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REPORT OF THE  
STATE AUDITOR of MINNESOTA

FEDERALLY ASSISTED PROGRAMS  
OF  
SUBGRANTEES OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 1984



**ARNE H. CARLSON**

State Auditor  
St. Paul, Minnesota

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1984

REPORT OF THE STATE AUDITOR  
ON  
FEDERALLY ASSISTED PROGRAMS  
OF  
SUBGRANTEES OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 1984

REPORT OF THE STATE AUDITOR  
ON  
FEDERALLY ASSISTED PROGRAMS  
OF  
SUBGRANTEES OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 1984

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor	Arne H. Carlson, State Auditor
Department of Finance	Gordon M. Donhowe, Commissioner
Office of the Legislative Auditor	James R. Nobles, Legislative Auditor
U.S. Department of Agriculture	Thomas F. Heideman, Regional Inspector General for Audit

# Statewide Single Audit

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Statewide Single Audit

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# Statewide Single Audit

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## PREFACE

This report is a compilation of selected financial information from the audited statements of school districts, cities, counties, nonprofit organizations and other units of local government. The information that has been extracted from those financial statements relates primarily to the expenditure of federal grants.

The purpose of this report is to provide information about audits of federal funds awarded to the State of Minnesota and subgranted to units of local government. Further information is included in the Minnesota Legislative Auditor's report "Financial and Compliance Report of Federally Assisted Programs" for the year ended June 30, 1984.

### Single Audit Concept

The single audit concept refers to audits of state and local governments that receive federal assistance and are made on an organization-wide basis, rather than on a grant-by-grant basis. The intent of the single audit concept is to avoid inefficiency and duplication by fulfilling all federal audit requirements with one single audit. Recipients of federal awards are responsible for assuring that their sub-recipients have organization-wide audits, and resolving any questioned costs and noncompliance resulting from those audits.

The authority for single audits is contained in two documents: the Office of Management and Budget's, Circular A-102, Attachment P, dated October 1979, and the Single Audit Act of 1984. In April 1983, a Memorandum of Understanding (MOU) was signed that documented the arrangement for conducting the audit of federal funds awarded directly to the State of Minnesota and expended either by the State or an authorized subrecipient. The MOU outlines the broad issues agreed to by all parties, as well as the specific responsibilities of each party. The parties participating in the MOU and their duties are:

- The Minnesota Department of Finance serves as the lead state agency, representing all Minnesota state agencies receiving federal funds, and coordinates single audit requirements;
- The Minnesota Office of the Legislative Auditor performs the statewide single audit and prepares the audit report at the state agency level;
- The Minnesota Office of the State Auditor establishes reporting guidelines and procedures for subrecipient audits and reviews resulting audit reports;
- The U.S. Department of Agriculture, Office of Inspector General, serves as the lead cognizant audit agency, representing all federal agencies awarding funds to the State of Minnesota, and serves as liaison with the other signers of the MOU and federal agencies.

## Review of Audit Reports

Our review of the financial statements and audit reports consists of procedures to determine if:

- The audited financial statements were presented in accordance with generally accepted accounting principles.
- The auditor's report on these statements complied with generally accepted auditing standards.
- The auditor's report on compliance and internal controls complied with federal regulations.

## Description of Schedules

The report has five schedules which provide the following information:

- Schedule 1 - Categorizes the grants audited and questioned costs by Catalog of Federal Domestic Assistance (CFDA) Number. The schedule also indicates if the grants were direct or passed through by another agency. This data is shown as being an acceptable or unacceptable A-102 (P) audit.
- Schedule 2 - Lists the subgrantees by type. This schedule shows the total grants, whether they are direct or pass-through and if the audit was accepted. If the audit report did not meet federal guidelines, the reason is shown.
- Schedule 3 - Details the administering agency and subgrantee. The schedule shows, by CFDA number, the amount of each grant, questioned costs, and noncompliance, if any. In addition, the schedule shows whether the audit was accepted, and whether there were internal control or other management findings.
- Schedule 4 - Details, by grantor agency, the subgrantees which had questioned costs, noncompliance and management/internal control findings, and the reasons for the audit not being accepted.
- Schedule 5 - Lists questioned costs and their disposition shown in our report for the fiscal year ended June 30, 1983.

Questioned Costs, Internal Control/Management and Compliance Findings

To include all auditor discussions and recommendations verbatim would make this report unnecessarily complicated and lengthy. Therefore, we have categorized each finding or questioned cost into the following areas:

Reasons Report Not Acceptable As A-102, Attachment P Report

Audit performed by licensed public accountant.

Audit not performed in accordance with generally accepted auditing standards.

Inappropriate financial statements.

Schedule of Federal Grant Activity not accurate or available.

Auditor's Report on Internal Accounting Controls not available.

Auditor's Report on Compliance not available.

Report on Internal Accounting Controls does not refer to GAO standards for audit.

Report on Internal Accounting Controls does not identify the entity's accounting controls.

Auditor's Report on Compliance does not refer to all required standards.

Compliance Report does not include positive and negative assurance of compliance items tested.

Audit report not received by February 11, 1985.

Findings Associated With A CFDA Number

Cash Management

Expenditures

Grant Compliance

Grant Administration

Grant Reporting

Questioned Costs, Internal Control/Management and Compliance Findings (continued)

Internal Control/Management Findings

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

Purchasing/Expenditures

Payroll/Personnel

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

Records Retention

General Administration

State and/or Local Compliance

If a grantor agency has questions about the condensed information and needs more detailed information, it should contact the auditee to obtain a copy of the audit report.

Distribution

The cognizant federal agency (U.S. Department of Agriculture) receives 35 copies and sends them to other federal agencies which have awarded grants to an agency listed in the report. Copies of the report are also sent to the Minnesota Legislative Reference Library, other state agencies, and local governments that have awarded grants to auditees included in this report.

Statistical Information

Number of units required to report -

Reports received		
Acceptable audit reports	492	90.3%
Unacceptable audit reports	28	5.1%
Total units reporting	<u>520</u>	<u>95.4%</u>
Reports not received	25	4.6%
Total	<u>545</u>	<u>100.0%</u>

Federal funds audited -

Funds in acceptable audits	\$253,953,859	96.7%
Funds in unacceptable audits	8,732,859	3.3%
Total	<u>\$262,686,718</u>	<u>100.0%</u>

Federal funding source -

Pass-through federal grants		
By State of Minnesota	\$195,063,238	74.3%
By other units	2,439,271	.9%
Direct federal grants	65,184,209	24.8%
Total	<u>\$262,686,718</u>	<u>100.0%</u>

Percent of State of Minnesota Pass-Through Funds covered in this report 38.5%

Percent of State of Minnesota Pass-Through Funds in acceptable audit reports 37.2%

Percent of State of Minnesota Pass-Through Funds in unacceptable audit reports 1.3%

Percent of covered State of Minnesota Pass-Through Funds questioned in the audit reports .04%

Number of federal CFDA numbers used 118

Total entries for all CFDA numbers 2345

Maximum CFDA entry for a reporting unit 25

Minimum CFDA entry for a reporting unit 1

Average CFDA entries per reporting unit 4.3

SCHEDULE 1

SUMMARY BY CFDA NUMBER

CHE 1  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY BY CFDA NUMBER  
 FOR THE YEAR ENDED JUNE 30, 1984

CFDA NUMBER	AUDITED GRANT AMOUNTS						COSTS QUESTIONED IN AUDIT REPORT					
	ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT			ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT		
	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY
10.418	1771	....	....	....	....	....	....	....	....	....	....	....
10.550	....	10871662	....	....	119522	....	....	....	....	....	....	....
10.551	....	850508	....	....	....	....	....	....	....	....	....	....
10.553	....	336878	....	....	8345	....	....	....	....	....	....	....
10.555	24178	29024149	....	....	2266781	....	....	8294	....	....	....	....
10.556	....	20918	....	....	....	....	....	....	....	....	....	....
10.557	....	531084	....	....	....	....	....	....	....	....	....	....
10.558	150444	....	....	....	....	....	....	....	....	....	....	....
10.559	6596	....	....	119552	....	....	1086	....	....	....	....	....
10.564	....	7586	....	....	....	....	....	....	....	....	....	....
10.565	....	31763	....	....	....	....	....	....	....	....	....	....
10.652	....	....	....	4000	....	....	....	....	....	....	....	....
11.301	190457	....	....	....	....	....	....	....	....	....	....	....
11.302	328591	....	....	....	....	....	....	....	....	....	....	....
11.303	28161	....	....	....	....	....	....	....	....	....	....	....
11.305	1417330	....	....	....	....	....	....	....	....	....	....	....
11.307	22656	....	....	....	....	....	....	....	....	....	....	....
11.550	23845	....	....	....	....	....	....	....	....	....	....	....
13.217	227671	....	....	....	....	....	....	....	....	....	....	....
13.224	315627	....	....	....	....	....	....	....	....	....	....	....
13.269	....	54645	....	....	....	....	....	....	....	....	....	....
13.284	....	366794	....	....	....	....	....	....	....	....	....	....
13.294	257469	....	....	....	....	....	....	....	....	....	....	....
13.600	296195	....	....	....	504164	....	....	....	....	....	....	....

1 -

SCHEDULE 1  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1984

CFDA NUMBER	AUDITED GRANT AMOUNTS						COSTS QUESTIONED IN AUDIT REPORT					
	ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT			ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT		
	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY
13.630	....	148777	....	....	....	....	....	....	....	....	....	....
13.631	....	30265	....	....	....	....	....	....	....	....	....	....
13.633	189390	4266171	13182	....	....	....	....	....	....	....	....	....
13.635	254067	2875992	163976	....	....	....	....	....	....	....	....	....
13.646	....	366170	....	....	....	....	....	....	....	....	....	....
13.647	....	149081	....	....	....	....	....	....	....	....	....	....
13.658	....	827115	....	....	....	....	....	....	....	....	....	....
13.665	....	3176088	....	....	....	....	....	1807	....	....	....	....
13.667	....	7031642	....	....	....	....	....	....	....	....	....	....
13.668	....	4500	....	....	....	....	....	....	....	....	....	....
13.679	....	2494140	....	....	....	....	....	....	....	....	....	....
13.714	....	2407782	....	....	....	....	....	....	....	....	....	....
13.808	....	22141315	....	....	....	....	....	....	....	....	....	....
13.814	....	5217378	....	....	25861	....	....	....	....	....	....	....
13.815	....	15701	....	....	19961	....	....	....	....	....	....	....
13.818	....	25069620	....	....	....	....	....	13313	....	....	....	....
13.987	....	58326	....	....	....	....	....	....	....	....	....	....
13.992	....	93556	....	....	....	....	....	....	....	....	....	....
14.156	9217876	....	....	....	....	....	....	....	....	....	....	....
14.169	94535	....	....	....	....	....	....	....	....	....	....	....
14.218	10085171	....	....	....	....	....	....	....	....	....	....	....
14.219	162893	32828	583674	....	....	....	....	....	....	....	....	....
14.221	13259706	....	....	....	....	....	....	....	....	....	....	....
14.228	....	263535	36545	....	....	....	....	....	....	....	....	....

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SCHEDULE 1  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1984

CFDA NUMBER	AUDITED GRANT AMOUNTS						COSTS QUESTIONED IN AUDIT REPORT					
	ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT			ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT		
	DIRECT FEDERAL	-- PASS THROUGH --		DIRECT FEDERAL	-- PASS THROUGH --		DIRECT FEDERAL	-- PASS THROUGH --		DIRECT FEDERAL	-- PASS THROUGH --	
	STATE	OTHER AGENCY		STATE	OTHER AGENCY		STATE	OTHER AGENCY		STATE	OTHER AGENCY	
66.426	67710	....	....	....	....	....	....	....	....	....	....	....
66.435	....	179358	....	....	....	....	....	....	....	....	....	....
66.504	10345	....	....	....	....	....	....	....	....	....	....	....
72.002	17626	....	....	....	....	....	....	....	....	....	....	....
81.041	1029	....	....	11340	....	....	....	....	....	....	....	....
81.042	537571	4134655	....	....	....	....	....	2697	....	....	....	....
81.052	261806	618811	16261	17685	34114	....	....	....	....	....	34114	....
83.503	....	167987	....	....	....	....	....	....	....	....	....	....
83.516	....	2954	....	....	....	....	....	....	....	....	....	....
84.002	....	1057602	7395	....	73291	....	....	....	....	....	....	....
84.003	942042	163113	....	6510	10189	....	....	....	....	....	....	....
84.005	890	....	....	....	....	....	....	....	....	....	....	....
84.007	138582	....	....	24008	....	....	....	....	....	....	....	....
84.009	....	127007	....	....	....	....	....	....	....	....	....	....
84.010	....	31024128	....	....	1382859	....	....	162	....	....	....	....
84.011	....	934266	61632	....	....	....	....	....	....	....	....	....
84.013	....	660437	....	....	238615	....	....	....	....	....	....	....
84.014	204704	....	....	....	....	....	....	....	....	....	....	....
84.024	345119	360228	....	....	....	....	....	....	....	....	....	....
84.025	....	24947	....	....	....	....	....	....	....	....	....	....
84.027	....	16657734	80893	....	920286	....	....	....	....	....	....	....
84.028	....	5934	....	....	....	....	....	....	....	....	....	....
84.029	....	74781	....	....	....	....	....	....	....	....	....	....
84.032	....	....	....	....	....	....	....	....	....	....	....	....

SCHL. 1  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SUMMARY BY CFDA NUMBER  
 FOR THE YEAR ENDED JUNE 30, 1984

CFDA NUMBER	AUDITED GRANT AMOUNTS						COSTS QUESTIONED IN AUDIT REPORT					
	ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT			ACCEPTABLE A-102 P AUDIT			UNACCEPTABLE A-102 P AUDIT		
	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY	DIRECT FEDERAL	-- PASS THROUGH -- STATE	OTHER AGENCY
84.033	217591	44864	....	56514	....	....	....	....	....	....	....	....
84.040	1584015	....	....	....	....	....	....	....	....	....	....	....
84.041	2473994	291	....	14949	27485	....	....	....	....	....	....	....
84.048	....	2457623	....	....	279841	....	....	....	....	....	....	....
84.049	....	182420	4734	....	37079	....	....	....	....	....	....	....
84.050	....	213405	....	....	4434	....	....	....	....	....	....	....
84.052	....	218429	....	....	3468	....	....	....	....	....	....	....
84.060	986305	26601	....	67157	....	....	....	....	....	....	....	....
84.061	9486	....	....	....	....	....	....	....	....	....	....	....
84.062	....	....	....	77179	....	....	....	....	....	....	....	....
84.063	4330746	387727	....	238292	....	....	....	....	....	....	....	....
84.068	....	171892	....	....	....	....	....	....	....	....	....	....
84.073	320305	....	....	....	....	....	....	....	....	....	....	....
84.078	691129	....	....	....	....	....	....	....	....	....	....	....
84.083	2002	....	....	....	....	....	....	....	....	....	....	....
84.086	....	71941	....	....	....	....	....	....	....	....	....	....
84.128	85676	....	....	....	....	....	....	....	....	....	....	....
84.146	....	105777	....	....	....	....	....	....	....	....	....	....
84.151	....	6033666	....	....	331112	....	....	17160	....	....	....	....
84.152	41811	....	....	....	....	....	....	....	....	....	....	....
84.159	....	....	....	....	90633	....	....	....	....	....	....	....
99.999	....	36571	....	....	....	....	....	....	....	....	....	....
TOTAL	64142780	188685198	1125881	1041429	6378040	1313390	1086	44335	....	....	34114	....

SCHEDULE 1  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SUMMARY BY CFDA NUMBER  
FOR THE YEAR ENDED JUNE 30, 1984

SUMMARY OF AUDITED GRANT AMOUNTS

DIRECT FEDERAL GRANTS	65184209
PASS THROUGH	
STATE	195063238
OTHER AGENCY	2439271
TOTAL GRANTS	262686718

SUMMARY OF QUESTIONED COSTS IN AUDIT REPORT

DIRECT FEDERAL GRANTS	1086
PASS THROUGH	
STATE	78449
OTHER AGENCY	0
TOTAL GRANTS	79535

SCHEDULE 2

SUMMARY BY ENTITY

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>CITIES</u>						
BABBITT	147439	....	....	147439	YES	
BELGRADE	404243	....	....	404243	NO	Schedule of Federal Grant Activity not accurate or available.
DENNISON	2701	....	....	2701	YES	
MONTEVIDEO	92818	6509	....	99327	YES	
MOUNTAIN IRON	42538	....	....	42538	YES	
PINE CITY	20004	....	....	20004	YES	
SAINT PAUL	33183732	907070	41674	34132476	YES	
TOTAL	33893475	913579	41674	34848728		

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>COUNTIES</u>						
HUBBARD CO SOCIAL SERVICES	....	701522	....	701522	YES	
RANSEY COUNTY	4243650	42870512	259262	47373424	YES	
TOTAL	4243650	43572034	259262	48074946		

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**SCHEDULE 2**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL FUNDS**  
**SUMMARY BY ENTITY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<b><u>AREA REGIONAL VOCATIONAL TECHNICAL INSTITUTES</u></b>						
ISD 916	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 917	....	549229	....	549229	YES	
<b>TOTAL</b>	....	549229	....	549229		

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SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>COMMON SCHOOL DISTRICTS</u>						
COMMON SCHOOL DISTRICT 323	....	....	....	....	NO	Audit Report not received in time for this report.
COMMON SCHOOL DISTRICT 815	....	6085	....	6085	YES	
TOTAL	....	6085	....	6085		

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 001	....	146202	....	146202	YES	
ISD 002	....	75690	....	75690	YES	
ISD 004	24029	157700	....	181729	YES	
ISD 011	79775	3264019	....	3343794	YES	
ISD 012	5534	285104	....	290638	YES	
ISD 013	....	461915	....	461915	YES	
ISD 014	....	337670	....	337670	YES	
ISD 015	....	376387	....	376387	YES	
ISD 016	....	348686	....	348686	YES	
ISD 021	....	58439	....	58439	YES	
ISD 022	42179	235572	....	277751	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 023	....	....	....	....	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 024	....	51668	....	51668	YES	
ISD 025	25266	26151	....	51417	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 031	67457	941101	....	1008558	YES	
ISD 032	3889	139519	....	143408	YES	
ISD 036	....	52057	....	52057	YES	
ISD 038	3182566	287261	....	3469827	YES	
ISD 047	....	227595	....	227595	YES	
ISD 051	....	237646	....	237646	YES	
ISD 057	....	34497	....	34497	YES	
ISD 058	....	62267	....	62267	YES	
ISD 060	....	89597	....	89597	YES	
ISD 062	....	128038	....	128038	NO	Audit performed by Licensed Public Accountant.

SCHEDULE 2  
OFFICE OF THE STATE AUDITOR  
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SCHEDULE OF FEDERAL FUNDS  
SUMMARY BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 070	1438	80973	....	82411	YES	
ISD 072	....	60721	....	60721	YES	
ISD 075	....	76142	....	76142	YES	
ISD 077	890	834969	....	835859	YES	
ISD 078	1157	74820	....	75977	YES	
ISD 079	....	48986	....	48986	YES	
ISD 081	....	108774	....	108774	YES	
ISD 084	....	140607	....	140607	YES	
ISD 085	....	121440	....	121440	YES	
ISD 088	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 091	....	125754	....	125754	YES	
ISD 093	....	110253	....	110253	YES	
ISD 094	11150	500714	....	511864	YES	
ISD 095	....	44146	....	44146	YES	
ISD 097	....	78916	....	78916	YES	
ISD 099	2061	81951	....	84012	YES	
ISD 100	....	60313	....	60313	YES	
ISD 108	....	91448	....	91448	NO	Internal Accting Controls Report doesn't identify the accting controls.
ISD 110	....	103024	....	103024	YES	
ISD 111	....	126426	....	126426	YES	
ISD 112	....	259747	....	259747	YES	
ISD 114	....	56949	....	56949	YES	
ISD 115	77478	259451	....	336929	YES	
ISD 116	....	91180	....	91180	YES	

DULE  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FEDERAL FUNDS  
SUMMARY BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 117	....	170637	....	170637	YES	
ISD 118	38961	117387	....	156348	YES	
ISD 119	137739	123446	....	261185	YES	
ISD 126	....	100326	....	100326	YES	
ISD 127	....	70577	....	70577	YES	
ISD 128	....	48411	....	48411	YES	
ISD 129	388463	260114	....	648577	YES	
ISD 138	....	349468	....	349468	YES	
ISD 139	....	89165	....	89165	YES	
ISD 140	....	27794	....	27794	YES	
ISD 141	1435	168967	....	170402	YES	
ISD 145	4279	126002	....	130281	YES	
ISD 146	....	247427	....	247427	YES	
ISD 147	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 150	....	68070	8838	76908	YES	
ISD 152	5000	964794	24828	994622	YES	
ISD 158	....	45076	....	45076	YES	
ISD 161	....	78175	....	78175	YES	
ISD 162	43974	265182	....	309156	YES	
ISD 166	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 173	....	78637	....	78637	YES	
ISD 175	....	68087	....	68087	YES	
ISD 177	....	184636	....	184636	YES	
ISD 178	....	64652	....	64652	YES	

SCHEDULE 2  
OFFICE OF THE STATE AUDITOR  
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SUMMARY BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 101	532483	1073224	....	1605707	YES	
ISD 102	....	344534	....	344534	YES	
ISD 106	....	113565	....	113565	YES	
ISD 191	....	688075	....	688075	YES	
ISD 192	....	231222	....	231222	YES	
ISD 194	5402	308748	....	314150	YES	
ISD 195	....	38828	....	38828	YES	
ISD 196	21459	1026337	....	1047796	NO	Auditor's Report on Internal Accounting Controls not available.
ISD 197	32740	474448	....	507188	YES	
ISD 199	7500	367217	....	374717	YES	
ISD 200	....	480818	....	480818	YES	
ISD 201	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 202	....	76575	....	76575	YES	
ISD 203	....	108024	....	108024	YES	
ISD 204	....	107543	....	107543	YES	
ISD 205	....	76582	....	76582	YES	
ISD 206	970136	613064	....	1583200	YES	
ISD 207	....	50282	....	50282	YES	
ISD 208	....	39138	....	39138	YES	
ISD 209	....	20750	....	20750	YES	
ISD 213	....	176330	....	176330	YES	
ISD 217	....	30368	....	30368	YES	
ISD 218	....	48109	....	48109	YES	
ISD 219	....	43049	....	43049	YES	

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
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 FOR THE YEAR ENDED JUNE 30, 1984

NAME OF ENTITY	DIRECT FEDERAL	-- PASS THROUGH --		TOTAL GRANTS	AUDIT REPORT ACCEPTABLE	REASON UNACCEPTABLE
		STATE	OTHER AGENCY			
<b>INDEPENDENT SCHOOL DISTRICTS .</b>						
ISD 222	....	42190	....	42190	YES	
ISD 223	....	39066	....	39066	YES	
ISD 224	....	126972	....	126972	YES	
ISD 225	....	72261	....	72261	YES	
ISD 227	....	198038	....	198038	YES	
ISD 228	....	99027	....	99027	YES	
ISD 229	....	82933	....	82933	YES	
ISD 232	2083	60614	....	62697	YES	
ISD 233	....	66008	....	66008	YES	
ISD 234	....	103405	....	103405	YES	
ISD 236	....	72439	....	72439	YES	
ISD 237	....	122175	....	122175	YES	
ISD 238	....	67565	....	67565	YES	
ISD 240	....	135457	....	135457	YES	
ISD 241	....	559379	....	559379	YES	
ISD 242	....	36302	....	36302	YES	
ISD 243	....	25688	....	25688	YES	
ISD 244	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 245	....	62209	....	62209	YES	
ISD 252	....	144798	....	144798	YES	
ISD 253	....	87852	....	87852	YES	
ISD 254	....	68091	....	68091	YES	
ISD 255	....	88073	....	88073	YES	
ISD 256	-1768	315630	....	313862	YES	

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 258	....	28432	....	28432	YES	
ISD 260	364	321259	....	321623	YES	
ISD 261	....	45025	....	45025	YES	
ISD 262	....	16117	....	16117	YES	
ISD 263	....	99964	....	99964	YES	
ISD 264	4691	77856	....	82547	YES	
ISD 265	....	57279	....	57279	YES	
ISD 270	55812	626111	....	681923	YES	
ISD 271	9932	1376135	....	1386067	YES	
ISD 272	....	286288	....	286288	YES	
ISD 273	....	350882	....	350882	YES	
ISD 276	26459	438161	....	464620	YES	
ISD 277	26556	340337	....	366893	YES	
ISD 278	1311	154761	....	156072	YES	
ISD 279	....	1306966	7395	1314361	YES	
ISD 280	....	582507	....	582507	YES	
ISD 281	92554	1449450	....	1542004	YES	
ISD 282	....	107081	....	107081	YES	
ISD 283	25002	347581	....	372583	YES	
ISD 284	3840	365002	....	368842	YES	
ISD 286	....	169008	....	169008	YES	
ISD 287	18675	170654	1313390	1502739	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 294	....	22472	....	22472	YES	
ISD 297	....	59756	....	59756	YES	

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
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 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<b><u>INDEPENDENT SCHOOL DISTRICTS</u></b>						
ISD 299	....	164328	....	164328	YES	
ISD 300	....	145878	....	145878	YES	
ISD 301	....	54422	....	54422	YES	
ISD 306	....	45769	....	45769	YES	
ISD 308	....	56450	....	56450	YES	
ISD 309	15256	321291	....	336547	YES	
ISD 314	....	140816	....	140816	YES	
ISD 316	10704	226686	....	237390	YES	
ISD 317	223513	253904	....	477417	YES	
ISD 318	24089	635994	3138	663221	YES	
ISD 319	5534	140719	....	146253	YES	
ISD 324	318814	272532	....	591346	NO	Internal Accounting Controls Report doesn't refer to GAO standards.
ISD 325	....	68093	....	68093	YES	
ISD 328	....	56872	....	56872	YES	
ISD 330	....	51695	....	51695	YES	
ISD 332	5831	227882	....	233713	YES	
ISD 333	....	176523	....	176523	YES	
ISD 341	....	104055	....	104055	YES	
ISD 345	....	136052	....	136052	YES	
ISD 346	....	67323	....	67323	YES	
ISD 347	....	432690	....	432690	YES	
ISD 351	536	50490	....	51026	YES	
ISD 352	....	9252	....	9252	YES	
ISD 353	....	92454	....	92454	YES	

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 354	....	92947	....	92947	YES	
ISD 356	....	50152	....	50152	YES	
ISD 361	36643	344584	....	381227	YES	
ISD 362	....	79429	....	79429	YES	
ISD 363	....	106360	....	106360	YES	
ISD 371	....	66178	....	66178	YES	
ISD 376	....	33293	....	33293	YES	
ISD 377	....	89067	....	89067	YES	
ISD 378	....	143020	....	143020	YES	
ISD 381	....	281474	....	281474	YES	
ISD 390	....	111722	....	111722	YES	
ISD 391	....	46741	....	46741	YES	
ISD 392	....	77652	....	77652	YES	
ISD 393	....	103199	....	103199	YES	
ISD 394	....	151070	....	151070	YES	
ISD 395	....	137951	....	137951	YES	
ISD 402	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 403	....	89858	....	89858	YES	
ISD 404	....	72863	....	72863	YES	
ISD 408	....	37229	....	37229	YES	
ISD 409	....	130735	....	130735	YES	
ISD 411	....	87528	....	87528	YES	
ISD 412	....	43679	....	43679	YES	
ISD 413	....	300405	....	300405	YES	

