

ADMINISTERING ENTITY CFDA M	AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
RAMSEY COUNTY						
CITY OF ST CFDA 8 CFDA 9	33.503	\$ 12,500 1,386,563	YES	YES	YES	YES
		\$ 1,592,615				
FAMILY VIO	OLENCE 14.228		YES	YES	YES	
ISD 0621 N CFDA 3 CFDA 9	17.250	VIEW \$ 27,440 29,920	YES	YES	YES	
		\$ 57,360				
ISD 0622 P		T PAUL-MAPLEWOOD \$ 15,500	O YES	YES	YES	
ISD 0623 F	ROSEVIL 17.250		YES	YES	YES	
ISD 0624 V CFDA 1	WHITE B 10.570	EAR LAKE \$ 19,780	YES	YES	YES	
LUTHERAN S CFDA		SERVICE OF MN \$ 5,155	YES			
RESOURCE I	INC 14.218	\$ 15,500	YES			
REGION 5 DEVE	LOP COM	IM				
CASS COUNT			YES	YES		
	93.044 93.046	\$ 28,550 6,665				
		\$ 35,215				
CFDA 9	COUNTY 93.043 93.044 93.046		YES	YES		
		\$ 57,158				
CFDA 9	COUNTY 93.043 93.044 93.046	\$ 2,163 26,774 1,378	YES	YES		
		\$ 30,315				

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
REGION 5 DEVELOP COM	IM		,		
TODD COUNTY CFDA 93.043 CFDA 93.044 CFDA 93.046		YES	YES		
	\$ 35,733				
TRI-COUNTY COMM CFDA 10.550 CFDA 93.045	ACTION PROGRAM \$ 161,393 922,578	YES	YES	YES	
	\$ 1,083,971				
WADENA COUNTY CFDA 93.043 CFDA 93.044 CFDA 93.046	28,550 1,378	YES	YES		YES
	\$ 34,862				
WEST CENTRAL MN CFDA 93.600		YES	YES	YES	
REGION NINE DEVELOP	MENT COMMISSION				
CITY OF ST PETE CFDA 93.044		YES	YES	YES	
LUTHERAN SOCIAL CFDA 93.044 CFDA 93.656	\$ 24,091 23,203	YES			
	\$ 47,294				
MN VALLEY ACTION CFDA 93.045		YES			
WASECA COUNTY CFDA 93.044	\$ 35,853	YES	YES		
REGION VIII NORTH W	ELFARE BOARD				
ISD 0402 HENDRI CFDA 93.003		YES	YES	YES	
ISD 0404 LAKE B CFDA 93.003		YES	YES	YES	
ISD 0409 TYLER CFDA 93.003	\$ 552	YES	YES	YES	

ADMINISTERING ENTITY CFDA	G AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
REGION VIII	NORTH WE	LFARE BOARD				
ISD 0504 CFDA	SLAYTON 93.992		YES	YES	YES	
		\$ 8,149				
RENVILLE COU	NTY HRA					
	COMMUN 14.857	S 150,497	CY YES			
RIVER BEND SI	PECIAL E	ED COOP				
ISD 0088 CFDA CFDA	NEW ULM 84.027 84.173	\$ 11,704 1,358	YES			
		\$ 13,062				
	GIBBON- 84.027	\$ 4,364	P YES	YES	YES	
ROOT RIVER E	DUCATION	DISTRICT				
ISD 0228 CFDA	HARMONY 84.186		YES	YES	YES	
ISD 0238 CFDA	MABEL-0 84.186		YES			
SE MN AREA AG	GY ON AG	·ING				
CITY OF V	VINONA 93.044	\$ 24,280	YES	YES		
GOODHUE			YES			
CFDA	93.044	\$ 5,895				
		ASHA CITZ ACT C	NCL YES			
CFDA CFDA	93.044 93.045	\$ 6,799 34,367				
		\$ 41,166				
SEMCAC II	1C		YES	YES	YES	
CFDA	93.043		165	150	TEO	
CFDA CFDA	93.044 93.045	112,335 643,064			-	

SE MN AREA AGY ON AGING SEMCAC INC	ADMINISTERING ENTITY CFDA	AGENCY NUMBER		TOTAL	RE	DIT PORT PTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
SEMCAC INC			•						
SE MN PRIVATE INDUSTRY COUNCIL INTERCULTURAL MUTUAL ASSIST INC (OF YES YES YES CFDA 17.250 \$ 856 CFDA 93.561 90,927 \$ 91,783 SHERBURNE COUNTY ISD 0477 PRINCETON CFDA 10.565 \$ 25,941 SIBLEY COUNTY MN VALLEY ACTION COUNCIL YES YES YES CFDA 93.561 9,667 \$ 17,115 SOUTH CENTRAL ED COOP SER UNIT ISD 0088 NEW ULM CFDA 84.164 \$ 7,247 ISD 0508 ST PETER CFDA 84.048 \$ 1,214 ISD 0508 ST PETER CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON CFDA 84.164 \$ 1,219 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES YES CFDA 84.164 \$ 1,219						YES	YES	YES	
SE MN PRIVATE INDUSTRY COUNCIL			\$	4,619					
INTERCULTURAL MUTUAL ASSIST INC (OF YES YES CFDA 17.250 \$ 856			\$	771,301					
CFDA 17.250 \$ 856 CFDA 93.561 90,927 \$ 91,783 SHERBURNE COUNTY ISD 0477 PRINCETON CFDA 10.665 \$ 25,941 WIN VALLEY ACTION COUNCIL CFDA 10.561 \$ 7,248 9,867 \$ 17,115 SOUTH CENTRAL ED COOP SER UNIT ISD 0088 NEW ULM CFDA 84.164 \$ 7,247 ISD 0507 NICOLLET CFDA 84.164 \$ 1,214 ISD 0508 ST PETER CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219	SE MN PRIVATE	INDUST	RY CO	UNCIL					
\$ 91,783 SHERBURNE COUNTY ISD 0477 PRINCETON	CFDA	17.250		856	(OF	YES	YES	YES	
ISD 0477 PRINCETON CFDA 10.665 \$ 25,941 SIBLEY COUNTY MN VALLEY ACTION COUNCIL CFDA 10.561 \$ 7,248 CFDA 93.561 9,867 \$ 17,115 SOUTH CENTRAL ED COOP SER UNIT ISD 0088 NEW ULM CFDA 84.164 \$ 7,247 ISD 0507 NICOLLET CFDA 84.048 \$ 1,214 ISD 0508 ST PETER CFDA 84.048 \$ 1,214 ISD 0508 ST PETER CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219			\$						
SIBLEY COUNTY MN VALLEY ACTION COUNCIL	SHERBURNE COU	NTY							
MN VALLEY ACTION COUNCIL CFDA 10.561 \$ 7,248 CFDA 93.561 9,867 \$ 17,115 SOUTH CENTRAL ED COOP SER UNIT ISD 0088 NEW ULM CFDA 84.164 \$ 7,247 ISD 0507 NICOLLET CFDA 84.048 \$ 1,214 ISD 0508 ST PETER CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219	ISD 0477 CFDA	PRINCET 10.665	ON \$	25,941		YES	YES	YES	
CFDA 10.561 \$ 7,248 9,867 \$ 17,115 SOUTH CENTRAL ED COOP SER UNIT ISD 0088 NEW ULM YES CFDA 84.164 \$ 7,247 ISD 0507 NICOLLET YES YES YES YES CFDA 84.048 \$ 1,214 ISD 0508 ST PETER YES YES YES YES CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON YES YES YES YES YES CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219	SIBLEY COUNTY	:							
SOUTH CENTRAL ED COOP SER UNIT ISD 0088 NEW ULM YES CFDA 84.164 \$ 7,247 ISD 0507 NICOLLET YES YES YES YES CFDA 84.048 \$ 1,214 ISD 0508 ST PETER YES YES YES YES CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON YES YES YES YES CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219	CFDA	10.561		7,248		YES			
ISD 0088 NEW ULM			\$	17,115					
CFDA 84.164 \$ 7,247 ISD 0507 NICOLLET YES YES YES YES CFDA 84.048 \$ 1,214 ISD 0508 ST PETER YES YES YES YES CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON YES YES YES YES CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219	SOUTH CENTRAL	ED COC	OP SEF	R UNIT					
CFDA 84.048 \$ 1,214 ISD 0508 ST PETER YES YES YES CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON YES YES YES CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219			-	7,247		YES			
CFDA 84.164 \$ 3,533 ISD 0731 ARLINGTON YES YES YES CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219				1,214		YES	YES	YES	
CFDA 84.027 \$ 4,700 ISD 2071 LAKE CRYSTAL-WELLCOME MEM YES YES YES CFDA 84.164 \$ 1,219		ST PETE 84.164	ER \$ 	3,533		YES	YES	YES	
CFDA 84.164 \$ 1,219	CFDA	84.027	\$						
	CFDA	84.164		1,219	MEM	YES	YES	YES	
\$ 8,001			\$	8,001					

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
SOUTH CENTRAL ED COOP SER UNIT				
ISD 2134 UNITED SOUTH CENTRAL CFDA 84.164 \$ 1,819	YES	YES	YES	
SOUTH CENTRAL MN MULTI COUNTY HRA				
MN VALLEY ACTION COUNCIL CFDA 14.855 \$ 979,660 CFDA 14.857 663,465 \$ 1,643,125	YES			
SOUTH CENTRAL PIC				
MN TEAMSTERS BUREAU CFDA 17.246 \$ 77,034 CFDA 17.250 79,806 \$ 156,840	YES	YES	YES	YES YES
SOUTH DAKOTA - DEPARTMENT OF EDUCAT	ION			
MIDWEST FARMWORKERS EMPL AND TR CFDA 84.002 \$ 21,665	AIN YES	YES	YES	·
SSD 1 MINNEAPOLIS				
EDUCATIONAL COOP SERVICE UNIT CFDA 84.073 \$ 30,948	YES			
RESOURCE INC CFDA 84.048 \$ 10,408 CFDA 84.049 \$ 14,823 \$ 25,231	YES			
ST LOUIS COUNTY				
CITY OF DULUTH CFDA 14.218 \$ 1,791,608 CFDA 14.239 302,862 CFDA 14.240 65,700 CFDA 93.561 202,077	YES	YES		YES
\$ 2,362,247	-			

