



**REPORT OF THE
STATE AUDITOR of MINNESOTA**

**FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA**

FOR THE YEAR ENDED JUNE 30, 1986



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1986

ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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Saint Paul, Minnesota 55155



ARNE H. CARLSON
STATE AUDITOR

STATE OF MINNESOTA

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Our report of Federally Assisted Programs of Subgrantees of the State of Minnesota for the year ended June 30, 1986, is enclosed.

This report is organized into five exhibits and contains information covering 687 local units of government in Minnesota, and approximately 64 percent of the federal funds received by the State and passed through to local recipients. This report was prepared to comply with our duties shown in the Memorandum of Understanding dated April 1983.

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

Sincerely,

A handwritten signature in cursive script that reads "Arne H. Carlson".

ARNE H. CARLSON
State Auditor

Enclosure

M.17/SSA1-20

REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 1986

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT

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INTRODUCTION

General

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

The Memorandum outlines the broad issues agreed to by all parties, as well as the specific responsibilities of each party. The parties participating in the Memorandum 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 parties participating in the Memorandum and federal agencies.

This report has been prepared by the Minnesota State Auditor's Office to comply with the reporting requirements of the Memorandum, and is a compilation of financial information pertaining to federal grants. The data have been obtained from the audited financial reports of subrecipients that were submitted to this office. Subrecipients covered in the report include counties, cities, school districts, regional development commissions, nonprofit organizations, indian tribes, multi-county agencies, and other local units of government in Minnesota.

This report includes the local governmental units that received federal revenues from the State of Minnesota and incurred expenditures of \$25,000 or more of federal funds. Excluded from the report are the results of audits of governmental units that received less than \$25,000 of federal revenues. Single audits are not required for these governmental units. Also, local governmental units that received only direct funding from the federal government are not included in this report. The Memorandum requires this report to include results of audits of governmental units that received federal funds from the State of Minnesota.

The Memorandum signed in 1983 was based on federal guidelines included in the Office of Management and Budget Circular A-102, Attachment P. Circular A-102, Attachment P was superseded by the Single Audit Act of 1984 that was passed by Congress on October 4, 1984. This Act requires that audits of state and local governments receiving federal assistance be made on an organization-wide basis rather than on a grant-by-grant basis. The intent of the legislation is to avoid any inefficiency and duplication by fulfilling all audit requirements with one audit. The specific audit requirements are contained in the federal Office of Management and Budget's (OMB) Circular A-128, "Audits of State and Local Governments."

Because the State of Minnesota is a recipient of federal funds, an entity-wide single audit of the State is conducted annually by the Legislative Auditor. Under the Single Audit requirements, recipients of federal funds are responsible for assuring that their subrecipients also have audits in accordance with the Single Audit Act of 1984 and OMB Circular A-128.

Although audits of nonprofit organizations are not covered by the Single Audit Act, some organizations have agreed to a Single Audit, and the results of such audits are included in this report. In addition to OMB Circular A-128, nonprofits are subject to the audit requirements of OMB Circular A-110, "Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations."

The Single Audit Act of 1984 and OMB Circular A-128 changed the reporting standards for auditor's reports on internal controls and compliance. These reporting changes are included in the American Institute of Certified Public Accountants' audit guide, "Audits of State and Local Governmental Units," issued in 1986. The 1986 AICPA Audit Guide reporting formats were used to evaluate reports which have a fiscal year ending on June 30, 1986. Reports with a fiscal year end prior to June 30, 1986, were evaluated based on standards contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office, 1981 Revision.

Review of Subrecipient Audit Reports

Our review of audit reports included subrecipients of the State of Minnesota with a fiscal year ending between July 1, 1985, and June 30, 1986.

Audit reports received	
Reports accepted	538
Reports not accepted	<u>138</u>
Total reports received	676
 Audit reports not received	 <u>11</u>
 Total reports required to be filed with the Office of the State Auditor	 <u>687</u>

In the reviews of subrecipient reports, the following criteria were applied to determine if each report was prepared according to the audit requirements of the Single Audit Act of 1984 and OMB Circular A-128. When the response to one of the items below was positive, a report was considered unacceptable.

- Audit performed by licensed public accountant.
- Audit not performed in accordance with generally accepted auditing standards.
- Inappropriate financial statements.
- Schedule of Federal Financial Assistance not available.
- Report on Internal Controls not available.
- Report on Compliance not available.
- Report on Internal Control and/or Compliance do not refer to the appropriate audit standards.
- Report on Internal Control does not identify the entity's accounting and/or administrative controls and indicate controls tested.
- Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
- Report for a major federal program does not include comments pertaining to financial reports and claims for advances and reimbursements.
- The Compliance Report does not include positive assurance for and/or negative assurance of items tested for federal programs.
- Audit report was not received in time for this publication.

The administering and/or cognizant agency has the final responsibility for determining if the audit is acceptable or unacceptable.

Key items used in this report are defined below:

- QUESTIONED COSTS - are reported in Exhibit 1 and represent grant amounts which have been questioned by auditors in subrecipient audit reports. The administering and/or the cognizant agency are responsible for resolving these issues.
- GRANT NONCOMPLIANCE - Exhibit 4 shows grant noncompliance items by administering agency, subrecipient and CFDA number. Grant noncompliance may result in questioned costs, but they have not been quantified in the audit reports of the subrecipient.
- INTERNAL CONTROL/MANAGEMENT FINDINGS - These findings are reported in Exhibit 5. Internal control/management findings indicate auditor's comments contained in the reports of subrecipients that have not been quantified as to their effect on federal grants.

Although some reports were found to be unacceptable single audits, the financial information on the audited federal funds was included in this report to provide all available information on federal grants to subrecipients.

The following identifies federal financial assistance in unacceptable audits and questioned costs in acceptable and unacceptable audits:

Federal financial assistance in unacceptable audits	
Direct federal	
No questioned costs	\$ 6,988,647
Questioned costs	1,156
Passed through by	
State of Minnesota	
No questioned costs	24,482,592
Questioned costs	1,659
Other agencies	
No questioned costs	1,689,781
Questioned costs in acceptable audits	
Direct federal	140,520
Passed through by	
State of Minnesota	30,732,560
Other agencies	<u>4,524</u>
Total	<u>\$ 64,041,439</u>

Contents of Report

The exhibits in this report have been prepared to provide federal, state and local governmental units with information to determine if follow-up action is required on subrecipients receiving federal funds. This report includes findings and questioned costs that were reported by auditors in reports with fiscal year-ends between July 1, 1985, and June 30, 1986. Questioned costs included in the prior report that are unresolved are not included in this report. The resolution of findings, identified by catalog of federal domestic assistance number and questioned costs, are the responsibility of the agency that issued the grant. State agencies have been assigned cognizance by the Minnesota Department of Finance to resolve the cross-cutting findings of the assigned subrecipients for all other state agencies.

Comments from subrecipient reports pertaining to internal accounting controls or management-related items have been noted under the following categories:

- Cash management
- Inventory
- Fixed assets
- Revenue/receivables
- Purchasing/expenditures
- Payroll/personnel
- Segregation of duties
- Adequacy/propriety of procedures
- Adequacy of records
- Records retention
- General administration
- State and/or local compliance
- Indirect costs

Findings on compliance issues, related to a CFDA number, are disclosed under the following categories:

- ° Cash management
- ° Expenditures
- ° Grant compliance
- ° Grant administration
- ° Grant reporting

In several instances, the subrecipients schedule of federal financial assistance did not include a CFDA number. These programs were included in this report and assigned a number which identified the federal agency and three zeros (i.e. CFDA No. 10.000).