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 414	7779	91564	....	99343	YES	
ISD 415	....	23820	....	23820	YES	
ISD 417	....	185766	....	185766	YES	
ISD 418	....	25511	....	25511	YES	
ISD 421	....	54413	....	54413	YES	
ISD 422	....	128332	....	128332	YES	
ISD 423	14400	353556	....	367956	YES	
ISD 424	....	54276	....	54276	YES	
ISD 425	....	60463	....	60463	YES	
ISD 426	....	34925	....	34925	YES	
ISD 427	....	26266	....	26266	NO	Internal Accting Controls Report doesn't identify the eccting controls.
ISD 432	377326	156097	....	533423	YES	
ISD 435	159190	216575	....	375765	YES	
ISD 436	....	35540	....	35540	YES	
ISD 437	....	56030	....	56030	YES	
ISD 440	....	79242	....	79242	YES	
ISD 441	....	108656	....	108656	YES	
ISD 442	....	44390	....	44390	YES	
ISD 443	837	142034	....	142871	YES	
ISD 444	....	44574	....	44574	YES	
ISD 446	....	107578	....	107578	YES	
ISD 447	....	125253	....	125253	YES	
ISD 451	....	25143	....	25143	YES	
ISD 453	6404	21973	....	28377	YES	

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<b><u>INDEPENDENT SCHOOL DISTRICTS</u></b>						
ISD 454	1981	182250	....	184231	YES	
ISD 456	....	57401	....	57401	YES	
ISD 457	....	41351	....	41351	YES	
ISD 458	....	69674	....	69674	YES	
ISD 459	....	50548	....	50548	YES	
ISD 460	....	53812	....	53812	YES	
ISD 461	3484	47498	....	50982	YES	
ISD 463	....	236035	....	236035	YES	
ISD 464	....	52324	....	52324	YES	
ISD 465	....	288953	....	288953	YES	
ISD 466	3898	183425	....	187323	YES	
ISD 473	2094	115178	....	117272	YES	
ISD 477	17685	267713	....	285398	NO	Audit performed by Licensed Public Accountant.
ISD 480	17799	161078	....	178877	YES	
ISD 482	....	611529	....	611529	YES	
ISD 483	....	80721	....	80721	YES	
ISD 484	....	268508	....	268508	YES	
ISD 485	....	108260	....	108260	NO	Auditor's Report on Internal Accounting Controls not available.
ISD 486	....	70836	....	70836	YES	
ISD 487	....	94816	....	94816	YES	
ISD 492	....	570947	....	570947	YES	
ISD 495	....	55118	....	55118	YES	
ISD 497	....	37403	....	37403	YES	
ISD 499	....	77945	....	77945	YES	

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		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 500	....	121599	....	121599	YES	
ISD 504	....	142736	....	142736	YES	
ISD 505	....	114973	....	114973	YES	
ISD 507	....	67696	....	67696	YES	
ISD 508	592	192012	....	192604	YES	
ISD 511	....	129168	....	129168	YES	
ISD 513	....	28988	....	28988	YES	
ISD 514	....	57088	....	57088	NO	Internal Accting Controls Report doesn't identify the accting controls.
ISD 516	....	13311	....	13311	YES	
ISD 518	688	516610	2872	520170	YES	
ISD 521	....	82679	....	82679	YES	
ISD 522	....	20598	....	20598	YES	
ISD 523	....	77772	....	77772	YES	
ISD 524	....	139266	36804	176070	YES	
ISD 525	....	55613	....	55613	YES	
ISD 526	....	70210	....	70210	YES	
ISD 531	....	....	....	....	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 533	324	84039	....	84363	YES	
ISD 534	....	151553	....	151553	YES	
ISD 535	137382	1512212	....	1649594	YES	
ISD 542	....	89640	....	89640	YES	
ISD 543	....	56423	....	56423	YES	
ISD 544	....	265813	....	265813	YES	
ISD 545	....	114418	....	114418	YES	

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 547	....	151555	....	151555	YES	
ISD 548	....	123520	....	123520	YES	
ISD 549	....	....	....	....	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 550	....	79366	....	79366	YES	
ISD 553	....	136718	....	136718	YES	
ISD 561	....	112394	....	112394	YES	
ISD 564	6021	513273	....	519294	YES	
ISD 566	....	83125	....	83125	YES	
ISD 570	....	47143	....	47143	YES	
ISD 573	....	137126	....	137126	YES	
ISD 576	38150	228984	....	267134	YES	
ISD 577	....	62098	....	62098	YES	
ISD 578	....	348527	....	348527	YES	
ISD 581	....	88937	....	88937	YES	
ISD 582	....	72908	....	72908	YES	
ISD 583	....	193615	....	193615	YES	
ISD 584	....	64703	....	64703	YES	
ISD 592	....	22186	....	22186	YES	
ISD 593	26230	391139	....	417369	YES	
ISD 595	....	247296	....	247296	YES	
ISD 597	....	45950	....	45950	YES	
ISD 599	....	96283	....	96283	YES	
ISD 600	....	24712	....	24712	YES	
ISD 601	....	168274	....	168274	YES	

SCHEDULE Z  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 603	....	73199	....	73199	YES	
ISD 604	....	47813	....	47813	YES	
ISD 611	....	20738	....	20738	YES	
ISD 612	....	158891	....	158891	YES	
ISD 614	....	97495	....	97495	YES	
ISD 615	....	54097	....	54097	YES	
ISD 621	8974	925173	....	934147	YES	
ISD 622	....	835554	....	835554	YES	
ISD 623	12438	617185	....	629623	YES	
ISD 624	29051	477655	16261	522967	YES	
ISD 625	2879907	8702059	....	11581966	YES	
ISD 627	....	77670	....	77670	YES	
ISD 628	....	68634	....	68634	YES	
ISD 630	....	113811	....	113811	YES	
ISD 631	....	18074	....	18074	YES	
ISD 633	....	61870	....	61870	YES	
ISD 635	....	33696	....	33696	YES	
ISD 636	....	105467	....	105467	YES	
ISD 637	....	124794	....	124794	YES	
ISD 638	....	55276	....	55276	YES	
ISD 640	....	149262	....	149262	YES	
ISD 641	....	65622	....	65622	YES	
ISD 646	....	79883	....	79883	YES	
ISD 647	....	42459	....	42459	YES	

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 648	....	52185	....	52185	YES	
ISD 649	....	70351	....	70351	YES	
ISD 650	....	13374	....	13374	YES	
ISD 651	....	42589	....	42589	YES	
ISD 652	....	52101	....	52101	YES	
ISD 653	....	98592	....	98592	YES	
ISD 654	....	58607	....	58607	YES	
ISD 655	....	34802	....	34802	YES	
ISD 656	8053	800378	....	808431	YES	
ISD 657	....	40775	....	40775	YES	
ISD 659	....	216674	....	216674	YES	
ISD 669	....	13571	....	13571	YES	
ISD 670	....	171833	....	171833	YES	
ISD 671	....	62393	....	62393	YES	
ISD 676	....	58044	....	58044	YES	
ISD 678	....	81615	....	81615	YES	
ISD 682	....	104453	....	104453	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 690	....	103980	....	103980	YES	
ISD 691	5085	232112	....	237197	YES	
ISD 692	....	123145	....	123145	YES	
ISD 693	....	147589	....	147589	YES	
ISD 694	....	39920	....	39920	YES	
ISD 695	40672	130538	....	171210	YES	
ISD 696	11153	119092	....	130245	YES	

SC...LE 2  
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 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 697	10320	193777	....	204097	YES	
ISD 698	....	104133	....	104133	YES	
ISD 699	....	77380	....	77380	YES	
ISD 700	13497	127045	....	140542	YES	
ISD 701	96909	326720	....	423629	YES	
ISD 703	....	79630	....	79630	YES	
ISD 704	....	320106	....	320106	YES	
ISD 706	10664	290147	....	300811	YES	
ISD 707	10021	34649	....	44670	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 708	....	29331	....	29331	YES	
ISD 709	183067	3012662	....	3195729	NO	Auditor's Report on Internal Accounting Controls not available.
ISD 710	78075	570247	4795	653117	YES	
ISD 716	....	81537	....	81537	YES	
ISD 717	....	160300	....	160300	YES	
ISD 719	....	185930	....	185930	YES	
ISD 720	5235	180561	....	185796	YES	
ISD 721	....	218526	....	218526	YES	
ISD 726	....	66009	....	66009	YES	
ISD 727	....	78435	....	78435	YES	
ISD 728	....	381401	72055	453456	YES	
ISD 731	....	112140	....	112140	YES	
ISD 732	....	113313	....	113313	YES	
ISD 733	....	80163	....	80163	YES	
ISD 734	....	35258	....	35258	YES	

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 735	....	92641	....	92641	YES	
ISD 736	....	135613	....	135613	YES	
ISD 737	....	129060	....	129060	YES	
ISD 738	....	216242	....	216242	NO	Auditor's Report on Internal Accounting Controls not available.
ISD 739	....	111218	....	111218	YES	
ISD 740	....	414368	....	414368	YES	
ISD 741	....	315505	....	315505	YES	
ISD 742	....	1308047	....	1308047	YES	
ISD 743	....	310294	....	310294	YES	
ISD 745	....	....	....	....	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 748	....	132182	....	132182	YES	
ISD 750	....	323023	....	323023	YES	
ISD 756	....	133272	....	133272	YES	
ISD 761	8010	579309	....	587319	YES	
ISD 762	....	83919	....	83919	YES	
ISD 763	....	74147	....	74147	NO	Audit performed by Licensed Public Accountant.
ISD 768	....	18019	....	18019	YES	
ISD 769	14766	146894	....	161660	YES	
ISD 771	....	66301	....	66301	YES	
ISD 775	....	131897	....	131897	YES	
ISD 777	....	248540	....	248540	NO	Audit performed by Licensed Public Accountant.
ISD 784	....	159734	....	159734	YES	
ISD 786	....	169300	....	169300	YES	
ISD 787	....	105396	....	105396	YES	

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 789	....	79120	....	79120	YES	
ISD 790	....	96969	....	96969	YES	
ISD 791	....	70534	....	70534	YES	
ISD 792	....	235727	....	235727	YES	
ISD 793	405611	515408	....	921019	YES	
ISD 801	9573	78167	....	87740	YES	
ISD 803	....	83591	....	83591	YES	
ISD 806	....	....	....	....	NO	Audit Report not received in time for this report.
ISD 809	....	32881	....	32881	YES	
ISD 810	....	114111	....	114111	YES	
ISD 811	....	125633	....	125633	YES	
ISD 813	3127	159641	....	162768	YES	
ISD 818	....	118042	....	118042	YES	
ISD 819	....	369018	....	369018	YES	
ISD 820	....	186498	....	186498	YES	
ISD 821	....	142299	....	142299	YES	
ISD 827	....	93109	....	93109	YES	
ISD 829	....	284559	....	284559	YES	
ISD 830	....	110359	....	110359	YES	
ISD 831	....	598138	....	598138	YES	
ISD 832	....	166434	....	166434	YES	
ISD 833	174861	551265	....	726126	YES	
ISD 834	30125	736154	....	766279	YES	
ISD 836	....	64071	....	64071	YES	

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 837	....	....	....	....	NO	Schedule of Federal Grant Activity not accurate or available.
ISD 840	....	150763	....	150763	YES	
ISD 846	....	211128	....	211128	YES	
ISD 850	27029	42035	....	69064	YES	
ISD 852	....	161005	....	161005	YES	
ISD 857	....	124405	....	124405	YES	
ISD 858	....	112585	....	112585	YES	
ISD 861	....	847927	....	847927	YES	
ISD 876	....	167092	....	167092	YES	
ISD 877	....	397634	....	397634	YES	
ISD 879	....	135592	....	135592	YES	
ISD 880	....	149521	....	149521	YES	
ISD 881	974	86587	....	87561	YES	
ISD 882	....	480463	....	480463	YES	
ISD 883	....	97759	....	97759	YES	
ISD 885	....	89281	....	89281	YES	
ISD 891	....	339647	4734	344381	YES	
ISD 892	....	80216	....	80216	YES	
ISD 893	....	22900	....	22900	YES	
ISD 894	20221	422555	....	442776	YES	
ISD 896	....	13143	....	13143	YES	
ISD 911	15212	587031	....	602243	YES	
ISD 912	....	246137	....	246137	YES	
ISD 913	....	....	....	....	NO	Audit Report not received in time for this report.

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>INDEPENDENT SCHOOL DISTRICTS</u>						
ISD 914	....	67059	....	67059	YES	
ISD 918	....	52129	....	52129	YES	
TOTAL	11555785	91666189	1495110	104717084		

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SUMMARY BY ENTITY  
FOR THE YEAR ENDED JUNE 30, 1984

NAME OF ENTITY	DIRECT FEDERAL	-- PASS THROUGH --		TOTAL GRANTS	AUDIT REPORT ACCEPTABLE	REASON UNACCEPTABLE
		STATE	OTHER AGENCY			
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>						
AGASSIZ VALLEY VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
BENIDJI INTERDISTRICT COOP	....	401328	....	401328	YES	
BENTON STEARNS SPEC. ED. COOP	....	....	....	....	NO	Audit Report not received in time for this report.
BLUE MOUND VOCATIONAL CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
BOIS FORTE RESERVATION BUS COM	....	149200	....	149200	YES	
BONANZA VALLEY VOC. CENTER	....	....	....	....	NO	Audit Report not received in time for this report.
BOUNDARY WATERS SPEC. ED. COO	9474	39986	....	49460	YES	
CARVER-SCOTT VOC. CENTER	....	27093	....	27093	YES	
CENTRAL MN ED COOP SERV. UNIT	....	85912	....	85912	YES	
CENTRAL STEARNS VOC. CENTER	....	....	....	....	NO	Audit Report not received in time for this report.
CLAY COUNTY VOCATIONAL CENTER	78922	11187	....	90109	YES	
COMPUTER REGION FIVE	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
COMPUTER REGION ONE	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
COMPUTER REGION THREE	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
COTTONWOOD RIVER VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
CROW RIVER PUPIL STUDY COOP	....	191157	....	191157	YES	
DES MOINES VALLEY VOC. CENTER	....	....	....	....	NO	Audit Report not received in time for this report.
EAST CENTRAL VOCATIONAL CENTE	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
EAST RANGE VOCATIONAL CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
ED COOP SERV. UNIT TWIN CITIE	....	130244	....	130244	YES	
EDUC. COOP. SERVICE UNIT	67845	225883	....	293728	YES	
FERGUS FALLS SPEC. ED. COOP	....	....	....	....	NO	Audit Report not received in time for this report.
FERGUS FALLS VOCATIONAL CENTE	....	....	....	....	NO	Audit Report not received in time for this report.
FRESHWATER-WOODLAND	....	112195	....	112195	YES	

SC .E 2  
 OFFICE OF THE STATE AUDITOR  
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NAME OF ENTITY	DIRECT FEDERAL	-- PASS THROUGH --		TOTAL GRANTS	AUDIT REPORT ACCEPTABLE	REASON UNACCEPTABLE
		STATE	OTHER AGENCY			
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>						
HEARTLAND VOCATIONAL CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
HIGHLAND VOCATIONAL CENTER	6245	6314	....	12559	YES	
INTERDISTRICT VOC. CENTER	....	....	....	....	NO	Audit Report not received in time for this report.
LAKE AGASSIZ SPEC. ED. COOP	....	58000	....	58000	YES	
LEAF RIVER VALLEY VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
MARTIN COUNTY SPEC. ED COOP	....	86095	....	86095	YES	
MARTIN COUNTY VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
NEENER-WRIGHT SPECIAL ED. COO	....	228299	....	228299	YES	
METRO II	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
MID-RANGE SPEC. ED. COOP	....	142187	....	142187	YES	
MID-STATE VOC/SPEC ED COOP	....	211072	....	211072	YES	
MIDWEST SPECIAL ED. COOP.	....	126664	....	126664	NO	Audit not performed in accordance with GAAS.
MILLE LACS VOCATIONAL CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
MINNESOTA VALLEY COOP CENTER	....	40231	....	40231	YES	
MN RIVER VALLEY SPEC. ED. COO	....	127573	....	127573	YES	
MN VALLEY INTER. SPEC ED COOP	....	....	....	....	NO	Audit Report not received in time for this report.
MOWER COUNTY SPECIAL ED COOP	....	111923	....	111923	YES	
NENECC	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
NISWI - NAYAWSHING VOC. CENTE	....	....	....	....	NO	Audit Report not received in time for this report.
NORTH COUNTY VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
NORTHEAST ED COOP SERVICE UNI	....	....	....	....	NO	Audit Report not received in time for this report.
NORTHERN CARLTON VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
NORTHERN LITES VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
NORTHWEST VOCATIONAL CENTER	....	....	....	....	NO	Schedule of Federal Grant Activity not accurate or available.

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NAME OF ENTITY	DIRECT FEDERAL	-- PASS THROUGH --		TOTAL GRANTS	AUDIT REPORT ACCEPTABLE	REASON UNACCEPTABLE
		STATE	OTHER AGENCY			
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>						
NW MN ED COOP SERVICE UNIT	....	205330	....	205330	YES	
NW REGION INTERDISTRICT COOP	....	57651	....	57651	YES	
OAK LAND VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
PINE-PRAIRIE VOC. CENTER	....	94233	....	94233	YES	
PRAIRIE LAKES VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
RED LAKE FALLS SPEC. ED. COOP	....	219306	....	219306	YES	
RED RIVER VALLEY VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
REDWOOD VOCATIONAL CENTER	....	....	....	....	NO	Audit Report not received in time for this report.
RIVER BEND SPEC. ED. COOP	....	150624	....	150624	NO	Schedule of Federal Grant Activity not accurate or available.
RUN RIVER COOPERATIVE CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
RUNESTONE VOC. CENTER	....	....	....	....	NO	Audit Report not received in time for this report.
SIBLEY VOCATIONAL CENTER	....	....	....	....	NO	Audit Report not received in time for this report.
SO. CENTRAL ED COOP SERV UNIT	....	....	....	....	NO	Schedule of Federal Grant Activity not accurate or available.
SOUTH CENTRAL SPECIAL ED. COO	....	80275	....	80275	YES	
SOUTH CENTRAL VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
SOUTHEAST MN ED COOP SERV UNI	1029	242506	....	243535	YES	
SOUTHERN MN SPEC. SERV. COOP	....	58618	....	58618	YES	
SOUTHERN MN VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
SOUTHERN POLAR VOC. CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
ST. PETER SPECIAL ED. COOP	....	....	....	....	NO	Audit Report not received in time for this report.
SW & WEST CENTRAL ED SERV UNI	....	966890	....	966890	YES	
TIES	....	....	....	....	NO	Audit Report not received in time for this report.
TRI-COUNTY VOC/SPEC ED COOP	....	173862	....	173862	YES	
VIKING VOCATIONAL CENTER	....	....	....	....	NO	Audit Report not received in time for this report.

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</u>						
W MN MULTI-REGION COMP CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
WEST CENTRAL ED COOP SERV UNI	....	211579	....	211579	YES	
WRIGHT VOCATIONAL CENTER	....	....	....	....	N/A	A-102 Attachment P Audit not required - no Federal funds received.
TOTAL	163515	4973417	....	5136932		

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>SPECIAL SCHOOL DISTRICTS</u>						
SPECIAL SCHOOL DISTRICT 1	3069666	10250850	....	13320516	YES	
SPECIAL SCHOOL DISTRICT 6	....	472380	....	472380	YES	
TOTAL	3069666	10723230	....	13792896		

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<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<b><u>NONPROFIT AGENCIES</u></b>						
ANOKA CO COMMUNITY ACTION INC.	....	2336759	529046	2865805	YES	
ARROWHEAD ECON OPPORTUNITY AG	....	5389383	....	5389383	YES	
INTER-CO COMMUNITY COUNCIL INC	....	4508	103869	108377	YES	
LAKES & PINES COMM ACTION INC	884618	4838325	....	5722943	YES	
OTTERTAIL-WADENA COMM ACT INC.	....	1276115	....	1276115	YES	
PRAIRIE 5 COMM ACTION COUNCIL	....	2255616	....	2255616	YES	
RANSEY ACTION PROGRAMS, INC.	....	4063149	....	4063149	YES	
REGION 6 E COMM ACT COUNCIL IN	....	2431556	....	2431556	YES	
SAINT BERNARD'S SCHOOL	....	17918	....	17918	YES	
SENCAC, INC.	....	5471353	....	5471353	YES	
SW MN OPPORTUNITY COUNCIL INC	....	2026389	....	2026389	YES	
TRI-COUNTY ACTION PROGRAM INC	....	1098441	....	1098441	YES	
WEST CENTRAL MN COMM ACT INC.	313821	1567531	....	1881352	YES	
TOTAL	1198439	32777043	632915	34608397		

SCHEDULE 2  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL FUNDS  
 SUMMARY BY ENTITY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<u>REGIONAL DEVELOPMENT COMMISSIONS</u>						
ARROWHEAD RDC	170317	1966316	....	2136633	YES	
EAST CENTRAL RDC	190457	997340	....	1187797	YES	
HEADWATERS RDC	467382	16000	....	483382	YES	
METROPOLITAN COUNCIL	10069337	4621697	....	14691034	YES	
NORTHWEST RDC	62468	880629	....	943097	YES	
REGION FIVE RDC	42162	739476	....	781638	YES	
SIX EAST RDC	57556	599863	....	657419	YES	
TOTAL	11059679	9821321	....	20881000		

**SCHEDULE 2**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL FUNDS**  
**SUMMARY BY ENTITY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>DIRECT FEDERAL</u>	<u>-- PASS THROUGH --</u>		<u>TOTAL GRANTS</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON UNACCEPTABLE</u>
		<u>STATE</u>	<u>OTHER AGENCY</u>			
<b><u>OTHER GOVERNMENTS</u></b>						
MULTI-COUNTY BOARD OF HEALTH	....	61111	10310	71421	YES	
TOTAL	....	61111	10310	71421		
GRAND TOTAL	65184209	195063238	2439271	262686718		
ACCEPTED REPORTS	64142780	188685198	1125881	253953859		
UNACCEPTED REPORTS	1041429	6378040	1313390	8732859		

SCHEDULE 3

SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL-ACTION</b>					
<b>NONPROFIT AGENCIES</b>					
WEST CENTRAL MN COMM ACT INC.		YES	YES		
72.002	17626			NO	NO
TOTAL	17626				
<b>TOTAL FEDERAL GRANTS</b>	<b>17626</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF AGRICULTURE</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 025		NO	NO		
10.559	10309			NO	NO
TOTAL	10309				
ISD 129		YES	NO		
10.558	150444			NO	NO
TOTAL	150444				
ISD 287		NO	YES		
10.559	7355			NO	NO
TOTAL	7355				
ISD 317		YES	YES		
10.559	6596			NO	1086
TOTAL	6596				
ISD 414		YES	YES		
10.555	7779			NO	NO
TOTAL	7779				
ISD 709		NO	NO		
10.559	101888			NO	NO
10.652	4000			NO	NO
TOTAL	105888				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF AGRICULTURE</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 894		YES	YES		
10.555	16399			NO	NO
TOTAL	16399				
<b>CITIES</b>					
DENNISON		YES	YES		
10.418	1771			NO	NO
TOTAL	1771				
<b>TOTAL FEDERAL GRANTS</b>	<b>306541</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>1086</b>	

**SCHEDULE 3  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF COMMERCE</u></b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
EDUC. COOP. SERVICE UNIT		YES	NO		
11.550	23845			NO	NO
TOTAL	23845				
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
ARROWHEAD RDC		YES	NO		
11.302	71500			NO	NO
11.307	18369			NO	NO
11.307	4287			NO	NO
11.303	28161			NO	NO
TOTAL	122317				
EAST CENTRAL RDC		YES	YES		
11.301	190457			NO	NO
TOTAL	190457				
HEADWATERS RDC		YES	YES		
11.302	50481			NO	NO
TOTAL	50481				
NORTHWEST RDC		YES	NO		
11.302	62468			NO	NO
TOTAL	62468				
REGION FIVE RDC		YES	YES		
11.302	42162			NO	NO
TOTAL	42162				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF COMMERCE</u></b>					
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
SIX EAST RDC		YES	YES		
11.302	57556			NO	NO
TOTAL	57556				
<b>CITIES</b>					
SAINT PAUL		YES	YES		
11.302	44424			NO	NO
11.305	1417330			NO	NO
TOTAL	1461754				
<b>TOTAL FEDERAL GRANTS</b>	<b>2011040</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>SPECIAL SCHOOL DISTRICTS</b>					
SPECIAL SCHOOL DISTRICT 1		YES	YES		
84.003	422651			NO	NO
84.060	229656			NO	NO
84.073	194553			NO	NO
84.128	85676			NO	NO
84.152	41811			NO	NO
84.083	2002			NO	NO
84.041	73096			NO	NO
84.063	2015000			NO	NO
TOTAL	3064445				
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
BOUNDARY WATERS SPEC. ED. COO		YES	YES		
84.041	9474			NO	NO
TOTAL	9474				
CLAY COUNTY VOCATIONAL CENTER		YES	NO		
84.024	78922			NO	NO
TOTAL	78922				
EDUC. COOP. SERVICE UNIT		YES	NO		
84.073	44000			NO	NO
TOTAL	44000				
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 004		YES	YES		
84.041	24029			NO	NO
TOTAL	24029				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 011		YES	NO		
84.003	7539			NO	NO
84.041	17044			NO	NO
84.060	55192			NO	NO
TOTAL	79775				
ISD 012		YES	NO		
84.060	5534			NO	NO
TOTAL	5534				
ISD 022		NO	NO		
84.060	42179			NO	NO
TOTAL	42179				
ISD 025		NO	NO		
84.060	14957			NO	NO
TOTAL	14957				
ISD 031		YES	NO		
84.060	67457			NO	NO
TOTAL	67457				
ISD 032		YES	NO		
84.060	3889			NO	NO
TOTAL	3889				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 038		YES	YES		
84.003	43871			NO	NO
84.040	1584015			NO	NO
84.041	1479777			NO	NO
TOTAL	3107663				
ISD 070		YES	YES		
84.024	1438			NO	NO
TOTAL	1438				
ISD 077		YES	NO		
84.005	890			NO	NO
TOTAL	890				
ISD 078		YES	YES		
84.024	900			NO	NO
84.003	257			NO	NO
TOTAL	1157				
ISD 094		YES	NO		
84.024	11150			NO	NO
TOTAL	11150				
ISD 099		YES	NO		
84.003	2061			NO	NO
TOTAL	2061				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 115		YES	NO		
84.060	77478			NO	NO
TOTAL	77478				
ISD 118		YES	NO		
84.041	26547			NO	NO
84.060	12414			NO	NO
TOTAL	38961				
ISD 119		YES	NO		
84.060	17201			NO	NO
84.041	120538			NO	NO
TOTAL	137739				
ISD 129		YES	NO		
84.024	24735			NO	NO
84.014	204704			NO	NO
TOTAL	229439				
ISD 162		YES	NO		
84.060	43974			NO	NO
TOTAL	43974				
ISD 181		YES	NO		
84.007	43988			NO	NO
84.033	60581			YES	NO

