



# 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

(Addendum)



JUDITH H. DUTCHER  
STATE AUDITOR

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addendum

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

(Addendum)

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
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**STATE OF MINNESOTA**  
**OFFICE OF THE STATE AUDITOR**

SUITE 400  
525 PARK STREET  
SAINT PAUL 55103

JUDITH H. DUTCHER  
STATE AUDITOR

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

**Ms. Laura King, Commissioner**  
**Department of Finance**  
**400 Centennial Office Building**  
**658 Cedar Street**  
**Saint Paul, Minnesota 55155**

**Mr. James R. Nobles, Legislative Auditor**  
**Office of the Legislative Auditor**  
**Centennial Office Building, First Floor**  
**658 Cedar Street**  
**Saint 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 sent on February 24, 1995, on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 1994, has been revised to include Hennepin County. Our previous report had indicated that Hennepin County had failed to report.

The attached supplemental report, including data for Hennepin County, is intended to be used in conjunction with the Report on Federally Assisted Programs as previously issued.

**Contents of The Supplemental Report**

This supplemental report contains five exhibits containing information related to Hennepin County included in its audited financial statements for the year ended December 31, 1993.

The exhibits are:

- Exhibit 1 Questioned Costs--Addendum**  
A summary of questioned costs by administrative agency for Hennepin County. Summarized for each questioned cost is the Catalog of Federal Domestic Assistance (CFDA) number, reason for and amount of the questioned costs.
- Exhibit 2 Summary of Federal Grant Revenue by CFDA Number--Revised**  
A revised 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--Addendum**  
Federal grant revenue reported by Hennepin County classified by the administrative agency type--direct federal or pass through state or other agency. The addendum indicates that Hennepin County's audit report is acceptable; that is, the audit report contains all reporting elements required by applicable auditing standards.
- Exhibit 4 Summary of Federal Grant Revenue by Administering Agency--Addendum**  
Federal grant revenue by administrative agency broken down by the CFDA numbers. Also indicated are federal or nonfederal crosscutting findings or grant noncompliance. The exhibit identifies that Hennepin County's audit report is acceptable.
- Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type**  
An addendum to this exhibit is not presented because Hennepin County had no nonfederal crosscutting findings.
- Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type--Addendum**  
A summary of federal crosscutting findings. A federal crosscutting finding is non-monetary and does not pertain to a specific federal program.

### Report Distribution

This supplemental report will be distributed to those who received the Report on Federally Assisted Programs.

Statistical Information

The following table showing the number of subrecipients submitting single audits that were included in our reports for each of the six years ended June 30, 1994, has been amended to include Hennepin County:

<u>Type of Agency</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>
Cities	98	90	100	81	90	97
Counties	87	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>	<u>400</u>	<u>470</u>	<u>494</u>	<u>512</u>	<u>494</u>
<b>Total</b>	<u><b>782</b></u>	<u><b>727</b></u>	<u><b>824</b></u>	<u><b>827</b></u>	<u><b>838</b></u>	<u><b>833</b></u>

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

<u>Federal Grant Revenue</u>	<u>(In Millions)</u>					
	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>
Federal	\$ 176	\$ 162	\$ 164	\$ 161	\$ 165	\$ 204
State	778	683	685	776	724	711
Other	<u>48</u>	<u>42</u>	<u>37</u>	<u>26</u>	<u>27</u>	<u>24</u>
<b>Total Federal Grant Revenue</b>	<u><b>\$ 1,002</b></u>	<u><b>\$ 887</b></u>	<u><b>\$ 886</b></u>	<u><b>\$ 963</b></u>	<u><b>\$ 916</b></u>	<u><b>\$ 939</b></u>



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

<u>June 30</u>	<u>Amount</u>
1994	\$ 288,115
1993	250,747
1992	277,204
1991	749,933
1990	488,519
1989	1,525,853
1988	875,697
1987	1,345,874
1986	30,880,419*
1985	3,025,195

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

### Acknowledgement

We apologize for any inconvenience that may have been caused by the omission of Hennepin County from the Report on Federally Assisted Programs and hope this supplemental report is helpful.