ADMINISTERING AGENTITY CFDA NUMBE		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
ST LOUIS COUNTY					
CITY OF VIRGI		YES	YES	YES	
	\$ 25,500				
ISD 0381 LAKE CFDA 10.6		YES	YES	YES	
ISD 0695 CHIS CFDA 10.6		YES	YES		
ISD 0696 ELY CFDA 10.6	55 \$ 7,867	YES	YES		
ISD 2142 ST L CFDA 10.6		YES	YES		
ISD 2711 MESA CFDA 10.6	EAST SCHOOLS 58 \$ 7,770	YES	YES		
SEXUAL ASSAUL CFDA 14.2	T PROG-NO ST LOUIS 18 \$ 6,927	CO YES			
ST THOMAS COLLEGE					
HENNEPIN TECH CFDA 59.0		YES	YES		
INTERMEDIATE CFDA 59.0	SCHOOL DISTRICT 91	17 YES	YES		
NE METRO INTE CFDA 59.0	RDISTRICT NO 916 37 \$ 16,998	YES	YES	YES	•
SW & WEST CENTRAL	ED COOP SERV UNIT	r			
ISD 0062 ORTO CFDA 84.0		YES	YES	YES	
ISD 0127 MAYN CFDA 84.0		YES	YES	YES	
ISD 0129 MONT CFDA 84.0		YES	YES		
ISD 0178 STOR CFDA 84.1		YES	YES	YES	
ISD 0341 ATWA CFDA 84.0		YES	YES	YES	

FOR	THE	YEAR	ENDED	JUNE	30,	1994

ADMINISTERING AGENC ENTITY CFDA NUMBER		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
SW & WEST CENTRAL E	D COOP	SERV UNIT				
ISD 0346 RAYMON CFDA 84.027		5,581	YES	YES	YES	
	\$	5,581				
ISD 0371 BELLIN CFDA 84.027		1,200	YES	YES	YES	
ISD 0402 HENDRI CFDA 84.164		225	YES	YES	YES	
ISD 0403 IVANHO CFDA 84.027 CFDA 84.164 CFDA 84.173	\$	2,160 170 1,984	YES	YES	YES	
	\$	4,314				
ISD 0414 MINNEC CFDA 84.027		4,999	YES	YES	YES	
ISD 0417 TRACY CFDA 84.027	\$	8,989	YES	YES	YES	
ISD 0461 COSMOS CFDA 84.027		1,592	YES	YES	YES	
ISD 0463 EDEN V CFDA 84.027 CFDA 84.186	\$	5,370 5,669	YES	YES	YES	
	\$	11,039				
ISD 0464 GROVE CFDA 84.027		4,583	YES	YES	YES	
ISD 0504 SLAYTO CFDA 84.027		13,572	YES	YES	YES	
ISD 0505 FULDA CFDA 84.027	\$	13,952	YES	YES	YES	
ISD 0511 ADRIAN CFDA 84.164		7,167	YES	YES	YES	
ISD 0581 EDGERT CFDA 84.164 CFDA 84.186	\$	375 4,047	YES	YES	YES	
	\$	4,422				
ISD 0640 WABASS CFDA 84.186		5,032	YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
SW & WEST CENTRAL EI	COOP SERV UNIT				
ISD 0670 LUVERNI CFDA 84.027		YES	YES	YES	
ISD 0736 BELGRAI CFDA 84.027		YES	YES	YES	
ISD 0737 BROOTE CFDA 84.027		YES	YES	YES	
ISD 0775 KERKHO' CFDA 84.027	VEN-MURDOCK-SUNE \$ 14,378	ERG YES	YES		
ISD 0777 BENSON CFDA 84.027	\$ 4,500	YES	YES	YES	
ISD 0891 CANBY CFDA 84.027 CFDA 84.048	\$ 1,500 3,915	YES	YES		
ISD 2534 BIRD I CFDA 84.027		YES	YES	YES	
SW MN HSG PARTNERSH	IP				
WESTERN COMMUNI CFDA 14.228		YES	YES	YES	
SW MN PIC					
ISD 0129 MONTEV CFDA 17.250		YES	YES		
SW REG DEVELOP COMM					
COTTONWOOD JACK CFDA 93.046		YES			
LINCOLN-LYON-MU CFDA 93.044	RRAY-PIPESTONE C \$ 6,531	HS YES	YES	YES	
MURRAY COUNTY CFDA 93.044	\$ 15,577	YES	YES		
PIPESTONE COUNT CFDA 93.044		YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE	2
U.S DEPARTMENT OF	AGRICULTURE					
CITY OF ROTHSAY CFDA 10.760	\$ 125,200	YES	YES	YES		
	\$ 125,200					
CITY OF STEWARTV CFDA 10.423		YES	YES	YES	YES	
CITY OF TYLER CFDA 10.418	\$ 286,000	YES	YES	YES		
CITY OF VERGAS CFDA 10.418	\$ 133,365	YES	YES	YES		
CITY OF WARROAD CFDA 10.424	\$ 51,381	YES	YES	YES		
CITY OF WHEATON CFDA 10.418	\$ 1,999,212	YES	YES	YES	•	
COLLEGE OF ST SC CFDA 10.652		YES				
FOND DU LAC RESE CFDA 10.567 CFDA 10.570	RVATION \$ 96,839 13,213	YES	YES	YES	~	
•	\$ 110,052					
GRAND PORTAGE RE CFDA 10.550 CFDA 10.558		YES	YES	YES		
	\$ 56,699					
HUTCH-WILLMAR RE CFDA 10.961		37 YES	YES	YES		
ISD 0317 DEER RI CFDA 10.665		YES	YES	YES		
ITASCA COUNTY CFDA 10.665	\$ 123,281	YES	YES			
KANDIYOHI COUNTY CFDA 10.069		YES	YES		YES	
KOOCHICHING COUN CFDA 10.665		YES	YES			
LAKE COUNTY CFDA 10.500	\$ 5,909	YES	YES			
MN VALLEY ACTION CFDA 10.443		YES				

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF	AGRICULTURE				
OLMSTED COUNTY CFDA 10.904 §	\$ 489,462	YES	YES		
Ş	\$ 489,462				
OTTERTAIL-WADENA CFDA 10.550		YES			
RED LAKE BAND OF CFDA 10.550 S CFDA 10.570		IS YES	YES	YES	
9	\$ 196,096				
TRI-COUNTY ACTION		YES	YES	YES	
UPPER MN VALLEY I CFDA 10.424 S		M YES		YES	
U.S DEPARTMENT OF					
ARROWHEAD REG DEV CFDA 11.302 S CFDA 11.307	VELOP COMM \$ 82,625 218,000	YES	YES		
<u></u>	\$ 300,625				
CITY OF RICE CFDA 11.300	\$ 297,607	YES	YES	YES	YES
CITY OF THIEF RIV		YES	YES	YES	
EAST CENTRAL REG CFDA 11.302		YES	YES	YES	
NW REG DEVELOP CO CFDA 11.302 CFDA 11.303		YES			
<u>:</u>	\$ 50,988				
REGION NINE DEVELOPMENT OF THE CFDA 11.303 CFDA 11.307		ION YES	YES	YES	
:	\$ 201,419				
UPPER MN VALLEY I CFDA 11.302 CFDA 11.303		M YES		YES	YES YES

ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF COMMERCE				
UPPER MN VALLEY REG DEVELOP COMM CFDA 11.307 \$ 16,562	YES		YES	YES
\$ 85,388				
U.S DEPARTMENT OF EDUCATION				
BRAINERD/STAPLES REG TECH COLLEG CFDA 84.007 \$ 70,959 CFDA 84.033 61,560 CFDA 84.063 1,362,525	E YES	YES	YES	
\$ 1,495,044				
CARVER COUNTY CFDA 84.167 \$ 17,740	YES	YES		YES
COLLEGE OF ST SCHOLASTICA CFDA 84.007 \$ 294,642 CFDA 84.016 37,892 CFDA 84.033 181,152 CFDA 84.038 10,103 CFDA 84.042 103,061 CFDA 84.047 264,808 CFDA 84.063 848,255 CFDA 84.184 33,429 CFDA 84.195 112,229 \$ 1,885,571	YES			
FOND DU LAC RESERVATION CFDA 84.060 \$ 21,751 CFDA 84.061 130,946	YES	YES	YES	
\$ 152,697				
HENNEPIN TECHNICAL COLLEGE CFDA 84.007 \$ 85,444 CFDA 84.033 55,556 CFDA 84.063 1,574,997 \$ 1,715,997	YES	YES		YES
HUTCH-WILLMAR REG TECH COLL #233 CFDA 84.007 \$ 204,166 CFDA 84.033 279,993 CFDA 84.063 1,328,538	37 YES	YES	YES	
\$ 1,812,697 INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.007 \$ 59,217 CFDA 84.033 60,252	YES	YES		

FOR THE YEAR ENDED JUNE 30, 1994								
ADMI	NISTERING ENTITY CFDA	AGENCY	TOTAL	AUDIT REPORT ACCEPTAB	CROSSCUTTING LE NONFEDERAL		GRANT NONCOMPLIANCE	
11 6	- DEDADO	DATENIN OF	EDUCATION					
0.5.	- DEPAR	IMENT OF	EDUCATION					
		EATE SCH	OOL DISTRICT \$ 763,5		YES			
			\$ 883,0	67				
		MCGREGO 84.041 84.060						
			\$ 109,5	44				
	CFDA CFDA CFDA	ANOKA-1 84.007 84.033 84.041 84.060 84.063	\$ 27,4 49,4	59 79 74 81	YES	YES		
	ISD 0012 CFDA	CENTENI 84.060		YES	YES			
	ISD 0014 CFDA	FRIDLES		YES	YES	YES		
	ISD 0022 CFDA	DETROIS 84.060		YES	YES			
	ISD 0023 CFDA	FRAZEE 84.060	\$ 12,8	YES				
		PINE PO 84.041 84.060		666	YES	YES		
		BEMIDJ: 84.041 84.060		159	YES	YES		
	ISD 0032 CFDA	BLACKD	JCK	YES	YES	YES		
	ISD 0036 CFDA CFDA	KELLIH 84.041 84.060		<u> 149</u>	YES	YES		
	ISD 0038 CFDA	RED LAT 84.041	KE	=== YES	YES	YES		