For any detail regarding comments from the audit reports, the subrecipient should be contacted.

Distribution

This report will be distributed to:

- ° U.S. Department of Agriculture (cognizant agent for the State of Minnesota)
- ° Grantor agencies of the federal government
- ° State and local agencies which granted federal funds to subrecipients on a pass-through basis.

Additional copies are available from our office, upon request.

Statistical Information

At the time the Memorandum was signed, the only subrecipients that had single audits performed were school districts and six regional development commissions. The Memorandum allowed other subrecipients of the State of Minnesota to implement the single audit requirement during the next 3-4 years. Since that time, the number of subrecipients required to have single audits has grown from 498 to 687, and the amount of federal revenues audited has gone from approximately \$113,000,000 to \$681,000,000. The subrecipients for the year ended June 30, 1986, include counties, cities, school districts, regional development commissions, housing and redevelopment authorities, regional agencies, indian tribes, multi-county agencies, and nonprofit agencies.

The number of reports received by each type of subrecipient is listed below:

	June 30			
	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>
Counties	86	35	3	-
Cities	45	47	7	-
Indian Tribes	2	-	-	-
School Districts	497	493	490	492
Regional Development Commissions	10	8	7	6
Regional agencies	2	2	-	-
Multi-County agencies	6	-	-	-
Non-profit agencies	26	23	13	-
Housing and Redevelopment Authorities	<u>2</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total	<u>676</u>	<u>609</u>	<u>520</u>	<u>498</u>

Audited federal funds in this report:

Reports accepted	\$ 647,677,511	95.1%
Reports not accepted	<u>33,163,835</u>	<u>4.9%</u>
Total	<u>\$ 680,841,346</u>	<u>100.0%</u>

Funding source:

Awarded directly from federal agency	\$ 202,097,470	29.7%
Pass-through from:		
State of Minnesota	460,091,372	67.6%
Other subrecipients	<u>18,652,504</u>	<u>2.7%</u>
Total	<u>\$ 680,841,346</u>	<u>100.0%</u>

Pass-through funds from the State of Minnesota:

Percentage of funds in acceptable reports	\$ 435,607,121	64.0%
Percentage of funds in unacceptable reports	<u>24,484,251</u>	<u>3.6%</u>
Total	<u>\$ 460,091,372</u>	<u>67.6%</u>

Questioned costs derived from:

Direct awards	\$ 141,676	.46%
Pass-through funds from:		
State of Minnesota	30,734,219	99.53%
Other subrecipients	<u>4,524</u>	<u>.01%</u>
Total	<u>\$ 30,880,419</u>	<u>100.00%</u>

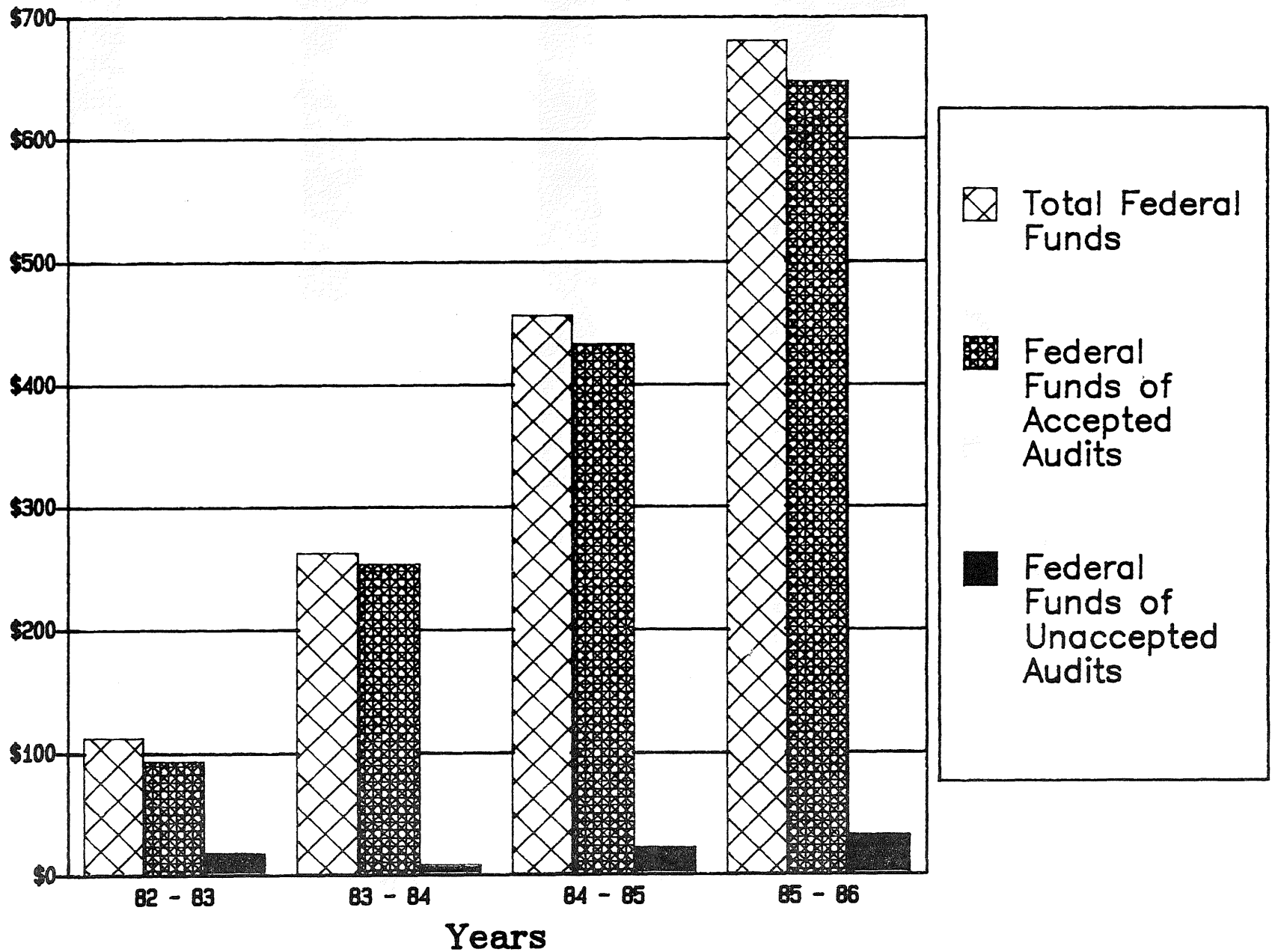
Percentage of questioned costs to total audited federal funds 4.5%