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.063	427914		YES	NO
	TOTAL	532483			
ISD 196			NO	NO	
	84.003	6510		NO	NO
	84.041	14949		NO	NO
	TOTAL	21459			
ISD 197			YES	NO	
	84.073	25940		NO	NO
	TOTAL	25940			
ISD 206			YES	NO	
	84.007	88367		NO	NO
	84.033	115837		NO	NO
	84.063	765932		NO	NO
	TOTAL	970136			
ISD 232			YES	YES	
	84.061	2083		NO	NO
	TOTAL	2083			
ISD 256			YES	YES	
	84.060	-1768		NO	NO
	TOTAL	-1768			
ISD 270			YES	NO	
	84.073	55812		NO	NO
	TOTAL	55812			

SCHEDULE 3  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>FEDERAL - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 271		YES	NO		
84.003	9932			NO	NO
TOTAL	9932				
ISD 276		YES	NO		
84.003	3371			NO	NO
TOTAL	3371				
ISD 278		YES	NO		
84.003	489			NO	NO
84.024	822			NO	NO
TOTAL	1311				
ISD 281		YES	YES		
84.003	4914			NO	NO
84.060	20731			NO	NO
TOTAL	25645				
ISD 284		YES	NO		
84.024	2785			NO	NO
84.003	1055			NO	NO
TOTAL	3840				
ISD 309		YES	NO		
84.060	15256			NO	NO
TOTAL	15256				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 316		YES	YES		
84.060	10704			NO	NO
TOTAL	10704				
ISD 317		YES	YES		
84.060	38243			YES	NO
84.041	178674			NO	NO
TOTAL	216917				
ISD 318		YES	YES		
84.060	24089			NO	NO
TOTAL	24089				
ISD 319		YES	YES		
84.060	5534			NO	NO
TOTAL	5534				
ISD 324		NO	NO		
84.007	24008			YES	NO
84.033	56514			YES	NO
84.063	238292			YES	NO
84.032	0			YES	NO
TOTAL	318814				
ISD 361		YES	NO		
84.003	257			NO	NO

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.060	25726		NO	NO
	TOTAL	25983			
ISD 432			YES	YES	
	84.041	340681		NO	NO
	84.060	36645		NO	NO
	TOTAL	377326			
ISD 435			YES	YES	
	84.041	109084		NO	NO
	84.060	50106		NO	NO
	TOTAL	159190			
ISD 454			YES	NO	
	84.003	1981		NO	NO
	TOTAL	1981			
ISD 473			YES	NO	
	84.060	2094		NO	NO
	TOTAL	2094			
ISD 480			YES	NO	
	84.060	17799		NO	NO
	TOTAL	17799			
ISD 508			YES	YES	
	84.003	592		NO	NO
	TOTAL	592			

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OFFICE OF THE STATE AUDITOR  
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SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 533		YES	NO		
	84.024	324		NO	NO
	TOTAL	324			
ISD 535		YES	NO		
	84.003	137382		NO	NO
	TOTAL	137382			
ISD 564		YES	NO		
	84.024	6021		NO	NO
	TOTAL	6021			
ISD 576		YES	NO		
	84.024	3440		NO	NO
	84.041	34710		NO	NO
	TOTAL	38150			
ISD 621		YES	NO		
	84.060	8974		NO	NO
	TOTAL	8974			
ISD 624		YES	NO		
	84.061	7403		NO	NO
	TOTAL	7403			

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 625</b>		<b>YES</b>	<b>NO</b>		
84.003	290625			NO	NO
84.024	39721			NO	NO
84.060	114201			NO	NO
84.063	771074			NO	NO
84.078	691129			NO	NO
<b>TOTAL</b>	<b>1906750</b>				
<b>ISD 656</b>		<b>YES</b>	<b>NO</b>		
84.003	8053			NO	NO
<b>TOTAL</b>	<b>8053</b>				
<b>ISD 691</b>		<b>YES</b>	<b>YES</b>		
84.060	5085			NO	NO
<b>TOTAL</b>	<b>5085</b>				
<b>ISD 695</b>		<b>YES</b>	<b>YES</b>		
84.003	823			NO	NO
84.060	8376			NO	NO
<b>TOTAL</b>	<b>9199</b>				
<b>ISD 696</b>		<b>YES</b>	<b>YES</b>		
84.060	7303			NO	NO
<b>TOTAL</b>	<b>7303</b>				
<b>ISD 697</b>		<b>YES</b>	<b>YES</b>		
84.060	10320			NO	NO
<b>TOTAL</b>	<b>10320</b>				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 700		YES	NO		
84.041	13497			NO	NO
TOTAL	13497				
ISD 701		YES	YES		
84.003	1390			NO	NO
84.060	14209			NO	NO
TOTAL	15599				
ISD 706		YES	NO		
84.003	643			NO	NO
84.060	10021			NO	NO
TOTAL	10664				
ISD 707		NO	NO		
84.060	10021			NO	NO
TOTAL	10021				
ISD 709		NO	NO		
84.062	77179			NO	NO
TOTAL	77179				
ISD 710		YES	YES		
84.060	31232			NO	NO
84.041	46843			NO	NO
TOTAL	78075				

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**OFFICE OF THE STATE AUDITOR**  
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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF EDUCATION</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 720		YES	NO		
84.060	5235			NO	NO
TOTAL	5235				
ISD 793		YES	NO		
84.063	350826			YES	NO
84.033	41173			YES	NO
84.007	6227			YES	NO
TOTAL	398226				
ISD 801		YES	NO		
84.060	9573			NO	NO
TOTAL	9573				
ISD 813		YES	NO		
84.003	3127			NO	NO
TOTAL	3127				
ISD 833		YES	YES		
84.024	174861			NO	NO
TOTAL	174861				
ISD 850		YES	YES		
84.003	1029			NO	NO
TOTAL	1029				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 894		YES	YES		
84.060	3822			NO	NO
TOTAL	3822				
TOTAL FEDERAL GRANTS	12859006	TOTAL QUESTIONED COSTS		0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF ENERGY</u></b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
SOUTHEAST MN ED COOP SERV UNI		YES	YES		
81.041	1029			NO	NO
TOTAL	1029				
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 152		YES	YES		
81.052	5000			NO	NO
TOTAL	5000				
ISD 264		YES	YES		
81.052	4691			NO	NO
TOTAL	4691				
ISD 276		YES	NO		
81.052	23088			NO	NO
TOTAL	23088				
ISD 281		YES	YES		
81.052	66909			NO	NO
TOTAL	66909				
ISD 287		NO	YES		
81.041	11340			NO	NO
TOTAL	11340				

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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF ENERGY</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 453		YES	YES		
81.052	6404			NO	NO
TOTAL	6404				
ISD 466		YES	YES		
81.052	3898			NO	NO
TOTAL	3898				
ISD 477		NO	YES		
81.052	17685			NO	NO
TOTAL	17685				
ISD 593		YES	YES		
81.052	26230			NO	NO
TOTAL	26230				
ISD 695		YES	YES		
81.052	31473			NO	NO
TOTAL	31473				
ISD 761		YES	NO		
81.052	8010			NO	NO
TOTAL	8010				
ISD 769		YES	NO		
81.052	14766			NO	NO
TOTAL	14766				

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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF ENERGY</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 834		YES	NO		
81.052	30125			NO	NO
TOTAL	30125				
ISD 850		YES	YES		
81.052	26000			NO	NO
TOTAL	26000				
ISD 911		YES	YES		
81.052	15212			NO	NO
TOTAL	15212				
<b>NONPROFIT AGENCIES</b>					
LAKES & PINES COMM ACTION INC		YES	NO		
81.042	537571			NO	NO
TOTAL	537571				
<b>TOTAL FEDERAL GRANTS</b>	<b>829431</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
<b>METROPOLITAN COUNCIL</b>		<b>YES</b>	<b>YES</b>		
<b>66.426</b>	<b>67710</b>			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>67710</b>				
<b>CITIES</b>					
<b>BELGRADE</b>		<b>NO</b>	<b>NO</b>		
<b>66.418</b>	<b>396649</b>			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>396649</b>				
<b>SAINT PAUL</b>		<b>YES</b>	<b>YES</b>		
<b>66.504</b>	<b>10345</b>			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>10345</b>				
<b>TOTAL FEDERAL GRANTS</b>	<b>474704</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

SCHEDULE 3  
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 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - FOUNDATION OF THE ARTS &amp; HUMANITIES</u></b>					
<b>SPECIAL SCHOOL DISTRICTS</b>					
SPECIAL SCHOOL DISTRICT 1		YES	YES		
45.127	5221			NO	NO
TOTAL	5221				
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 283		YES	NO		
45.127	25002			NO	NO
TOTAL	25002				
ISD 625		YES	NO		
45.003	9958			NO	NO
TOTAL	9958				
<b>TOTAL FEDERAL GRANTS</b>	<b>40181</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

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FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 277		YES	NO		
13.633	26556			NO	NO
TOTAL	26556				
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
HEADWATERS RDC		YES	YES		
13.633	162834			NO	NO
13.635	254067			NO	NO
TOTAL	416901				
METROPOLITAN COUNCIL		YES	YES		
13.294	257469			NO	NO
TOTAL	257469				
<b>CITIES</b>					
SAINT PAUL		YES	YES		
13.217	227671			NO	NO
13.224	315627			NO	NO
TOTAL	543298				
<b>NONPROFIT AGENCIES</b>					
WEST CENTRAL MN COMM ACT INC.		YES	YES		
13.600	296195			NO	NO
TOTAL	296195				
<b>TOTAL FEDERAL GRANTS</b>	<b>1540419</b>	<b>TOTAL QUESTIONED COSTS</b>	<b>0</b>		

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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPT. OF HOUSING &amp; URBAN DEVELOPMENT</u></b>					
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
METROPOLITAN COUNCIL		YES	YES		
14.156	9217876			NO	NO
TOTAL	9217876				
<b>CITIES</b>					
BABBITT		YES	NO		
14.219	137400			NO	NO
TOTAL	137400				
MOUNTAIN IRON		YES	NO		
14.219	25493			NO	NO
TOTAL	25493				
SAINT PAUL		YES	YES		
14.169	94535			NO	NO
14.221	13259706			YES	NO
14.218	10085171			NO	NO
TOTAL	23439412				
<b>TOTAL FEDERAL GRANTS</b>	<b>32820181</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF INTERIOR</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 038		YES	YES		
15.130	74903			NO	NO
TOTAL	74903				
ISD 361		YES	NO		
15.130	10660			NO	NO
TOTAL	10660				
ISD 696		YES	YES		
15.130	3850			NO	NO
TOTAL	3850				
ISD 701		YES	YES		
15.130	5656			NO	NO
TOTAL	5656				
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
METROPOLITAN COUNCIL		YES	YES		
15.607	9950			NO	NO
TOTAL	9950				
<b>CITIES</b>					
SAINT PAUL		YES	YES		
15.919	288492			YES	NO
TOTAL	288492				
<b>TOTAL FEDERAL GRANTS</b>	<b>393511</b>				
		<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL - DEPARTMENT OF LABOR</u></b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
HIGHLAND VOCATIONAL CENTER		YES	NO		
17.250	6245			NO	NO
TOTAL	6245				
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 129		YES	NO		
17.250	8580			NO	NO
TOTAL	8580				
ISD 141		YES	NO		
17.232	186			NO	NO
17.250	1249			NO	NO
TOTAL	1435				
ISD 145		YES	NO		
17.232	4279			NO	NO
TOTAL	4279				
ISD 194		YES	YES		
17.232	1680			NO	NO
17.250	3722			NO	NO
TOTAL	5402				
ISD 197		YES	NO		
17.250	6800			NO	NO
TOTAL	6800				

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STATEWIDE SINGLE AUDIT  
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FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF LABOR</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 199		YES	NO		
17.250	7500			NO	NO
TOTAL	7500				
ISD 260		YES	YES		
17.250	364			NO	NO
TOTAL	364				
ISD 332		YES	YES		
17.232	5831			NO	NO
TOTAL	5831				
ISD 351		YES	NO		
17.232	536			NO	NO
TOTAL	536				
ISD 423		YES	NO		
17.250	14400			NO	NO
TOTAL	14400				
ISD 443		YES	NO		
17.232	837			NO	NO
TOTAL	837				
ISD 461		YES	NO		
17.232	3484			NO	NO
TOTAL	3484				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF LABOR</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 518		YES	NO		
17.250	688			NO	NO
TOTAL	688				
ISD 623		YES	NO		
17.250	12438			NO	NO
TOTAL	12438				
ISD 624		YES	NO		
17.232	21648			NO	NO
TOTAL	21648				
ISD 625		YES	NO		
17.232	963199			NO	NO
TOTAL	963199				
ISD 701		YES	YES		
17.232	19982			NO	NO
17.250	55672			NO	NO
TOTAL	75654				
ISD 793		YES	NO		
17.250	7385			NO	NO
TOTAL	7385				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>FEDERAL - DEPARTMENT OF LABOR</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 881		YES	NO		
17.232	974			NO	NO
TOTAL	974				
<b>CITIES</b>					
SAINT PAUL		YES	YES		
17.232	2995342			NO	NO
TOTAL	2995342				
<b>NONPROFIT AGENCIES</b>					
LAKES & PINES COMM ACTION INC		YES	NO		
17.232	347047			NO	NO
TOTAL	347047				
<b>TOTAL FEDERAL GRANTS</b>	<b>4490068</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

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SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>FEDERAL-DEPARTMENT OF TREASURY</u></b>					
<b>CITIES</b>					
<b>BABBITT</b>		<b>YES</b>	<b>NO</b>		
21.300	10039			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>10039</b>				
<b>BELGRADE</b>		<b>NO</b>	<b>NO</b>		
21.300	7594			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>7594</b>				
<b>DENNISON</b>		<b>YES</b>	<b>YES</b>		
21.300	930			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>930</b>				
<b>MONTEVIDEO</b>		<b>YES</b>	<b>YES</b>		
21.300	58732			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>58732</b>				
<b>MOUNTAIN IRON</b>		<b>YES</b>	<b>NO</b>		
21.300	17045			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>17045</b>				
<b>PINE CITY</b>		<b>YES</b>	<b>YES</b>		
21.300	20004			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>20004</b>				
<b>SAINT PAUL</b>		<b>YES</b>	<b>YES</b>		
21.300	4185011			<b>NO</b>	<b>NO</b>
<b>TOTAL</b>	<b>4185011</b>				

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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>FEDERAL-DEPARTMENT OF TREASURY</u>					
COUNTIES					
RAMSEY COUNTY		YES	YES		
21.300	4243650			NO	NO
TOTAL	4243650				
TOTAL FEDERAL GRANTS	8543005	TOTAL QUESTIONED COSTS		0	

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>FEDERAL - DEPARTMENT OF TRANSPORTATION</u>					
REGIONAL DEVELOPMENT COMMISSIONS					
ARROWHEAD RDC		YES	NO		
20.505	48000			NO	NO
TOTAL	48000				
METROPOLITAN COUNCIL		YES	YES		
20.505	455773			NO	NO
20.504	60559			NO	NO
TOTAL	516332				
CITIES					
MONTEVIDEO		YES	YES		
20.507	34086			NO	NO
TOTAL	34086				
SAINT PAUL		YES	YES		
20.500	260078			NO	NO
TOTAL	260078				
TOTAL FEDERAL GRANTS	858496	TOTAL QUESTIONED COSTS		0	

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-ANOKA COUNTY</u>					
NONPROFIT AGENCIES					
ANOKA CO COMMUNITY ACTION INC.		YES	YES		
17.232	12696			NO	NO
14.219	516350			NO	NO
TOTAL	529046				
 TOTAL FEDERAL GRANTS	 529046	 TOTAL QUESTIONED COSTS		 0	

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-CITY OF GULLY</u>					
NONPROFIT AGENCIES					
INTER-CO COMMUNITY COUNCIL INC		YES	YES		
14.228	12396			NO	NO
TOTAL FEDERAL GRANTS	12396	TOTAL QUESTIONED COSTS		0	

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-CLEARWATER COUNTY</u>					
NONPROFIT AGENCIES					
INTER-CO COMMUNITY COUNCIL INC		YES	YES		
14.228	24149			NO	NO
TOTAL FEDERAL GRANTS	24149	TOTAL QUESTIONED COSTS		0	

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-EAST METRO SERVICE DELIVERY AREA</u>					
COUNTIES					
RAMSEY COUNTY		YES	YES		
17.250	95286			NO	NO
TOTAL	95286				
TOTAL FEDERAL GRANTS	95286	TOTAL QUESTIONED COSTS		0	

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<u>LOCAL-HENNEPIN COUNTY</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 287		NO	YES		
17.250	1313390			NO	NO
TOTAL	1313390				
TOTAL FEDERAL GRANTS	1313390	TOTAL QUESTIONED COSTS		0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-ISD 129 MONTEVIDEO</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 152		YES	YES		
84.011	22031			NO	NO
TOTAL	22031				
ISD 524		YES	NO		
84.011	23604			NO	NO
84.011	11000			NO	NO
TOTAL	34604				
TOTAL FEDERAL GRANTS	56635	TOTAL QUESTIONED COSTS		0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-ISD 281 ROBBINSDALE</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 279		YES	NO		
84.002	7395			NO	NO
TOTAL	7395				
 TOTAL FEDERAL GRANTS	 7395	TOTAL QUESTIONED COSTS		 0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-ISD 822 MONTICELLO</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 728		YES	NO		
84.027	72055			NO	NO
TOTAL	72055				
TOTAL FEDERAL GRANTS	72055	TOTAL QUESTIONED COSTS		0	

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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-ISD 894 GRANITE FALLS AVTI</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 891		YES	YES		
84.049	4734			NO	NO
TOTAL	4734				
 TOTAL FEDERAL GRANTS	 4734	TOTAL QUESTIONED COSTS		 0	

SCHEDULE C  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-LAKE AGASSIZ SPECIAL EDUCATION COOPERATIVE</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 150		YES	YES		
84.027	8838			NO	NO
TOTAL	8838				
 TOTAL FEDERAL GRANTS	 8838				 0
		TOTAL QUESTIONED COSTS			

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**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1964**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-METROPOLITAN COUNCIL</u>					
COUNTIES					
RAMSEY COUNTY		YES	YES		
13.635	163976			NO	NO
TOTAL	163976				
TOTAL FEDERAL GRANTS	163976	TOTAL QUESTIONED COSTS		0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1964**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-METROPOLITAN WASTE CONTROL COMMISSION</u>					
CITIES					
SAINT PAUL		YES	YES		
66.418	41674			NO	NO
TOTAL	41674				
TOTAL FEDERAL GRANTS	41674	TOTAL QUESTIONED COSTS		0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-MINNESOTA CHIPPEWA TRIBE</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 318		YES	YES		
15.130	3138			NO	NO
TOTAL	3138				
ISD 710		YES	YES		
15.130	4795			NO	NO
TOTAL	4795				
TOTAL FEDERAL GRANTS	7933	TOTAL QUESTIONED COSTS		0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>LOCAL-POLK COUNTY</b>					
<b>NONPROFIT AGENCIES</b>					
INTER-CO COMMUNITY COUNCIL INC		YES	YES		
14.219	49961			NO	NO
TOTAL	49961				
<b>TOTAL FEDERAL GRANTS</b>	<b>49961</b>				
				<b>TOTAL QUESTIONED COSTS</b>	<b>0</b>

OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-RAMSEY COUNTY</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 624		YES	NO		
81.052	16261			NO	NO
TOTAL	16261				
TOTAL FEDERAL GRANTS	16261	TOTAL QUESTIONED COSTS		0	

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**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>LOCAL-RED LAKE COUNTY</b>					
<b>NONPROFIT AGENCIES</b>					
INTER-CO COMMUNITY COUNCIL INC		YES	YES		
14.219	17363			NO	NO
TOTAL	17363				
<b>TOTAL FEDERAL GRANTS</b>	<b>17363</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-SOUTHWESTERN AREA AGENCY ON AGING</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 518		YES	NO		
13.633	2872			NO	NO
TOTAL	2872				
 TOTAL FEDERAL GRANTS	 2872	TOTAL QUESTIONED COSTS		 0	

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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-TRI - VALLEY OPPORTUNITY COUNCIL</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 152		YES	YES		
84.011	2797			NO	NO
TOTAL	2797				
ISD 524		YES	NO		
84.011	2200			NO	NO
TOTAL	2200				
TOTAL FEDERAL GRANTS	4997	TOTAL QUESTIONED COSTS		0	

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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>LOCAL-WEST CENTRAL AREA AGENCY ON AGING</u>					
OTHER GOVERNMENTS					
MULTI-COUNTY BOARD OF HEALTH		YES	NO		
13.633	10310			NO	NO
TOTAL	10310				
TOTAL FEDERAL GRANTS	10310	TOTAL QUESTIONED COSTS		0	

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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE-DEPARTMENT OF CORRECTIONS</u>					
COUNTIES					
RAMSEY COUNTY		YES	YES		
16.502	9649			NO	NO
16.603	2309			NO	NO
TOTAL	11958				
TOTAL FEDERAL GRANTS	11958	TOTAL QUESTIONED COSTS		0	

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OFFICE OF THE STATE AUDITOR  
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SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF ECONOMIC SECURITY</b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
<b>BOIS FORTE RESERVATION BUS COM</b>		<b>YES</b>	<b>YES</b>		
13.818	109526			NO	5013
13.665	21341			NO	1151
81.042	18333			NO	942
<b>TOTAL</b>	<b>149200</b>				
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 099</b>		<b>YES</b>	<b>NO</b>		
17.207	5600			NO	NO
<b>TOTAL</b>	<b>5600</b>				
<b>ISD 566</b>		<b>YES</b>	<b>NO</b>		
17.232	469			NO	NO
<b>TOTAL</b>	<b>469</b>				
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
<b>NORTHWEST RDC</b>		<b>YES</b>	<b>NO</b>		
17.232	9076			NO	NO
17.250	22906			NO	494
<b>TOTAL</b>	<b>31982</b>				
<b>CITIES</b>					
<b>SAINT PAUL</b>		<b>YES</b>	<b>YES</b>		
83.503	37889			NO	NO
99.999	36571			NO	NO
<b>TOTAL</b>	<b>74460</b>				

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OFFICE OF THE STATE AUDITOR  
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SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF ECONOMIC SECURITY</u>					
<b>COUNTIES</b>					
HUBBARD CO SOCIAL SERVICES		YES	NO		
13.818	701522			NO	NO
TOTAL	701522				

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 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF ECONOMIC SECURITY</u>					
COUNTIES					
RAMSEY COUNTY		YES	YES		
16.540	26267			NO	NO
83.503	130098			NO	NO
TOTAL	156365				
NONPROFIT AGENCIES					
ANOKA CO COMMUNITY ACTION INC.		YES	YES		
13.665	364813			NO	656
13.818	1727188			NO	NO
10.565	6202			NO	NO
81.042	238556			NO	1255
TOTAL	2336759				
ARROWHEAD ECON OPPORTUNITY AG		YES	NO		
13.818	5156735			NO	NO
13.665	212836			NO	NO
81.042	19812			NO	NO
TOTAL	5389383				
INTER-CO COMMUNITY COUNCIL INC		YES	YES		
10.565	4508			NO	NO
TOTAL	4508				
LAKES & PINES COMM ACTION INC		YES	NO		
13.818	4629241			NO	NO
13.665	209084			NO	NO
TOTAL	4838325				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF ECONOMIC SECURITY</b>					
<b>NONPROFIT AGENCIES</b>					
<b>OTTERTAIL-WADENA COMM ACT INC.</b>		<b>YES</b>	<b>NO</b>		
13.818	849195			NO	2996
13.665	213160			NO	NO
81.042	213760			NO	NO
<b>TOTAL</b>	<b>1276115</b>				
<b>PRAIRIE 5 COMM ACTION COUNCIL</b>		<b>YES</b>	<b>NO</b>		
17.232	361227			NO	NO
13.665	117993			NO	NO
13.818	1532983			NO	NO
81.042	243413			NO	NO
<b>TOTAL</b>	<b>2255616</b>				
<b>RAMSEY ACTION PROGRAMS, INC.</b>		<b>YES</b>	<b>NO</b>		
13.665	397383			NO	NO
13.818	2414595			NO	NO
81.042	1251171			NO	NO
<b>TOTAL</b>	<b>4063149</b>				
<b>REGION 6 E COMM ACT COUNCIL IN</b>		<b>YES</b>	<b>NO</b>		
13.665	255392			NO	NO
13.818	1864539			NO	NO
81.042	311625			NO	NO
<b>TOTAL</b>	<b>2431556</b>				
<b>SEMCAC, INC.</b>		<b>YES</b>	<b>YES</b>		
13.665	643920			NO	NO
13.818	3099161			YES	3329
81.042	1002664			NO	NO

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**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF ECONOMIC SECURITY</u>					
NONPROFIT AGENCIES					
17.232	725608			YES	408
TOTAL	5471353				
SW MN OPPORTUNITY COUNCIL INC					
13.665	217128	YES	NO		
13.818	1519299			NO	NO
17.235	107932			NO	NO
81.042	182030			NO	NO
TOTAL	2026389				
TRI-COUNTY ACTION PROGRAM INC					
10.565	15935	YES	NO		
13.665	236337			NO	NO
13.818	315356			NO	NO
83.516	2954			NO	NO
81.042	527859			NO	NO
TOTAL	1098441				
WEST CENTRAL MN COMM ACT INC.					
10.565	5118	YES	YES		
13.818	1150280			NO	NO
13.665	286701			NO	1975
81.042	125432			NO	500
TOTAL	1567531				
TOTAL FEDERAL GRANTS	33878723	TOTAL QUESTIONED COSTS		18719	

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 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

NAME OF ENTITY	FEDERAL GRANT	AUDIT ACCEPTED	MANAGEMENT LETTER	GRANT NON- COMPLIANCE	QUESTIONED COSTS
<u>STATE - DEPARTMENT OF EDUCATION</u>					
COMMON SCHOOL DISTRICTS					
COMMON SCHOOL DISTRICT 323		NO	NO		
0.000	0			NO	NO
TOTAL	0				
COMMON SCHOOL DISTRICT 815		YES	NO		
84.010	3759			NO	NO
84.151	2326			NO	NO
TOTAL	6085				
SPECIAL SCHOOL DISTRICTS					
SPECIAL SCHOOL DISTRICT 1		YES	YES		
84.002	235252			NO	NO
84.003	75440			NO	NO
84.010	3393578			NO	NO
84.013	426618			NO	NO
84.027	937773			NO	NO
84.049	90411			NO	NO
84.068	171892			NO	NO
84.086	71941			NO	NO
84.151	413158			NO	NO
84.048	460757			NO	NO
10.555	3171727			NO	NO
10.553	225816			NO	NO
10.550	318171			NO	NO
84.052	111565			NO	NO
TOTAL	10104099				
SPECIAL SCHOOL DISTRICT 6		YES	NO		
10.550	66730			NO	NO
10.555	107257			NO	NO
84.002	30286			NO	NO
84.010	132191			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>SPECIAL SCHOOL DISTRICTS</b>					
84.027	114137			NO	NO
84.151	21779			NO	NO
TOTAL	472380				
<b>AREA REGIONAL VOCATIONAL TECHNICAL INSTITUTES</b>					
ISD 916		NO	NO		
0.000	0			NO	NO
TOTAL	0				
ISD 917		YES	NO		
84.052	2127			NO	NO
84.048	11157			NO	NO
84.049	23631			NO	NO
84.063	387727			NO	NO
84.027	6177			NO	NO
84.033	44864			NO	NO
84.050	62845			NO	NO
TOTAL	538528				
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
AGASSIZ VALLEY VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
BEMIDJI INTERDISTRICT COOP		YES	NO		
84.027	401328			NO	NO
TOTAL	401328				
BENTON STEARNS SPEC. ED. COOP		NO	NO		
0.000	0			NO	NO
TOTAL	0				