ADMINISTERING AGENCE ENTITY CFDA NUMBER		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT	F EDU	CATION				
ISD 0038 RED LA CFDA 84.060		169,081	YES	YES	YES	
	\$	2,416,421				
ISD 0093 CARLTO CFDA 84.060		15,331	YES	YES		
ISD 0094 CLOQUI CFDA 84.041 CFDA 84.060	\$	228,358 49,677	YES	YES	YES	
	\$	278,035				
ISD 0113 WALKEI CFDA 84.04 CFDA 84.060	. \$	97,671 22,678	YES			
	\$	120,349				
ISD 0115 CASS I CFDA 84.047 CFDA 84.060	\$	623,617 93,992	YES	YES	YES	
	\$	717,609				
ISD 0118 REMER CFDA 84.060	\$	15,651	YES	YES	YES	
ISD 0152 MOORHI CFDA 84.060		24,867	YES	YES	YES	YES
ISD 0162 BAGLEY CFDA 84.060		36,748	YES	YES	YES	
ISD 0166 COOK 0 CFDA 84.04 CFDA 84.060	\$	24,720 13,575	YES	YES	YES	
	\$	38,295				
ISD 0192 FARMII CFDA 84.04		2,786	YES	YES	YES	
ISD 0196 ROSEMO CFDA 84.060		13,575	YES	YES	YES	
ISD 0197 WEST S CFDA 84.073		75,027	YES			
ISD 0206 ALEXAI CFDA 84.003 CFDA 84.033 CFDA 84.063	7 \$ 3	132,080 95,644 1,161,587	YES			
	\$	1,389,311				

ADMINISTERING ENTITY CFDA	AGENCY		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPART						
ISD 0256		I G	YES	YES		
		\$ 15,206				
ISD 0271 CFDA	BLOOMIN 84.060		YES	YES		
ISD 0281 CFDA	ROBBINS 84.060		YES	YES	YES	
ISD 0309 CFDA	PARK RA 84.060		YES			
ISD 0316 CFDA	COLERAI 84.060		YES	YES	YES	
	DEER RI 84.041 84.060		YES	YES	YES	
		\$ 202,592				
ISD 0318 CFDA	GRAND R 84.060		YES			
	INTERNA 84.060	TIONAL FALLS \$ 20,921	YES	YES	YES	
ISD 0381 CFDA	LAKE SU 84.041		YES	YES	YES	
	MAHNOME 84.041 84.060		YES	YES	YES	
		\$ 734,682				
	WAUBUN 84.041 84.060	\$ 266,499 53,180	YES	YES	YES	
		\$ 319,679	•			
ISD 0480 CFDA CFDA	ONAMIA 84.041 84.060	\$ 295,639 28,379	YES	YES	YES	
		\$ 324,018				
ISD 0535 CFDA	ROCHEST 84.060		YES	YES	YES	YES
	THIEF F 84.060	RIVER FALLS \$ 4,426	YES	YES	YES	

ADMINISTERING ENTITY CFDA	AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPART	MENT OF	EDUCATION				
ISD 0573 CFDA	HINCKLE 84.041		YES			
ISD 0578	DINE CI	\$ 27,728	YES			
CFDA CFDA CFDA CFDA	84.007 84.033 84.060 84.063 84.078		123			
		\$ 478,522				
	EAST GR 84.060	AND FORKS \$ 15,954	YES	YES	YES	
ISD 0601 CFDA	FOSSTON 84.060		YES	YES	YES	
ISD 0621 CFDA	MOUNDS 84.060		YES	YES	YES	
CFDA CFDA CFDA CFDA CFDA CFDA	ST PAUL 84.003 84.007 84.033 84.041 84.060 84.063 84.078 84.165		YES			
		\$ 4,892,476				
ISD 0652 CFDA CFDA	MORTON 84.041 84.060	11,105	YES	YES	YES	
		\$ 167,038				
ISD 0690 CFDA	WARROAD 84.060		YES	YES	YES	
ISD 0695 CFDA	CHISHOL 84.060		YES	YES		
	ELY 84.041 84.060	\$ 2,302 7,666	YES	YES		
		\$ 9,968				
ISD 0700 CFDA	HERMANT 84.041		YES	YES	YES	

						·		
ADMINIST ENT	YTIT	AGENCY NUMBER		TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
***************************************						***************************************		
U.S I	DEPART	MENT OF	EDUCAT	ION				•
		HIBBING 84.060		14,373	YES	YES		
		:	\$	14,373				
		VIRGINI 84.060		7,187	YES	YES		
		MOUNTAI 84.060		BUHL 2,555	YES	YES		
		SHAKOPE 84.060		10,540	YES			
	CFDA CFDA CFDA	ST CLOU 84.007 84.033 84.041 84.063	\$ 1,	74,076 121,767 18,822 189,183	YES	YES	YES	
		BROWNS 84.060		125,460	YES			
		STILLWA 84.060		4,790	YES	YES		
		GRANITE 84.060		3,093	YES	YES	YES	
(CFDA	ST LOUI 84.041 84.060	\$	36,568 51,583	YES	YES		
			\$	88,151				
		EVELETH 84.060		7,666	YES	YES		
(CFDA	ASKOV-S 84.041 84.060	\$	E 35,961 4,444	YES	YES	YES	
			\$	40,405				
Mam	DODOT 1	במו זגנות			VDC	VEC	VEC	
		ITAN ECS 84.207		29,079	YES	YES	YES	
		rers bur 84.198		241,252	YES	YES	YES	
(METRO CFDA CFDA	INTERDI 84.007 84.033	STRICT \$	NO 916 53,140 69,265	YES	YES	YES	

					31107	
FOR	THE	YEAR	ENDED	JUNE	30,	1994

	NTITY	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S	DEPAR!	IMENT OF	EDUCATION				
NE	CFDA	INTERDI 84.063 84.078	STRICT NO 916 \$ 975,498 103,736	YES	YES	YES	
			\$ 1,201,639				
NW	CFDA CFDA	ICAL COI 84.007 84.033 84.063		YES	YES	YES	YES YES YES
			\$ 5,529,791				
PA		NTER 84.029 84.129	\$ 322,213 69,333	YES			
			\$ 391,546				
RA	CFDA CFDA	CHNICAL 84.007 84.033 84.063	COLLEGE \$ 20,925 46,712 842,443	YES	YES		
			\$ 910,080				
RE		BAND OF 84.163	CHIPPEWA INDIA \$ 25,304	NS YES	YES	YES	
RE	CFDA	INC 84.055 84.234 84.235	\$ 71,204 333,293 160,344	YES			
			\$ 564,841				
so			CH COLLEGE	YES	YES	YES	
	CFDA	84.007 84.033 84.063					YES
			\$ 2,010,200				
SS	D 1 MI CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	NNEAPOLI 84.003 84.023 84.040 84.060 84.063 84.073 84.165 84.184 84.225 84.233	\$ 362,493 33,516 68,104 355,649 2,218,110 189,168 1,315,634 21,171 94,239 643,991	YES	YES		YES YES YES YES YES YES YES YES
			\$ 5,302,075				

ADMINISTERING	AGENCY		AUDIT	·		
ENTITY CFDA	NUMBER	TOTAL	REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPART	MENT OF	EDUCATION		·		
CFDA	CENTRA 84.207 84.241	L ED COOP SERV \$ 166,172 37,687	UNIT YES			
		\$ 203,859				
CFDA	CAL COL 84.007 84.033 84.063		YES	YES	YES	
		\$ 1,306,507				
	RAL ED 84.207	COOP SERV UNIT \$ 430	YES			
U.S DEPART						`
	COLUMBI 81.052	A HEIGHTS \$ 20,252	YES	YES	YES	YES
ISD 0091 CFDA	BARNUM 81.052	\$ 513	YES			
ISD 0200 CFDA	HASTING 81.052		YES	YES	YES	-
ISD 0241 CFDA	ALBERT 81.052		YES	YES	YES	
ISD 0272 CFDA	EDEN PF 81.050		YES	YES	YES	
ISD 0413 CFDA	MARSHAI 81.052		YES	YES	YES	
ISD 0454 CFDA	FAIRMON 81.052		YES	YES	YES	
ISD 0535 CFDA	ROCHEST 81.052		YES	YES	YES	
	PARKERS 81.052	PRAIRIE \$ 4,355	YES	YES	YES	
ISD 0625 CFDA	ST PAUI 81.052		YES			
	JANESVI 81.041	LLE-WALDORF \$ 20,568	YES	YES		

ADMINISTER ENTII CF			AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEF	ARTMENT OF	F HEALTH & HUMAN	SERVICES			
		FOUNDATION \$ 23,137	YES			
		\$ 23,137				
	COUNTY CON A 93.600	AM ACTION PROG I	NC YES			YES
	NTY COMM A	ACTION COUNCIL \$ 1,192,722	YES			
CFI CFI CFI	FORTE RES DA 93.047 DA 93.228 DA 93.600 DA 93.612	\$ 46,657 2,036,560 202,010	YES	YES	YES	
САТНОІ	IC CHARIT	\$ 2,391,047 EES -ST PAUL MPL	s yes			
	A 93.044					
	F ST PAUL A 93.217	\$ 226,661	YES	YES	YES	
	ILKIN OPPO A 93.600	ORTUNITY COUNCIL \$ 962,115	YES			
CFI CFI CFI CFI	E OF ST SO PA 93.358 PA 93.359 PA 93.364 PA 93.399 PA 93.866	74,768	YES			
		\$ 134,825				
	O FACE HEADA 93.169	ALTH SERVICE \$ 101,281	YES	YES	YES	
CFI	A 93.612 A 93.669	ERVATION	YES	YES	YES	YES
	E-RICE-WAI A 93.600	SASHA CITZ ACT C \$ 551,085	NCL YES			
GRAND CFD	PORTAGE RI A 93.047		YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF	HEALTH & HUMAN	SERVICES			
GRAND PORTAGE RE CFDA 93.228 CFDA 93.575 CFDA 93.600		YES	YES	YES	
	\$ 263,452				
HEALTH START CFDA 93.110	\$ 52,202	YES	YES	YES	
HEARTLAND COMMUN CFDA 93.600		CY YES			
INTER-COUNTY CON CFDA 93.600		YES			YES
ISD 0625 ST PAUI CFDA 93.578 CFDA 93.600		YES			
	\$ 893,801				
KOOCHICHING-ITAS CFDA 93.600		YES	YES	YES	YES
LAKES & PINES CO CFDA 93.600		YES			
LOWER SIOUX COMP CFDA 93.228		YES	YES	YES	
LUTHERAN SOCIAL CFDA 93.550 CFDA 93.608 CFDA 93.623 CFDA 93.656	\$ 137,070 100,000 83,024 28,787	YES			
	\$ 348,881				
MAHUBE COMMUNITY CFDA 93.600		YES			
MN VALLEY ACTION CFDA 93.600		YES			
MULTI-COUNTY BOY CFDA 93.912		YES			
NW COMM ACTION CFDA 93.600		YES	YES	YES	
OTTERTAIL-WADEN		YES			