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

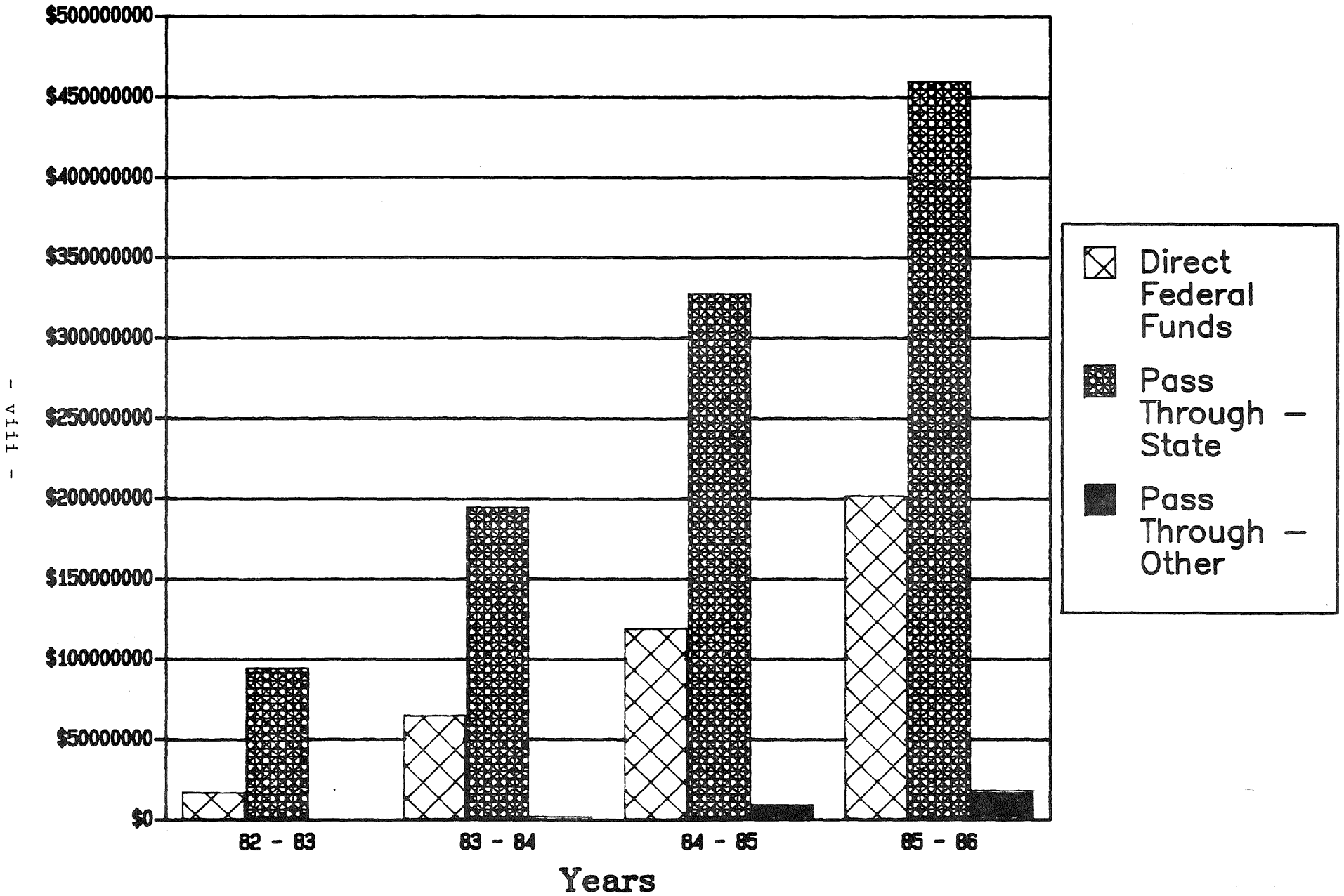
STATEWIDE SINGLE AUDIT Total Federal Funds Audited