SCHEDULE C  
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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
BLUE MOUND VOCATIONAL CENTER		N/A	YES		
0.000	0			NO	NO
TOTAL	0				
BONANZA VALLEY VOC. CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				
BOUNDARY WATERS SPEC. ED. COO		YES	YES		
84.027	39986			NO	NO
TOTAL	39986				
CARVER-SCOTT VOC. CENTER		YES	NO		
84.048	27093			NO	NO
TOTAL	27093				
CENTRAL MN ED COOP SERV. UNIT		YES	NO		
84.151	14872			NO	NO
84.027	71040			NO	NO
TOTAL	85912				
CENTRAL STEARNS VOC. CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
CLAY COUNTY VOCATIONAL CENTER		YES	NO		
84.052	11187			NO	NO
TOTAL	11187				
COMPUTER REGION FIVE		N/A	NO		
0.000	0				NO
TOTAL	0				
COMPUTER REGION ONE		N/A	NO		
0.000	0			NO	NO
TOTAL	0				
COMPUTER REGION THREE		N/A	NO		
0.000	0				NO
TOTAL	0				
COTTONWOOD RIVER VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
CROW RIVER PUPIL STUDY COOP		YES	NO		
84.024	8166			NO	NO
84.027	182014			NO	NO
84.048	977			NO	NO
TOTAL	191157				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS					
DES MOINES VALLEY VOC. CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				
EAST CENTRAL VOCATIONAL CENTE		N/A	YES		
0.000	0			NO	NO
TOTAL	0				
EAST RANGE VOCATIONAL CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
ED COOP SERV. UNIT TWIN CITIE		YES	NO		
84.027	123073			NO	NO
84.151	7171			NO	NO
TOTAL	130244				
EDUC. COOP. SERVICE UNIT		YES	NO		
84.029	8550			NO	NO
84.027	204713			NO	NO
84.151	12620			NO	NO
TOTAL	225883				
FERGUS FALLS SPEC. ED. COOP		NO	NO		
0.000	0			NO	NO
TOTAL	0				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>STATE - DEPARTMENT OF EDUCATION</u></b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
FERGUS FALLS VOCATIONAL CENTE		NO	NO		
0.000	0			NO	NO
TOTAL	0				
FRESHWATER-WOODLAND		YES	NO		
84.027	85774			NO	NO
84.048	26421			NO	NO
TOTAL	112195				
HEARTLAND VOCATIONAL CENTER		N/A	YES		
0.000	0			NO	NO
TOTAL	0				
HIGHLAND VOCATIONAL CENTER		YES	NO		
84.151	6314			NO	NO
TOTAL	6314				
INTERDISTRICT VOC. CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				
LAKE AGASSIZ SPEC. ED. COOP		YES	NO		
84.027	58000			NO	NO
TOTAL	58000				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS					
LEAF RIVER VALLEY VOC. CENTER		N/A	YES		
0.000	0			NO	NO
TOTAL	0				
MARTIN COUNTY SPEC. ED COOP		YES	NO		
84.027	86095			NO	NO
TOTAL	86095				
MARTIN COUNTY VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
MEEKER-WRIGHT SPECIAL ED. COO		YES	NO		
84.027	213774			NO	NO
84.024	14525			NO	NO
TOTAL	228299				
METRO II		N/A	YES		
0.000	0			NO	NO
TOTAL	0				
MID-RANGE SPEC. ED. COOP		YES	NO		
84.027	142187			NO	NO
TOTAL	142187				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
MID-STATE VOC/SPEC ED COOP		YES	NO		
84.027	211072			NO	NO
TOTAL	211072				
MIDWEST SPECIAL ED. COOP.		NO	NO		
84.027	126664			NO	NO
TOTAL	126664				
MILLE LACS VOCATIONAL CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
MINNESOTA VALLEY COOP CENTER		YES	YES		
84.027	40231			NO	NO
TOTAL	40231				
MN RIVER VALLEY SPEC. ED. COO		YES	YES		
84.027	127573			NO	NO
TOTAL	127573				
MN VALLEY INTER. SPEC ED COOP		NO	NO		
0.000	0			NO	NO
TOTAL	0				
MOWER COUNTY SPECIAL ED COOP		YES	NO		
84.027	111923			NO	NO
TOTAL	111923				

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS					
NEMECC		N/A	YES		
0.000	0			NO	NO
TOTAL	0				
NISWI - NAYAWSHING VOC. CENTE		NO	NO		
0.000	0			NO	NO
TOTAL	0				
NORTH COUNTY VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
NORTHEAST ED COOP SERVICE UNI		NO	NO		
0.000	0			NO	NO
TOTAL	0				
NORTHERN CARLTON VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
NORTHERN LITES VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
NORTHWEST VOCATIONAL CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS					
NW MN ED COOP SERVICE UNIT		YES	YES		
84.002	24861			NO	NO
84.027	180469			NO	NO
TOTAL	205330				
NW REGION INTERDISTRICT COOP		YES	NO		
84.027	57651			NO	NO
TOTAL	57651				
OAK LAND VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
PINE-PRAIRIE VOC. CENTER		YES	NO		
84.048	94233			NO	NO
TOTAL	94233				
PRAIRIE LAKES VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
RED LAKE FALLS SPEC. ED. COOP		YES	NO		
84.027	219306			NO	NO
TOTAL	219306				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS					
RED RIVER VALLEY VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
REDWOOD VOCATIONAL CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				
RIVER BEND SPEC. ED. COOP		NO	NO		
84.027	150624			NO	NO
TOTAL	150624				
RUM RIVER COOPERATIVE CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
RUNESTONE VOC. CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				
SIBLEY VOCATIONAL CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				
SO. CENTRAL ED COOP SERV UNIT		NO	NO		
0.000	0			NO	NO
TOTAL	0				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS					
SOUTH CENTRAL SPECIAL ED. COO		YES	NO		
84.027	69378			NO	NO
84.027	10897			NO	NO
TOTAL	80275				
SOUTH CENTRAL VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
SOUTHEAST MN ED COOP SERV UNI		YES	YES		
84.027	232592			NO	NO
84.151	9914			NO	NO
TOTAL	242506				
SOUTHERN MN SPEC. SERV. COOP		YES	NO		
84.027	58618			NO	NO
TOTAL	58618				
SOUTHERN MN VOC. CENTER		N/A	YES		
0.000	0			NO	NO
TOTAL	0				
SOUTHERN POLAR VOC. CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				

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NAME OF ENTITY	FEDERAL GRANT	AUDIT ACCEPTED	MANAGEMENT LETTER	GRANT NON- COMPLIANCE	QUESTIONED COSTS
<u>STATE - DEPARTMENT OF EDUCATION</u>					
REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS					
ST. PETER SPECIAL ED. COOP		NO	NO		
0.000	0			NO	NO
TOTAL	0				
SW & WEST CENTRAL ED SERV UNI		YES	YES		
84.027	890839			NO	NO
84.029	18916			NO	NO
17.250	1957			NO	NO
84.151	55178			NO	NO
TOTAL	966890				
TIES		NO	NO		
0.000	0			NO	NO
TOTAL	0				
TRI-COUNTY VOC/SPEC ED COOP		YES	NO		
84.027	169975			NO	NO
84.151	3887			NO	NO
TOTAL	173862				
VIKING VOCATIONAL CENTER		NO	NO		
0.000	0			NO	NO
TOTAL	0				
W MN MULTI-REGION COMP CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS</b>					
WEST CENTRAL ED COOP SERV UNI		YES	YES		
84.027	10235			NO	NO
84.027	20190			NO	NO
84.027	119640			NO	NO
84.027	55571			NO	NO
84.151	5943			NO	NO
TOTAL	211579				
WRIGHT VOCATIONAL CENTER		N/A	NO		
0.000	0				NO
TOTAL	0				
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 001		YES	NO		
10.550	3571			NO	NO
10.556	13229			NO	NO
84.010	116000			NO	NO
84.151	13402			NO	NO
TOTAL	146202				
ISD 002		YES	YES		
10.550	7942			NO	NO
10.555	29118			NO	NO
84.010	34577			NO	NO
84.151	4053			NO	NO
TOTAL	75690				
ISD 004		YES	YES		
10.550	14952			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
10.555	61167			NO	NO
84.010	72865			NO	NO
84.151	6750			NO	NO
TOTAL	155734				
ISD 011		YES	NO		
10.553	33667			NO	NO
10.555	773799			NO	NO
84.002	168850			NO	NO
84.010	558998			NO	NO
84.013	4632			NO	NO
84.027	746338			NO	NO
84.048	154145			NO	NO
84.052	2801			NO	NO
84.151	266827			NO	NO
10.550	553962			NO	NO
TOTAL	3264019				
ISD 012		YES	NO		
10.550	-10073			NO	NO
10.555	96192			NO	NO
84.151	23808			NO	NO
84.010	81210			NO	NO
84.027	93967			NO	NO
TOTAL	285104				
ISD 013		YES	YES		
84.010	69966			NO	NO
84.151	30195			NO	NO
84.027	111281			NO	NO
10.555	143845			NO	NO
10.550	106628			NO	NO
TOTAL	461915				

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 014</b>		<b>YES</b>	<b>NO</b>		
10.550	72452			NO	NO
10.555	94330			NO	NO
84.010	64028			NO	NO
84.027	75114			NO	NO
84.048	406			NO	NO
84.146	669			NO	NO
84.151	30671			NO	NO
TOTAL	337670				
<b>ISD 015</b>		<b>YES</b>	<b>NO</b>		
84.027	87593			NO	NO
84.027	2702			NO	NO
84.151	32174			NO	NO
10.555	108807			NO	NO
84.010	55338			NO	NO
10.550	65441			NO	NO
84.013	14217			NO	NO
84.013	10115			NO	NO
TOTAL	376387				
<b>ISD 016</b>		<b>YES</b>	<b>NO</b>		
84.003	2007			NO	NO
84.010	58511			NO	NO
84.024	4040			NO	NO
84.027	83264			NO	NO
84.151	27031			NO	NO
10.555	96827			NO	NO
10.550	77006			NO	NO
TOTAL	348686				
<b>ISD 021</b>		<b>YES</b>	<b>YES</b>		
10.550	6004			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555			NO	NO
	84.010	26361		NO	NO
	84.151	18496		NO	NO
		7578		NO	NO
	TOTAL	58439			
ISD 022			NO	NO	
	84.151	21186		NO	NO
	84.013	214386		NO	NO
	TOTAL	235572			
ISD 023			NO	YES	
	0.000	0		NO	NO
	TOTAL	0			
ISD 024			YES	YES	
	84.010	21009		NO	NO
	84.151	4459		NO	NO
	10.555	26200		NO	NO
	TOTAL	51668			
ISD 025			NO	NO	
	10.550	1869		NO	NO
	10.553	4750		NO	NO
	10.555	10559		NO	NO
	84.010	8973		NO	NO
	TOTAL	26151			
ISD 031			YES	NO	
	84.010	228629		NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.151	41117			NO	NO
84.027	109545			NO	NO
84.002	26830			NO	NO
84.146	1132			NO	NO
84.048	195454			NO	NO
84.052	1808			NO	NO
84.049	4375			NO	NO
10.550	66044			NO	NO
10.553	28916			NO	NO
10.555	237251			NO	NO
TOTAL	941101				
ISD 032		YES	NO		
84.010	66260			NO	NO
84.151	9206			NO	NO
10.550	13861			NO	NO
10.555	50192			NO	NO
TOTAL	139519				
ISD 036		YES	NO		
84.010	17492			NO	NO
84.151	3204			NO	NO
10.555	31361			NO	NO
TOTAL	52057				
ISD 038		YES	YES		
10.555	79706			NO	NO
84.010	195713			NO	NO
84.151	11842			NO	NO
TOTAL	287261				
ISD 047		YES	NO		
10.550	38583			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555	90557		NO	NO
	84.010	79255		NO	NO
	84.151	19200		NO	NO
	TOTAL	227595			
ISD 051			YES	NO	
	10.550	33704		NO	NO
	10.555	48745		NO	NO
	84.010	139068		NO	NO
	84.151	16129		NO	NO
	TOTAL	237646			
ISD 057			YES	YES	
	10.550	2724		NO	NO
	10.555	8833		NO	NO
	84.010	21241		NO	NO
	84.151	1699		NO	NO
	TOTAL	34497			
ISD 058			YES	YES	
	10.550	3429		NO	NO
	10.555	13860		NO	NO
	84.010	42585		NO	NO
	84.151	2393		NO	NO
	TOTAL	62267			
ISD 060			YES	NO	
	10.550	22604		NO	NO
	10.555	9429		NO	NO
	84.010	53263		NO	NO
	84.151	4301		NO	NO
	TOTAL	89597			

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 062		NO	YES		
10.550	15617			NO	NO
10.555	45340			NO	NO
84.010	57816			NO	NO
84.151	9265			NO	NO
TOTAL	128038				
ISD 070		YES	YES		
10.555	29857			NO	NO
84.027	14500			NO	NO
84.010	32226			NO	NO
84.151	4390			NO	NO
TOTAL	80973				
ISD 072		YES	YES		
84.010	15106			NO	NO
84.151	4878			NO	NO
10.555	40737			NO	NO
TOTAL	60721				
ISD 075		YES	YES		
84.010	31664			NO	NO
84.027	22541			NO	NO
10.555	21937			NO	NO
TOTAL	76142				
ISD 077		YES	NO		
10.550	89548			NO	NO
10.555	232118			NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	17.600	44158		NO	NO
	84.002	10511		NO	NO
	84.003	18897		NO	NO
	84.010	220572		NO	NO
	84.024	8100		NO	NO
	84.027	125197		NO	NO
	84.151	54363		NO	NO
	TOTAL	803464			
ISD 078			YES	YES	
	84.010	27708		NO	NO
	84.151	5117		NO	NO
	84.027	11544		NO	NO
	10.550	9784		NO	NO
	10.555	20667		NO	NO
	TOTAL	74820			
ISD 079			YES	YES	
	10.550	10192		NO	NO
	10.555	16105		NO	NO
	84.010	15380		NO	NO
	84.028	2218		NO	NO
	84.151	5091		NO	NO
	TOTAL	48986			
ISD 081			YES	NO	
	10.550	16340		NO	NO
	10.555	11864		NO	NO
	84.010	74278		NO	NO
	84.027	2984		NO	NO
	84.151	3308		NO	NO
	TOTAL	108774			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 084</b>		<b>YES</b>	<b>YES</b>		
84.010	91732			NO	NO
84.151	9457			NO	NO
10.550	12113			NO	NO
10.555	27305			NO	NO
<b>TOTAL</b>	<b>140607</b>				
<b>ISD 085</b>		<b>YES</b>	<b>NO</b>		
10.550	13750			NO	NO
10.555	32903			NO	NO
84.010	69176			NO	NO
84.151	5611			NO	NO
<b>TOTAL</b>	<b>121440</b>				
<b>ISD 088</b>		<b>NO</b>	<b>NO</b>		
0.000	0			NO	NO
<b>TOTAL</b>	<b>0</b>				
<b>ISD 091</b>		<b>YES</b>	<b>NO</b>		
10.550	16536			NO	NO
10.555	55562			NO	NO
84.010	46075			NO	NO
84.151	7581			NO	NO
<b>TOTAL</b>	<b>125754</b>				
<b>ISD 093</b>		<b>YES</b>	<b>NO</b>		
84.010	40946			NO	NO
84.151	7202			NO	NO
10.555	62105			NO	NO
<b>TOTAL</b>	<b>110253</b>				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 094		YES	NO		
84.010	115843			NO	NO
84.027	226579			NO	NO
84.151	19529			NO	NO
10.555	138763			NO	NO
TOTAL	500714				
ISD 095		YES	NO		
10.550	7836			NO	NO
10.555	20638			NO	NO
84.010	12045			NO	NO
84.151	3627			NO	NO
TOTAL	44146				
ISD 097		YES	NO		
10.555	49593			NO	NO
84.010	22262			NO	NO
84.009	629			NO	NO
84.151	6432			NO	NO
TOTAL	78916				
ISD 099		YES	NO		
10.555	58496			NO	NO
84.010	9664			NO	NO
84.151	8191			NO	NO
TOTAL	76351				
ISD 100		YES	NO		
84.010	21208			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.151			NO	NO
	10.555	35259		NO	NO
	TOTAL	60313			
ISD 108			NO	YES	
	84.010	30772		NO	NO
	10.555	28752		NO	NO
	84.027	31924		NO	NO
	TOTAL	91448			
ISD 110			YES	YES	
	84.010	43975		NO	NO
	84.151	8666		NO	NO
	10.555	50383		NO	NO
	TOTAL	103024			
ISD 111			YES	YES	
	84.010	54532		NO	NO
	84.151	10393		NO	NO
	10.555	61501		NO	NO
	TOTAL	126426			
ISD 112			YES	YES	
	10.550	46417		NO	NO
	10.555	70500		NO	NO
	84.010	60781		NO	NO
	84.013	1200		NO	NO
	84.027	48949		NO	NO
	84.151	24254		NO	NO
	TOTAL	252101			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 114		YES	YES		
84.151	2779			NO	NO
84.010	12308			NO	NO
10.555	41862			NO	NO
TOTAL	56949				
ISD 115		YES	NO		
84.010	163453			NO	NO
84.151	9416			NO	NO
10.555	62709			NO	NO
10.553	11657			NO	NO
10.550	12216			NO	NO
TOTAL	259451				
ISD 116		YES	YES		
10.555	39503			NO	NO
84.010	46986			NO	NO
84.151	4691			NO	NO
TOTAL	91180				
ISD 117		YES	YES		
10.555	88404			NO	NO
84.010	68288			NO	NO
84.151	13945			NO	NO
TOTAL	170637				
ISD 118		YES	NO		
10.550	13240			NO	NO
10.555	44361			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.010	47799			NO	NO
84.013	5363			NO	NO
84.151	6624			NO	NO
TOTAL	117387				
ISD 119		YES	NO		
10.550	17807			NO	NO
10.555	58513			NO	NO
84.010	39824			NO	NO
84.151	7302			NO	NO
TOTAL	123446				
ISD 126		YES	NO		
10.555	7486			NO	NO
84.010	75471			NO	NO
84.151	17369			NO	NO
TOTAL	100326				
ISD 127		YES	NO		
10.555	19288			NO	NO
84.010	41010			NO	NO
84.011	3381			NO	NO
84.027	3996			NO	NO
84.151	2902			NO	NO
TOTAL	70577				
ISD 128		YES	NO		
10.550	5179			NO	NO
10.555	13778			NO	NO
84.010	22068			NO	NO
84.027	4803			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.151	2583			NO	NO
TOTAL	48411				
ISD 129		YES	NO		
10.555	99637			NO	NO
84.002	4568			NO	NO
84.010	68079			NO	NO
84.027	44344			NO	NO
84.151	11254			NO	NO
10.550	26432			NO	NO
TOTAL	254314				
ISD 138		YES	NO		
10.550	48637			NO	NO
10.555	97322			NO	NO
84.010	42995			NO	NO
84.027	139237			NO	NO
84.151	21277			NO	NO
TOTAL	349468				
ISD 139		YES	NO		
84.010	31662			NO	NO
84.151	7096			NO	NO
10.555	34729			NO	1598
10.555	15678			NO	NO
TOTAL	89165				
ISD 140		YES	NO		
10.550	7823			NO	NO
10.555	10066			NO	NO
84.010	7553			NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.151	2352		NO	NO
	TOTAL	27794			
ISD 141			YES	NO	
	10.555	112787		NO	NO
	84.010	38538		NO	NO
	84.151	17642		NO	NO
	TOTAL	168967			
ISD 145			YES	NO	
	10.555	45568		NO	NO
	84.010	49243		NO	NO
	84.027	18816		NO	NO
	84.151	12375		NO	NO
	TOTAL	126002			
ISD 146			YES	YES	
	10.555	89474		NO	NO
	84.010	57228		NO	NO
	84.011	27447		NO	NO
	84.011	23343		NO	NO
	84.027	5183		NO	NO
	84.151	9437		NO	NO
	TOTAL	212112			
ISD 147			NO	NO	
	0.000	0		NO	NO
	TOTAL	0			
ISD 150			YES	YES	
	10.555	43267		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.003	257			NO	NO
84.010	6174			NO	NO
84.151	18372			NO	NO
TOTAL	68070				
ISD 152		YES	YES		
10.550	67143			NO	NO
10.553	7512			NO	NO
10.555	158426			NO	NO
84.002	22505			NO	NO
84.003	17110			NO	NO
84.009	629			NO	NO
84.010	153120			NO	NO
84.011	85504			NO	NO
84.027	165008			NO	NO
84.048	236977			NO	NO
84.049	11250			NO	NO
84.052	4000			NO	NO
84.151	35610			NO	NO
TOTAL	964794				
ISD 158		YES	NO		
10.555	20899			NO	NO
84.010	21670			NO	NO
84.151	2507			NO	NO
TOTAL	45076				
ISD 161		YES	NO		
84.010	23194			NO	NO
84.151	3840			NO	NO
10.550	11160			NO	NO
10.555	39981			NO	NO
TOTAL	78175				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 162		YES	NO		
84.010	96441			NO	NO
84.151	14916			NO	NO
84.027	19000			NO	NO
10.550	32846			NO	NO
10.555	101979			NO	NO
TOTAL	265182				
ISD 166		NO	NO		
0.000	0			NO	NO
TOTAL	0				
ISD 173		YES	NO		
84.010	39766			NO	NO
84.151	4621			NO	NO
10.550	12085			NO	NO
10.555	22165			NO	NO
TOTAL	78637				
ISD 175		YES	NO		
10.550	8391			NO	NO
10.555	18388			NO	NO
84.010	30503			NO	NO
84.027	6321			NO	NO
84.151	4484			NO	NO
TOTAL	68087				
ISD 177		YES	NO		
10.555	69067			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.151	115569			NO	NO
TOTAL	184636				
ISD 178		YES	NO		
10.550	8150			NO	NO
10.555	19370			NO	NO
84.010	33238			NO	NO
84.151	3894			NO	NO
TOTAL	64652				
ISD 181		YES	NO		
10.550	96886			NO	NO
10.555	364139			NO	NO
84.002	2402			NO	NO
84.009	50485			NO	NO
84.010	288457			NO	NO
84.013	3613			NO	NO
84.027	222838			YES	NO
84.151	42304			NO	NO
TOTAL	1071124				
ISD 182		YES	YES		
10.550	41956			NO	NO
10.555	120797			NO	NO
84.010	167557			NO	NO
84.151	14224			NO	NO
TOTAL	344534				
ISD 186		YES	NO		
10.555	72076			YES	NO
84.010	35734			NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.151	5755			NO	NO
TOTAL	113565				
ISD 191		YES	YES		
84.027	190308			NO	NO
84.002	5084			NO	NO
84.151	54657			NO	NO
84.010	101725			NO	NO
10.555	308909			NO	NO
84.003	9392			NO	NO
TOTAL	670075				
ISD 192		YES	YES		
10.555	94752			NO	NO
84.010	56167			NO	NO
84.027	52245			NO	NO
84.151	17528			NO	NO
TOTAL	220692				
ISD 194		YES	YES		
84.027	80729			NO	NO
84.151	23233			NO	386
84.146	1698			NO	NO
84.010	83934			NO	NO
10.555	119154			NO	NO
TOTAL	308748				
ISD 195		YES	NO		
10.550	2235			NO	NO
10.555	11555			NO	NO
84.010	22186			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.151	2852			NO	NO
TOTAL	38828				
ISD 196		NO	NO		
10.555	626090			NO	NO
84.010	70022			NO	NO
84.027	220362			NO	NO
84.048	1420			NO	NO
84.151	108443			NO	NO
TOTAL	1026337				
ISD 197		YES	NO		
10.550	146263			NO	NO
10.555	146733			NO	NO
84.010	43554			NO	NO
84.027	90472			NO	NO
84.151	47426			NO	NO
TOTAL	474448				
ISD 199		YES	NO		
84.027	91533			NO	NO
84.151	25084			NO	NO
84.146	689			NO	NO
84.010	59973			NO	NO
10.555	189938			NO	NO
TOTAL	367217				
ISD 200		YES	YES		
84.010	140364			NO	NO
84.146	4271			NO	NO
84.151	36747			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	84.027			NO	NO
	10.555	89388		NO	NO
		210048			
	TOTAL	480818			
ISD 201			NO	NO	
	0.000	0		NO	NO
	TOTAL	0			
ISD 202			YES	YES	
	10.550	14385		NO	NO
	10.555	26993		NO	NO
	84.151	4167		NO	NO
	84.010	25976		NO	NO
	84.011	5054		NO	NO
	TOTAL	76575			
ISD 203			YES	NO	
	10.550	8127		NO	NO
	10.555	42818		NO	NO
	84.151	6642		NO	NO
	84.010	50437		NO	NO
	TOTAL	108024			
ISD 204			YES	YES	
	10.555	33410		NO	NO
	84.010	63698		NO	NO
	84.151	10435		NO	NO
	TOTAL	107543			
ISD 205			YES	YES	
	10.550	13201		NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555	26974		NO	NO
	84.010	33069		NO	NO
	84.151	3338		NO	NO
	TOTAL	76582			
ISD 206			YES	NO	
	10.550	66116		NO	NO
	10.555	183150		NO	NO
	84.002	203		NO	NO
	84.010	193066		NO	NO
	84.027	143654		NO	NO
	84.151	26875		NO	NO
	TOTAL	613064			
ISD 207			YES	NO	
	10.550	8322		NO	NO
	10.555	22346		NO	NO
	84.010	14765		NO	NO
	84.151	4849		NO	NO
	TOTAL	50282			
ISD 208			YES	NO	
	10.550	6306		NO	NO
	10.555	17577		NO	NO
	84.010	12478		NO	NO
	84.151	2777		NO	NO
	TOTAL	39138			
ISD 209			YES	YES	
	10.550	3788		NO	NO
	10.555	15256		NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.151	1706			NO	NO
TOTAL	20750				
ISD 213		YES	YES		
84.010	99762			NO	NO
84.151	7895			NO	NO
84.027	23522			NO	NO
10.555	33047			NO	NO
10.550	12104			NO	NO
TOTAL	176330				
ISD 217		YES	NO		
10.550	5630			NO	NO
10.555	10999			NO	NO
84.010	11812			NO	NO
84.151	1927			NO	NO
TOTAL	30368				
ISD 218		YES	YES		
10.550	4143			NO	NO
10.555	8055			NO	NO
84.010	33888			NO	NO
84.151	2023			NO	NO
TOTAL	48109				
ISD 219		YES	NO		
10.550	5476			NO	NO
10.555	16466			NO	NO
84.010	19082			NO	NO
84.151	2025			NO	NO
TOTAL	43049				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 222		YES	NO		
10.550	6170			NO	NO
10.555	7996			NO	NO
84.010	25371			NO	NO
84.151	2653			NO	85
TOTAL	42190				
ISD 223		YES	YES		
10.550	6901			NO	NO
10.555	11058			NO	NO
84.010	16137			NO	NO
84.151	2474			NO	NO
TOTAL	36570				
ISD 224		YES	YES		
10.550	20621			NO	NO
10.555	39052			NO	NO
84.010	60522			NO	NO
84.151	6777			NO	NO
TOTAL	126972				
ISD 225		YES	YES		
10.550	6906			NO	NO
10.555	21948			NO	NO
84.010	39006			NO	NO
84.151	4401			NO	NO
TOTAL	72261				
ISD 227		YES	YES		
84.027	129870			NO	NO