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF	HEALTH & HUMAN	SERVICES			
PACER CENTER CFDA 93.110 CFDA 93.125	\$ 167,642 33,153	YES		•	
	\$ 200,795				
PARENTS IN COMMU CFDA 93.600		YES			
PRAIRIE FIVE COM CFDA 93.600		YES			
REACH-UP INCORPO CFDA 93.600	RATED \$ 1,255,695	YES	YES		
RED LAKE BAND OF CFDA 93.047 CFDA 93.144 CFDA 93.194 CFDA 93.574 CFDA 93.600 CFDA 93.612 CFDA 93.992	\$ 85,427 170,741 117,168 95,007	ns yes	YES	YES	YES
REGION NINE DEVE	\$ 1,459,290 ELOPMENT COMMISS	ION YES	YES	YES	
CFDA 93.194	\$ 526,207				•
SEMCAC INC CFDA 93.600	\$ 889,435	YES	YES	YES	YES
SW & WEST CENTRA CFDA 93.194		UNIT YES			
TRI-COUNTY COMM CFDA 93.600		YES	YES	YES	
TRI-VALLEY OPPOR CFDA 93.600		INC YES		YES	
TURNING POINT IN CFDA 93.939		YES			
WESTERN COMMUNIT CFDA 93.600		YES	YES	YES	
WRIGHT COUNTY CO CFDA 93.600		INC YES	YES	YES	

ADMINISTERING AGENCY ENTITY CEDA NUMBER

AUDIT
REPORT CROSSCUTTING FINDINGS GRANT

CFDA NUMBE	ER TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
U.S DEPARTMENT	OF HOUSING & URBA	N DEVELOPME	NT		
AMHERST WILDER CFDA 14.85		YES			
ANOKA COUNTY CFDA 14.21	18 \$ 1,885,611	YES	YES		
CATHOLIC CHARI CFDA 14.85	ITIES -ST PAUL MPL	S YES			
CITY OF AUSTIN CFDA 14.85 CFDA 14.85 CFDA 14.85	50 \$ 329,947 52 54,793	YES	YES	YES	
CITY OF BEMIDA	\$ 827,668	YES			
CFDA 14.17 CFDA 14.89 CFDA 14.89 CFDA 14.89	74 \$ 1,561,565 50 95,748 55 315,533	123			
	\$ 2,166,230				
CITY OF BURNS		YES	YES		
CITY OF DULUTE CFDA 14.2 CFDA 14.2 CFDA 14.2 CFDA 17.7	18 \$ 1,250,856 30 8,464 31 43,454	YES	YES		YES
	\$ 1,303,371				
CITY OF EAST CFDA 14.8 CFDA 14.8 CFDA 14.8 CFDA 14.8	50 \$ 700 52 98,746 55 239,222	YES	YES		
	\$ 807,378				
CITY OF MINNE CFDA 14.2 CFDA 14.2 CFDA 14.2 CFDA 14.2 CFDA 14.2 CFDA 14.2	18 \$ 14,103,225 21 1,286,796 30 232,212 31 166,460 39 1,710,677 40 953,100	YES			YES
•	\$ 18,452,470				
CITY OF MOORHI CFDA 14.2		YES	YES	YES	

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF	HOUSING & URBA	n developmen	ИT		
CITY OF MOORHEAN CFDA 14.850		YES	YES	YES	
	\$ 431,363				
CITY OF MORRIS CFDA 14.852 CFDA 14.856	\$ 252,448 101,465	YES			
	\$ 353,913				
CITY OF RICHFIED CFDA 14.856		YES	YES		
CITY OF ROCHESTI CFDA 14.218 CFDA 14.850 CFDA 14.852 CFDA 14.855 CFDA 14.857		YES			
	\$ 3,137,859				
CITY OF ST PAUL CFDA 14.169 CFDA 14.218 CFDA 14.230 CFDA 14.231 CFDA 14.239	\$ 15,960 6,134,461 230,251 119,389 863,585	YES	YES	YES	
	\$ 7,363,646				
DAKOTA COUNTY CFDA 14.218	\$ 1,517,909	YES	YES		
LINCOLN COUNTY FOR CFDA 14.228 CFDA 14.856		YES	YES	YES	
	\$ 189,987				
METROPOLITAN CO CFDA 14.855 CFDA 14.856 CFDA 14.857		YES	YES		
PERSPECTIVES INC CFDA 14.235		YES			YES
RAMSEY COUNTY CFDA 14.218	\$ 994,283	YES	YES		

ADMINISTERING AGENCY ENTITY CFDA NUMBER	TOTAL		CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTMENT OF	HOUSING & URBA	N DEVELOPME	NT		
ST LOUIS COUNTY CFDA 14.218	\$ 2,460,003	YES	YES	YES	
WOMENS TRÂNSITIC CFDA 14.235		YES	YES	YES	
YWCA-ST PAUL CFDA 14.235	\$ 121,422	YES			
U.S DEPARTMENT OF	INTERIOR				
BOISE FORTE RES CFDA 15.113 CFDA 15.130 CFDA 15.144	\$ 409,498 104,694	YES	YES	YES	
CITY OF MINNEAPO CFDA 15.904	DLIS	YES			
CITY OF ST PAUL CFDA 15.919		YES	YES	YES	
COOK COUNTY CFDA 15.000	\$ 63,044	YES	YES		
FOND DU LAC RESE CFDA 15.114 CFDA 15.130 CFDA 15.141 CFDA 15.142 CFDA 15.144	\$ 204,845 98,847 57,256 3,172,046	YES	YES	YES	YES
	\$ 3,603,978				
GOODHUE COUNTY CFDA 15.916		YES			
GRAND PORTAGE RE CFDA 15.144	SERVATION 27,411	YES	YES	YES	
ISD 0094 CLOQUET CFDA 15.130		YES	YES	YES	
ISD 0281 ROBBINS CFDA 15.130		YES	YES	YES	
ISD 0316 COLERAN		YES	YES	YES	
ISD 0625 ST PAUI CFDA 15.130		YES			

ADMINISTERING A ENTITY CFDA NU		TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S DEPARTME	ENT OF	INTERIOR			-	
METROPOLITA CFDA 15	AN COUN 5.607 <u>\$</u>		YES	YES		
	\$	2,485				
CFDA 15 CFDA 15 CFDA 15 CFDA 15 CFDA 15 CFDA 15	5.103 5.108 5.114 5.130 5.141 5.143 5.904	CHIPPEWA INDIA 390,972 649,416 201,296 136,601 73,674 60,187 44,880 \$1,557,026	ns Yes	YES	YES	YES
U.S DEPARTME	ENT OF	JUSTICE				
CITY OF AUS CFDA 16	STIN 5.579 §	1,216	YES	YES	YES	
CITY OF MOO CFDA 16		7,375	YES	YES	YES	
CLAY COUNTY CFDA 16	r 5.579 §	6,669	YES	YES		
LUTHERAN SO CFDA 16		SERVICE OF MN \$ 18,960	YES			
U.S DEPARTME	ENT OF	LABOR			•	
	E RES E 7.250 \$ 7.301 _		YES	YES	YES	
	Ş	81,265				
CITY OF DUI CFDA 17		\$ 176,186	YES	YES		YES
CITY OF ST CFDA 14		\$ 482,537	YES	YES	YES	YES
FOND DU LAC CFDA 17			YES	YES	YES	
ISD 0547 PA CFDA 17			YES	YES	YES	

	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE			
U.S DEPARTMENT OF LABOR								
MIDWEST FARMWORK CFDA 17.247	XERS EMPL AND TRA \$ 2,874,685	AIN YES	YES	YES				
RED LAKE BAND OF CFDA 17.251	CHIPPEWA INDIA \$ 201,859	NS YES	YES	YES				
SE MN PRIVATE IN CFDA 17.249		YES	YES	YES				
U.S DEPARTMENT OF STATE								
LUTHERAN SOCIAL CFDA 19.300		YES						
U.S DEPARTMENT OF	F TRANSPORTATION							
ANOKA COUNTY CFDA 20.205	\$ 223,059	YES	YES					
BIG STONE COUNTY CFDA 20.205		YES	YES		YES			
BOISE FORTE RES	BUS COMM \$ 40,158	YES	YES	YES				
CITY OF DULUTH CFDA 20.507	\$ 423,136	YES	YES					
CITY OF EAST GRACE CFDA 20.507 CFDA 20.509		YES	YES					
	\$ 66,426							
CITY OF MOORHEAI CFDA 20.507		YES	YES	YES				
CITY OF ROCHESTI CFDA 20.500 CFDA 20.509		YES						
	\$ 427,041							
CITY OF SPRINGF: CFDA 20.106		YES	YES	YES				
METROPOLITAN CON CFDA 20.512		YES	YES					

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE		
U.S ENVIRONMENTAL PROTECTION AGENCY							
BOISE FORTE RES CFDA 66.808		YES	YES	YES			
	\$ 2,658						
CITY OF ELLSWORT CFDA 66.418		YES					
FOND DU LAC RESE CFDA 66.505 CFDA 66.600		YES	YES	YES			
	\$ 106,643						
GRAND PORTAGE RE CFDA 66.808		YES	YES	YES			
ISD 0409 TYLER CFDA 66.702	\$ 112,246	YES	YES	YES			
ISD 0418 RUSSELI CFDA 66.702		YES	YES	YES			
ISD 0454 FAIRMON CFDA 66.702		YES	YES	YES			
ISD 0505 FULDA CFDA 66.702	\$ 249,416	YES	YES	YES			
ISD 0511 ADRIAN CFDA 66.702	\$ 86,527	YES	YES	YES			
ISD 0584 RUTHTON CFDA 66.702	=	YES	YES	YES			
ISD 0638 SANBORN CFDA 66.702	\$ 100,620	YES	YES	YES			
ISD 2163 WARREN- CFDA 66.702		YES					
RED LAKE BAND OF CFDA 66.419 CFDA 66.461		ns yes	YES	YES			
	\$ 93,112						