- VIA -

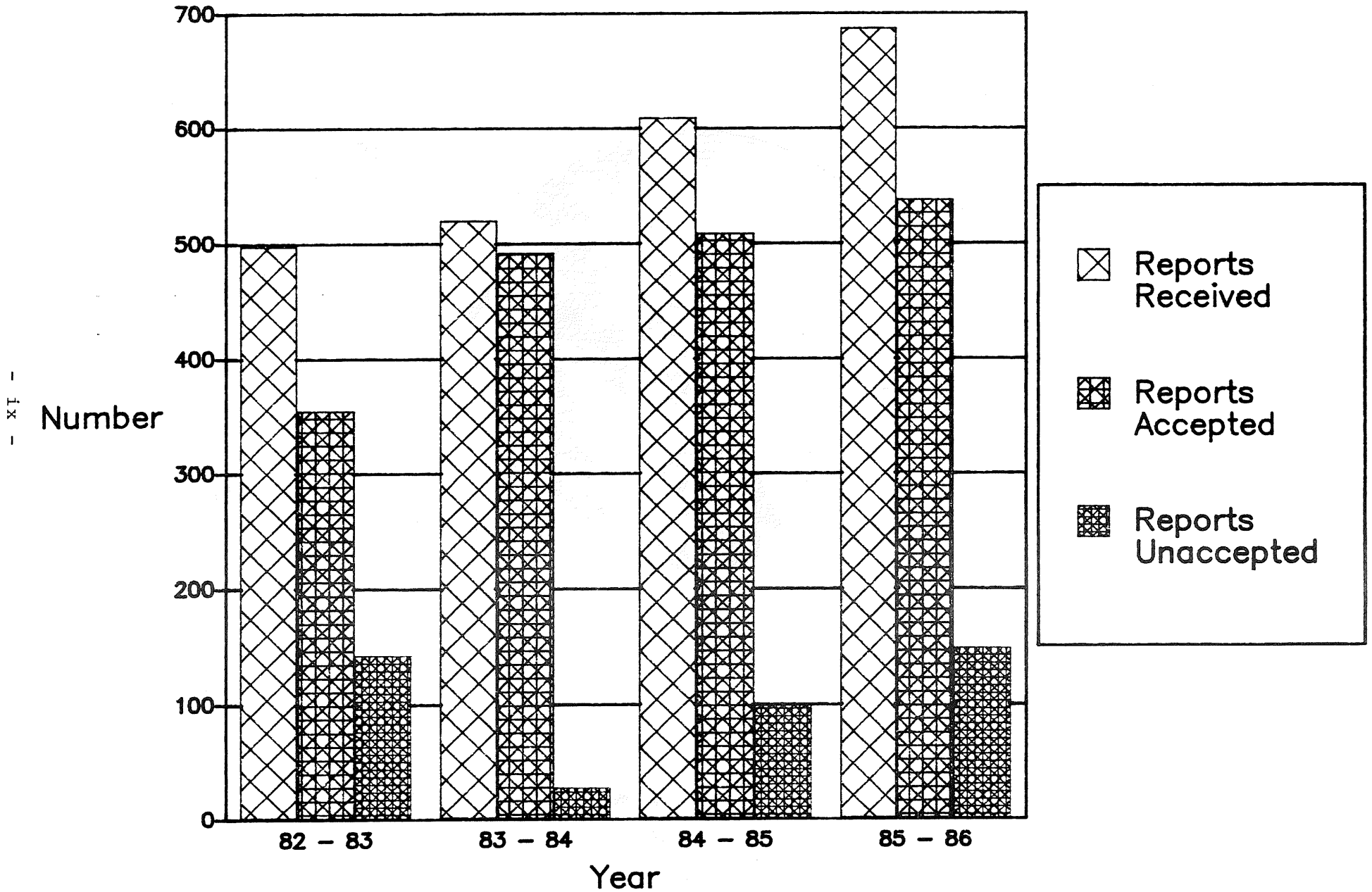
Millions



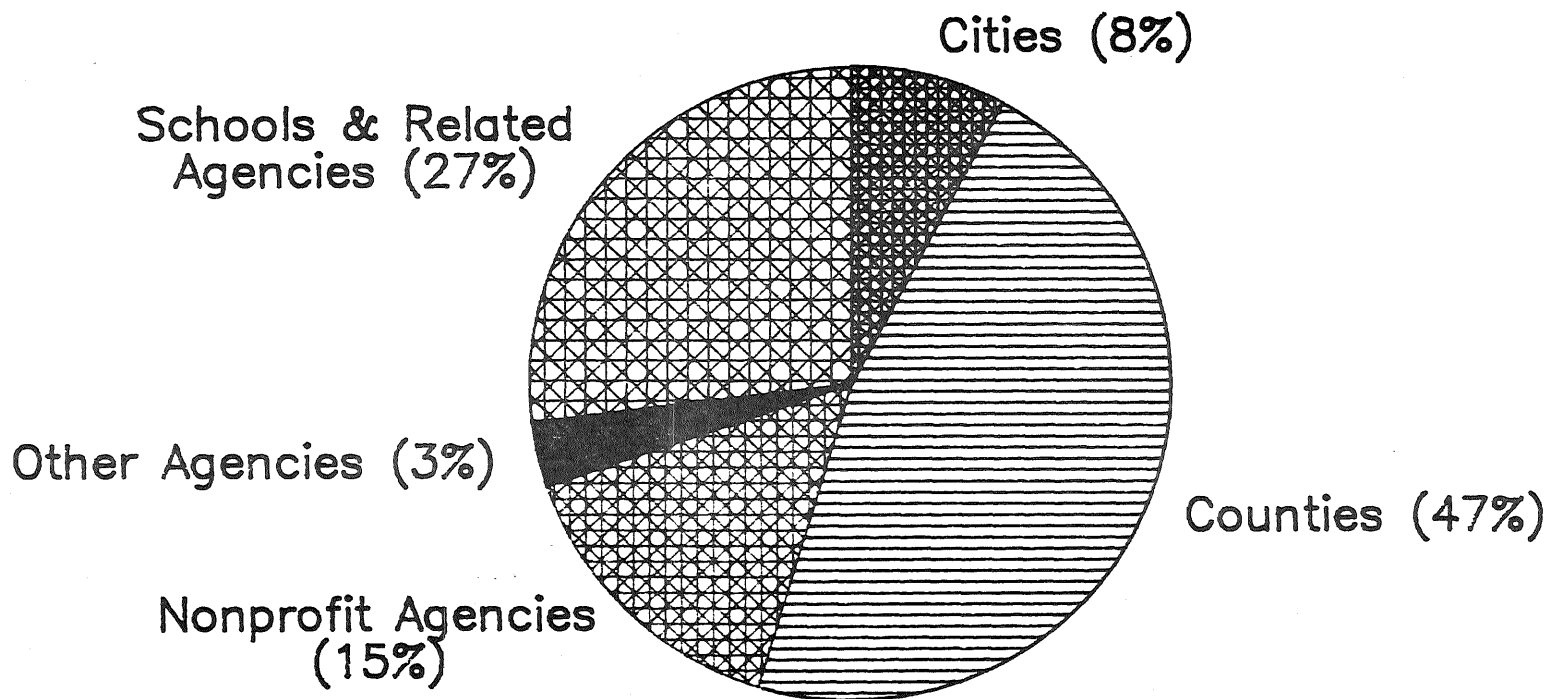
STATEWIDE SINGLE AUDIT Funding Source



STATEWIDE SINGLE AUDIT Audit Reports Reviewed



**STATEWIDE SINGLE AUDIT
State Pass Through Funds
Distribution
For the year ended June 30, 1986**



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x
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QUESTIONED COSTS
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SUMMARY OF GRANT REVENUE BY CFDA NUMBER
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SUMMARY OF GRANT REVENUE BY ENTITY
PAGES 17-36

SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE BY
ADMINISTERING AGENCY
PAGES 37-185

SUMMARY OF CROSS CUTTING FINDINGS BY
ADMINISTERING AGENCIES
PAGES 187-283

EXHIBIT 1

QUESTIONED COSTS

This exhibit lists questioned costs disclosed in the individual audit reports. Information in the exhibit includes the administering agency, the subrecipient, the CFDA number, the reason for and the amount of the questioned cost. These questioned costs are quantifiable to a specific grant and do not include the cross-cutting findings shown in Exhibit 5.

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1986

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
U.S. - DEPARTMENT OF EDUCATION				
	INTERMEDIATE DISTRICT 287	84.063	Expenditures & Grant Compliance	\$ 1,156
	ISD 793	84.063	Grant Compliance & Grant Reporting	2,926
	SPECIAL SCHOOL DISTRICT 1	84.063	Grant Compliance	300
				\$ 4,382
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES				
	KOOCHICHING-ITASCA ACTION CNCL	13.600	Expenditures	\$ 11
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
	MINNESOTA VALLEY ACTION COUNCL	14.156	Expenditures	\$ 76
U.S. - DEPARTMENT OF TREASURY				
	MOWER COUNTY	21.300	Expenditures	\$ 87,207
	STEELE COUNTY	21.300	Grant Compliance	50,000
				\$ 137,207
MN - DEPARTMENT OF EDUCATION				
	INTERMEDIATE DISTRICT 287	84.049	Expenditures	\$ 714
	ISD 022	10.555	Grant Administration	309,458
	ISD 023	10.553	Grant Administration	17,611
		10.555	Grant Administration	110,057
	ISD 077	10.555	Expenditures	69
	ISD 150	84.151	Expenditures	6,765
	ISD 280	84.010	Expenditures	782
	ISD 324	84.151	Expenditures	182
	ISD 376	84.151	Expenditures	798
	ISD 827	84.010	Expenditures	945
				\$ 447,381
MN - DEPARTMENT OF ENERGY AND ECONOMIC DEVELOPMENT				
	ARROWHEAD REGIONAL CORR. BOARD	16.540	Expenditures	\$ 398
	CITY OF ADA	14.228	Expenditures	1,035
	CITY OF HERMANTOWN	14.228	Grant Compliance	79,082
				\$ 80,515
MN - DEPARTMENT OF HUMAN SERVICES				
	AITKIN COUNTY	10.551	Expenditures	\$ 44,092
		13.658	Expenditures	15,894
		13.679	Expenditures	66,179

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1986

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	AITKIN COUNTY	13.714	Expenditures	52,248
		13.808	Expenditures	14,376
	ANOKA COUNTY	10.551	Expenditures	264,307
		13.658	Expenditures	47,163
		13.679	Expenditures	738,607
		13.714	Expenditures	200,873
		13.808	Expenditures	310,851
		13.814	Expenditures	17,584
	BECKER COUNTY	10.551	Expenditures	43,494
		13.658	Expenditures	17,561
		13.679	Expenditures	71,031
		13.714	Expenditures	71,442
		13.808	Expenditures	68,616
	BELTRAMI COUNTY	10.551	Expenditures	59,548
		13.658	Expenditures	23,221
		13.679	Expenditures	162,723
		13.714	Expenditures	85,864
		13.808	Expenditures	138,980
	BENTON COUNTY	10.551	Expenditures	5,832
		13.658	Expenditures	354
		13.679	Expenditures	5,086
		13.714	Expenditures	10,439
		13.808	Expenditures	5,233
	BIG STONE COUNTY	13.658	Expenditures	5,673
		13.679	Expenditures	28,489
		13.714	Expenditures	20,287
		13.808	Expenditures	19,950
		10.551	Expenditures	10,808
	BLUE EARTH COUNTY	10.551	Expenditures	85,043
		13.658	Expenditures	17,966
		13.679	Expenditures	240,569
		13.714	Expenditures	105,922
		13.808	Expenditures	126,994
		13.810	Expenditures	385
		13.814	Expenditures	11,842
	BROWN COUNTY	10.551	Grant Compliance	27,598
		13.658	Grant Compliance	776
		13.679	Grant Compliance	46,041
		13.714	Grant Compliance	43,504
		13.808	Grant Compliance	17,527
	CARLTON COUNTY	10.551	Expenditures	97,090
		13.658	Expenditures	16,088
		13.679	Expenditures	204,372
		13.714	Expenditures	139,717
		13.808	Expenditures	103,911
	CARVER COUNTY	10.551	Expenditures	55,234
		13.658	Expenditures	17,586