**SCHEDULE 3**  
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**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.010	35289			NO	NO
84.151	3839			NO	NO
10.555	29040			NO	NO
TOTAL	198038				
ISD 228		YES	NO		
10.555	26473			NO	NO
84.010	67959			NO	NO
84.151	4595			NO	NO
TOTAL	99027				
ISD 229		YES	NO		
10.555	43254			NO	NO
84.010	35381			NO	NO
84.151	4298			NO	NO
TOTAL	82933				
ISD 232		YES	YES		
10.555	23793			NO	NO
84.010	36101			NO	NO
84.151	720			NO	NO
TOTAL	60614				
ISD 233		YES	NO		
10.555	36547			NO	NO
84.010	25624			NO	NO
84.151	3837			NO	NO
TOTAL	66008				
ISD 234		YES	YES		
10.555	37963			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.010			NO	NO
	84.151	59866		NO	NO
		5576			
	TOTAL	103405			
ISD 236			YES	NO	
	10.555	27293		NO	NO
	84.151	3198		NO	NO
	84.010	41948		NO	NO
	TOTAL	72439			
ISD 237			YES	NO	
	10.555	46747		NO	NO
	84.151	6312		NO	NO
	84.010	69116		NO	NO
	TOTAL	122175			
ISD 238			YES	NO	
	10.555	40273		NO	NO
	84.151	4750		NO	NO
	84.010	22542		NO	NO
	TOTAL	67565			
ISD 240			YES	NO	
	10.550	25212		NO	NO
	10.555	41666		NO	NO
	84.010	58734		NO	NO
	84.146	952		NO	NO
	84.151	8893		NO	NO
	TOTAL	135457			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 241		YES	NO		
84.010	162832			NO	NO
84.013	5315			NO	NO
84.027	137147			NO	NO
84.151	34104			NO	NO
10.555	147885			NO	NO
10.550	72096			NO	NO
TOTAL	559379				
ISD 242		YES	NO		
10.555	16927			NO	NO
84.010	15553			NO	NO
84.151	3822			NO	NO
TOTAL	36302				
ISD 243		YES	NO		
10.555	15557			NO	NO
84.010	8259			NO	NO
84.151	1872			NO	NO
TOTAL	25688				
ISD 244		NO	NO		
0.000	0				NO
TOTAL	0				
ISD 245		YES	YES		
10.550	10962			NO	NO
10.555	18285			NO	NO
84.010	28233			NO	NO

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NAME OF ENTITY	FEDERAL GRANT	AUDIT ACCEPTED	MANAGEMENT LETTER	GRANT NON- COMPLIANCE	QUESTIONED COSTS
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.151	4729			NO	NO
TOTAL	62209				
ISD 252		YES	YES		
84.010	65133			NO	NO
84.151	10084			NO	NO
84.048	268			NO	NO
10.555	41715			NO	NO
10.550	27598			NO	NO
TOTAL	144798				
ISD 253		YES	YES		
84.010	50157			NO	NO
10.555	33205			NO	NO
84.151	4490			NO	NO
TOTAL	87852				
ISD 254		YES	YES		
10.550	6829			NO	NO
10.555	15129			NO	NO
84.010	40042			NO	NO
84.151	6091			NO	NO
TOTAL	68091				
ISD 255		YES	NO		
10.550	14623			NO	NO
10.555	18912			NO	NO
84.010	45919			NO	NO
84.151	8619			NO	NO
TOTAL	88073				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 256		YES	YES		
84.002	9654			NO	NO
84.010	85008			NO	NO
84.151	21926			NO	NO
84.024	1247			NO	NO
84.027	52248			NO	NO
10.555	145547			NO	NO
TOTAL	315630				
ISD 258		YES	YES		
10.556	4342			NO	NO
84.010	20601			NO	NO
84.151	3489			NO	NO
TOTAL	28432				
ISD 260		YES	YES		
84.010	36336			NO	NO
84.027	243809			NO	NO
10.555	36000			NO	NO
84.151	5114			NO	NO
TOTAL	321259				
ISD 261		YES	YES		
10.550	6427			NO	NO
10.555	18531			NO	NO
84.010	17531			NO	NO
84.151	2536			NO	NO
TOTAL	45025				
ISD 262		YES	NO		
84.010	3856			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	84.151	1384		NO	NO
	10.555	6919		NO	NO
	10.550	3958		NO	NO
	TOTAL	16117			
ISD 263			YES	YES	
	10.555	24549		NO	NO
	10.556	462		NO	NO
	10.550	7661		NO	NO
	84.010	47296		NO	NO
	84.151	5158		NO	NO
	TOTAL	85126			
ISD 264			YES	YES	
	10.550	7527		NO	NO
	10.555	14822		NO	NO
	84.010	52133		NO	NO
	84.151	3374		NO	NO
	TOTAL	77856			
ISD 265			YES	NO	
	84.010	39277		NO	NO
	84.151	2245		NO	NO
	10.555	10229		NO	NO
	10.550	5528		NO	NO
	TOTAL	57279			
ISD 270			YES	NO	
	10.550	99945		NO	NO
	10.555	124201		NO	NO
	84.010	122974		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	84.027	219079		NO	NO
	84.029	2351		NO	NO
	84.146	9417		NO	NO
	84.151	48144		NO	NO
	TOTAL	626111			
ISD 271			YES	NO	
	10.550	288360		NO	NO
	10.555	329020		NO	NO
	84.010	240166		NO	NO
	84.027	407727		NO	NO
	84.048	1103		NO	NO
	84.151	109759		NO	NO
	TOTAL	1376135			
ISD 272			YES	YES	
	10.550	53164		NO	NO
	10.555	102689		NO	NO
	84.010	45057		NO	NO
	84.027	61367		NO	NO
	84.151	24011		NO	NO
	TOTAL	286288			
ISD 273			YES	NO	
	10.550	89945		NO	NO
	10.555	50006		NO	NO
	84.151	49549		NO	NO
	84.010	78572		NO	NO
	84.027	82810		NO	NO
	TOTAL	350882			
ISD 276			YES	NO	
	10.550	47874		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
10.555	65682			NO	NO
84.010	133406			NO	NO
84.151	48049			NO	NO
84.024	2941			NO	NO
84.027	137844			NO	NO
84.151	2365			NO	NO
TOTAL	438161				
ISD 277					
		YES	NO		
10.555	118547			NO	NO
84.151	18566			NO	NO
84.002	53348			NO	NO
84.010	67036			NO	NO
84.027	61938			NO	NO
TOTAL	319435				
ISD 278					
		YES	NO		
10.550	41884			NO	NO
10.555	43230			NO	NO
84.010	26947			NO	NO
84.027	22688			NO	NO
84.048	169			NO	NO
84.151	18830			NO	NO
TOTAL	153748				
ISD 279					
		YES	NO		
84.027	297182			NO	NO
84.146	8053			NO	NO
84.151	151943			NO	NO
84.010	223079			NO	NO
10.555	594790			NO	NO
TOTAL	1275047				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
<u>INDEPENDENT SCHOOL DISTRICTS</u>					
ISD 280		YES	YES		
84.010	145379			NO	NO
84.027	120468			NO	NO
84.151	43898			NO	NO
84.146	5197			NO	NO
84.048	774			NO	NO
10.555	190881			NO	NO
10.550	75910			NO	NO
TOTAL	582507				
ISD 281		YES	YES		
10.550	229659			NO	NO
10.553	3850			NO	NO
10.555	355680			NO	NO
84.002	13500			NO	NO
84.010	393986			NO	NO
84.027	344064			NO	NO
84.151	95907			NO	NO
TOTAL	1436646				
ISD 282		YES	NO		
10.550	19674			NO	NO
10.555	20833			NO	NO
84.010	28194			NO	NO
84.027	23828			NO	NO
84.024	1756			NO	NO
84.151	11509			NO	NO
84.003	1287			NO	NO
TOTAL	107081				
ISD 283		YES	NO		
84.010	73008			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.151	43575			NO	NO
84.002	1361			NO	NO
84.003	11495			NO	NO
10.555	69045			NO	NO
84.027	149097			NO	NO
TOTAL	347581				
ISD 284		YES	NO		
84.010	37981			NO	NO
84.151	50252			NO	NO
84.027	134140			NO	NO
84.048	191			NO	NO
10.555	66646			NO	NO
10.550	61179			NO	NO
TOTAL	350389				
ISD 286		YES	NO		
10.550	24975			NO	NO
10.555	57332			NO	NO
84.010	51729			NO	NO
84.151	8960			NO	NO
84.027	21863			NO	NO
TOTAL	164859				
ISD 287		NO	YES		
84.049	24102			NO	NO
84.048	1235			YES	NO
10.555	30289			YES	NO
84.050	4434			NO	NO
84.159	90633			NO	NO
TOTAL	150693				
ISD 294		YES	YES		
84.010	16334			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.151	6138		NO	NO
	TOTAL	22472			
ISD 297			YES	NO	
	10.555	32911		NO	NO
	84.151	3400		NO	NO
	84.010	23445		NO	NO
	TOTAL	59756			
ISD 299			YES	NO	
	10.555	63133		NO	NO
	84.151	9249		NO	NO
	84.010	91946		NO	NO
	TOTAL	164328			
ISD 300			YES	NO	
	10.555	63322		NO	NO
	84.151	13283		NO	NO
	84.010	69273		NO	NO
	TOTAL	145878			
ISD 301			YES	YES	
	84.010	27489		NO	NO
	84.151	2964		NO	NO
	10.550	6034		NO	NO
	10.555	17935		NO	NO
	TOTAL	54422			
ISD 306			YES	NO	
	84.010	20926		NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	84.151	2774		NO	NO
	10.550	5324		NO	NO
	10.555	16745		NO	NO
	TOTAL	45769			
ISD 308			YES	NO	
	84.010	18705		NO	NO
	84.151	2735		NO	NO
	10.550	6205		NO	NO
	10.555	28805		NO	NO
	TOTAL	56450			
ISD 309			YES	NO	
	10.555	149520		NO	NO
	10.550	23884		NO	NO
	84.151	19900		NO	NO
	84.010	127987		NO	NO
	TOTAL	321291			
ISD 314			YES	NO	
	84.010	41327		NO	NO
	84.151	25890		NO	NO
	10.550	23348		NO	NO
	10.555	50251		NO	NO
	TOTAL	140816			
ISD 316			YES	YES	
	10.550	27936		NO	NO
	10.555	106919		NO	NO
	84.010	80962		NO	NO
	84.151	10869		NO	NO
	TOTAL	226686			

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 317</b>		<b>YES</b>	<b>YES</b>		
10.550	21173			NO	NO
10.553	9209			NO	NO
10.555	78268			NO	NO
84.010	132141			NO	NO
84.151	13113			NO	NO
TOTAL	253904				
<b>ISD 318</b>		<b>YES</b>	<b>YES</b>		
84.010	171682			NO	NO
84.013	17606			NO	NO
84.151	48030			NO	NO
84.003	154			NO	NO
84.027	132113			NO	NO
10.555	266409			NO	NO
TOTAL	635994				
<b>ISD 319</b>		<b>YES</b>	<b>YES</b>		
84.010	63266			NO	NO
84.151	10429			NO	NO
84.146	232			NO	NO
10.555	66792			NO	NO
TOTAL	140719				
<b>ISD 324</b>		<b>NO</b>	<b>NO</b>		
10.550	19365			NO	NO
10.555	37439			YES	NO
84.002	4504			NO	NO
84.010	33983			NO	NO
84.027	13313			NO	NO
84.048	88498			NO	NO
84.049	5501			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.151	9954			NO	NO
TOTAL	212557				
ISD 325		YES	YES		
84.010	28568			NO	NO
84.027	4382			NO	NO
10.555	35143			NO	NO
TOTAL	68093				
ISD 328		YES	YES		
10.555	11328			NO	NO
84.010	43767			NO	NO
84.151	1777			NO	NO
TOTAL	56872				
ISD 330		YES	NO		
10.550	9592			NO	NO
10.555	19129			NO	NO
84.151	4410			NO	NO
84.010	18564			NO	NO
TOTAL	51695				
ISD 332		YES	YES		
10.555	117651			NO	NO
84.010	96203			NO	NO
84.151	14028			NO	NO
TOTAL	227882				
ISD 333		YES	NO		
10.555	60217			NO	2474

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.010	26772			NO	NO
84.151	6805			NO	NO
84.027	7729			NO	NO
TOTAL	101523				
ISD 341		YES	NO		
10.550	13057			NO	NO
10.555	31049			NO	NO
84.010	43888			NO	NO
84.027	9890			NO	NO
84.151	6171			NO	NO
TOTAL	104055				
ISD 345		YES	YES		
84.151	8886			NO	NO
84.010	39292			NO	NO
10.550	20067			NO	NO
10.555	67807			NO	NO
TOTAL	136052				
ISD 346		YES	NO		
10.555	24989			NO	NO
84.010	42334			NO	NO
TOTAL	67323				
ISD 347		YES	NO		
84.009	10600			NO	NO
84.010	143830			NO	NO
84.011	4755			NO	NO
84.013	36671			NO	NO
84.151	26784			NO	NO

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 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
10.555	210050			NO	NO
TOTAL	432690				
ISD 351		YES	NO		
84.010	24683			NO	NO
84.151	3234			NO	NO
10.555	22573			NO	NO
TOTAL	50490				
ISD 352		YES	NO		
10.555	9252			NO	NO
TOTAL	9252				
ISD 353		YES	NO		
84.010	28742			NO	NO
84.151	4455			NO	NO
10.555	52610			NO	NO
TOTAL	85807				
ISD 354		YES	YES		
10.550	4430			NO	NO
10.555	7025			NO	NO
84.010	10798			NO	NO
84.151	1717			NO	100
84.011	68977			NO	NO
TOTAL	92947				
ISD 356		YES	NO		
84.010	24797			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.151			NO	NO
	10.555	2042		NO	NO
		23313			
	TOTAL	50152			
ISD 361			YES	NO	
	10.555	153704		NO	NO
	84.010	110133		NO	NO
	84.027	57325		NO	NO
	84.151	23422		NO	NO
	TOTAL	344584			
ISD 362			YES	NO	
	10.555	34099		NO	NO
	84.010	32995		NO	NO
	84.027	6538		NO	NO
	84.151	5797		NO	NO
	TOTAL	79429			
ISD 363			YES	YES	
	10.555	47642		NO	NO
	84.010	54214		NO	NO
	84.151	4504		NO	NO
	TOTAL	106360			
ISD 371			YES	NO	
	10.550	5870		NO	NO
	10.555	11474		NO	NO
	84.010	38993		NO	NO
	84.027	7264		NO	NO
	84.151	2577		NO	NO
	TOTAL	66178			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 376		YES	NO		
10.550	2811			NO	NO
10.555	12149			NO	NO
84.010	12030			NO	NO
84.027	4425			NO	NO
84.151	1878			NO	NO
TOTAL	33293				
ISD 377		YES	YES		
10.555	29060			NO	NO
10.550	12862			NO	NO
84.010	47145			NO	NO
TOTAL	89067				
ISD 378		YES	YES		
84.010	80862			NO	NO
84.027	7344			NO	NO
84.151	7099			NO	NO
10.555	47715			YES	NO
TOTAL	143020				
ISD 381		YES	NO		
10.555	119387			NO	NO
84.010	87514			NO	NO
84.027	45838			NO	NO
84.151	28735			NO	NO
TOTAL	281474				
ISD 390		YES	NO		
84.010	56293			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.151	6823		NO	NO
	10.550	9946		NO	NO
	10.555	38660		NO	NO
	TOTAL	111722			
<b>ISD 391</b>			<b>YES</b>	<b>NO</b>	
	10.555	22412		NO	NO
	84.010	21189		NO	NO
	84.151	3140		NO	NO
	TOTAL	46741			
<b>ISD 392</b>			<b>YES</b>	<b>YES</b>	
	10.555	38184		NO	NO
	84.010	34306		NO	NO
	84.151	5162		NO	NO
	TOTAL	77652			
<b>ISD 393</b>			<b>YES</b>	<b>YES</b>	
	10.555	39493		NO	NO
	84.002	833		NO	NO
	84.010	30234		NO	NO
	84.027	25727		NO	NO
	84.151	6538		NO	NO
	84.048	374		NO	NO
	TOTAL	103199			
<b>ISD 394</b>			<b>YES</b>	<b>YES</b>	
	10.550	16726		NO	NO
	10.555	38572		NO	NO
	84.010	75330		NO	NO
	84.151	9242		NO	NO
	TOTAL	139870			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 395</b>		<b>YES</b>	<b>YES</b>		
10.550	17771			NO	NO
10.555	33991			NO	NO
84.010	49049			NO	NO
84.024	1512			NO	NO
84.027	30045			NO	NO
84.151	5583			NO	NO
TOTAL	137951				
<b>ISD 402</b>		<b>NO</b>	<b>NO</b>		
0.000	0			NO	NO
TOTAL	0				
<b>ISD 403</b>		<b>YES</b>	<b>NO</b>		
10.550	6343			NO	NO
10.555	26330			NO	NO
84.010	53191			NO	NO
84.151	3994			NO	NO
TOTAL	89858				
<b>ISD 404</b>		<b>YES</b>	<b>NO</b>		
10.550	6332			NO	NO
10.555	24556			NO	NO
84.010	38396			NO	NO
84.151	3579			NO	NO
TOTAL	72863				
<b>ISD 408</b>		<b>YES</b>	<b>YES</b>		
84.010	36044			NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.151	1185			NO	NO
TOTAL	37229				
ISD 409		YES	NO		
10.550	8325			NO	NO
10.555	24332			NO	NO
84.010	93278			NO	NO
84.151	4800			NO	NO
TOTAL	130735				
ISD 411		YES	NO		
10.550	8593			NO	NO
10.555	27046			NO	NO
84.010	39363			NO	NO
84.027	8979			NO	NO
84.151	3547			NO	NO
TOTAL	87528				
ISD 412		YES	NO		
10.550	9089			NO	NO
10.555	18608			NO	NO
84.010	12016			NO	NO
84.151	3966			NO	NO
TOTAL	43679				
ISD 413		YES	YES		
10.555	120862			NO	NO
84.002	12126			NO	NO
84.010	91180			NO	NO
84.013	3853			NO	NO
84.027	55201			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.151	17183			NO	NO
TOTAL	300405				
ISD 414		YES	YES		
84.003	206			NO	NO
84.010	59412			NO	NO
84.151	6655			NO	NO
10.555	25291			NO	NO
TOTAL	91564				
ISD 415		YES	NO		
10.550	3625			NO	NO
10.555	7330			NO	NO
84.010	10890			NO	NO
84.151	1166			NO	NO
84.027	809			NO	NO
TOTAL	23820				
ISD 417		YES	NO		
84.151	10234			NO	NO
84.010	100204			NO	NO
10.555	75328			NO	NO
TOTAL	185766				
ISD 418		YES	NO		
10.555	15370			NO	NO
10.550	5714			NO	NO
84.027	2242			NO	NO
84.151	2185			NO	NO
TOTAL	25511				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 421		YES	NO		
10.550	6531			NO	NO
10.555	10918			NO	NO
84.010	33288			NO	NO
84.151	3676			NO	NO
TOTAL	54413				
ISD 422		YES	NO		
10.550	21242			NO	NO
10.555	31484			NO	NO
84.010	64112			NO	NO
84.151	11494			NO	NO
TOTAL	128332				
ISD 423		YES	NO		
10.550	27314			NO	NO
10.555	28909			NO	NO
84.002	4164			NO	NO
84.010	34613			NO	NO
84.048	235370			NO	NO
84.151	23186			NO	NO
TOTAL	353556				
ISD 424		YES	NO		
10.550	9072			NO	NO
10.555	10622			NO	NO
84.010	31282			NO	NO
84.151	3300			NO	NO
TOTAL	54276				
ISD 425		YES	NO		
10.550	6907			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555			NO	NO
	84.010	38202		NO	NO
	84.151	3739		NO	NO
	TOTAL	60463			
<b>ISD 426</b>			YES	NO	
	10.550	5150		NO	NO
	10.555	10449		NO	NO
	84.010	16642		NO	NO
	84.151	2684		NO	NO
	TOTAL	34925			
<b>ISD 427</b>			NO	NO	
	10.555	6931		NO	NO
	84.010	19335		NO	NO
	TOTAL	26266			
<b>ISD 432</b>			YES	YES	
	10.553	5063		NO	NO
	10.555	79568		NO	NO
	84.010	61062		NO	NO
	84.151	10404		NO	NO
	TOTAL	156097			
<b>ISD 435</b>			YES	YES	
	10.550	18096		NO	NO
	10.555	80400		NO	NO
	84.010	109017		NO	NO
	84.151	9062		NO	NO
	TOTAL	216575			

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 436		YES	NO		
10.555	14807			NO	NO
84.010	20733			NO	NO
TOTAL	35540				
ISD 437		YES	NO		
10.555	22825			NO	NO
84.010	30210			NO	NO
84.151	2995			NO	NO
TOTAL	56030				
ISD 440		YES	NO		
10.550	7221			NO	NO
10.555	43636			NO	NO
84.010	25944			NO	NO
84.151	2441			NO	NO
TOTAL	79242				
ISD 441		YES	NO		
10.550	9725			NO	NO
10.555	38974			NO	NO
84.010	55220			NO	NO
84.151	4737			NO	NO
TOTAL	108656				
ISD 442		YES	NO		
10.550	6078			NO	NO
10.555	18957			NO	NO
84.010	5408			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.011	3010			NO	NO
84.151	10937			NO	NO
TOTAL	44390				
ISD 443		YES	NO		
10.555	37511			NO	NO
84.010	100130			NO	NO
84.151	4393			NO	NO
TOTAL	142034				
ISD 444		YES	NO		
10.550	6216			NO	NO
10.555	11998			NO	NO
84.010	25273			NO	NO
84.151	1087			NO	NO
TOTAL	44574				
ISD 446		YES	NO		
10.555	37881			NO	NO
84.010	62445			NO	NO
84.146	515			NO	NO
84.151	6737			NO	NO
TOTAL	107578				
ISD 447		YES	NO		
84.010	79758			NO	NO
84.151	3506			NO	NO
10.555	41989			NO	NO
TOTAL	125253				

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 451</b>		<b>YES</b>	<b>NO</b>		
10.550	3598			NO	NO
10.555	9024			NO	NO
84.010	10241			NO	NO
84.151	2280			NO	NO
<b>TOTAL</b>	<b>25143</b>				
<b>ISD 453</b>		<b>YES</b>	<b>YES</b>		
84.010	5110			NO	NO
84.151	1844			NO	NO
10.555	15019			NO	NO
<b>TOTAL</b>	<b>21973</b>				
<b>ISD 454</b>		<b>YES</b>	<b>NO</b>		
10.550	33623			NO	NO
10.555	69363			NO	NO
84.151	16674			NO	NO
84.010	62590			NO	NO
<b>TOTAL</b>	<b>182250</b>				
<b>ISD 456</b>		<b>YES</b>	<b>NO</b>		
10.550	13038			NO	NO
10.555	21696			NO	NO
84.010	18107			NO	NO
84.151	4560			NO	NO
<b>TOTAL</b>	<b>57401</b>				
<b>ISD 457</b>		<b>YES</b>	<b>NO</b>		
10.550	5830			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555	13727		NO	NO
	84.010	17384		NO	NO
	84.151	4410		NO	NO
	TOTAL	41351			
ISD 458			YES	YES	
	10.555	20966		NO	NO
	84.010	32014		NO	NO
	84.151	5436		NO	NO
	84.027	11258		NO	NO
	TOTAL	69674			
ISD 459			YES	NO	
	10.550	6042		NO	NO
	10.555	11649		NO	NO
	84.010	29967		NO	NO
	84.151	2890		NO	NO
	TOTAL	50548			
ISD 460			YES	NO	
	10.550	6196		NO	NO
	10.555	10608		NO	NO
	84.010	34200		NO	NO
	84.151	2808		NO	NO
	TOTAL	53812			
ISD 461			YES	NO	
	10.550	4265		NO	NO
	10.555	12476		NO	NO
	84.010	28004		NO	NO
	84.151	2753		NO	NO
	TOTAL	47498			

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 463		YES	NO		
10.550	22519			NO	NO
10.555	74097			NO	NO
84.010	102890			NO	NO
84.052	27220			NO	NO
84.151	9309			NO	NO
TOTAL	236035				
ISD 464		YES	NO		
84.151	2967			NO	NO
84.050	24325			NO	NO
10.555	25032			NO	NO
TOTAL	52324				
ISD 465		YES	YES		
10.550	23986			NO	NO
10.555	65886			NO	NO
84.010	117819			NO	NO
84.151	14626			NO	NO
TOTAL	222317				
ISD 466		YES	YES		
10.550	41952			NO	NO
10.555	61440			NO	NO
84.151	10997			NO	NO
84.010	69036			NO	NO
TOTAL	183425				
ISD 473		YES	NO		
10.555	33351			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.010	77164			NO	NO
84.151	4663			NO	NO
TOTAL	115178				
ISD 477		NO	YES		
10.550	39634			NO	NO
10.555	127109			NO	NO
84.151	22136			NO	NO
84.010	78834			NO	NO
TOTAL	267713				
ISD 480		YES	NO		
84.151	9189			NO	NO
84.010	65162			NO	NO
10.555	86727			NO	NO
TOTAL	161078				
ISD 482		YES	NO		
10.550	64619			NO	NO
10.555	269452			NO	NO
84.002	7406			NO	NO
84.010	238641			NO	NO
84.151	31411			NO	NO
TOTAL	611529				
ISD 483		YES	NO		
10.550	3758			NO	NO
10.555	39531			NO	NO
84.010	33207			NO	NO
84.151	4225			NO	NO
TOTAL	80721				