U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

CITY OF MINNEAPOLIS YES CFDA 30.002 \$ 48,322

ADMINISTERING AGENCY ENTITY CFDA NUMBER		AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
U.S EQUAL EMPLOYM	ENT OPPORTUNITY	COMMISSION			
FOND DU LAC RESE CFDA 30.009		YES	YES	YES	
RED LAKE BAND OF CFDA 30.009	CHIPPEWA INDIA \$ 24,830	ns yes	YES	YES	
U.S FEDERAL EMERG	ENCY MANAGEMENT	C AGENCY			
ANOKA COUNTY COM CFDA 83.523		INC YES			
CATHOLIC CHARITI CFDA 83.516	ES -ST PAUL MPI \$ 72,747	LS YES			
CITY OF WILLMAR CFDA 83.516		YES			
GOODHUE-RICE-WAE CFDA 83.523		CNCL YES			
INTER-COUNTY COM CFDA 83.523		YES			
MIDWEST FARMWORK CFDA 83.516		RAIN YES	YES	YES	
SEMCAC INC CFDA 83.523	\$ 27,558	YES	YES	YES	
TRI-COUNTY ACTION CFDA 83.523		YES	YES	YES	
WRIGHT COUNTY CO		INC YES	YES	YES	
U.S NATIONAL FOUR	DATION OF ARTS	& HUMANITIE	s		
CITY OF ROCHESTE CFDA 45.005		YES			
COLLEGE OF ST SC CFDA 45.127 CFDA 45.129		YES			
	\$ 57,965				
ISD 0271 BLOOMIN CFDA 45.129		YES	YES		

ADMINISTERING AGENCY ENTITY	AUDIT REPORT	CROSSCUTTING	FINDINGS	GRANT
CFDA NUMBER TOTAL	ACCEPTABLE	NONFEDERAL	FEDERAL	NONCOMPLIANCE
U.S NATIONAL SCIENCE FOUNDATION				
COLLEGE OF ST SCHOLASTICA CFDA 47.076 \$ 13,714	YES			
\$ 13,714				
	was.	· ·		
HENNEPIN TECHNICAL COLLEGE CFDA 47.049 \$ 199,917	YES	YES		
ISD 0011 ANOKA-HENNEPIN CFDA 47.049 \$ 5,014	YES	YES	YES	
ISD 0394 MONTGOMERY CFDA 47.076 \$ 2,287	YES	YES		
SSD 1 MINNEAPOLIS	YES	YES		
CFDA 47.076 \$ 208,873				
U.S NUCLEAR REGULATORY COMMISSION	Ŋ			
CITY OF MINNEAPOLIS	YES			
CFDA 77.003 \$ 4,246				
U.S SMALL BUSINESS ADMINISTRATION	1			
BI-COUNTY COMM ACTION COUNCIL CFDA 59.043 \$ 60,044	YES			
NW TECHNICAL COLLEGE	YES	VEC	YES	
CFDA 59.037 \$ 23,000	125	YES	IES	
UNITED MIGRANT OPP SRVS, INC				
MIDWEST FARMWORKERS EMPL AND TRA	AIN YES	YES	YES	
CFDA 93.118 \$ 21,984				
UNITED WAY OF AMERICA				
CLEARWATER COUNTY	YES	YES		
CFDA 83.523 \$ 8,545				
HARRIET TUBMAN WOMEN'S SHELTER	YES			
CFDA 83.523 \$ 9,000				
LUTHERAN SOCIAL SERVICE OF MN	YES			
CFDA 83.523 \$ 6,000				

			2010			22 00112	3 00, 1331		
	NTITY	AGENCY NUMBER		TAL	RE	DIT PORT PTABLE	CROSSCUTTING NONFEDERAL	FINDINGS FEDERAL	GRANT NONCOMPLIANCE
UNITED	WAY OF	AMERIC	A						
MN		ACTION 83.523		L 27,770		YES			
NW		ACTION I 83.523		10,599		YES	YES	YES	
PE		ON COUNT 83.523		8,284		YES	YES		
RE	NVILLE CFDA	COUNTY 83.523	\$	2,300		YES	YES		
TR		EY OPPOR 83.523	TUNITY \$	COUNCIL 6,976	INC	YES		YES	
UNITED	WAY-MI	PLS							
DI		S MINIST 83.516		CH MISS	ION	YES	YES	YES	
MN		PROJECT 83.523	\$	9,000		YES	YES	YES	
UNIVER	SITY O	F ILLINO	IS AT C	CHICAGO					
ME		NTER FOR 84.133		ENDENT L 14,361	IVING	YES	YES	YES	
UNIVER	SITY O	F MINNES	OTA						
DA	KOTA CO	OUNTY 10.500	\$	22,311		YES	YES		
HU	TCH-WI	LLMAR RE 84.078	G TECH \$	COLL #2 59,457	337	YES	YES	YES	
IS	D 0911 CFDA	CAMBRID 84.023		10,200		YES	YES	YES	
OL	MSTED (CFDA	COUNTY 10.500	\$	80,000		YES	YES		
PA	CER CE	NTER 84.133	\$	13,954		YES			
ss	D 1 MI	NNEAPOLI 84.117		15,368		YES	YES		

FOR THE LEA	IK ENDED JON	E 30, 1994	
ADMINISTERING AGENCY ENTITY CFDA NUMBER TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL	GRANT NONCOMPLIANCE
UPPER MN VALLEY REG DEVELOP COMM			
CITY OF MONTEVIDEO CFDA 93.044 \$ 4,992	YES	YES	
\$ 4,992			
PRAIRIE FIVE COMM ACT CNL CFDA 10.550 \$ 99,803 CFDA 93.044 42,380 CFDA 93.045 190,357	YES		
\$ 332,540	•		
WASECA COUNTY			
MN VALLEY ACTION COUNCIL CFDA 10.561 \$ 15,618 CFDA 14.228 319,572 CFDA 93.561 22,828 \$ 358,018	YES		
WATONWAN COUNTY			
MN VALLEY ACTION COUNCIL CFDA 10.561 5,542 CFDA 14.228 46,983 CFDA 93.561 11,751	YES		
\$ 64,276			
WEST CENTRAL AREA AGENCY ON AGING			
CLAY COUNTY CFDA 93.044 \$ 40,000	YES	YES	

UPPER MN VALLEY REG DEVELOP COMM			
CITY OF MONTEVIDEO CFDA 93.044 \$ 4,992	YES	YES	
\$ 4,992			
PRAIRIE FIVE COMM ACT CNL CFDA 10.550 \$ 99,803 CFDA 93.044 42,380 CFDA 93.045 190,357	YES		
\$ 332,540	•		
WASECA COUNTY			
MN VALLEY ACTION COUNCIL CFDA 10.561 \$ 15,618 CFDA 14.228 319,572 CFDA 93.561 22,828 \$ 358,018	YES		
WATONWAN COUNTY			
MN VALLEY ACTION COUNCIL CFDA 10.561 5,542 CFDA 14.228 46,983 CFDA 93.561 11,751	YES		
\$ 64,276			
WEST CENTRAL AREA AGENCY ON AGING			
CLAY COUNTY CFDA 93.044 \$ 40,000	YES	YES	
DOUGLAS COUNTY CFDA 93.044 \$ 21,095	YES	YES	
LUTHERAN SOCIAL SERVICE OF MN CFDA 10.570 \$ 251,319 CFDA 93.045 401,787 \$ 653,106	YES		
MULTI-COUNTY BOARD OF HEALTH CFDA 93.044 \$ 11,141 CFDA 93.048 19,050	YES		
\$ 30,191			

ADMI	NISTERING ENTITY CFDA	AGENCY		TAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
WEST	CENTRAL	AREA AG	ENCY ON	AGING				
	OTTER TAI	IL COUNT 93.044	Y \$	43,093	YES	YES		
			\$	43,093				
	POPE COUI	NTY 93.044	\$	33,050	YES			
	STEVENS (CFDA	COUNTY 93.044	\$	39,597	YES	YES		
	TRAVERSE CFDA	COUNTY 93.044	\$	6,000	YES	YES		
	WILKIN CO	OUNTY 93.044	\$	19,540	YES	YES		
WESI	CENTRAL ISD 0022			NIT	YES	YES		
		84.048		3,119				
	ISD 0024 CFDA	LAKE PA 84.186		2,721	YES	YES	YES	**
	ISD 0150 CFDA	HAWLEY 84.186	\$	6,308	YES	YES	YES	
		MOORHE 84.186 84.253		37,000 985	YES	YES	YES	
			\$	37,985				
		PELICAN 84.164 84.186		693 10,177	YES		٠	
			\$	10,870				
	ISD 0553 CFDA	NEW YOU 84.186		6,628	YES	YES	YES	
	ISD 0741 CFDA	PAYNES		2,500	YES	YES	YES	
	PRAIRIE CFDA	LAKES EI 84.048		DISTRIC 11,530	CT YES			

ADMINISTERING ENTITY CFDA	G AGENCY NUMBER	TOTAL	AUDIT REPORT ACCEPTABLE	CROSSCUTTING NONFEDERAL		GRANT NONCOMPLIANCE
WEST CENTRAL	EDUCAT	ION DISTRICT				
ISD 0740 CFDA	MELROSE 84.027		YES	YES	YES	
		\$ 10,933				
	SAUK CE 84.027 84.173		YES	YES	YES	
		\$ 21,296				
WEST SIDE HEAT FACE TO 1 CFDA		ALTH SERVICE	YES	YES	YES	
WHITE EARTH	RESERVAT	TION				
ISD 0025 CFDA	PINE PO 15.130		YES	YES	YES	
ISD 0152 CFDA	MOORHE 7 15.130		YES	YES	YES	
ISD 0432 CFDA	MAHNOME 15.130		YES	YES	YES	
GRAND TOTAL		\$ 925,915,664			•	

EXHIBIT 5

NONFEDERAL CROSSCUTTING FINDINGS

The following exhibit is a summary of nonfederal crosscutting findings by subrecipient entities by type. A nonfederal crosscutting finding is a non-monetary finding that does not pertain to any federal programs. The finding is reported within the independent auditor's report on the internal control structure in accordance with government auditing standards or in the compliance report on the general purpose or basic financial statements performed in accordance with government auditing standards. This exhibit is a complement to Exhibit 4 as it categorizes the crosscutting findings. Findings are classified into one of the following categories:

- Cash Management/Revenues (receivables, investments, etc.)
- Expenditures (purchasing, payroll, etc.)
- Fixed Assets
- General Administration, Adequacy/Propriety of Procedures
- Security for Bank Deposits
- Segregation of Duties
- State and Local Compliance (claims and disbursements, contracting and bidding, public indebtedness, conflicts of interest, other)

The resolution of crosscutting findings is the responsibility of the administering agency.