Sincerely,



Judith H. Dutcher  
State Auditor

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1994

<u>Administering Agency</u>	<u>Name of Entity</u>	<u>CFDA Number</u>	<u>Reason</u>	<u>Amount</u>
MN – Department of				
Human Services	Hennepin County	93.560	Grant Administration	\$ 234
		93.561	Grant Compliance	297
		93.568	Grant Administration	91,226
	Others, previously reported			<u>3,514</u>
Total Department of Human Services				<u>\$ 95,271</u>
Total Questioned Costs, previously reported Hennepin County				<u>\$ 196,358</u> <u>91,757</u>
Total Questioned Costs				<u>\$ 288,115</u>

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
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	14,298,717	286,756	14,901,920
10.551	-	2,297,995	-	2,297,995
10.553	-	6,936,588	-	6,936,588
10.555	-	50,792,530	-	50,792,530
10.556	54,524	359,992	-	414,516
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	-	13,995,900	1,069,070	15,064,970
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



STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
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	32,585,411	—	3,917,802	36,503,213
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
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	3,200,798	336,810	319,185	3,856,793
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

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
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	4,051,556	—	4,066,816
16.601	—	118,580	—	118,580
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	—	11,706,518	2,762,865	14,469,383
17.247	2,874,685	—	—	2,874,685
17.248	—	—	612,242	612,242
17.249	128,227	—	—	128,227
17.250	254,929	25,980,843	5,090,654	31,326,426
17.251	201,859	—	—	201,859
17.301	25,000	—	—	25,000
17.600	—	160,348	—	160,348
17.700	597	—	—	597
17.801	—	91,146	—	91,146
17.802	—	—	28,488	28,488
19.300	285,655	—	—	285,655
20.005	—	60,338	—	60,338
20.106	647,906	17,007,019	—	17,654,925
20.205	273,053	39,568,717	—	39,841,770
20.500	3,472	6,564	—	10,036
20.505	—	570,592	16,997	587,589
20.507	715,247	—	—	715,247

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
20.509	424,569	1,398,898	—	1,823,467
20.212	7,011	—	—	7,011
20.513	—	4,155	—	4,155
20.514	—	17,198	—	17,198
20.600	—	503,017	7,068	510,085
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
72.001	1,179,294	—	—	1,179,294
72.002	400,186	—	—	400,186



STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
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	-	6,867,000	-	6,867,000
81.050	46,704	218,270	-	264,974
81.052	428,317	-	-	428,317
81.081	-	5,075	-	5,075
83.403	-	51,916	-	51,916
83.503	-	1,237,461	17,409	1,254,870
83.513	-	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
84.090	-	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	-	393,270
84.038	10,103	31,006	-	41,109
84.040	68,104	-	-	68,104

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
84.041	5,411,923	15,868	-	5,427,791
84.042	103,061	-	-	103,061
84.047	264,808	-	-	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
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

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
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
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	—	511,161	53,205	564,366
93.125	33,153	64,239	—	97,392
93.136	—	9,560	—	9,560
93.144	170,741	—	—	170,741
93.150	794,431	321,334	—	1,115,765



STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.151	703,413	—	13,914	717,327
93.169	101,281	—	—	101,281
93.171	—	33,878	—	33,878
93.194	1,931,446	293,284	—	2,224,730
93.217	226,661	5,913	111,256	343,830
93.228	2,270,208	—	3,201,103	5,471,311
93.260	—	75,172	84,782	159,954
93.268	—	22,756	—	22,756
93.283	—	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	—	44,871,775	—	44,871,775
93.561	—	11,527,375	8,832,288	20,359,663
93.562	—	101,322	—	101,322
93.563	—	31,445,043	—	31,445,043
93.566	—	3,628,776	209,514	3,838,290
93.568	—	43,278,150	—	43,278,150
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	6,522,177	6,091	6,554,869
93.578	79,710	250,919	—	330,629
93.600	28,057,288	22,478	890,109	28,969,875
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