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 484		YES	YES		
84.010	153031			NO	NO
84.151	11900			NO	NO
10.555	87652			NO	NO
10.550	15925			NO	NO
TOTAL	268508				
ISD 485		NO	NO		
10.555	72845			NO	NO
84.010	29095			NO	NO
84.151	6320			NO	NO
TOTAL	108260				
ISD 486		YES	NO		
84.010	31265			NO	NO
84.151	4995			NO	NO
10.555	26525			NO	NO
10.550	8051			NO	NO
TOTAL	70836				
ISD 487		YES	NO		
10.550	30353			NO	NO
10.555	31642			NO	NO
84.010	28895			NO	NO
84.151	3926			NO	NO
TOTAL	94816				
ISD 492		YES	NO		
10.555	52301			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.010			NO	NO
	84.151	314362		NO	NO
	84.151	204284		NO	NO
	TOTAL	570947			
ISD 495			YES	NO	
	10.550	12749		NO	NO
	10.555	11559		NO	NO
	84.151	3437		NO	NO
	84.010	27373		NO	NO
	TOTAL	55118			
ISD 497			YES	NO	
	10.550	4780		NO	NO
	10.555	13952		NO	NO
	84.010	15908		NO	NO
	84.151	2763		NO	NO
	TOTAL	37403			
ISD 499			YES	YES	
	10.550	9153		NO	NO
	10.555	19270		NO	NO
	84.010	19577		NO	NO
	84.052	26226		NO	NO
	84.151	3719		NO	NO
	TOTAL	77945			
ISD 500			YES	NO	
	10.550	14637		NO	NO
	10.555	35529		NO	NO
	84.010	63392		NO	NO
	84.151	8041		NO	NO
	TOTAL	121599			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 504		YES	NO		
10.555	60997			NO	NO
84.010	66006			NO	NO
84.027	6687			NO	NO
84.027	9046			NO	NO
TOTAL	142736				
ISD 505		YES	YES		
10.555	35389			NO	NO
84.010	72610			NO	NO
84.151	6974			NO	NO
TOTAL	114973				
ISD 507		YES	NO		
10.550	743			NO	NO
10.555	13643			NO	NO
84.010	47938			NO	NO
84.151	5372			NO	NO
TOTAL	67696				
ISD 508		YES	YES		
10.550	15482			NO	NO
10.555	42220			NO	NO
84.002	8158			NO	NO
84.009	18202			NO	NO
84.010	94867			NO	NO
84.151	13083			NO	NO
TOTAL	192012				
ISD 511		YES	NO		
84.151	6742			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	84.010			NO	NO
	10.555	72661		NO	NO
		49765			
	TOTAL	129168			
ISD 513			YES	NO	
	10.550	7810		NO	NO
	10.555	11949		NO	NO
	84.010	6362		NO	NO
	84.151	2867		NO	NO
	TOTAL	28988			
ISD 514			NO	NO	
	10.550	5206		NO	NO
	10.555	12341		NO	NO
	84.010	29197		NO	NO
	84.027	7854		NO	NO
	84.151	2490		NO	NO
	TOTAL	57088			
ISD 516			YES	YES	
	10.555	11409		NO	NO
	84.151	1902		NO	NO
	TOTAL	13311			
ISD 518			YES	NO	
	10.553	3493		NO	NO
	10.555	199122		NO	NO
	84.002	20188		NO	NO
	84.010	149728		NO	NO
	84.027	115727		NO	NO
	84.048	976		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.146			NO	NO
	84.151	3312		NO	NO
		24064			
	TOTAL	516610			
<b>ISD 521</b>			YES	NO	
	10.550	10711		NO	NO
	10.555	30553		NO	NO
	84.010	36318		NO	NO
	84.151	5097		NO	NO
	TOTAL	82679			
<b>ISD 522</b>			YES	NO	
	10.550	4515		NO	NO
	10.555	7604		NO	NO
	84.010	7095		NO	NO
	84.151	1384		NO	NO
	TOTAL	20598			
<b>ISD 523</b>			YES	NO	
	84.010	44905		NO	NO
	84.151	2601		NO	NO
	10.555	30266		NO	NO
	TOTAL	77772			
<b>ISD 524</b>			YES	NO	
	10.555	14601		NO	NO
	84.010	50		NO	NO
	84.151	2466		NO	NO
	84.011	55460		NO	NO
	84.011	64674		NO	NO
	TOTAL	137251			

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 525		YES	YES		
10.555	16365			NO	NO
84.052	3331			NO	NO
84.010	34227			NO	NO
84.151	1690			NO	NO
TOTAL	55613				
ISD 526		YES	NO		
10.550	9556			NO	NO
10.555	25925			NO	NO
84.010	31269			NO	NO
84.151	3460			NO	NO
TOTAL	70210				
ISD 531		NO	NO		
0.000	0			NO	NO
TOTAL	0				
ISD 532		YES	NO		
10.550	16001			NO	NO
10.555	32989			NO	NO
84.010	29339			NO	NO
84.048	380			NO	NO
84.151	5330			NO	NO
TOTAL	84039				
ISD 534		YES	NO		
10.555	95184			NO	NO
84.151	28257			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.010	28112			NO	NO
TOTAL	151553				
ISD 535		YES	NO		
10.555	508627			NO	NO
84.048	210049			NO	NO
13.992	1667			NO	NO
84.002	10991			NO	NO
84.010	224443			NO	NO
84.013	6414			NO	NO
84.027	285171			NO	NO
84.048	66138			NO	NO
84.049	8522			NO	NO
84.146	64495			NO	NO
84.151	100145			NO	NO
TOTAL	1486662				
ISD 542		YES	NO		
10.550	10112			NO	NO
10.555	27040			NO	NO
84.010	46735			NO	NO
84.151	5753			NO	NO
TOTAL	89640				
ISD 543		YES	NO		
10.550	5100			NO	NO
10.555	24311			NO	NO
84.010	24189			NO	NO
84.151	2823			NO	NO
TOTAL	56423				
ISD 544		YES	NO		
10.555	109353			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.009	45834			NO	NO
84.010	110626			NO	NO
TOTAL	265813				
ISD 545		YES	NO		
84.010	73507			NO	NO
84.151	5479			NO	NO
10.550	7872			NO	NO
10.555	27560			NO	NO
TOTAL	114418				
ISD 547		YES	NO		
10.550	11468			NO	NO
10.555	45901			NO	NO
84.010	88045			NO	NO
84.151	6141			NO	NO
TOTAL	151555				
ISD 548		YES	YES		
10.555	72140			NO	NO
84.003	1003			NO	NO
84.010	28587			NO	NO
84.151	9505			NO	NO
TOTAL	111235				
ISD 549		NO	NO		
0.000	0			NO	NO
TOTAL	0				
ISD 550		YES	YES		
10.550	12383			NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555	31808		NO	NO
	84.010	28513		NO	NO
	84.151	1895		NO	NO
	TOTAL	74599			
ISD 553			YES	NO	
	10.550	18943		NO	NO
	10.550	55942		NO	NO
	84.010	49450		NO	NO
	84.151	9345		NO	NO
	TOTAL	133680			
ISD 561			YES	NO	
	10.550	6622		NO	NO
	10.555	38524		NO	NO
	84.010	65623		NO	NO
	84.151	1625		NO	NO
	TOTAL	112394			
ISD 564			YES	NO	
	10.550	41453		NO	NO
	10.555	118117		NO	NO
	17.600	52070		NO	NO
	84.010	70794		NO	NO
	84.027	101650		NO	NO
	84.048	109162		NO	NO
	84.049	1000		NO	NO
	84.052	163		NO	NO
	84.151	18864		NO	NO
	TOTAL	513273			
ISD 566			YES	NO	
	84.010	35396		NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	84.151			NO	NO
	10.555	4574		NO	NO
	TOTAL	42686			
ISD 570			YES	NO	
	84.010	11532		NO	NO
	84.151	2845		NO	NO
	10.555	32766		NO	320
	TOTAL	47143			
ISD 573			YES	NO	
	10.555	66059		NO	NO
	84.010	42820		NO	NO
	84.151	3291		NO	NO
	84.151	8783		NO	NO
	10.550	15882		NO	NO
	84.041	291		NO	NO
	TOTAL	137126			
ISD 576			YES	NO	
	10.550	14190		NO	NO
	10.555	47869		NO	NO
	84.010	78653		NO	NO
	84.027	80618		NO	NO
	84.151	7654		NO	NO
	TOTAL	228984			
ISD 577			YES	NO	
	84.010	20643		NO	NO
	84.151	5152		NO	NO
	10.555	29505		NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.550			NO	NO
	TOTAL	62098			
ISD 578			YES	YES	
	10.555	85778		NO	3010
	84.010	93679		NO	NO
	84.048	159054		NO	NO
	84.151	10016		NO	NO
	TOTAL	348527			
ISD 581			YES	NO	
	84.151	6037		NO	NO
	84.010	60743		NO	NO
	10.555	22157		NO	NO
	TOTAL	88937			
ISD 582			YES	YES	
	10.550	6336		NO	NO
	10.555	15815		NO	NO
	84.010	47303		NO	NO
	84.151	3454		NO	NO
	TOTAL	72908			
ISD 583			YES	YES	
	10.555	66946		NO	NO
	84.010	116999		NO	NO
	84.151	9670		NO	NO
	TOTAL	193615			
ISD 584			YES	NO	
	10.550	5299		NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
<u>INDEPENDENT SCHOOL DISTRICTS</u>					
	10.555	15291		NO	NO
	84.151	2609		NO	NO
	84.010	41504		NO	NO
	TOTAL	64703			
ISD 592			YES	YES	
	10.550	5643		NO	NO
	10.555	14417		NO	NO
	84.151	2126		NO	NO
	TOTAL	22186			
ISD 593			YES	YES	
	84.002	16478		NO	NO
	84.010	146478		NO	NO
	84.011	59095		NO	NO
	84.027	36044		NO	NO
	84.151	18384		NO	3451
	10.550	35116		NO	NO
	10.555	79544		NO	NO
	TOTAL	391139			
ISD 595			YES	YES	
	10.550	34492		NO	NO
	10.555	82360		NO	NO
	84.003	1287		NO	NO
	84.010	92375		NO	NO
	84.048	9953		NO	NO
	84.151	16502		NO	NO
	TOTAL	236969			
ISD 597			YES	NO	
	10.550	6761		NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555			NO	NO
	84.010	16653		NO	NO
	84.151	20034		NO	NO
		2502		NO	NO
	TOTAL	45950			
<b>ISD 599</b>			YES	NO	
	10.550			NO	NO
	10.555	10956		NO	NO
	84.010	32783		NO	NO
	84.151	46862		NO	NO
		5682		NO	NO
	TOTAL	96283			
<b>ISD 600</b>			YES	NO	
	10.555			NO	NO
	84.010	15530		NO	NO
	84.151	6914		NO	NO
		2268		NO	NO
	TOTAL	24712			
<b>ISD 601</b>			YES	NO	
	10.550			NO	NO
	10.555	16327		NO	NO
	84.010	57983		NO	NO
	84.060	78483		NO	NO
	84.151	5805		NO	NO
		9676		NO	NO
	TOTAL	168274			
<b>ISD 603</b>			YES	NO	
	10.550			NO	NO
	10.555	3271		NO	NO
	84.010	27482		NO	NO
	84.146	32753		NO	NO
		360		NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.151	9333			NO	NO
TOTAL	73199				
ISD 604		YES	NO		
10.550	4142			NO	NO
10.555	18600			NO	NO
84.010	23005			NO	NO
84.151	2066			NO	NO
TOTAL	47813				
ISD 611		YES	NO		
10.550	5126			NO	NO
10.555	8827			NO	NO
84.010	4871			NO	NO
84.151	1914			NO	NO
TOTAL	20738				
ISD 612		YES	NO		
10.550	22087			NO	NO
10.555	48179			NO	NO
84.010	59801			NO	NO
84.027	18568			NO	NO
84.151	10256			NO	NO
TOTAL	158891				
ISD 614		YES	NO		
10.550	9592			NO	NO
10.555	27314			NO	NO
84.010	28455			NO	NO
84.151	4134			NO	NO
TOTAL	69495				

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 615		YES	NO		
10.550	4195			NO	NO
10.555	12402			NO	NO
84.010	28841			NO	NO
84.151	2242			NO	NO
TOTAL	47680				
ISD 621		YES	NO		
10.550	206226			NO	NO
10.555	220438			NO	NO
84.002	33048			NO	NO
84.010	188705			NO	NO
84.027	216285			NO	NO
84.050	14000			NO	NO
84.146	1389			NO	NO
84.151	45082			NO	NO
TOTAL	925173				
ISD 622		YES	NO		
10.550	197951			NO	NO
10.555	255761			NO	NO
84.010	193491			NO	NO
84.027	183149			NO	NO
84.002	5202			NO	NO
TOTAL	835554				
ISD 623		YES	NO		
10.555	273605			NO	NO
84.010	105966			NO	NO
84.027	203393			NO	NO
84.151	34221			NO	NO
TOTAL	617185				

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 624		YES	NO		
10.553	1833			NO	NO
10.555	171229			NO	NO
84.003	1530			NO	NO
84.010	105096			NO	NO
84.027	141440			NO	NO
84.048	836			NO	NO
84.151	52473			NO	NO
TOTAL	474437				
ISD 625		YES	NO		
10.550	3230499			NO	NO
10.555	796942			NO	NO
84.027	16206			NO	NO
16.540	22348			NO	NO
84.002	243031			NO	NO
84.010	2647877			NO	NO
84.011	206254			NO	NO
84.013	95070			NO	NO
84.025	24947			NO	NO
84.027	1095087			NO	NO
84.151	188778			NO	NO
TOTAL	8567039				
ISD 627		YES	NO		
10.550	6241			NO	NO
10.555	31986			NO	NO
84.010	36300			NO	NO
84.151	3143			NO	NO
TOTAL	77670				
ISD 628		YES	NO		
10.550	3950			NO	NO

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SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555	30945		NO	NO
	84.010	30978		NO	NO
	84.151	2761		NO	NO
	TOTAL	68634			
<b>ISD 630</b>			YES	NO	
	10.550	13245		NO	NO
	10.555	36241		NO	NO
	84.010	57606		NO	NO
	84.151	6719		NO	NO
	TOTAL	113811			
<b>ISD 631</b>			YES	NO	
	10.550	4510		NO	NO
	10.555	11791		NO	NO
	84.151	1773		NO	NO
	TOTAL	18074			
<b>ISD 633</b>			YES	NO	
	10.550	7596		NO	NO
	10.555	18068		NO	NO
	10.564	10		NO	NO
	84.010	32537		NO	NO
	84.151	3659		NO	NO
	TOTAL	61870			
<b>ISD 635</b>			YES	YES	
	10.550	6026		NO	NO
	10.555	9739		NO	NO
	84.010	15955		NO	NO
	84.151	1976		NO	NO
	TOTAL	33696			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 636		YES	NO		
10.550	5622			NO	NO
10.555	8472			NO	NO
10.564	3326			NO	NO
84.010	83453			NO	NO
84.151	4594			NO	NO
TOTAL	105467				
ISD 637		YES	NO		
10.550	17903			NO	NO
10.555	43714			NO	NO
84.010	54028			NO	NO
84.151	9149			NO	NO
TOTAL	124794				
ISD 638		YES	NO		
10.550	8447			NO	NO
10.555	13612			NO	NO
84.010	28074			NO	NO
84.151	3453			NO	NO
84.027	1690			NO	NO
TOTAL	55276				
ISD 640		YES	YES		
10.550	9407			NO	NO
10.555	21122			NO	NO
84.010	102053			NO	NO
84.151	16680			NO	NO
TOTAL	149262				
ISD 641		YES	YES		
10.550	6272			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555	12913		NO	NO
	10.564	10		NO	NO
	84.010	43286		NO	NO
	84.151	3141		NO	NO
	TOTAL	65622			
ISD 646			YES	YES	
	10.555	22322		NO	NO
	84.010	39300		NO	NO
	84.013	198		NO	NO
	84.027	8837		NO	NO
	84.028	3716		NO	NO
	84.151	5510		YES	588
	TOTAL	79883			
ISD 647			YES	NO	
	10.550	6623		NO	NO
	10.555	10071		NO	NO
	84.010	22859		NO	NO
	84.146	77		NO	NO
	84.151	2829		NO	NO
	TOTAL	42459			
ISD 648			YES	YES	
	10.550	13338		NO	NO
	10.555	14552		NO	NO
	84.010	21053		NO	NO
	84.151	3222		NO	NO
	10.564	20		NO	NO
	TOTAL	52185			
ISD 649			YES	NO	
	10.550	5592		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555	14765		NO	NO
	84.027	7910		NO	NO
	84.010	36813		NO	NO
	84.151	5271		NO	NO
	TOTAL	70351			
ISD 650			YES	YES	
	10.550	2999		NO	NO
	10.555	8864		NO	NO
	84.010	26		NO	NO
	84.151	1475		NO	NO
	10.564	10		NO	NO
	TOTAL	13374			
ISD 651			YES	NO	
	10.555	11325		NO	NO
	84.010	16626		NO	NO
	84.027	5141		NO	NO
	84.151	4457		NO	NO
	10.550	5040		NO	NO
	TOTAL	42589			
ISD 652			YES	YES	
	84.010	20644		NO	NO
	84.151	2709		NO	NO
	84.060	7329		NO	NO
	10.550	4615		NO	NO
	10.555	16804		NO	NO
	TOTAL	52101			
ISD 653			YES	NO	
	10.550	14466		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555	30468		NO	NO
	84.010	40012		NO	NO
	84.151	13646		NO	NO
	TOTAL	98592			
<b>ISD 654</b>			<b>YES</b>	<b>NO</b>	
	10.550	4980		NO	NO
	10.555	6831		NO	NO
	84.010	42610		NO	NO
	84.151	4186		NO	NO
	TOTAL	58607			
<b>ISD 655</b>			<b>YES</b>	<b>NO</b>	
	10.550	4882		NO	NO
	10.555	15292		NO	NO
	84.010	12127		NO	NO
	84.151	2501		NO	NO
	TOTAL	34802			
<b>ISD 656</b>			<b>YES</b>	<b>NO</b>	
	10.550	81315		NO	NO
	10.555	161261		NO	NO
	84.010	222457		NO	NO
	84.151	36803		NO	NO
	84.027	263700		NO	NO
	TOTAL	765536			
<b>ISD 657</b>			<b>YES</b>	<b>NO</b>	
	10.555	10574		NO	NO
	84.010	21712		NO	NO
	84.151	2924		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
10.550	5565			NO	NO
TOTAL	40775				
ISD 659		YES	YES		
84.003	386			NO	NO
84.010	89797			NO	NO
84.151	20511			NO	NO
10.555	105980			NO	NO
TOTAL	216674				
ISD 669		YES	NO		
84.151	869			NO	NO
84.010	2735			NO	NO
10.555	9967			NO	NO
TOTAL	13571				
ISD 670		YES	NO		
84.151	9012			NO	NO
84.010	77756			NO	NO
10.555	85065			NO	NO
TOTAL	171833				
ISD 671		YES	NO		
10.555	20705			NO	NO
84.010	28786			NO	NO
84.151	4505			NO	NO
10.550	8397			NO	NO
TOTAL	62393				
ISD 676		YES	YES		
10.550	6149			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555	15119		NO	NO
	84.151	2235		NO	NO
	84.010	34541		NO	NO
	TOTAL	58044			
ISD 678			YES	NO	
	10.550	9478		NO	NO
	10.555	26846		NO	NO
	84.010	40277		NO	NO
	84.151	5014		NO	NO
	TOTAL	81615			
ISD 682			NO	YES	
	10.555	31688		NO	NO
	84.151	12069		NO	NO
	84.010	60696		NO	NO
	TOTAL	104453			
ISD 690			YES	NO	
	84.010	8800		NO	NO
	84.151	25772		NO	NO
	10.555	49673		NO	NO
	84.027	6619		NO	NO
	10.550	13116		NO	NO
	TOTAL	103980			
ISD 691			YES	YES	
	10.555	123147		NO	NO
	84.010	47307		NO	NO
	84.027	45859		NO	NO
	84.151	15799		NO	NO
	TOTAL	232112			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 692		YES	YES		
10.555	91401			NO	NO
84.010	19729			NO	NO
84.151	12015			NO	NO
TOTAL	123145				
ISD 693		YES	YES		
10.555	37696			NO	NO
84.010	13631			NO	NO
84.027	13996			NO	NO
84.151	7266			NO	NO
TOTAL	72589				
ISD 694		YES	NO		
10.555	15875			NO	NO
84.010	19927			NO	NO
84.151	4118			NO	NO
TOTAL	39920				
ISD 695		YES	YES		
10.555	75521			NO	NO
84.010	45958			NO	NO
84.151	9059			NO	NO
TOTAL	130538				
ISD 696		YES	YES		
10.555	83119			NO	NO
84.010	23946			NO	NO
84.151	12027			NO	NO
TOTAL	119092				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 697		YES	YES		
	10.550	5332		NO	NO
	10.555	52660		YES	NO
	84.010	19545		NO	NO
	84.027	27788		NO	NO
	84.048	77281		NO	NO
	84.151	11171		NO	9500
	TOTAL	193777			
ISD 698		YES	NO		
	10.550	13326		NO	NO
	10.555	24614		NO	NO
	84.010	62038		NO	NO
	84.151	4155		NO	NO
	TOTAL	104133			
ISD 699		YES	NO		
	10.550	6115		NO	NO
	10.555	36859		NO	NO
	84.010	13086		NO	NO
	84.027	15725		NO	NO
	84.151	5595		NO	NO
	TOTAL	77380			
ISD 700		YES	NO		
	10.555	83054		NO	NO
	84.010	33359		NO	NO
	84.151	10632		NO	NO
	TOTAL	127045			
ISD 701		YES	YES		
	84.151	35138		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
<u>INDEPENDENT SCHOOL DISTRICTS</u>					
	17.600			NO	NO
	10.550	93096		NO	NO
	10.553	31131		NO	NO
	10.555	5862		NO	NO
	10.555	161493		NO	NO
	TOTAL	326720			
ISD 703			YES	NO	
	84.151	7101		NO	NO
	84.010	13516		NO	NO
	84.027	20202		NO	NO
	10.555	38811		NO	NO
	TOTAL	79630			
ISD 704			YES	YES	
	84.010	89843		NO	NO
	84.151	20262		NO	NO
	10.555	139382		YES	NO
	84.002	29437		NO	NO
	84.027	41182		NO	NO
	TOTAL	320106			
ISD 706			YES	NO	
	10.555	106657		NO	NO
	84.010	92084		NO	NO
	84.027	74484		NO	NO
	84.048	1024		NO	NO
	84.151	15898		NO	NO
	TOTAL	290147			
ISD 707			NO	NO	
	10.550	1993		NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.553			NO	NO
	10.555	10001		NO	NO
	84.010	19060		NO	NO
	TOTAL	34649			
<b>ISD 708</b>			YES	NO	
	84.010	9830		NO	NO
	84.060	4786		NO	NO
	84.027	14715		NO	NO
	TOTAL	29331			
<b>ISD 709</b>			NO	NO	
	10.555	1046832		NO	NO
	13.600	504164		NO	NO
	84.002	68787		NO	NO
	84.010	651906		NO	NO
	84.013	24229		NO	NO
	84.027	368365		NO	NO
	84.041	27485		NO	NO
	84.048	188688		NO	NO
	84.052	3468		NO	NO
	84.003	10189		NO	NO
	84.049	7476		NO	NO
	84.151	111073		NO	NO
	TOTAL	3012662			
<b>ISD 710</b>			YES	YES	
	84.010	164304		NO	NO
	84.151	27703		NO	NO
	84.027	78237		NO	NO
	10.555	300003		NO	NO
	TOTAL	570247			

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 716		YES	YES		
10.550	11601			NO	NO
10.555	23102			NO	NO
10.564	2210			NO	NO
84.010	37173			NO	NO
84.151	7451			NO	NO
TOTAL	81537				
ISD 717		YES	YES		
84.151	10832			NO	NO
84.027	36119			NO	NO
84.010	45874			NO	NO
10.555	67475			NO	892
TOTAL	160300				
ISD 719		YES	NO		
84.010	29825			NO	NO
84.151	24942			NO	NO
84.027	29796			NO	NO
10.555	101367			NO	NO
TOTAL	185930				
ISD 720		YES	NO		
10.550	42065			NO	NO
10.555	62855			NO	NO
84.010	54626			NO	NO
84.146	1312			NO	NO
84.151	19703			NO	NO
TOTAL	180561				
ISD 721		YES	YES		
84.010	82350			NO	162

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.151	16826			NO	3050
84.027	38180			NO	NO
84.048	359			NO	NO
84.146	720			NO	NO
10.555	80091			NO	NO
TOTAL	218526				
ISD 726		YES	NO		
10.555	45325			NO	NO
84.010	15532			NO	NO
84.151	5152			NO	NO
TOTAL	66009				
ISD 727		YES	NO		
10.550	16894			NO	NO
10.555	39964			NO	NO
84.010	13516			NO	NO
84.151	8061			NO	NO
TOTAL	78435				
ISD 728		YES	NO		
10.550	98908			NO	NO
10.555	160114			NO	NO
84.010	77323			NO	NO
84.151	45056			NO	NO
TOTAL	381401				
ISD 731		YES	NO		
10.550	16046			NO	NO
10.555	31129			NO	NO
84.010	48786			NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
84.011	1722			NO	NO
84.027	6404			NO	NO
84.151	8053			NO	NO
TOTAL	112140				
<b>ISD 732</b>		<b>YES</b>	<b>NO</b>		
10.550	17616			NO	NO
10.555	20410			NO	NO
84.010	58716			NO	NO
84.027	8000			NO	NO
84.151	8571			NO	NO
TOTAL	113313				
<b>ISD 733</b>		<b>YES</b>	<b>NO</b>		
10.550	5218			NO	NO
10.555	8592			NO	NO
84.010	60247			NO	NO
84.151	3747			NO	NO
84.027	2359			NO	NO
TOTAL	80163				
<b>ISD 734</b>		<b>YES</b>	<b>NO</b>		
10.550	5267			NO	NO
10.555	12247			NO	NO
84.010	13136			NO	NO
84.151	2730			NO	NO
84.027	1878			NO	NO
TOTAL	35258				
<b>ISD 735</b>		<b>YES</b>	<b>NO</b>		
10.550	8752			NO	NO

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<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
	10.555	21061		NO	NO
	84.027	5880		NO	NO
	84.010	52314		NO	NO
	84.151	4634		NO	NO
	TOTAL	92641			
<b>ISD 736</b>			<b>YES</b>	<b>NO</b>	
	10.555	69837		NO	NO
	84.010	58738		NO	NO
	84.151	7038		NO	NO
	TOTAL	135613			
<b>ISD 737</b>			<b>YES</b>	<b>NO</b>	
	10.555	61187		NO	NO
	84.010	63191		NO	NO
	84.151	4682		NO	NO
	TOTAL	129060			
<b>ISD 738</b>			<b>NO</b>	<b>YES</b>	
	10.555	82457		NO	NO
	84.010	124047		NO	NO
	84.151	9738		NO	NO
	TOTAL	216242			
<b>ISD 739</b>			<b>YES</b>	<b>NO</b>	
	10.550	14721		NO	NO
	10.555	44808		NO	NO
	84.010	37045		NO	NO
	84.151	14644		NO	NO
	TOTAL	111218			

SCHEDULE 3  
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STATEWIDE SINGLE AUDIT  
SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 740		YES	NO		
10.550	27975			NO	NO
10.555	54047			NO	NO
84.010	313051			NO	NO
84.151	19295			NO	NO
TOTAL	414368				
ISD 741		YES	NO		
10.550	25604			NO	NO
10.555	54957			NO	NO
84.010	222608			NO	NO
84.151	12336			NO	NO
TOTAL	315505				
ISD 742		YES	NO		
10.550	99041			NO	NO
10.555	388053			NO	NO
84.002	15985			NO	NO
84.003	16517			NO	NO
84.010	362356			NO	NO
84.013	21839			NO	NO
84.024	313260			NO	NO
84.027	8152			NO	NO
84.151	82844			NO	NO
TOTAL	1308047				
ISD 743		YES	NO		
10.550	21109			NO	NO
10.555	61110			NO	NO
84.027	108542			NO	NO
84.010	107170			NO	NO
84.151	12363			NO	NO
TOTAL	310294				