CITIES

CITY OF AITKIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

CITY OF ALEXANDRIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

CITY OF ALVARADO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF AUSTIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

CITY OF BALATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF BENSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

CITY OF BLOOMING PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF BURNSVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

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

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

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

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

CITIES

CITY OF COTTAGE GROVE

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF CROOKSTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Segregation of Duties

CITY OF DETROIT LAKES

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

CITY OF DEXTER

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

State and Local Compliance

CITY OF DODGE CENTER

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

CITY OF EAST GRAND FORKS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Security for Bank Deposits

CITY OF FARMINGTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Security for Bank Deposits

Segregation of Duties

CITY OF FOUNTAIN

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

CITY OF FULDA

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

CITY OF GILBERT

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

State and Local Compliance

CITY OF HARMONY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

CITIES

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

CITY OF HENNING INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

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

CITY OF HITTERDAL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

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

CITY OF LAMBERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF LINO LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

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

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

CITY OF MADELIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITIES

CITY OF MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

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

CITY OF MORGAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF MORTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF OSLO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

CITY OF OWATONNA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

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

CITY OF RED LAKE FALLS INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

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

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

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

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

CITIES

CITY OF RUSSELL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

CITY OF SILVER BAY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF SPRINGFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

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

CITY OF ST JOSEPH INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF ST PAUL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits

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

CITY OF STEWARTVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF TWIN VALLEY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF TYLER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITIES

CITY OF VERGAS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

CITY OF WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

CITY OF WHEATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

CITY OF WINONA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

CITY OF ZUMBROTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

COUNTIES

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

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

State and Local Compliance

BECKER COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

BELTRAMI COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

COUNTIES

BENTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

BIG STONE COUNTY

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

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Security for Bank Deposits State and Local Compliance

BROWN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

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

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

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

CHIPPEWA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures Segregation of Duties

CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

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

COUNTIES

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits

Segregation of Duties

State and Local Compliance

COTTONWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

State and Local Compliance

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures Segregation of Duties

DODGE COUNTY INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits

State and Local Compliance

FARIBAULT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and Local Compliance

FILLMORE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits

Segregation of Duties

State and Local Compliance

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

GRANT COUNTY

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

Segregation of Duties

State and Local Compliance

COUNTIES

HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

HUBBARD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS State and Local Compliance

ISANTI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits Segregation of Duties

State and Local Compliance

ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

KANABEC COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

KANDIYOHI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

Security for Bank Deposits

State and Local Compliance

KITTSON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

State and Local Compliance

KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

LAC QUI PARLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

State and Local Compliance

COUNTIES

LAKE OF THE WOODS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

LE SUEUR COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

LINCOLN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

LYON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

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

MAHNOMEN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MARSHALL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MARTIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MCLEOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MEEKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MILLE LACS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures Segregation of Duties

MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Security for Bank Deposits Segregation of Duties

COUNTIES

MOWER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Expenditures
Fixed Assets

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

MURRAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

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

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

OTTER TAIL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures

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

PENNINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

PINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

PIPESTONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

COUNTIES

POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RED LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

State and Local Compliance

REDWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties State and Local Compliance

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

State and Local Compliance

ROCK COUNTY

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

Security for Bank Deposits

State and Local Compliance

ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

Expenditures

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Segregation of Duties

State and Local Compliance

COUNTIES

SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

State and Local Compliance

ST LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits

Segregation of Duties

State and Local Compliance

STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Segregation of Duties

State and Local Compliance

STEELE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits Segregation of Duties

State and Local Compliance

SWIFT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Expenditures

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

TRAVERSE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

Security for Bank Deposits

Segregation of Duties

State and Local Compliance

WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

COUNTIES

WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

WASECA COUNTY

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

WASHINGTON COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

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

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

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

HOUSING AND REDEVELOPMENT AUTHORITIES

LINCOLN COUNTY HRA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

INDIAN TRIBES

BOISE FORTE RES BUS COMM INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

FOND DU LAC RESERVATION

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

293

INDIAN TRIBES

GRAND PORTAGE RESERVATION
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

LOWER SIOUX COMM COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

RED LAKE BAND OF CHIPPEWA INDIANS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

LIBRARIES

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

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

LAKE AGASSIZ REGIONAL LIBRARY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

METROPOLITAN LIBRARY SERVICE AGENCY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

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

PIONEERLAND LIBRARY SYSTEM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

PLUM CREEK LIBRARY SYSTEM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

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

SW AREA INTERLIBRARY EXCHANGE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

LIBRARIES

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

VIKING LIBRARY SYSTEM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits

NONPROFIT AGENCIES

ADULT'S & CHILDREN'S ALLIANCE INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

CHANNEL ONE INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

COMM ACTION FOR SUBURBAN HENNEPIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

COMM INTERPRETER REFERAL CTR INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

DISCIPLES MINISTRY CHURCH MISSION
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

ETHOPIANS IN MN INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

FAMILY VIOLENCE NETWORK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

HEALTH START
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

NONPROFIT AGENCIES

INTERCULTURAL MUTUAL ASSIST INC (OF INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

KOOCHICHING-ITASCA ACTION CNCL INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

METRO CENTER FOR INDEPENDENT LIVING INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MIDWEST FARMWORKERS EMPL AND TRAIN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MN AIDS PROJECT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

MN INDIAN WOMEN'S RESOURCE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MN LICENSED FAMILY CHILD CARE ASSN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MN TEAMSTERS BUREAU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

NORTHWOOD CHILD HOME SOCIETY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NORTHWOODS COALITION-BATTERED WOMEN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NW COMM ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

PARENTS ANONYMOUS OF MN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

PROVIDERS CHOICE INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

REACH-UP INCORPORATED
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SE MN PRIVATE INDUSTRY COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NONPROFIT AGENCIES

SEMCAC INC

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures

TRI-COUNTY ACTION PROGRAMS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

TRI-COUNTY COMM ACTION PROGRAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

WEST CENTRAL MN COMM ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

WESTERN COMMUNITY ACTION INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

WOMENS TRANSITIONAL HOUSING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

ARROWHEAD REGIONAL CORR BOARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

CARLTON COOK LAKE ST LOUIS CO HL BD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

METRO WASTE CONTROL COMM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

NE MN OFFICE OF JOB TRAINING
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

OTHER GOVERNMENTAL AGENCIES

ROCK COUNTY RURAL WATER DISTRICT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

SE MN EMERGENCY MED SERV
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

SE MN NARCOTICS TASK FORCE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
State and Local Compliance

EAST CENTRAL REG DEVELOP COMM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

METROPOLITAN COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

REGION NINE DEVELOPMENT COMMISSION
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

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

BRAINERD/STAPLES REG TECH COLLEGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

CARVER-SCOTT VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

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

CENTRAL MN ED COOP SERV UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties State and Local Compliance

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

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

HUTCH-WILLMAR REG TECH COLL #2337
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

INTERMEDIATE SCHOOL DISTRICT 917
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 0011 ANOKA-HENNEPIN INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0012 CENTENNIAL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 0013 COLUMBIA HEIGHTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0014 FRIDLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0015 ST FRANCIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits

ISD 0021 AUDUBON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0022 DETROIT LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0024 LAKE PARK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0025 PINE POINT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 0031 BEMIDJI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0032 BLACKDUCK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0036 KELLIHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0038 RED LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 0047 SAUK RAPIDS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 0051 FOLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0062 ORTONVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
State and Local Compliance

ISD 0077 MANKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 0081 COMFREY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0085 SPRINGFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0093 CARLTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 0094 CLOQUET
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 0099 ESKO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0108 NORWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0110 WACONIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0111 WATERTOWN-MAYER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0112 CHASKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0115 CASS LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0116 PILLAGER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0118 REMER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0126 CLARA CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0127 MAYNARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0129 MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 0145 GLYNDON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0146 BARNESVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0147 DILWORTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0150 HAWLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0152 MOORHEAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0158 GONVICK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0161 CLEARBROOK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0162 BAGLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0166 COOK COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0173 MOUNTAIN LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0175 WESTBROOK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0177 WINDOM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0178 STORDEN-JEFFERS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0181 BRAINERD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0182 CROSBY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0186 PEQUOT LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0192 FARMINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0194 LAKEVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0195 RANDOLPH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0196 ROSEMOUNT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0199 INVER GROVE HEIGHTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

ISD 0200 HASTINGS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0203 HAYFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0204 KASSON-MANTORVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0207 BRANDON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0208 EVANSVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0209 KENSINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0213 OSAKIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0218 DELAVAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0219 ELMORE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0227 CHATFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0228 HARMONY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0229 LANESBORO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0233 PRESTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0239 RUSHFORD-PETERSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0241 ALBERT LEA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

ISD 0243 EMMONS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0245 GLENNVILLE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0252 CANNON FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 0253 GOODHUE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0254 KENYON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0255 PINE ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0256 RED WING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0258 WANAMINGO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0261 ASHBY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0262 BARRETT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0263 ELBOW LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0265 HOFFMAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0270 HOPKINS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0271 BLOOMINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 0272 EDEN PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0273 EDINA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 0277 WESTONKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0278 ORONO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0279 OSSEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 0281 ROBBINSDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

ISD 0282 ST ANTHONY-NEW BRIGHTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0294 HOUSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0297 SPRING GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0299 CALEDONIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0306 LAPORTE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0308 NEVIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0314 BRAHAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0316 COLERAINE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0317 DEER RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0319 NASHWAUK-KEEWATIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0325 LAKEFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0328 SIOUX VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0330 HERON LAKE-OKABENA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0341 ATWATER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0345 NEW LONDON-SPICER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0346 RAYMOND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0347 WILLMAR
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 0356 LANCASTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0361 INTERNATIONAL FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0362 LITTLEFORK-BIG FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0363 SOUTH KOOCHICHING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0371 BELLINGHAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 0378 DAWSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0381 LAKE SUPERIOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0390 LAKE OF THE WOODS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0391 CLEVELAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0392 LE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0394 MONTGOMERY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 0402 HENDRICKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0403 IVANHOE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0404 LAKE BENTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0409 TYLER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0411 BALATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0412 COTTONWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0413 MARSHALL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

ISD 0414 MINNEOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0415 LYND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0417 TRACY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0418 RUSSELL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0421 BROWNTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0422 GLENCOE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0423 HUTCHINSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0424 LESTER PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0425 SILVER LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0426 STEWART
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0427 WINSTED
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0432 MAHNOMEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0435 WAUBUN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0440 MIDDLE RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0441 NEWFOLDEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0442 OSLO INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0447 GRYGLA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0451 CELYON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0454 FAIRMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0458 TRUMAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0461 COSMOS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0463 EDEN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0464 GROVE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0465 LITCHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0466 DASSEL-COKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0473 ISLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0477 PRINCETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