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1986

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	CARVER COUNTY	13.679	Expenditures	153,435
		13.714	Expenditures	78,303
		13.808	Expenditures	52,681
	CASS COUNTY	10.551	Expenditures	63,989
		13.658	Expenditures	37,945
		13.679	Expenditures	125,372
		13.714	Expenditures	119,848
		13.808	Expenditures	88,372
	CHIPPEWA COUNTY	10.551	Grant Compliance	6,217
		13.658	Grant Compliance	17,453
		13.679	Grant Compliance	45,539
		13.714	Grant Compliance	58,180
		13.808	Grant Compliance	17,289
		13.810	Grant Compliance	107
		13.814	Grant Compliance	565
	CHISAGO COUNTY	10.551	Expenditures	34,843
		13.667	Expenditures	87,562
		13.714	Expenditures	69,654
		13.808	Expenditures	37,125
		13.814	Expenditures	896
	CLAY COUNTY	10.551	Expenditures	77,562
		13.658	Expenditures	19,564
		13.679	Expenditures	147,283
		13.714	Expenditures	78,653
		13.808	Expenditures	71,896
		13.810	Expenditures	285
		13.814	Expenditures	10,353
	CLEARWATER COUNTY	10.551	Expenditures	41,392
		13.658	Expenditures	3,028
		13.679	Expenditures	66,316
		13.714	Expenditures	48,054
		13.808	Expenditures	43,931
	COOK COUNTY	10.551	Grant Compliance	9,495
		13.679	Grant Compliance	24,513
		13.714	Grant Compliance	11,767
		13.808	Grant Compliance	8,105
		13.810	Grant Compliance	181
	COTTONWOOD COUNTY	10.551	Expenditures	20,023
		13.658	Expenditures	3,505
		13.679	Expenditures	31,326
		13.714	Expenditures	58,691
		13.808	Expenditures	29,377
	CROW WING COUNTY	10.551	Expenditures & Grant Compliance	310,415
		13.658	Grant Compliance	74,178
		13.679	Grant Compliance	199,115
		13.714	Grant Compliance	160,920

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ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	CROW WING COUNTY	13.808	Grant Compliance	87,542
		13.814	Grant Compliance	2,211
		13.992	Grant Compliance	2,833
	DAKOTA COUNTY	10.551	Expenditures & Grant Compliance	208,830
		13.658	Expenditures & Grant Compliance	39,484
		13.679	Expenditures & Grant Compliance	509,908
		13.714	Expenditures & Grant Compliance	283,002
		13.808	Expenditures & Grant Compliance	349,951
		13.814	Expenditures & Grant Compliance	26,328
	DODGE COUNTY	10.551	Expenditures	15,840
		13.679	Expenditures	33,922
		13.714	Expenditures	28,526
		13.808	Expenditures	14,559
	DOUGLAS COUNTY	10.551	Grant Compliance	37,562
		13.658	Grant Compliance	19,257
		13.679	Grant Compliance	100,524
		13.714	Grant Compliance	71,150
		13.808	Grant Compliance	38,930
	FARIB.-MARTIN-WATONWAN HSB	10.551	Expenditures	61,015
		13.658	Expenditures	9,588
		13.679	Expenditures	139,374
		13.714	Expenditures	164,992
		13.808	Expenditures	93,739
		13.814	Expenditures	4,831
	FILLMORE COUNTY	10.551	Expenditures	27,305
		13.679	Expenditures	16,705
		13.714	Expenditures	25,922
		13.808	Expenditures	26,328
	FREEBORN COUNTY	10.551	Expenditures	94,763
		13.658	Expenditures	90,691
		13.679	Expenditures	122,684
		13.714	Expenditures	90,889
		13.808	Expenditures	61,581
		13.814	Expenditures	241
	GOODHUE COUNTY	10.551	Grant Compliance	48,868
		13.658	Expenditures	2,718
		13.679	Expenditures	82,817
		13.714	Expenditures	77,320
		13.808	Expenditures	61,714
	GRANT COUNTY	10.551	Expenditures	11,330
		13.658	Expenditures	4,791

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ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	GRANT COUNTY	13.679	Expenditures	16,223
		13.714	Expenditures	17,807
		13.808	Expenditures	6,415
		13.810	Expenditures	12
	HOUSTON COUNTY	10.551	Grant Compliance	23,393
		13.679	Grant Compliance	28,165
		13.714	Grant Compliance	42,323
		13.808	Grant Compliance	12,126
	HUBBARD COUNTY	10.551	Expenditures	33,063
		13.658	Expenditures	10,813
		13.679	Expenditures	42,606
		13.714	Expenditures	46,280
		13.808	Expenditures	31,635
		13.814	Expenditures	2,952
		13.810	Expenditures	76
	ISANTI COUNTY	10.551	Expenditures	51,288
		13.658	Expenditures	61,113
		13.679	Expenditures	81,404
		13.714	Expenditures	66,955
		13.808	Expenditures	71,105
	ITASCA COUNTY	10.551	Grant Compliance	111,175
		13.658	Expenditures	1,244
		13.679	Expenditures	236,905
		13.714	Expenditures	141,972
		13.808	Expenditures	119,416
		13.810	Expenditures	1,273
	JACKSON COUNTY	10.551	Expenditures	27,148
		13.658	Expenditures	2,967
		13.679	Expenditures	34,972
		13.714	Expenditures	26,060
		13.808	Expenditures	25,204
		13.814	Expenditures	2,831
	KANABEC COUNTY	10.551	Grant Compliance	49,274
		13.658	Grant Compliance	7,502
		13.679	Grant Compliance	30,712
		13.714	Grant Compliance	24,669
		13.808	Grant Compliance	19,137
	KANDIYOHI COUNTY	10.551	Grant Compliance	47,234
		13.658	Expenditures	47,168
		13.679	Expenditures	69,924
		13.714	Expenditures	109,210
		13.808	Expenditures	68,079
		13.814	Expenditures	2,857
	KITSON COUNTY	10.551	Expenditures	28,235
		13.658	Expenditures	170
		13.679	Expenditures	26,040
		13.714	Expenditures	21,364

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ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	KITTSON COUNTY	13.808	Expenditures	5,869
		13.814	Expenditures	98
	KOOCHICHING COUNTY	10.551	Expenditures	106,395
		13.679	Expenditures	100,252
		13.714	Expenditures	71,185
		13.808	Expenditures	50,368
		13.810	Expenditures	1,056
	LAC QUI PARLE COUNTY	10.551	Expenditures	7,401
		13.679	Expenditures	14,427
		13.714	Expenditures	29,140
		13.808	Expenditures	31,256
	LAKE COUNTY	10.551	Grant Compliance	42,643
		13.658	Grant Compliance	4,974
		13.714	Grant Compliance & Grant Administration	38,499
		13.808	Grant Compliance	23,291
		13.810	Grant Compliance	148
	LAKE OF THE WOODS COUNTY	10.551	Grant Compliance	11,294
		13.679	Grant Compliance	12,253
		13.714	Grant Compliance	26,994
		13.808	Grant Compliance	8,641
	LE SUEUR COUNTY	10.551	Grant Compliance	26,517
		13.658	Grant Compliance	8,670
		13.679	Grant Compliance	62,213
		13.714	Grant Compliance	51,496
		13.808	Grant Compliance	18,500
		13.810	Grant Compliance	30
		13.814	Grant Compliance	28
	MAHNOMEN COUNTY	10.551	Expenditures	24,347
		13.679	Expenditures	23,285
		13.714	Expenditures	12,242
		13.808	Expenditures	10,341
	MARSHALL COUNTY	10.551	Expenditures	21,959
		13.679	Expenditures	23,446
		13.714	Expenditures	37,215
		13.808	Expenditures	10,013
		13.814	Expenditures	87
	MCLEOD COUNTY	10.551	Expenditures	34,930
		13.658	Expenditures	6,696
		13.679	Expenditures	44,227
		13.714	Expenditures	17,244
		13.808	Expenditures	19,964
		13.810	Expenditures	184
		13.814	Expenditures	499
	MEEKER COUNTY	10.551	Expenditures	35,583
		13.658	Expenditures	6,105
		13.679	Expenditures	30,996