**SCHEDULE 3**  
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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 745		NO	NO		
	0.000	0		NO	NO
	TOTAL	0			
ISD 748		YES	NO		
	10.555	53512		NO	NO
	84.010	66688		NO	NO
	84.151	11982		NO	NO
	TOTAL	132182			
ISD 750		YES	NO		
	10.550	47080		NO	NO
	10.555	95877		NO	NO
	84.010	158033		NO	NO
	84.151	22033		NO	NO
	TOTAL	323023			
ISD 756		YES	NO		
	10.555	61691		NO	NO
	84.010	53773		NO	NO
	84.011	11363		NO	NO
	84.151	6445		NO	NO
	TOTAL	133272			
ISD 761		YES	NO		
	84.027	98780		NO	NO
	84.151	39182		NO	NO
	84.010	109842		NO	NO
	84.011	146419		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555	121553		NO	NO
	10.550	63533		NO	NO
	TOTAL	579309			
ISD 762			YES	NO	
	10.550	12779		NO	NO
	10.555	20186		NO	NO
	84.010	26328		NO	NO
	84.027	20207		NO	NO
	84.151	4419		NO	NO
	TOTAL	83919			
ISD 763			NO	YES	
	10.550	10903		NO	NO
	10.555	23242		NO	NO
	84.151	3885		NO	NO
	84.027	1180		NO	NO
	84.010	34937		NO	NO
	TOTAL	74147			
ISD 768			YES	NO	
	84.010	12721		NO	NO
	84.151	2287		NO	NO
	10.550	3011		NO	NO
	TOTAL	18019			
ISD 769			YES	NO	
	10.550	22028		NO	NO
	10.555	43842		NO	NO
	84.010	72438		NO	NO
	84.151	8586		NO	NO
	TOTAL	146894			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 771		YES	NO		
10.550	4334			NO	NO
10.555	18319			NO	NO
84.010	40098			NO	NO
84.151	3550			NO	NO
TOTAL	66301				
ISD 775		YES	YES		
84.010	73883			NO	NO
84.151	7035			NO	NO
10.555	50979			NO	NO
TOTAL	131897				
ISD 777		NO	YES		
10.550	24935			NO	NO
10.555	74866			NO	NO
84.151	14553			NO	NO
84.010	134186			NO	NO
TOTAL	248540				
ISD 784		YES	NO		
10.550	12136			NO	NO
10.555	43893			NO	NO
84.010	62140			NO	NO
84.151	7336			NO	NO
84.027	19110			NO	NO
TOTAL	144615				
ISD 786		YES	NO		
10.550	11049			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555	47556		NO	NO
	84.010	103068		NO	NO
	84.151	7627		NO	NO
	TOTAL	169300			
ISD 787			YES	NO	
	10.550	8995		NO	NO
	10.555	37664		NO	NO
	84.010	52612		NO	NO
	84.151	6121		NO	NO
	TOTAL	105396			
ISD 789			YES	NO	
	10.550	7819		NO	NO
	10.555	29017		NO	NO
	84.010	39094		NO	NO
	84.151	3190		NO	NO
	TOTAL	79120			
ISD 790			YES	NO	
	10.550	7099		NO	NO
	10.555	28478		NO	NO
	84.010	56931		NO	NO
	84.151	4461		NO	NO
	TOTAL	96969			
ISD 791			YES	NO	
	10.550	6381		NO	NO
	10.555	27699		NO	NO
	84.010	33361		NO	NO
	84.151	3093		NO	NO
	TOTAL	70534			

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**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
<b>ISD 792</b>		<b>YES</b>	<b>NO</b>		
10.550	15428			NO	NO
10.555	47298			NO	NO
84.010	160991			NO	NO
84.151	12010			NO	NO
<b>TOTAL</b>	<b>235727</b>				
<b>ISD 799</b>		<b>YES</b>	<b>NO</b>		
84.151	25904			NO	NO
84.010	189989			NO	NO
84.048	157672			NO	NO
84.052	2000			NO	NO
84.049	11130			NO	NO
10.555	94404			NO	NO
10.550	34309			NO	NO
<b>TOTAL</b>	<b>515408</b>				
<b>ISD 801</b>		<b>YES</b>	<b>NO</b>		
10.550	7539			NO	NO
10.555	30390			NO	NO
84.010	36207			NO	NO
84.151	4031			NO	NO
<b>TOTAL</b>	<b>78167</b>				
<b>ISD 803</b>		<b>YES</b>	<b>YES</b>		
10.550	12756			NO	NO
10.555	25624			NO	NO
84.010	39278			NO	NO
84.151	5933			NO	NO
<b>TOTAL</b>	<b>83591</b>				

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 806		NO	NO		
	0.000	0		NO	NO
	TOTAL	0			
ISD 809		YES	NO		
	84.010	10336		NO	NO
	10.555	20140		NO	NO
	84.151	2405		NO	NO
	TOTAL	32881			
ISD 810		YES	YES		
	10.550	15715		NO	NO
	10.555	41200		NO	NO
	84.010	7085		NO	NO
	84.151	50111		NO	NO
	TOTAL	114111			
ISD 811		YES	NO		
	10.550	15281		NO	NO
	10.555	45395		NO	NO
	84.151	6792		NO	NO
	84.010	58165		NO	NO
	TOTAL	125633			
ISD 813		YES	NO		
	10.550	38234		NO	NO
	10.555	58049		NO	NO
	84.151	10611		NO	NO
	84.010	52747		NO	NO
	TOTAL	159641			

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b>STATE - DEPARTMENT OF EDUCATION</b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 818		YES	NO		
10.550	10052			NO	NO
10.555	35952			NO	NO
84.010	66931			NO	NO
84.151	5107			NO	NO
TOTAL	118042				
ISD 819		YES	NO		
10.550	19297			NO	NO
10.555	64611			NO	NO
84.010	61884			NO	NO
84.151	14125			NO	NO
84.027	209101			NO	NO
TOTAL	369018				
ISD 820		YES	NO		
10.550	17688			NO	NO
10.555	65136			NO	NO
84.010	94290			NO	NO
84.151	9384			NO	NO
TOTAL	186498				
ISD 821		YES	NO		
10.550	12988			NO	NO
10.555	57052			NO	NO
84.010	64590			NO	NO
84.151	7669			NO	NO
TOTAL	142299				
ISD 827		YES	NO		
84.010	37060			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.027	17224			NO	NO
84.151	5549			NO	NO
10.555	33276			NO	NO
TOTAL	93109				
ISD 829		YES	NO		
10.550	26684			NO	NO
10.555	75226			NO	NO
84.002	10951			NO	NO
84.010	82804			NO	NO
84.013	3550			NO	NO
84.024	4681			NO	NO
84.027	65722			NO	NO
84.151	14901			NO	NO
TOTAL	284559				
ISD 830		YES	NO		
10.550	10857			NO	NO
10.555	26454			NO	NO
84.003	489			NO	NO
84.010	43267			NO	NO
84.027	24481			NO	NO
84.151	4811			NO	NO
TOTAL	110359				
ISD 831		YES	NO		
84.010	92139			NO	NO
84.027	162995			NO	NO
84.151	52711			NO	NO
10.555	290293			NO	NO
TOTAL	598138				
ISD 832		YES	NO		
84.010	38956			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.013	4163			NO	NO
84.027	55171			NO	NO
84.151	12513			NO	NO
10.555	35686			NO	NO
10.550	19945			NO	NO
TOTAL	166434				
ISD 833		YES	YES		
10.555	277278			NO	NO
84.010	183529			NO	NO
84.027	10772			NO	NO
84.151	79686			NO	NO
TOTAL	551265				
ISD 834		YES	NO		
10.555	333096			NO	NO
84.003	1209			NO	NO
84.060	8681			NO	NO
84.010	156484			NO	NO
84.027	196555			NO	NO
84.151	40129			NO	NO
TOTAL	736154				
ISD 836		YES	NO		
10.550	8084			NO	NO
10.555	16104			NO	NO
84.010	32995			NO	NO
84.027	3511			NO	NO
84.151	3377			NO	NO
TOTAL	64071				
ISD 837		NO	NO		
0.000	0				NO
TOTAL	0				

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 840		YES	NO		
10.550	21916			NO	NO
10.555	47474			NO	NO
84.010	49629			NO	NO
84.027	22536			NO	NO
84.151	9208			NO	NO
TOTAL	150763				
ISD 846		YES	NO		
10.550	11361			NO	NO
10.555	47466			NO	NO
84.010	77953			NO	NO
84.011	62879			NO	NO
84.151	11469			NO	NO
TOTAL	211128				
ISD 850		YES	YES		
10.555	17143			NO	NO
84.010	23199			NO	NO
84.151	1693			NO	NO
TOTAL	42035				
ISD 852		YES	YES		
10.550	5953			NO	NO
10.555	17654			NO	NO
84.010	31860			NO	NO
84.011	102448			NO	NO
84.151	3090			NO	NO
TOTAL	161005				
ISD 857		YES	NO		
10.550	18475			NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	10.555	35038		NO	NO
	84.010	64585		NO	NO
	84.151	6307		NO	NO
	TOTAL	124405			
ISD 858			YES	NO	
	10.550	16382		NO	NO
	10.555	48413		NO	NO
	84.010	39817		NO	NO
	84.146	1287		NO	NO
	84.151	6686		NO	NO
	TOTAL	112585			
ISD 861			YES	YES	
	10.555	105308		NO	NO
	10.550	125306		NO	NO
	17.232	4716		NO	NO
	84.003	4447		NO	NO
	84.010	183032		NO	NO
	84.027	334922		NO	NO
	84.048	11883		NO	NO
	84.151	33349		NO	NO
	84.029	44964		NO	NO
	TOTAL	847927			
ISD 876			YES	NO	
	10.550	30346		NO	NO
	10.555	62993		NO	NO
	84.010	63340		NO	NO
	84.151	10413		NO	NO
	TOTAL	167092			
ISD 877			YES	NO	
	10.555	182175		NO	NO

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<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
84.010	114096			NO	NO
84.027	75684			NO	NO
84.151	25679			NO	NO
TOTAL	397634				
ISD 879		YES	YES		
84.010	45243			NO	NO
84.151	15175			NO	NO
84.048	110			NO	NO
10.555	75064			NO	NO
TOTAL	135592				
ISD 880		YES	NO		
10.550	15011			NO	NO
10.555	43402			NO	NO
84.010	81463			NO	NO
84.151	9645			NO	NO
TOTAL	149521				
ISD 881		YES	NO		
10.555	53689			NO	NO
84.010	27312			NO	NO
84.151	5586			NO	NO
TOTAL	86587				
ISD 882		YES	NO		
10.555	126102			NO	NO
84.151	15764			NO	NO
84.010	83377			NO	NO
84.027	255220			NO	NO
TOTAL	480463				

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 883		YES	NO		
84.010	43549			NO	NO
10.555	35422			NO	NO
84.151	18024			NO	NO
84.048	136			NO	NO
84.009	628			NO	NO
TOTAL	97759				
ISD 885		YES	NO		
10.555	56442			NO	NO
84.010	22615			NO	NO
84.048	10224			NO	NO
TOTAL	89281				
ISD 891		YES	YES		
10.550	14335			NO	NO
10.555	51721			NO	NO
84.010	166438			NO	NO
84.151	9765			NO	NO
84.052	17401			NO	NO
84.049	8137			NO	NO
84.050	71850			NO	NO
TOTAL	339647				
ISD 892		YES	NO		
84.010	43349			NO	NO
84.151	3877			NO	NO
10.555	32990			NO	NO
TOTAL	80216				
ISD 893		YES	NO		
10.555	9135			NO	NO

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<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
	84.010	12157		NO	NO
	84.151	1608		NO	NO
	TOTAL	22900			
ISD 894			YES	YES	
	84.010	59919		NO	NO
	84.011	2481		NO	NO
	84.151	6597		NO	NO
	84.048	196517		NO	NO
	84.050	40385		NO	NO
	84.049	23964		NO	NO
	84.002	27160		NO	NO
	84.052	8600		NO	NO
	17.246	9800		NO	NO
	17.249	2262		NO	NO
	10.555	44870		NO	NO
	TOTAL	422555			
ISD 895			YES	NO	
	10.555	11225		NO	NO
	84.010	1918		NO	NO
	TOTAL	13143			
ISD 911			YES	YES	
	10.564	2000		NO	NO
	84.010	143176		NO	NO
	84.151	37372		NO	NO
	84.027	233672		NO	NO
	84.002	3189		NO	NO
	10.555	167622		NO	NO
	TOTAL	587031			
ISD 912			YES	NO	
	10.550	19391		NO	NO

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SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF EDUCATION</u>					
INDEPENDENT SCHOOL DISTRICTS					
10.555	80069			NO	NO
84.010	130693			NO	NO
84.151	15984			NO	NO
TOTAL	246137				
ISD 913		NO	NO		
0.000	0			NO	NO
TOTAL	0				
ISD 914		YES	YES		
10.550	6487			NO	NO
10.555	25558			NO	NO
84.010	31086			NO	NO
84.151	3928			NO	NO
TOTAL	67059				
ISD 918		YES	YES		
84.010	43990			NO	NO
84.151	3653			NO	NO
84.027	1601			NO	NO
10.556	2885			NO	NO
TOTAL	52129				
NONPROFIT AGENCIES					
SAINT BERNARD'S SCHOOL		YES	NO		
10.555	17918			NO	NO
TOTAL	17918				
TOTAL FEDERAL GRANTS	106812734	TOTAL QUESTIONED COSTS		25616	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPT. OF ENERGY &amp; ECONOMIC DEVELOPMENT</u>					
SPECIAL SCHOOL DISTRICTS					
SPECIAL SCHOOL DISTRICT 1		YES	YES		
81.052	51659			NO	NO
TOTAL	51659				
INDEPENDENT SCHOOL DISTRICTS					
ISD 004		YES	YES		
81.052	1966			NO	NO
TOTAL	1966				
ISD 077		YES	NO		
81.052	31505			NO	NO
TOTAL	31505				
ISD 112		YES	YES		
81.052	7646			NO	NO
TOTAL	7646				
ISD 129		YES	NO		
81.052	5800			NO	NO
TOTAL	5800				
ISD 146		YES	YES		
81.052	35315			NO	NO
TOTAL	35315				

SCHEDULE 3  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPT. OF ENERGY &amp; ECONOMIC DEVELOPMENT</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 181		YES	NO		
81.052	2100			NO	NO
TOTAL	2100				
ISD 191		YES	YES		
81.052	18000			NO	NO
TOTAL	18000				
ISD 192		YES	YES		
81.052	10530			NO	NO
TOTAL	10530				
ISD 223		YES	YES		
81.052	2496			NO	NO
TOTAL	2496				
ISD 263		YES	YES		
81.052	14838			NO	NO
TOTAL	14838				
ISD 277		YES	NO		
81.052	5201			NO	NO
TOTAL	5201				
ISD 278		YES	NO		
81.052	1013			NO	NO
TOTAL	1013				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPT. OF ENERGY &amp; ECONOMIC DEVELOPMENT</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 279		YES	NO		
81.052	31919			NO	NO
TOTAL	31919				
ISD 284		YES	NO		
81.052	14613			NO	NO
TOTAL	14613				
ISD 286		YES	NO		
81.052	4149			NO	NO
TOTAL	4149				
ISD 324		NO	NO		
81.052	34114			YES	34114
TOTAL	34114				
ISD 333		YES	NO		
81.052	75000			NO	NO
TOTAL	75000				
ISD 353		YES	NO		
81.052	6647			NO	NO
TOTAL	6647				
ISD 394		YES	YES		
81.052	11200			NO	NO
TOTAL	11200				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPT. OF ENERGY &amp; ECONOMIC DEVELOPMENT</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 465		YES	YES		
	81.052	66636		NO	NO
	TOTAL	66636			
ISD 524		YES	NO		
	81.052	2015		NO	NO
	TOTAL	2015			
ISD 535		YES	NO		
	81.052	25550		NO	NO
	TOTAL	25550			
ISD 548		YES	YES		
	81.052	12285		NO	NO
	TOTAL	12285			
ISD 550		YES	YES		
	81.052	4767		NO	NO
	TOTAL	4767			
ISD 553		YES	NO		
	81.052	3038		NO	NO
	TOTAL	3038			
ISD 595		YES	YES		
	81.052	10327		NO	NO
	TOTAL	10327			

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPT. OF ENERGY &amp; ECONOMIC DEVELOPMENT</u>					
INDEPENDENT SCHOOL DISTRICTS					
ISD 614		YES	NO		
81.052	28000			NO	NO
TOTAL	28000				
ISD 615		YES	NO		
81.052	6417			NO	NO
TOTAL	6417				
ISD 624		YES	NO		
81.052	3218			NO	NO
TOTAL	3218				
ISD 656		YES	NO		
81.052	34842			NO	NO
TOTAL	34842				
ISD 692		YES	YES		
81.052	75000			NO	NO
TOTAL	75000				
ISD 784		YES	NO		
81.052	15119			NO	NO
TOTAL	15119				
REGIONAL DEVELOPMENT COMMISSIONS					
ARROWHEAD RDC		YES	NO		
14.219	15085			NO	NO
TOTAL	15085				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPT. OF ENERGY &amp; ECONOMIC DEVELOPMENT</u>					
REGIONAL DEVELOPMENT COMMISSIONS					
EAST CENTRAL RDC		YES	YES		
14.219	17743			NO	NO
TOTAL	17743				
HEADWATERS RDC		YES	YES		
14.229	16000			NO	NO
TOTAL	16000				
NORTHWEST RDC		YES	NO		
14.228	227279			YES	NO
14.229	17077			NO	NO
TOTAL	244356				
REGION FIVE RDC		YES	YES		
14.228	14898			NO	NO
TOTAL	14898				
SIX EAST RDC		YES	YES		
14.228	13000			NO	NO
TOTAL	13000				
CITIES					
MONTEVIDEO		YES	YES		
15.916	6509			NO	NO
TOTAL	6509				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPT. OF ENERGY &amp; ECONOMIC DEVELOPMENT</u>					
CITIES					
SAINT PAUL		YES	YES		
15.916	146513			NO	NO
TOTAL	146513				
COUNTIES					
RAMSEY COUNTY		YES	YES		
17.232	1018282			YES	NO
17.246	20106			NO	NO
TOTAL	1038388				
TOTAL FEDERAL GRANTS	2165417	TOTAL QUESTIONED COSTS		34114	

OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF HEALTH</u>					
REGIONAL DEVELOPMENT COMMISSIONS					
ARROWHEAD RDC		YES	NO		
13.284	366794			NO	NO
TOTAL	366794				
CITIES					
SAINT PAUL		YES	YES		
10.557	469973			NO	NO
TOTAL	469973				
OTHER GOVERNMENTS					
MULTI-COUNTY BOARD OF HEALTH		YES	NO		
10.557	61111			NO	NO
TOTAL	61111				
TOTAL FEDERAL GRANTS	897878	TOTAL QUESTIONED COSTS		0	

SCHEDULE 3  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE-DEPARTMENT OF HUMAN SERVICES</u>					
SPECIAL SCHOOL DISTRICTS					
SPECIAL SCHOOL DISTRICT 1		YES	YES		
13.814	95092			NO	NO
TOTAL	95092				
AREA REGIONAL VOCATIONAL TECHNICAL INSTITUTES					
IST 917		YES	NO		
13.814	10701			NO	NO
TOTAL	10701				
INDEPENDENT SCHOOL DISTRICTS					
ISD 277		YES	NO		
13.815	15701			NO	NO
TOTAL	15701				
ISD 281		YES	YES		
13.814	12804			NO	NO
TOTAL	12804				
ISD 287		NO	YES		
13.815	19961			NO	NO
TOTAL	19961				
ISD 324		NO	NO		
13.814	25861			NO	NO
TOTAL	25861				

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>STATE-DEPARTMENT OF HUMAN SERVICES</u></b>					
<b>INDEPENDENT SCHOOL DISTRICTS</b>					
ISD 625		YES	NO		
13.814	135020			NO	NO
TOTAL	135020				
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
ARROWHEAD RDC		YES	NO		
13.633	174082			NO	NO
13.635	1327843			NO	NO
TOTAL	1501925				
EAST CENTRAL RDC		YES	YES		
10.550	113885			NO	NO
13.633	379351			NO	NO
13.635	481861			NO	NO
13.668	4500			NO	NO
TOTAL	979597				
METROPOLITAN COUNCIL		YES	YES		
13.633	3061079			NO	NO
10.550	699711			NO	NO
TOTAL	3760790				
NORTHWEST RDC		YES	NO		
13.633	195300			NO	NO
13.635	382270			NO	NO
TOTAL	577570				
REGION FIVE RDC		YES	YES		
13.633	212108			NO	NO

SCHEDULE 3  
 OFFICE OF THE STATE AUDITOR  
 STATEWIDE SINGLE AUDIT  
 SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY  
 FOR THE YEAR ENDED JUNE 30, 1984

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE-DEPARTMENT OF HUMAN SERVICES</u>					
REGIONAL DEVELOPMENT COMMISSIONS					
13.635	479961			NO	NO
TOTAL	692069				
SIX EAST RDC					
		YES	YES		
10.550	106332			NO	NO
13.635	204057			NO	NO
13.638	244251			NO	NO
TOTAL	554640				
COUNTIES					
RAMSEY COUNTY					
		YES	YES		
10.555	63522			NO	NO
13.259	54645			NO	NO
13.631	3571			NO	NO
10.551	850508			NO	NO
13.648	366170			NO	NO
13.647	149081			NO	NO
13.658	827115			NO	NO
13.667	7031642			NO	NO
13.679	2494140			NO	NO
13.714	2407782			NO	NO
13.808	22141315			NO	NO
13.814	4963761			NO	NO
13.987	58326			NO	NO
13.991	91889			NO	NO
TOTAL	41503467				
TOTAL FEDERAL GRANTS	49885198	TOTAL AUDIT ACCEPTED		TOTAL GRANT NON-COMPLIANCE	0

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - DEPARTMENT OF NATURAL RESOURCES</u>					
COUNTIES					
RAMSEY COUNTY		YES	YES		
15.916	8518			NO	NO
TOTAL	8518				
 TOTAL FEDERAL GRANTS	 8518	TOTAL QUESTIONED COSTS		 0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON- COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE - POLLUTION CONTROL AGENCY</u>					
REGIONAL DEVELOPMENT COMMISSIONS					
METROPOLITAN COUNCIL		YES	YES		
66.435	27542			NO	NO
TOTAL	27542				
COUNTIES					
RAMSEY COUNTY		YES	YES		
66.435	151816			YES	NO
TOTAL	151816				
TOTAL FEDERAL GRANTS	179358	TOTAL QUESTIONED COSTS		0	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<u>STATE PLANNING AGENCY</u>					
REGIONAL DEVELOPMENT COMMISSIONS					
ARROWHEAD RDC		YES	NO		
13.630	27438			NO	NO
TOTAL	27438				
METROPOLITAN COUNCIL		YES	YES		
14.228	8358			NO	NO
13.630	56580			NO	NO
TOTAL	64938				
NORTHWEST RDC		YES	NO		
13.630	26721			NO	NO
TOTAL	26721				
REGION FIVE RDC		YES	YES		
13.630	32509			NO	NO
TOTAL	32509				
SIX EAST RDC		YES	YES		
13.630	5529			NO	NO
13.631	26694			NO	NO
TOTAL	32223				
<b>TOTAL FEDERAL GRANTS</b>	<b>183829</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

**SCHEDULE 3**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FEDERAL GRANTS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

<u>NAME OF ENTITY</u>	<u>FEDERAL GRANT</u>	<u>AUDIT ACCEPTED</u>	<u>MANAGEMENT LETTER</u>	<u>GRANT NON-COMPLIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>STATE-DEPARTMENT OF TRANSPORTATION</u></b>					
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>					
ARROWHEAD RDC		YES	NO		
20.205	55074			NO	NO
TOTAL	55074				
<b>METROPOLITAN COUNCIL</b>					
20.205	768427	YES	YES	NO	NO
TOTAL	768427				
<b>CITIES</b>					
SAINT PAUL		YES	YES		
20.205	151224			NO	NO
20.205	64900			NO	NO
TOTAL	216124				
<b>TOTAL FEDERAL GRANTS</b>	<b>1039625</b>	<b>TOTAL QUESTIONED COSTS</b>		<b>0</b>	

SCHEDULE 4

SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL-ACTION

NONPROFIT AGENCIES

WEST CENTRAL MN COMM ACT INC.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy of Records

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

FEDERAL - DEPARTMENT OF AGRICULTURE

INDEPENDENT SCHOOL DISTRICTS

ISD 025

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

ISD 287

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

ISD 317

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Payroll/Personnel

General Administration

10.559

QUESTIONED COSTS                      1086

Grant Reporting

ISD 414

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF AGRICULTURE

INDEPENDENT SCHOOL DISTRICTS

ISD 709

REASON REPORT UNACCEPTED

Auditor's Report on Internal Accounting Controls  
not available.

Auditor's Report on Compliance not available.

ISD 894

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

CITIES

DENNISON

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

General Administration

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**FEDERAL - DEPARTMENT OF COMMERCE**

**REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS**

**REGIONAL DEVELOPMENT COMMISSIONS**

**EAST CENTRAL RDC**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Fixed Assets**

**Financial Management - Adequacy/Propriety of Procedures**

**Financial Management - Adequacy of Records**

**HEADWATERS RDC**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Adequacy/Propriety of Procedures**

**REGION FIVE RDC**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Purchasing/Expenditures**

**SIX EAST RDC**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Financial Management - Adequacy/Propriety of Procedures**

**General Administration**

**CITIES**

**SAINT PAUL**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Inventory**

**Fixed Assets**

**Financial Management - Adequacy of Records**

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**FEDERAL - DEPARTMENT OF EDUCATION**

**SPECIAL SCHOOL DISTRICTS**

**SPECIAL SCHOOL DISTRICT 1**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Adequacy/Propriety of Procedures**

**REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS**

**BOUNDARY WATERS SPEC. ED. COO**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

**INDEPENDENT SCHOOL DISTRICTS**

**ISD 004**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Revenue/Receivables**

**Financial Management - Segregation of Duties**

**General Administration**

**ISD 022**

**REASON REPORT UNACCEPTED**

**Schedule of Federal Grant Activity not accurate  
or available.**

**ISD 025**

**REASON REPORT UNACCEPTED**

**Schedule of Federal Grant Activity not accurate  
or available.**

**ISD 038**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

FEDERAL - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 070

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

ISD 078

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Records Retention

General Administration

ISD 181

84.033

GRANT COMPLIANCE

Grant Administration

84.063

GRANT COMPLIANCE

Grant Reporting

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 196

REASON REPORT UNACCEPTED

Auditor's Report on Internal Accounting Controls not available.

Report on Internal Accounting Controls does not refer to GAO standards for audit.

Report on Internal Accounting Controls does not identify the entities accounting controls.