ISD 0480 ONAMIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0482 LITTLE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0484 PIERZ
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0485 ROYALTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0486 SWANVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0487 UPSALA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0492 AUSTIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0495 GRAND MEADOW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0497 LYLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 0499 LE ROY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

ISD 0500 SOUTHLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0504 SLAYTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0505 FULDA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0507 NICOLLET
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0508 ST PETER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0511 ADRIAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0514 ELLSWORTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0516 ROUND LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0518 WORTHINGTON
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 General Administration - Adequacy/Propriety of Procedures
 State and Local Compliance

ISD 0521 ADA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0522 BORUP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0523 GARY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0526 TWIN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0531 BYRON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0533 DOVER-EYOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0534 STEWARTVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0535 ROCHESTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0542 BATTLE LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0545 HENNING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0547 PARKERS PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0550 UNDERWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0553 NEW YORK MILLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 0561 GOODRIDGE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0564 THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0577 WILLOW RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

ISD 0581 EDGERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0583 PIPESTONE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0584 RUTHTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0592 CLIMAX
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0593 CROOKSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0595 EAST GRAND FORKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0599 FERTILE-BELTRAMI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0600 FISHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0601 FOSSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 0604 MENTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0611 CYRUS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0621 MOUNDS VIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0622 NORTH ST PAUL-MAPLEWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 0623 ROSEVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance 315

SCHOOLS AND RELATED AGENCIES

ISD 0624 WHITE BEAR LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 0627 OKLEE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0628 PLUMMER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0630 RED LAKE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0631 BELVIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
State and Local Compliance

ISD 0633 LAMBERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0635 MILROY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0636 MORGAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0637 REDWOOD FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0638 SANBORN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0640 WABASSO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0641 WALNUT GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0648 DANUBE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Security for Bank Deposits

ISD 0650 FRANKLIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 0652 MORTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 0654 RENVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 0656 FARIBAULT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Security for Bank Deposits
Segregation of Duties

ISD 0659 NORTHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 0669 MAGNOLIA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0670 LUVERNE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0671 HILLS-BEAVER CREEK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0678 GREENBUSH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0682 ROSEAU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0690 WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0695 CHISHOLM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance 317

SCHOOLS AND RELATED AGENCIES

ISD 0696 ELY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0700 HERMANTOWN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 0701 HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 0704 PROCTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0706 VIRGINIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0712 MOUNTAIN IRON-BUHL INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0717 JORDAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0719 PRIOR LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0721 NEW PRAGUE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 0726 BECKER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

ISD 0727 BIG LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0728 ELK RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0731 ARLINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0732 GAYLORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0736 BELGRADE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0737 BROOTEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0738 HOLDINGFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0739 KIMBALL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0740 MELROSE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0741 PAYNESVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0742 ST CLOUD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 0743 SAUK CENTRE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0745 ALBANY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0748 SARTELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0750 COLD SPRING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

ISD 0756 BLOOMING PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0761 OWATONNA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ISD 0762 ELLENDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0763 MEDFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0768 HANCOCK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 0769 MORRIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0775 KERKHOVEN-MURDOCK-SUNBERG
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0777 BENSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0786 BERTHA-HEWITT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0787 BROWERVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0790 EAGLE BEND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0791 GREY EAGLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

SCHOOLS AND RELATED AGENCIES

ISD 0792 LONG PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0811 WABASHA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0813 LAKE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0818 VERNDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0820 SEBEKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0821 MENAHGA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0827 NEW RICHLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0829 WASECA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0831 FOREST LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0832 MAHTOMEDI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0834 STILLWATER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0836 BUTTERFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0837 MADELIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0840 ST JAMES
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and Local Compliance

ISD 0846 BRECKENRIDGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 0850 ROTHSAY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0857 LEWISTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0858 ST CHARLES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0876 ANNANDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0877 BUFFALO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance

ISD 0879 DELANO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0880 HOWARD LAKE-WAVERLY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0881 MAPLE LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0882 MONTICELLO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 0883 ROCKFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0891 CANBY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
State and Local Compliance

ISD 0892 CLARKFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0893 ECHO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 0894 GRANITE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0911 CAMBRIDGE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0912 MILACA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0914 ULEN-HITTERDAL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0918 CHANDLER-LAKE WILSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 2071 LAKE CRYSTAL-WELLCOME MEM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
State and Local Compliance 323

SCHOOLS AND RELATED AGENCIES

ISD 2125 DODGE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and Local Compliance

ISD 2134 UNITED SOUTH CENTRAL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 2135 MAPLE RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 2137 KINGSLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

ISD 2142 ST LOUIS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance

ISD 2143 WATERVILLE-ELYSIAN-MORRIST INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 2144 CHISAGO LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 2148 BLUE EARTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 2154 EVELETH-GILBERT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 2155 WADENA-DEER CREEK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 2159 BUFFALO LAKE-HECTOR INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 2174 PINE RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties

ISD 2358 KARLSTAD/STRANDQUIST
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 2365 GIBBON-FAIRFAX-WINTHROP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 2397 LESUEUR-HENDERSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

ISD 2448 SHERBURN-TRIMONT-WELCOME INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 2527 NORMAN COUNTY WEST
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 2534 BIRD ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 2580 ASKOV-SANDSTONE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 2609 ERSKINE-MCINTOSH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits

ISD 2711 MESABI EAST SCHOOLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 2805 ZUMBROTA-MEZEPPA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 2835 JANESVILLE-WALDORF
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

LAKE AGASSIZ SPEC ED COOP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

METROPOLITAN ECSU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

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

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

MN RIVER VALLEY ED DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

MN VALLEY COOPERATIVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

NE ED COOP SERVICE UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Security for Bank Deposits

NE METRO INTERDISTRICT NO 916
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

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

NW MN ED COOP SERVICE UNIT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

NW REGION INTERDISTRICT COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NW TECHNICAL COLLEGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

OAK LAND VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

PINE TO PRAIRIE VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

SCHOOLS AND RELATED AGENCIES

POMME DE TERRE EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

RANGE TECHNICAL COLLEGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Security for Bank Deposits

ROOT RIVER EDUCATION DISTRICT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

SE MN ED COOP SERV UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

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

SOUTH CENTRAL TECH COLLEGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

SSD 1 MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Security for Bank Deposits

SSD 6 SOUTH ST PAUL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Security for Bank Deposits
Segregation of Duties
State and Local Compliance

SW TECHNICAL COLLEGE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

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

WRIGHT VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

BLANK

EXHIBIT 6

FEDERAL CROSSCUTTING FINDINGS

The following exhibit is a summary of federal crosscutting findings by subrecipient entities by type. A federal crosscutting finding is a non-monetary finding that is not specifically identified by a CFDA number and may affect more than one federal program. The finding is reported within the independent auditor's report on the internal control structure used in administering federal financial assistance programs or in the report on compliance with requirements applicable to federal financial assistance programs. This exhibit is a complement to Exhibit 4 as it categorizes the crosscutting findings. Findings are classified into one of the following categories:

- Cash Management/Revenues (receivables, investments, etc.)
- Expenditures (purchasing, payroll, indirect costs, etc.)
- Fixed Assets
- General Administration, Adequacy/Propriety of Procedures
- Security for Bank Deposits
- Segregation of Duties

The resolution of crosscutting findings is the responsibility of the administering agency.

CITIES

CITY OF ALEXANDRIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF BALATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF BLOOMING PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF COKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF COTTAGE GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

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

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

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

Segregation of Duties

CITY OF DODGE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF FARMINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITIES

CITY OF FULDA INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

CITY OF HAWLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF HENNING INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

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

CITY OF HITTERDAL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF INVER GROVE HEIGHTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

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

CITY OF LAMBERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF LINO LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

CITY OF LITCHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

CITY OF MADELIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITIES

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

CITY OF MOORHEAD

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

CITY OF MORGAN

INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF MORTON

INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF NEWPORT

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

CITY OF PROCTOR

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

CITY OF RENVILLE

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

CITY OF RICE

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

CITY OF ROTHSAY

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

CITY OF RUSSELL

INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF SAUK CENTRE

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF SILVER BAY

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

CITY OF SPRINGFIELD

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

CITIES

CITY OF ST JAMES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF ST JOSEPH INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

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

CITY OF STEWARTVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF TWIN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF TYLER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF VERGAS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

CITY OF WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

CITY OF WHEATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CITY OF ZUMBROTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

COUNTIES

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

COUNTIES

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

HOUSING AND REDEVELOPMENT AUTHORITIES

LINCOLN COUNTY HRA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

INDIAN TRIBES

BOISE FORTE RES BUS COMM INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

FOND DU LAC RESERVATION
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

GRAND PORTAGE RESERVATION
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

LOWER SIOUX COMM COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

RED LAKE BAND OF CHIPPEWA INDIANS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

LIBRARIES

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

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

METROPOLITAN LIBRARY SERVICE AGENCY INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

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

LIBRARIES

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

SW AREA INTERLIBRARY EXCHANGE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

VIKING LIBRARY SYSTEM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

NONPROFIT AGENCIES

ADULT'S & CHILDREN'S ALLIANCE INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

CHANNEL ONE INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

COMM ACTION FOR SUBURBAN HENNEPIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

COMM INTERPRETER REFERAL CTR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

DISCIPLES MINISTRY CHURCH MISSION INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

ETHOPIANS IN MN INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

NONPROFIT AGENCIES

FAMILY VIOLENCE NETWORK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

HEALTH START
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

INTERCULTURAL MUTUAL ASSIST INC (OF INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

KOOCHICHING-ITASCA ACTION CNCL INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

METRO CENTER FOR INDEPENDENT LIVING INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MIDWEST FARMWORKERS EMPL AND TRAIN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MN AIDS PROJECT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

MN INDIAN WOMEN'S RESOURCE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MN LICENSED FAMILY CHILD CARE ASSN INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MN TEAMSTERS BUREAU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

NORTHWOOD CHILD HOME SOCIETY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

NORTHWOODS COALITION-BATTERED WOMEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

NW COMM ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures Segregation of Duties

PARENTS ANONYMOUS OF MN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SE MN PRIVATE INDUSTRY COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

NONPROFIT AGENCIES

SEMCAC INC

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

TRI-COUNTY ACTION PROGRAMS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

TRI-COUNTY COMM ACTION PROGRAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

TRI-VALLEY OPPORTUNITY COUNCIL INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

WEST CENTRAL MN COMM ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

WESTERN COMMUNITY ACTION INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

WOMENS TRANSITIONAL HOUSING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION INC INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