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1994

CFDA Number	Audited Grant Revenue Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.643	—	90,924	—	90,924
93.645	—	1,509,787	—	1,509,787
93.652	—	28,058	—	28,058
93.656	28,787	188,019	23,203	240,009
93.658	—	32,453,490	—	32,453,490
93.660	—	37,402	—	37,402
93.667	—	46,526,887	—	46,526,887
93.669	83,498	—	—	83,498
93.670	—	89,748	—	89,748
93.671	9,859	234,747	—	244,606
93.778	—	97,839,389	14,237	97,853,626
93.779	—	24,191	—	24,191
93.807	—	106,032	—	106,032
93.866	36,907	—	—	36,907
93.912	295,137	38,175	84,036	417,348
93.917	—	46,006	—	46,006
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
93.974	—	59,595	—	59,595
93.987	—	36,537	—	36,537
93.991	—	399,636	—	399,636
93.992	409,855	1,862,378	8,149	2,280,382
93.999	—	7,676,656	1,034,677	8,711,333
94.001	—	152,848	—	152,848
<b>TOTAL</b>	<b>\$ 176,091,242</b>	<b>\$ 778,382,952</b>	<b>\$ 47,931,817</b>	<b>\$ 1,002,406,011</b>

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
SUMMARY OF FEDERAL GRANT REVENUE BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1994

Entity Type Name	Direct Federal	Pass Through		Total	Audit Report Acceptable
		State	Other Agency		
Counties					
Hennepin County	\$ 6,218,342	\$ 70,272,005	\$ -	\$ 76,490,347	YES
Others, previously reported	<u>7,988,199</u>	<u>266,739,513</u>	<u>2,820,298</u>	<u>277,548,010</u>	
Total Counties	<u>\$ 14,206,541</u>	<u>\$ 337,011,518</u>	<u>\$ 2,820,298</u>	<u>\$ 354,038,357</u>	
Total, previously reported	<u>\$ 169,872,900</u>	<u>\$ 708,110,947</u>	<u>\$ 47,931,817</u>	<u>\$ 925,915,664</u>	
Grand Total	<u>\$ 176,091,242</u>	<u>\$ 778,382,952</u>	<u>\$ 47,931,817</u>	<u>\$ 1,002,406,011</u>	

STATE OF MINNESOTA  
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 Findings		Grant Non- Compliance
			Nonfederal	Federal	
MN – Department of Economic Security					
Hennepin County		YES		YES	
17.246	\$ 1,891,428				
17.250	1,857,912				
17.801	30,772				
81.042	31,534				
96.568	12,889				
Total	\$ 3,824,535				
MN – Department of Education					
Hennepin County		YES		YES	
10.550	\$ 32,144				
10.553	45,087				
10.555	80,927				
10.556	27,471				
Total	\$ 185,629				
MN – Department of Health					
Hennepin County		YES		YES	
93.118	\$ 297,415				
93.268	9,935				
93.917	9,401				
93.987	15,000				
93.910	13,177				
93.994	820,115				
Total	\$ 1,165,043				



STATE OF MINNESOTA  
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 Findings		Grant Non- Compliance
			Nonfederal	Federal	
MN – Department of Human Services					
Hennepin County					
		YES		YES	
10.561	\$ 5,322,797				YES
93.560	13,448,710				YES
93.561	3,266,682				YES
93.563	7,849,592				YES
93.566	848,566				
93.575	1,746,912				
93.643	3,750				
93.645	429,496				
93.658	8,946,980				YES
93.667	11,958,473				
93.778	9,501,925				YES
93.087	62,171				
93.974	59,595				
93.992	238,284				
	<u>\$ 63,683,933</u>				
Total					
MN – Department of Public Safety					
Hennepin County					
		YES		YES	
16.579	\$ 558,395				
16.601	104,324				
83.053	304,083				
	<u>\$ 966,802</u>				
Total					

STATE OF MINNESOTA  
STATEWIDE SINGLE AUDIT  
FEDERAL CROSSCUTTING FINDINGS  
FOR THE YEAR ENDED JUNE 30, 1994

COUNTIES

Hennepin County

Internal Control/Management Findings

General Administration – Adequacy/Propriety of Procedures