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ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	MEEKER COUNTY	13.714	Expenditures	34,505
		13.808	Expenditures	19,788
		13.814	Expenditures	65
	MILLE LACS COUNTY	10.551	Grant Compliance	52,126
		13.679	Grant Compliance	39,179
		13.714	Grant Compliance	61,561
		13.808	Grant Compliance	38,437
		13.814	Grant Compliance	57
	MORRISON COUNTY	10.551	Expenditures	55,751
		13.658	Expenditures	7,215
		13.679	Expenditures	129,703
		13.714	Expenditures	69,733
		13.808	Expenditures	70,522
	MOWER COUNTY	10.551	Expenditures	44,935
		13.658	Expenditures	3,276
		13.679	Expenditures	111,239
		13.714	Expenditures	101,039
		13.808	Expenditures	46,582
		13.814	Expenditures	2,884
	NICOLLET COUNTY	10.551	Expenditures	25,060
		13.658	Expenditures	561
		13.679	Expenditures	53,671
		13.714	Expenditures	44,954
		13.808	Expenditures	22,433
		13.810	Expenditures	83
		13.814	Expenditures	122
	NOBLES COUNTY	10.551	Expenditures	17,218
		13.679	Expenditures	59,244
		13.714	Expenditures	36,877
		13.808	Expenditures	23,922
		13.814	Expenditures	247
	NORMAN COUNTY	10.551	Grant Compliance	28,157
		13.679	Grant Compliance	17,407
		13.714	Grant Compliance	20,367
		13.808	Grant Compliance	4,181
		13.814	Grant Compliance	684
	OLMSTED COUNTY	10.551	Expenditures	90,848
		13.658	Expenditures	5,040
		13.679	Expenditures	271,545
		13.714	Expenditures	152,704
		13.808	Expenditures	111,753
		13.814	Expenditures	58,534
	OTTER TAIL COUNTY	10.551	Expenditures	89,797
		13.658	Expenditures	2,371
		13.679	Expenditures	96,563
		13.714	Expenditures	112,956
		13.808	Expenditures	47,781

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<u>ADMINISTERING AGENCY</u>	<u>NAME OF ENTITY</u>	<u>CFDA NUMBER</u>	<u>REASON</u>	<u>AMOUNT</u>
MN - DEPARTMENT OF HUMAN SERVICES				
	OTTER TAIL COUNTY	13.814	Expenditures	6,687
	PENNINGTON COUNTY	10.551	Expenditures	23,233
		13.658	Expenditures	4,273
		13.679	Expenditures	47,682
		13.714	Expenditures	34,564
		13.808	Expenditures	28,621
	PINE COUNTY	10.551	Expenditures	84,274
		13.658	Expenditures	15,783
		13.679	Expenditures	75,496
		13.714	Expenditures	78,512
		13.808	Expenditures	67,972
		13.814	Expenditures	2,781
	PIPESTONE COUNTY	10.551	Grant Compliance	10,094
		13.658	Grant Compliance	8,323
		13.679	Grant Compliance	25,015
		13.714	Grant Compliance	24,561
		13.808	Grant Compliance	12,194
		13.810	Grant Compliance	22
		13.814	Grant Compliance	618
	POLK COUNTY	10.551	Expenditures	84,360
		13.679	Expenditures	89,991
		13.714	Expenditures	59,301
		13.808	Expenditures	48,462
		13.810	Expenditures	308
		13.814	Expenditures	5,428
	POPE COUNTY	10.551	Expenditures	18,514
		13.679	Expenditures	16,505
		13.714	Expenditures	17,491
		13.808	Expenditures	13,746
	RAMSEY COUNTY	10.551	Expenditures	705,722
		13.646	Expenditures	296,590
		13.658	Expenditures	358,092
		13.679	Expenditures	2,060,063
		13.714	Expenditures	2,007,526
		13.808	Expenditures	2,487,285
		13.814	Expenditures	420,945
	RED LAKE COUNTY	10.551	Expenditures	16,569
		13.679	Expenditures	13,880
		13.714	Expenditures	22,616
		13.808	Expenditures	6,771
	REDWOOD COUNTY	10.551	Expenditures	207,558
		13.658	Expenditures	1,870
		13.679	Expenditures	45,539
		13.714	Expenditures	20,533
		13.808	Expenditures	25,914
	REGION VIII NORTH WELFARE BRD	10.551	Expenditures	67,663
		13.679	Expenditures	76,660

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ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	REGION VIII NORTH WELFARE BRD	13.714	Expenditures	90,836
		13.808	Expenditures	72,916
		13.814	Expenditures	53
	RENVILLE COUNTY	10.551	Expenditures	25,278
		13.679	Expenditures	38,494
		13.714	Expenditures	52,137
		13.808	Expenditures	11,759
	RICE COUNTY	10.551	Grant Compliance	47,938
		13.679	Grant Compliance	111,831
		13.714	Grant Compliance	51,443
		13.808	Grant Compliance	33,492
		13.814	Grant Compliance	15,818
	ROCK COUNTY	10.551	Expenditures	11,246
		13.679	Expenditures	19,254
		13.714	Expenditures	17,295
		13.808	Expenditures	9,281
	ROSEAU COUNTY	10.551	Expenditures	23,548
		13.658	Expenditures	11,645
		13.679	Expenditures	45,828
		13.714	Expenditures	15,167
		13.808	Expenditures	4,739
		13.814	Expenditures	247
	SCOTT COUNTY	10.551	Expenditures	51,740
		13.658	Expenditures	1,991
		13.679	Expenditures	71,778
		13.714	Expenditures	84,388
		13.808	Expenditures	137,420
		13.814	Expenditures	833
	SHERBURNE COUNTY	10.551	Grant Compliance	32,390
		13.658	Grant Compliance	21,129
		13.679	Grant Compliance	85,605
		13.714	Grant Compliance	58,615
		13.808	Grant Compliance	54,650
	SIBLEY COUNTY	10.551	Expenditures	20,278
		13.658	Expenditures	3,446
		13.679	Expenditures	19,671
		13.714	Expenditures	27,192
		13.808	Expenditures	14,179
	ST. LOUIS COUNTY	13.633	Grant Reporting	5,012
	STEARNS COUNTY	10.551	Expenditures	188,919
		13.658	Expenditures	24,710
		13.679	Expenditures	297,840
		13.714	Expenditures	202,254
		13.808	Expenditures	164,319
	STEELE COUNTY	10.551	Expenditures	24,392
		13.658	Expenditures	19,207
		13.679	Expenditures	71,653