CARLTON COOK LAKE ST LOUIS CO HL BD INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

NARCOTIC ENFORCEMENT VI-TASK FORCE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ROCK COUNTY RURAL WATER DISTRICT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

REGIONAL DEVELOPMENT COMMISSIONS

EAST CENTRAL REG DEVELOP COMM INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

REGION NINE DEVELOPMENT COMMISSION INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

UPPER MN VALLEY REG DEVELOP COMM INTERNAL CONTROL/MANAGEMENT FINDINGS Expenditures

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

BENTON-STEARNS EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

BRAINERD/STAPLES REG TECH COLLEGE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

CARVER-SCOTT VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

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

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

HUTCH-WILLMAR REG TECH COLL #2337
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0011 ANOKA-HENNEPIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0013 COLUMBIA HEIGHTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0014 FRIDLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0015 ST FRANCIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

SCHOOLS AND RELATED AGENCIES

ISD 0021 AUDUBON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0024 LAKE PARK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0025 PINE POINT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0031 BEMIDJI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0032 BLACKDUCK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0036 KELLIHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0038 RED LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 0047 SAUK RAPIDS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0051 FOLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0062 ORTONVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

ISD 0081 COMFREY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0085 SPRINGFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0094 CLOQUET
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0099 ESKO

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0108 NORWOOD

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0110 WACONIA

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0111 WATERTOWN-MAYER

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0112 CHASKA

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0115 CASS LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0116 PILLAGER

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0118 REMER

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0126 CLARA CITY

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0127 MAYNARD

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0145 GLYNDON

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0146 BARNESVILLE

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0147 DILWORTH

INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0150 HAWLEY

INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0152 MOORHEAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0158 GONVICK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0161 CLEARBROOK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0162 BAGLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0166 COOK COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0173 MOUNTAIN LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0175 WESTBROOK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0177 WINDOM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0178 STORDEN-JEFFERS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0182 CROSBY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0186 PEQUOT LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0192 FARMINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0194 LAKEVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0195 RANDOLPH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0196 ROSEMOUNT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0199 INVER GROVE HEIGHTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0200 HASTINGS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0203 HAYFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0204 KASSON-MANTORVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0207 BRANDON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0208 EVANSVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0209 KENSINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0213 OSAKIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0218 DELAVAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0219 ELMORE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0227 CHATFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0228 HARMONY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0229 LANESBORO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0233 PRESTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0239 RUSHFORD-PETERSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0241 ALBERT LEA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0243 EMMONS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0245 GLENNVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0252 CANNON FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 0253 GOODHUE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0254 KENYON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0255 PINE ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0258 WANAMINGO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0261 ASHBY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0262 BARRETT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0263 ELBOW LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0265 HOFFMAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0270 HOPKINS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0272 EDEN PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0277 WESTONKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0278 ORONO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0281 ROBBINSDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0282 ST ANTHONY-NEW BRIGHTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0294 HOUSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0297 SPRING GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0299 CALEDONIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0306 LAPORTE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0308 NEVIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0314 BRAHAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0316 COLERAINE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0317 DEER RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0325 LAKEFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0328 SIOUX VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0330 HERON LAKE-OKABENA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0341 ATWATER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0346 RAYMOND INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0347 WILLMAR
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures

ISD 0356 LANCASTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0361 INTERNATIONAL FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0362 LITTLEFORK-BIG FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0363 SOUTH KOOCHICHING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0371 BELLINGHAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0378 DAWSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0381 LAKE SUPERIOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
Fixed Assets
Segregation of Duties

ISD 0390 LAKE OF THE WOODS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0391 CLEVELAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0392 LE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0402 HENDRICKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0403 IVANHOE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0404 LAKE BENTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0409 TYLER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0411 BALATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0412 COTTONWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0413 MARSHALL INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0414 MINNEOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0415 LYND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0417 TRACY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0418 RUSSELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0421 BROWNTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0422 GLENCOE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0423 HUTCHINSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0424 LESTER PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0425 SILVER LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0426 STEWART
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0427 WINSTED
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0432 MAHNOMEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0435 WAUBUN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties 347

SCHOOLS AND RELATED AGENCIES

ISD 0440 MIDDLE RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0441 NEWFOLDEN INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0442 OSLO INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0447 GRYGLA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0451 CELYON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0454 FAIRMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0458 TRUMAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0461 COSMOS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0463 EDEN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0464 GROVE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0465 LITCHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0466 DASSEL-COKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0473 ISLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0477 PRINCETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0480 ONAMIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0482 LITTLE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0484 PIERZ INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0485 ROYALTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0486 SWANVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0487 UPSALA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0492 AUSTIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0495 GRAND MEADOW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0497 LYLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0499 LE ROY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0500 SOUTHLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0504 SLAYTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0505 FULDA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0507 NICOLLET
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0508 ST PETER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0511 ADRIAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0514 ELLSWORTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0516 ROUND LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0518 WORTHINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 0521 ADA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0522 BORUP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0526 TWIN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0531 BYRON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0533 DOVER-EYOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0534 STEWARTVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0535 ROCHESTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

SCHOOLS AND RELATED AGENCIES

ISD 0545 HENNING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0547 PARKERS PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0550 UNDERWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0553 NEW YORK MILLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0561 GOODRIDGE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0564 THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0577 WILLOW RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0581 EDGERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0583 PIPESTONE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0584 RUTHTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0592 CLIMAX
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0593 CROOKSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0595 EAST GRAND FORKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0599 FERTILE-BELTRAMI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0600 FISHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0601 FOSSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0604 MENTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0611 CYRUS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0621 MOUNDS VIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0622 NORTH ST PAUL-MAPLEWOOD INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0623 ROSEVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0624 WHITE BEAR LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0627 OKLEE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0628 PLUMMER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0630 RED LAKE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0631 BELVIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

ISD 0633 LAMBERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0635 MILROY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0636 MORGAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0637 REDWOOD FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0638 SANBORN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0640 WABASSO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0641 WALNUT GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0648 DANUBE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures
General Administration - Adequacy/Propriety of Procedures

ISD 0650 FRANKLIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0652 MORTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

Segregation of Duties
ISD 0654 RENVILLE

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

ISD 0655 SACRED HEART
INTERNAL CONTROL/MANAGEMENT FINDINGS
Expenditures

General Administration - Adequacy/Propriety of Procedures

ISD 0656 FARIBAULT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0659 NORTHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0669 MAGNOLIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 0670 LUVERNE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0671 HILLS-BEAVER CREEK
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0678 GREENBUSH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0682 ROSEAU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0690 WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0700 HERMANTOWN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0704 PROCTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0717 JORDAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0719 PRIOR LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0721 NEW PRAGUE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0726 BECKER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0727 BIG LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0728 ELK RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0731 ARLINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0732 GAYLORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0736 BELGRADE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0737 BROOTEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0738 HOLDINGFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0739 KIMBALL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0740 MELROSE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0741 PAYNESVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0742 ST CLOUD INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0743 SAUK CENTRE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0745 ALBANY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0748 SARTELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0750 COLD SPRING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0756 BLOOMING PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0762 ELLENDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0763 MEDFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0768 HANCOCK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0769 MORRIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0777 BENSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0786 BERTHA-HEWITT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0787 BROWERVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0790 EAGLE BEND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0791 GREY EAGLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0792 LONG PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0813 LAKE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0818 VERNDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0821 MENAHGA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0827 NEW RICHLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0829 WASECA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 0831 FOREST LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0832 MAHTOMEDI INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

ISD 0836 BUTTERFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0837 MADELIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0846 BRECKENRIDGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0850 ROTHSAY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0857 LEWISTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0858 ST CHARLES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0876 ANNANDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0877 BUFFALO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 0879 DELANO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0880 HOWARD LAKE-WAVERLY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

ISD 0881 MAPLE LAKE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ISD 0882 MONTICELLO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

ISD 0883 ROCKFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0892 CLARKFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0893 ECHO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0894 GRANITE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0911 CAMBRIDGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0912 MILACA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0914 ULEN-HITTERDAL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 0918 CHANDLER-LAKE WILSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 2071 LAKE CRYSTAL-WELLCOME MEM INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

ISD 2125 DODGE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

SCHOOLS AND RELATED AGENCIES

- ISD 2134 UNITED SOUTH CENTRAL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 2135 MAPLE RIVER
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Segregation of Duties
- ISD 2137 KINGSLAND
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Segregation of Duties
- ISD 2143 WATERVILLE-ELYSIAN-MORRIST INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 2144 CHISAGO LAKES
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Segregation of Duties
- ISD 2148 BLUE EARTH
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Segregation of Duties
- ISD 2155 WADENA-DEER CREEK
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
- ISD 2159 BUFFALO LAKE-HECTOR INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets
- ISD 2174 PINE RIVER
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Segregation of Duties
- ISD 2358 KARLSTAD/STRANDQUIST INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 2365 GIBBON-FAIRFAX-WINTHROP
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Segregation of Duties
- ISD 2397 LESUEUR-HENDERSON
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Segregation of Duties
- ISD 2448 SHERBURN-TRIMONT-WELCOME INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties
- ISD 2527 NORMAN COUNTY WEST
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

SCHOOLS AND RELATED AGENCIES

ISD 2534 BIRD ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 2580 ASKOV-SANDSTONE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Segregation of Duties

ISD 2609 ERSKINE-MCINTOSH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 2805 ZUMBROTA-MEZEPPA INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

LAKE AGASSIZ SPEC ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

METROPOLITAN ECSU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

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

MN RIVER VALLEY SPEC ED COOP INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

MN VALLEY COOPERATIVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

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

NE METRO INTERDISTRICT NO 916 INTERNAL CONTROL/MANAGEMENT FINDINGS General Administration - Adequacy/Propriety of Procedures

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

NW REGION INTERDISTRICT COUNCIL INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

SCHOOLS AND RELATED AGENCIES

NW TECHNICAL COLLEGE INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

POMME DE TERRE EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

ROOT RIVER EDUCATION DISTRICT INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets Segregation of Duties

SE MN ED COOP SERV UNIT INTERNAL CONTROL/MANAGEMENT FINDINGS Segregation of Duties

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

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

SOUTH CENTRAL TECH COLLEGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management/Revenues
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

SSD 6 SOUTH ST PAUL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

SW TECHNICAL COLLEGE INTERNAL CONTROL/MANAGEMENT FINDINGS Fixed Assets

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

WRIGHT VOCATIONAL CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Segregation of Duties

BLANK