ISD 232

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

General Administration

ISD 256

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

Financial Management - Adequacy of Records

General Administration

ISD 281

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy of Records

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

FEDERAL - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 316

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 317

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Payroll/Personnel

General Administration

84.060

GRANT COMPLIANCE

Grant Administration

ISD 318

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

ISD 319

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Segregation of Duties

State and/or Local Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 324

REASON REPORT UNACCEPTED

Report on Internal Accounting Controls does not  
not refer to GAO standards for audit.

84.007

GRANT COMPLIANCE

Cash Management

84.033

GRANT COMPLIANCE

Cash Management

84.063

GRANT COMPLIANCE

Cash Management

84.032

GRANT COMPLIANCE

Cash Management

ISD 432

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Fixed Assets

Revenue/Receivables

Financial Management - Adequacy of Records

ISD 435

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**FEDERAL - DEPARTMENT OF EDUCATION**

**INDEPENDENT SCHOOL DISTRICTS**

**ISD 508**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Inventory**

**Fixed Assets**

**Payroll/Personnel**

**Financial Management - Adequacy of Records**

**ISD 691**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Fixed Assets**

**ISD 695**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Fixed Assets**

**Financial Management - Segregation of Duties**

**ISD 696**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Purchasing/Expenditures**

**ISD 697**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Fixed Assets**

**Revenue/Receivables**

**Purchasing/Expenditures**

**Financial Management - Segregation of Duties**

**Financial Management - Adequacy/Propriety of Procedures**

**Financial Management - Adequacy of Records**

**General Administration**

**State and/or Local Compliance**

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 701

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

ISD 707

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

ISD 709

REASON REPORT UNACCEPTED

Auditor's Report on Internal Accounting Controls  
not available.

Auditor's Report on Compliance not available.

ISD 710

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

ISD 793

84.063

GRANT COMPLIANCE

Grant Administration

Grant Reporting

84.033

GRANT COMPLIANCE

Grant Administration

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

FEDERAL - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

84.007  
GRANT COMPLIANCE

Grant Administration

ISD 833

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

ISD 850

MANAGEMENT LETTER/INTERNAL CONTROL

Payroll/Personnel

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

ISD 894

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF ENERGY

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

SOUTHEAST MN ED COOP SERV UNI

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Financial Management - Segregation of Duties

INDEPENDENT SCHOOL DISTRICTS

ISD 152

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

ISD 264

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 281

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy of Records

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

FEDERAL - DEPARTMENT OF ENERGY

INDEPENDENT SCHOOL DISTRICTS

ISD 287

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

ISD 453

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 466

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

Records Retention

General Administration

ISD 477

REASON REPORT UNACCEPTED

Audit performed by Licensed Public Accountant.

Report on Internal Accounting Controls does not  
not refer to GAO standards for audit.

Report on Internal Accounting Controls does not  
identify the entities accounting controls.

Auditor's Report on Compliance does not  
refer to all required standards.

Compliance Report does not include positive and  
negative assurances of compliance items tested.

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**FEDERAL - DEPARTMENT OF ENERGY**

**INDEPENDENT SCHOOL DISTRICTS**

**ISD 593**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Purchasing/Expenditures**

**ISD 695**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Fixed Assets**

**Financial Management - Segregation of Duties**

**ISD 850**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Payroll/Personnel**

**Financial Management - Adequacy of Records**

**General Administration**

**State and/or Local Compliance**

**ISD 911**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**FEDERAL - ENVIRONMENTAL PROTECTION AGENCY**

**REGIONAL DEVELOPMENT COMMISSIONS**

**METROPOLITAN COUNCIL**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Fixed Assets**

**Purchasing/Expenditures**

**Financial Management - Adequacy/Propriety of Procedures**

**CITIES**

**BELGRADE**

**REASON REPORT UNACCEPTED**

**Schedule of Federal Grant Activity not accurate  
or available.**

**SAINT PAUL**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Inventory**

**Fixed Assets**

**Financial Management - Adequacy of Records**

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - FOUNDATION OF THE ARTS & HUMANITIES

SPECIAL SCHOOL DISTRICTS

SPECIAL SCHOOL DISTRICT 1

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF HEALTH AND HUMAN SERVICES

INDEPENDENT SCHOOL DISTRICTS

REGIONAL DEVELOPMENT COMMISSIONS

HEADWATERS RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

CITIES

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

NONPROFIT AGENCIES

WEST CENTRAL MN COMM ACT INC.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPT. OF HOUSING & URBAN DEVELOPMENT

REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

CITIES

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

14.221

GRANT COMPLIANCE

Expenditures

Grant Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF INTERIOR

INDEPENDENT SCHOOL DISTRICTS

ISD 038

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 696

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 701

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

CITIES

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

15.919

GRANT COMPLIANCE

Grant Compliance

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

FEDERAL - DEPARTMENT OF LABOR

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

INDEPENDENT SCHOOL DISTRICTS

ISD 194

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 260

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

ISD 332

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

ISD 701

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

CITIES

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL-DEPARTMENT OF TREASURY

CITIES

BELGRADE

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

DENNISON

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

General Administration

MONTEVIDEO

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

PINE CITY

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL-DEPARTMENT OF TREASURY

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

FEDERAL - DEPARTMENT OF TRANSPORTATION

REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

CITIES

MONTEVIDEO

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**LOCAL-ANOKA COUNTY**

**NONPROFIT AGENCIES**

**ANOKA CO COMMUNITY ACTION INC.**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Revenue/Receivables**

**Purchasing/Expenditures**

**Financial Management - Adequacy/Propriety of Procedures**

**Financial Management - Adequacy of Records**

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

LOCAL-CITY OF GULLY

NONPROFIT AGENCIES

INTER-CO COMMUNITY COUNCIL INC

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

LOCAL-EAST METRO SERVICE DELIVERY AREA

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

LOCAL-HENNEPIN COUNTY

INDEPENDENT SCHOOL DISTRICTS

ISD 287

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

LOCAL-ISD 129 MONTEVIDEO

INDEPENDENT SCHOOL DISTRICTS

ISD 152

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

LOCAL-ISD 894 GRANITE FALLS AVTI

INDEPENDENT SCHOOL DISTRICTS

ISD 891

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

LOCAL-LAKE AGASSIZ SPECIAL EDUCATION COOPERATIVE

INDEPENDENT SCHOOL DISTRICTS

ISD 150

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

LOCAL-METROPOLITAN COUNCIL

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

LOCAL-METROPOLITAN WASTE CONTROL COMMISSION

CITIES

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

LOCAL-MINNESOTA CHIPPEWA TRIBE

INDEPENDENT SCHOOL DISTRICTS

ISD 318

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

ISD 710

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**LOCAL-POLK COUNTY**

**NONPROFIT AGENCIES**

**INTER-CO COMMUNITY COUNCIL INC**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Purchasing/Expenditures**

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

LOCAL-TRI - VALLEY OPPORTUNITY COUNCIL

INDEPENDENT SCHOOL DISTRICTS

ISD 152

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE-DEPARTMENT OF CORRECTIONS

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

**STATE - DEPARTMENT OF ECONOMIC SECURITY**

**REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS**

**BOIS FORTE RESERVATION BUS COM**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

13.818  
QUESTIONED COSTS                      5013

Expenditures

13.665  
QUESTIONED COSTS                      1151

Expenditures

81.042  
QUESTIONED COSTS                      942

Expenditures

**REGIONAL DEVELOPMENT COMMISSIONS**

**NORTHWEST RDC**

17.250  
QUESTIONED COSTS                      494

Expenditures

**CITIES**

**SAINT PAUL**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Cash Management**

**Inventory**

**Fixed Assets**

**Financial Management - Adequacy of Records**

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF ECONOMIC SECURITY

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

NONPROFIT AGENCIES

ANOKA CO COMMUNITY ACTION INC.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

13.665

QUESTIONED COSTS                      656

Grant Compliance

81.042

QUESTIONED COSTS                      1255

Expenditures

INTER-CO COMMUNITY COUNCIL INC

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF ECONOMIC SECURITY

**NONPROFIT AGENCIES**

**OTTERTAIL-WADENA COMM ACT INC.**

13.818  
QUESTIONED COSTS                      2996  
  
    Expenditures

**SEMCAC, INC.**

**MANAGEMENT LETTER/INTERNAL CONTROL**

    Cash Management

    Purchasing/Expenditures

    Financial Management - Segregation of Duties

    Financial Management - Adequacy/Propriety of Procedures

13.818  
GRANT COMPLIANCE  
  
    Grant Compliance  
  
QUESTIONED COSTS                      3329  
  
    Expenditures

17.232  
GRANT COMPLIANCE  
  
    Grant Compliance  
  
QUESTIONED COSTS                      408  
  
    Expenditures

**WEST CENTRAL MN COMM ACT INC.**

**MANAGEMENT LETTER/INTERNAL CONTROL**

    Cash Management

    Fixed Assets

    Financial Management - Adequacy of Records

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF ECONOMIC SECURITY

**NONPROFIT AGENCIES**

<b>13.818</b>	
<b>QUESTIONED COSTS</b>	<b>1975</b>

**Expenditures**

<b>81.042</b>	
<b>QUESTIONED COSTS</b>	<b>500</b>

**Expenditures**

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

COMMON SCHOOL DISTRICTS

COMMON SCHOOL DISTRICT 323

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

SPECIAL SCHOOL DISTRICTS

SPECIAL SCHOOL DISTRICT 1

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

AREA REGIONAL VOCATIONAL TECHNICAL INSTITUTES

ISD 916

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

BENTON STEARNS SPEC. ED. COOP

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

BLUE MOUND VOCATIONAL CENTER

REASON REPORT UNACCEPTED

A-102 Attachment P Audit not required  
no Federal funds received.

MANAGEMENT LETTER/INTERNAL CONTROL

BONANZA VALLEY VOC. CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

BOUNDARY WATERS SPEC. ED. COO

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

CENTRAL STEARNS VOC. CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

DES MOINES VALLEY VOC. CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

EAST CENTRAL VOCATIONAL CENTE

REASON REPORT UNACCEPTED

A-102 Attachment P Audit not required  
no Federal funds received.

MANAGEMENT LETTER/INTERNAL CONTROL

FERGUS FALLS SPEC. ED. COOP

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

FERGUS FALLS VOCATIONAL CENTE

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

HEARTLAND VOCATIONAL CENTER

REASON REPORT UNACCEPTED

A-102 Attachment P Audit not required  
no Federal funds received.

MANAGEMENT LETTER/INTERNAL CONTROL

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

INTERDISTRICT VOC. CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

LEAF RIVER VALLEY VOC. CENTER

REASON REPORT UNACCEPTED

A-102 Attachment P Audit not required  
no Federal funds received.

MANAGEMENT LETTER/INTERNAL CONTROL

METRO II

REASON REPORT UNACCEPTED

A-102 Attachment P Audit not required  
no Federal funds received.

MANAGEMENT LETTER/INTERNAL CONTROL

MIDWEST SPECIAL ED. COOP.

REASON REPORT UNACCEPTED

Audit not performed in accordance with Generally  
Generally Accepted Auditing Standards.

MINNESOTA VALLEY COOP CENTER

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

MN RIVER VALLEY SPEC. ED. COO

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

MN VALLEY INTER. SPEC ED COOP

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

NEMECC

REASON REPORT UNACCEPTED

A-102 Attachment P Audit not required  
no Federal funds received.

MANAGEMENT LETTER/INTERNAL CONTROL

NISWI - NAYAWSHING VOC. CENTE

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

NORTHEAST ED COOP SERVICE UNI

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

NORTHWEST VOCATIONAL CENTER

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

Auditor's Report on Internal Accounting Controls  
not available.

Auditor's Report on Compliance not available.

NW MN ED COOP SERVICE UNIT

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

REDWOOD VOCATIONAL CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

RIVER BEND SPEC. ED. COOP

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

Auditor's Report on Internal Accounting Controls  
not available.

Auditor's Report on Compliance not available.

RUNESTONE VOC. CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

SIBLEY VOCATIONAL CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

SO. CENTRAL ED COOP SERV UNIT

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

Auditor's Report on Internal Accounting Controls  
not available.

Auditor's Report on Compliance not available.

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

SOUTHEAST MN ED COOP SERV UNI

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Financial Management - Segregation of Duties

SOUTHERN MN VOC. CENTER

REASON REPORT UNACCEPTED

A-102 Attachment P Audit not required  
no Federal funds received.

MANAGEMENT LETTER/INTERNAL CONTROL

ST. PETER SPECIAL ED. COOP

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

SW & WEST CENTRAL ED SERV UNI

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Payroll/Personnel

Financial Management - Adequacy/Propriety of Procedures

General Administration

TIES

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

REGIONAL CENTERS, COOPERATIVES AND VOCATIONAL CENTERS

VIKING VOCATIONAL CENTER

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

WEST CENTRAL ED COOP SERV UNI

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

INDEPENDENT SCHOOL DISTRICTS

ISD 002

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

General Administration

ISD 004

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

Financial Management - Segregation of Duties

General Administration

ISD 013

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 021

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

General Administration

ISD 022

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

ISD 023

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Fixed Assets

ISD 024

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

ISD 025

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

**INDEPENDENT SCHOOL DISTRICTS**

**ISD 038**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

**ISD 057**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

**ISD 058**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

**ISD 062**

**REASON REPORT UNACCEPTED**

**Audit performed by Licensed Public Accountant.**

**Report on Internal Accounting Controls does not refer to GAO standards for audit.**

**Report on Internal Accounting Controls does not identify the entities accounting controls.**

**Auditor's Report on Compliance does not refer to all required standards.**

**Compliance Report does not include positive and negative assurances of compliance items tested.**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Revenue/Receivables**

**Financial Management - Segregation of Duties**

**Financial Management - Adequacy/Propriety of Procedures**

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 070

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

ISD 072

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

General Administration

ISD 075

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

Purchasing/Expenditures

General Administration

ISD 078

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Records Retention

General Administration

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 079

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

State and/or Local Compliance

ISD 084

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

ISD 088

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

ISD 108

REASON REPORT UNACCEPTED

Report on Internal Accounting Controls does not identify the entities accounting controls.

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 110

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

ISD 111

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Segregation of Duties

ISD 112

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

ISD 114

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Records Retention

General Administration

ISD 116

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Records Retention

ISD 117

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Fixed Assets

Records Retention

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 139

10.555

QUESTIONED COSTS                      1598

Cash Management

ISD 146

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

ISD 147

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

ISD 150

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

ISD 152

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 166

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

ISD 181

84.027

GRANT COMPLIANCE

Grant Administration

ISD 182

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 186

10.555

GRANT COMPLIANCE

Grant Administration

ISD 191

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 192

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

ISD 194

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

84.151  
QUESTIONED COSTS                      386

Expenditures

ISD 196

REASON REPORT UNACCEPTED

Auditor's Report on Internal Accounting Controls  
not available.

Report on Internal Accounting Controls does not  
refer to GAO standards for audit.

Report on Internal Accounting Controls does not  
identify the entities accounting controls.

ISD 200

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 201

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

ISD 202

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 204

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 205

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 209

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 213

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 218

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 222

84.151

QUESTIONED COSTS 85

Grant Compliance

ISD 223

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 224

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Adequacy of Records

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 225

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 227

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 232

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

General Administration

ISD 234

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

General Administration

ISD 244

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 245

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 252

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy of Records

General Administration

ISD 253

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 254

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 256

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

Financial Management - Adequacy of Records

General Administration

ISD 258

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 260

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

ISD 261

MANAGEMENT LETTER/INTERNAL CONTROL

Payroll/Personnel

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

ISD 263

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 264

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 272

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 280

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 281

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy of Records

ISD 287

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

84.048

GRANT COMPLIANCE

Grant Reporting

10.555

GRANT COMPLIANCE

Grant Administration

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 294

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Purchasing/Expenditures

Financial Management - Adequacy of Records

ISD 301

MANAGEMENT LETTER/INTERNAL CONTROL

State and/or Local Compliance

ISD 316

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 317

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Payroll/Personnel

General Administration

ISD 318

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

ISD 319

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Segregation of Duties

State and/or Local Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 324

REASON REPORT UNACCEPTED

Report on Internal Accounting Controls does not  
not refer to GAO standards for audit.

10.555

GRANT COMPLIANCE

Grant Compliance

ISD 325

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 328

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 332

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

ISD 333

10.555

QUESTIONED COSTS                      2474

Expenditures

ISD 345

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 354

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Revenue/Receivables

Financial Management - Adequacy/Propriety of Procedures

General Administration

84.151

QUESTIONED COSTS                      100

Expenditures

ISD 363

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Segregation of Duties

ISD 377

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy of Records

General Administration

ISD 378

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

10.555

GRANT COMPLIANCE

Grant Compliance

ISD 392

MANAGEMENT LETTER/INTERNAL CONTROL

Payroll/Personnel

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

ISD 393

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 394

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Payroll/Personnel

Financial Management - Adequacy of Records

ISD 395

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 402

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

ISD 408

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 413

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Purchasing/Expenditures

Payroll/Personnel

Financial Management - Adequacy of Records

ISD 414

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

ISD 427

REASON REPORT UNACCEPTED

Report on Internal Accounting Controls does not identify the entities accounting controls.

ISD 432

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Fixed Assets

Revenue/Receivables

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 435

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 453

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 458

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 465

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Payroll/Personnel

ISD 466

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

Records Retention

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 477

REASON REPORT UNACCEPTED

Audit performed by Licensed Public Accountant.

Report on Internal Accounting Controls does not refer to GAO standards for audit.

Report on Internal Accounting Controls does not identify the entities accounting controls.

Auditor's Report on Compliance does not refer to all required standards.

Compliance Report does not include positive and negative assurances of compliance items tested.

MANAGEMENT LETTER/INTERNAL CONTROL

Revenue/Receivables

ISD 484

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 485

REASON REPORT UNACCEPTED

Auditor's Report on Internal Accounting Controls not available.

ISD 499

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 505

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 508

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

Fixed Assets

Payroll/Personnel

Financial Management - Adequacy of Records

ISD 514

REASON REPORT UNACCEPTED

Report on Internal Accounting Controls does not identify the entities accounting controls.

ISD 516

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 525

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 531

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

Auditor's Report on Internal Accounting Controls  
not available.

Auditor's Report on Compliance not available.

ISD 548

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

ISD 549

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

ISD 550

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

ISD 570

10.555

QUESTIONED COSTS                      320

Cash Management

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 578

MANAGEMENT LETTER/INTERNAL CONTROL

Inventory

10.555

QUESTIONED COSTS                      3010

Cash Management

ISD 582

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 583

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Purchasing/Expenditures

ISD 592

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 593

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

84.151

QUESTIONED COSTS                      3451

Expenditures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 595

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 635

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

ISD 640

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

General Administration

ISD 641

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

ISD 646

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

84.151

GRANT COMPLIANCE

Grant Administration

QUESTIONED COSTS

588

Grant Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 648

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

ISD 650

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

ISD 652

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

ISD 659

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Payroll/Personnel

General Administration

State and/or Local Compliance

ISD 676

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Purchasing/Expenditures

Financial Management - Segregation of Duties

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 682

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Purchasing/Expenditures

Financial Management - Segregation of Duties

ISD 691

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

ISD 692

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Payroll/Personnel

Financial Management - Segregation of Duties

ISD 693

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Segregation of Duties

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 695

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Segregation of Duties

ISD 696

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

ISD 697

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

10.555

GRANT COMPLIANCE

Expenditures

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

84.151  
    QUESTIONED COSTS                      9500

        Expenditures

ISD 701

    MANAGEMENT LETTER/INTERNAL CONTROL

        Fixed Assets

ISD 704

    MANAGEMENT LETTER/INTERNAL CONTROL

        Fixed Assets

        Financial Management - Segregation of Duties

        State and/or Local Compliance

10.555  
    GRANT COMPLIANCE

        Grant Compliance

ISD 707

    REASON REPORT UNACCEPTED

        Schedule of Federal Grant Activity not accurate  
        or available.

ISD 709

    REASON REPORT UNACCEPTED

        Auditor's Report on Internal Accounting Controls  
        not available.

        Auditor's Report on Compliance not available.

**SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 710

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

ISD 716

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Segregation of Duties

ISD 717

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

10.555

QUESTIONED COSTS                      892

Expenditures

ISD 721

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

84.010

QUESTIONED COSTS                      162

Expenditures

84.151

QUESTIONED COSTS                      3050

Expenditures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 738

REASON REPORT UNACCEPTED

Auditor's Report on Internal Accounting Controls  
not available.

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Financial Management - Segregation of Duties

General Administration

ISD 745

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

ISD 763

REASON REPORT UNACCEPTED

Audit performed by Licensed Public Accountant.

Auditor's Report on Compliance not available.

Auditor's Report on Compliance does not  
refer to all required standards.

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 775

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 777

REASON REPORT UNACCEPTED

Audit performed by Licensed Public Accountant.

Auditor's Report on Compliance not available.

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

ISD 803

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 806

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

ISD 810

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 833

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 837

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

ISD 850

MANAGEMENT LETTER/INTERNAL CONTROL

Payroll/Personnel

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

ISD 852

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 861

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 879

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF EDUCATION

INDEPENDENT SCHOOL DISTRICTS

ISD 891

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

ISD 894

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

ISD 911

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 913

REASON REPORT UNACCEPTED

Audit Report not received in time for this report.

ISD 914

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Segregation of Duties

ISD 918

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

STATE - DEPT. OF ENERGY & ECONOMIC DEVELOPMENT

**SPECIAL SCHOOL DISTRICTS**

**SPECIAL SCHOOL DISTRICT 1**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Adequacy/Propriety of Procedures**

**INDEPENDENT SCHOOL DISTRICTS**

**ISD 004**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Revenue/Receivables**

**Financial Management - Segregation of Duties**

**General Administration**

**ISD 112**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Adequacy of Records**

**General Administration**

**ISD 146**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Adequacy/Propriety of Procedures**

**Financial Management - Adequacy of Records**

**ISD 191**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Financial Management - Segregation of Duties**

**ISD 192**

**MANAGEMENT LETTER/INTERNAL CONTROL**

**Fixed Assets**

**Financial Management - Adequacy/Propriety of Procedures**

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPT. OF ENERGY & ECONOMIC DEVELOPMENT

INDEPENDENT SCHOOL DISTRICTS

ISD 223

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 263

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 324

REASON REPORT UNACCEPTED

Report on Internal Accounting Controls does not refer to GAO standards for audit.

81.052

GRANT COMPLIANCE

Grant Reporting

QUESTIONED COSTS                      34114

Grant Compliance

ISD 394

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Payroll/Personnel

Financial Management - Adequacy of Records

ISD 465

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Payroll/Personnel

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPT. OF ENERGY & ECONOMIC DEVELOPMENT

INDEPENDENT SCHOOL DISTRICTS

ISD 548

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

ISD 550

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

ISD 595

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Segregation of Duties

ISD 693

MANAGEMENT LETTER/INTERNAL CONTROL

Fixed Assets

Financial Management - Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

EAST CENTRAL RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPT. OF ENERGY & ECONOMIC DEVELOPMENT

REGIONAL DEVELOPMENT COMMISSIONS

HEADWATERS RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

NORTHWEST RDC

14.228

GRANT COMPLIANCE

Grant Reporting

REGION FIVE RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

SIX EAST RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

General Administration

CITIES

MONTEVIDEO

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy of Records

General Administration

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPT. OF ENERGY & ECONOMIC DEVELOPMENT

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

17.292

GRANT COMPLIANCE

Grant Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - DEPARTMENT OF HEALTH

REGIONAL DEVELOPMENT COMMISSIONS

CITIES

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE-DEPARTMENT OF HUMAN SERVICES

SPECIAL SCHOOL DISTRICTS

SPECIAL SCHOOL DISTRICT 1

MANAGEMENT LETTER/INTERNAL CONTROL

Financial Management - Adequacy/Propriety of Procedures

INDEPENDENT SCHOOL DISTRICTS

ISD 281

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy of Records

ISD 287

REASON REPORT UNACCEPTED

Schedule of Federal Grant Activity not accurate  
or available.

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

ISD 324

REASON REPORT UNACCEPTED

Report on Internal Accounting Controls does not  
refer to GAO standards for audit.

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE-DEPARTMENT OF HUMAN SERVICES

INDEPENDENT SCHOOL DISTRICTS

REGIONAL DEVELOPMENT COMMISSIONS

EAST CENTRAL RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

REGION FIVE RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

SIX EAST RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE-DEPARTMENT OF HUMAN SERVICES

REGIONAL DEVELOPMENT COMMISSIONS

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

**SCHEDULE 4**  
**OFFICE OF THE STATE AUDITOR**  
**STATEWIDE SINGLE AUDIT**  
**SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY**  
**FOR THE YEAR ENDED JUNE 30, 1984**

**STATE - DEPARTMENT OF NATURAL RESOURCES**

**COUNTIES**

**RAMSEY COUNTY**

**MANAGEMENT LETTER/INTERNAL CONTROL**

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE-PLANNING AGENCY

REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

REGION FIVE RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Purchasing/Expenditures

SIX EAST RDC

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Financial Management - Adequacy/Propriety of Procedures

General Administration

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE - POLLUTION CONTROL AGENCY

REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

COUNTIES

RAMSEY COUNTY

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Revenue/Receivables

General Administration

66.435

GRANT COMPLIANCE

Grant Compliance

SCHEDULE 4  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
SCHEDULE OF FINDINGS BY ADMINISTERING AGENCY  
FOR THE YEAR ENDED JUNE 30, 1984

STATE-DEPARTMENT OF TRANSPORTATION

REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

CITIES

SAINT PAUL

MANAGEMENT LETTER/INTERNAL CONTROL

Cash Management

Inventory

Fixed Assets

Financial Management - Adequacy of Records

SCHEDULE 5

PRIOR AUDIT QUESTIONED COSTS  
WHICH HAVE NOT BEEN RESOLVED

Schedule 5

Office of the State Auditor  
Statewide Single Audit

Prior Audit Questioned Costs Which Have Not Been Resolved

<u>Direct</u>	<u>Unit</u>	<u>CFDA Number</u>	<u>Reason</u>	<u>Questioned Cost</u>
U.S. Dept. of Education	ISD-473	84.060	Expenditures	\$ 2,316
" " " "	ISD-720	84.063	Grant compliance	5,880
				<u>\$ 8,196</u>
 <u>Pass-Through</u>				
Minn. Dept. of Education	ISD-4	10.555	Expenditures	\$ 453
	ISD-114	84.151	Expenditures	218
	ISD-139	10.555	Cash management	2,975
	ISD-140	84.151	Expenditures	805
	ISD-196	84.027	Grant reporting	2,986
		84.048	Grant administration	2,745
	ISD-264	84.151	Grant compliance	368
	ISD-333	10.555	Cash management	5,052
	ISD-378	84.151	Grant compliance	373
	ISD-566	84.010	Expenditures	721
	ISD-570	10.555	Cash management	812
	ISD-624	84.002	Expenditures	7,080
	ISD-706	84.027	Expenditures	1,264
	ISD-833	84.027	Expenditures	1,541
		84.151	Cash management and expenditures	5,220
Minnesota				<u>\$ 32,613</u>
Chippewa Tribe	ISD-473	15.130	Grant reporting and expenditures	\$ 2,899
 Total				 <u>\$ 43,708</u>

The audit reports for the current period do not disclose what action was taken by the grantor or grantee agency to resolve questioned costs shown in the prior report. Therefore, we were unable to ascertain action taken for their resolution.