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ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	STEELE COUNTY	13.714	Expenditures	25,320
		13.808	Expenditures	24,342
	STEVENS COUNTY	10.551	Expenditures	14,646
		13.679	Expenditures	20,002
		13.714	Expenditures	22,629
		13.808	Expenditures	13,754
		13.810	Expenditures	13
	SWIFT COUNTY	10.551	Expenditures	23,070
		13.658	Expenditures	10,051
		13.679	Expenditures	49,773
		13.714	Expenditures	24,816
		13.808	Expenditures	22,483
	TODD COUNTY	10.551	Expenditures	43,264
		13.679	Expenditures	42,067
		13.714	Expenditures	73,585
		13.808	Expenditures	49,245
	TRAVERSE COUNTY	10.551	Expenditures	10,992
		13.658	Expenditures	3,482
		13.679	Expenditures	5,683
		13.714	Expenditures	15,822
		13.808	Expenditures	2,594
	WABASHA COUNTY	10.557	Expenditures	27,178
		13.658	Expenditures	1,027
		13.679	Expenditures	56,583
		13.714	Expenditures	37,940
		13.808	Expenditures	14,342
		13.814	Expenditures	1,903
	WADENA COUNTY	10.551	Grant Compliance	21,758
		13.658	Grant Compliance	5,530
		13.679	Grant Compliance	49,816
		13.714	Grant Compliance	48,379
		13.808	Grant Compliance	45,446
	WASECA COUNTY	10.551	Expenditures	20,305
		13.679	Expenditures	30,245
		13.714	Expenditures	48,557
		13.808	Expenditures	23,170
		13.814	Expenditures	2,180
	WASHINGTON COUNTY	10.551	Expenditures	190,730
		13.658	Expenditures	13,748
		13.679	Expenditures	311,213
		13.714	Expenditures	110,802
		13.808	Expenditures	218,543
		13.814	Expenditures	15,425
	WILKIN COUNTY	10.551	Expenditures	15,280
		13.679	Expenditures	20,069
		13.714	Expenditures	20,169
		13.808	Expenditures	3,647

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ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF HUMAN SERVICES				
	WINONA COUNTY	10.551	Grant Compliance	56,467
		13.658	Grant Compliance	2,907
		13.679	Grant Compliance	176,145
		13.714	Grant Compliance	99,627
		13.808	Grant Compliance	62,615
		13.814	Grant Compliance	343
	WRIGHT COUNTY	10.551	Grant Compliance	37,841
		13.658	Grant Compliance	23,671
		13.679	Grant Compliance	233,052
		13.714	Grant Compliance	82,899
		13.808	Grant Compliance	69,330
	YELLOW MEDICINE COUNTY	10.551	Grant Compliance	14,938
		13.679	Grant Compliance	33,277
		13.714	Grant Compliance	32,646
		13.808	Grant Compliance	10,799
		13.814	Grant Compliance	144
				\$30,074,794
MN - DEPARTMENT OF JOBS & TRAINING				
	ANOKA COUNTY COMM ACTION PROG	13.665	Expenditures	\$ 4,794
		13.818	Expenditures	2,204
	CITY OF DULUTH	17.246	Expenditures	24,864
	DULUTH COMM ACTION PROG INC	10.565	Expenditures	283
		13.818	Expenditures	64,447
		13.665	Expenditures	3,814
		81.042	Expenditures	14,558
	KOOCHICHING-ITASCA ACTION CNCL	13.818	Expenditures	1,338
	OLMSTED COUNTY	13.665	Cash Management & Expenditures & Grant Compliance	2,817
	WEST HENNEPIN HUMAN SERVICES	13.818	Expenditures	270
				\$ 119,389
MN - DEPARTMENT OF TRANSPORTATION				
	METROPOLITAN COUNCIL	20.205	Expenditures	\$ 12,140
REGION FIVE REGIONAL DEVELOPMENT COMMISSION				
	TRI-COUNTY COMM ACTION PROGRAM	13.635	Expenditures	\$ 4,524
Total Questioned Costs				\$ 30,880,419

EXHIBIT 2

SUMMARY OF GRANT REVENUE BY CFDA NUMBER

This exhibit discloses the total federal revenue of subrecipients according to CFDA number. The revenue is further identified as either being received directly from a federal department or federal funds passed through from a state or local agency.

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SUMMARY OF GRANT REVENUE BY CFDA NUMBER
FOR THE YEAR ENDED JUNE 30, 1986

CFDA NUMBER	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			TOTAL
	DIRECT FEDERAL	PASS THROUGH		DIRECT FEDERAL	PASS THROUGH		
		STATE	OTHER AGENCY		STATE	OTHER AGENCY	
10.000	\$ 3,500	\$	\$	\$	\$	\$	\$ 3,500
10.063	5,565	....	....	....	....	....	5,565
10.064	3,500	....	....	....	....	....	3,500
10.550	....	11,557,071	41,912	116,922	1,560,828	....	13,276,733
10.551	....	6,113,481	....	....	....	....	6,113,481
10.553	....	575,229	....	....	8,485	....	583,714
10.555	38,512	28,196,457	....	....	5,610,307	....	33,845,276
10.556	....	5,677	....	....	3,280	....	8,957
10.557	....	3,593,498	20,028	....	32,438	....	3,645,964
10.558	....	358,250	....	....	189,788	....	548,038
10.559	632,883	....	....	....	....	....	632,883
10.565	13,266	126,909	....	....	13,996	....	154,171
10.665	23,893	338,617	245,290	....	....	....	607,800
10.669	....	563,582	....	....	....	....	563,582
10.902	21,287	....	....	....	....	....	21,287
10.904	347,934	....	....	....	....	....	347,934
11.300	237,655	....	....	....	....	....	237,655
11.301	96,651	....	....	....	....	....	96,651
11.302	348,004	....	....	....	....	....	348,004
11.308	....	25,000	....	....	....	....	25,000
11.550	....	....	....	170,183	....	....	170,183
12.104	....	39,669	....	....	....	....	39,669
13.116	....	17,375	....	....	....	....	17,375
13.217	196,911	64,599	....	....	....	....	261,510
13.224	277,136	22,509	....	....	....	....	299,645
13.228	....	....	....	804,088	35,341	....	839,429
13.242	....	....	....	....	141,220	....	141,220
13.244	....	2,844	....	....	....	....	2,844
13.260	....	3,284	105,035	....	18,776	....	127,095
13.262	....	....	....	37,681	....	....	37,681
13.294	332,114	....	....	....	....	....	332,114
13.375	....	....	....	234,089	....	....	234,089
13.600	5,400,930	....	....	357,168	....	....	5,758,098
13.612	....	....	....	83,873	....	....	83,873
13.628	....	21,598	....	....	12,935	....	34,533
13.630	....	181,078	....	....	....	....	181,078
13.633	16,044	4,463,882	585,030	....	....	41,601	5,106,557
13.635	....	5,065,188	3,570,813	....	....	....	8,636,001
13.645	....	766,981	....	....	....	....	766,981
13.646	....	939,877	....	....	1,309	....	941,186
13.647	....	9,285	....	....	....	....	9,285
13.655	....	104,317	....	65,422	31,747	....	201,486
13.658	....	5,053,015	....	....	....	....	5,053,015
13.662	7,808	....	....	....	....	....	7,808
13.665	....	4,966,810	453,581	....	204,601	2,600	5,627,592
13.667	....	31,969,122	35,230	10,065	....	....	32,014,417

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF GRANT REVENUE BY CFDA NUMBER
FOR THE YEAR ENDED JUNE 30, 1986

CFDA NUMBER	AUDITED GRANT REVENUE AMOUNTS						TOTAL
	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			
	DIRECT FEDERAL	PASS THROUGH		DIRECT FEDERAL	PASS THROUGH		
	STATE	OTHER AGENCY		STATE	OTHER AGENCY		
13.668	\$	\$ 162,078	\$	\$	\$	\$	\$ 162,078
13.669	....	13,158	....	....	....	....	13,158
13.679	....	12,230,150	....	....	....	....	12,230,150
13.714	....	11,939,027	....	....	....	....	11,939,027
13.808	....	114,354,275	....	....	....	....	114,354,275
13.810	....	15,119	....	....	....	....	15,119
13.814	70,542	7,713,447	106,614	....	....	....	7,890,603
13.815	....	77,884	....	....	....	....	77,884
13.818	....	62,863,972	....	....	2,170,245	....	65,034,217
13.888	....	4,936	....	....	....	....	4,936
13.987	....	23,429	....	....	....	....	23,429
13.988	....	9,696	....	....	....	....	9,696
13.991	....	146,281	....	....	....	....	146,281
13.992	14,903	578,305	....	....	6,113	....	599,321
13.994	34,586	1,916,244	....	....	50,097	....	2,000,927
14.146	16,371,508	....	....	....	....	....	16,371,508
14.156	19,243,941	....	50,795	26,046	....	....	19,320,782
14.157	119,258	....	....	....	....	....	119,258
14.169	26,925	....	....	....	....	....	26,925
14.174	37,908	....	....	....	....	....	37,908
14.218	32,579,526	213,649	450,572	....	....	....	33,243,747
14.219	2,053,030	5,308,786	....	....	350,613	....	7,712,429
14.220	....	....	39,189	....	....	....	39,189
14.221	11,356,184	....	....	....	....	....	11,356,184
14.223	....	....	....	104,850	....	....	104,850
14.227	....	8,604	....	....	....	....	8,604
14.228	169,046	3,915,108	135,930	....	523,726	....	4,743,810
14.230	265,874	....	....	....	....	....	265,874
14.401	33,130	....	....	....	....	....	33,130
14.506	....	161,762	....	....	....	....	161,762
14.550	....	320,297	....	....	....	....	320,297
14.850	....	....	65,923	....	....	....	65,923
14.852	5,354,555	....	....	....	....	....	5,354,555
15.000	....	....	....	229,711	....	....	229,711
15.114	....	....	....	381,209	....	....	381,209
15.130	31,934	....	39,182	120,603	....	2,447	194,166
15.141	....	....	....	89,155	....	....	89,155
15.144	....	....	....	42,565	....	....	42,565
15.182	....	....	....	24,588	....	....	24,588
15.412	....	....	....	30,000	....	....	30,000
15.607	139,000	....	....	....	....	....	139,000
15.916	....	265,267	....	....	....	....	265,267
15.919	732	....	....	....	....	....	732
16.540	....	129,060	62,987	....	1,998	....	194,045
16.541	....	....	900	....	....	....	900
16.603	....	12,000	....	....	....	....	12,000

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF GRANT REVENUE BY CFDA NUMBER
FOR THE YEAR ENDED JUNE 30, 1986

CFDA NUMBER	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			TOTAL
	DIRECT FEDERAL	PASS THROUGH		DIRECT FEDERAL	PASS THROUGH		
		STATE	OTHER AGENCY		STATE	OTHER AGENCY	
17.000	\$	\$	\$	\$ 6,759	\$	\$	\$ 6,759
17.232	115,697	3,019,545	898,497	.....	.....	160,070	4,193,809
17.235	293,512	765,658	337,438	.....	.....	.....	1,396,608
17.245	.....	2,524	.....	.....	7,916	3,063	13,503
17.246	18,286	3,729,383	810,810	.....	2,518	.....	4,560,997
17.250	.....	17,364,664	7,899,815	54,296	149,423	1,251,289	26,719,487
17.600	.....	89,435	.....	.....	123,094	.....	212,529
17.802	42,402	7,795	.....	.....	.....	.....	50,197
20.000	.....	.....	.....	.....	42,634	.....	42,634
20.102	652,987	662,423	.....	.....	82,752	.....	1,398,162
20.106	.....	2,960,651	.....	.....	.....	.....	2,960,651
20.205	74,972	3,094,791	.....	.....	.....	.....	3,169,763
20.500	1,026,174	.....	.....	.....	.....	.....	1,026,174
20.505	457,345	130,655	243,218	.....	.....	.....	831,218
20.507	.....	1,565,645	.....	.....	212,415	.....	1,778,060
20.509	.....	14,472	.....	.....	.....	.....	14,472
20.600	441,326	285,120	.....	.....	.....	.....	726,446
21.006	1,113	.....	.....	.....	.....	.....	1,113
21.300	56,161,937	309,523	.....	686,923	.....	72,246	57,230,629
30.000	56,830	.....	.....	.....	.....	.....	56,830
45.000	30,495	.....	.....	.....	.....	.....	30,495
45.010	.....	2,265	.....	.....	860	.....	3,125
47.049	3,514	.....	.....	.....	.....	.....	3,514
59.037	27,540	.....	.....	.....	.....	.....	27,540
64.121	3,198	.....	.....	.....	.....	.....	3,198
66.418	17,417,333	1,196,645	.....	67,833	11,448	.....	18,693,259
66.435	.....	93,600	.....	.....	.....	.....	93,600
66.702	.....	.....	.....	54,397	.....	.....	54,397
72.002	334,550	30,980	.....	34,683	.....	.....	400,213
77.000	2,547	.....	.....	.....	.....	.....	2,547
81.041	.....	4,278	.....	.....	.....	.....	4,278
81.042	.....	7,742,239	.....	.....	281,380	.....	8,023,619
81.052	300,930	1,675	.....	48,330	5,760	.....	356,695
83.503	.....	585,511	937	.....	.....	.....	586,448
83.504	858	183,280	.....	.....	.....	.....	184,138
83.512	31,240	20,029	.....	.....	.....	.....	51,269
83.513	5,232	.....	.....	.....	.....	.....	5,232
83.516	.....	.....	22,619	.....	.....	.....	22,619
84.000	.....	2,764	.....	16,131	.....	.....	18,895
84.002	.....	1,051,012	27,806	.....	33,530	.....	1,112,348
84.003	855,531	374,096	.....	330,831	98	.....	1,560,556
84.007	501,102	61,900	.....	68,055	.....	.....	631,057
84.009	.....	89,090	.....	.....	5,884	.....	94,974
84.010	.....	30,085,879	54,026	.....	6,261,448	127,207	36,528,560
84.011	.....	684,074	25,651	.....	4,686	.....	714,411
84.012	.....	120,863	.....	.....	.....	.....	120,863

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF GRANT REVENUE BY CFDA NUMBER
FOR THE YEAR ENDED JUNE 30, 1986

CFDA NUMBER	AUDITED GRANT REVENUE AMOUNTS						TOTAL
	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			
	DIRECT FEDERAL	PASS THROUGH		DIRECT FEDERAL	PASS THROUGH		
	STATE	OTHER AGENCY		STATE	OTHER AGENCY		
84.013	\$	\$ 571,466	\$	\$	\$ 5,063	\$	\$ 576,529
84.014	8,036	....	....	....	134,655	....	142,691
84.023	....	....	....	119,317	....	....	119,317
84.024	138,294	348,196	....	....	....	....	486,490
84.025	2,676	45,928	....	....	....	....	48,604
84.027	....	16,637,070	591,755	....	4,166,695	29,258	21,424,778
84.029	10,908	25,257	....	....	....	....	36,165
84.033	866,961	125,959	....	77,783	....	....	1,070,703
84.034	....	39,988	....	....	....	....	39,988
84.040	....	....	....	41,781	....	....	41,781
84.041	1,105,645	52,744	....	646,153	24,277	....	1,828,819
84.048	....	4,989,506	....	49,188	708,060	....	5,746,754
84.049	....	239,087	....	....	9,851	....	248,938
84.050	....	118,932	....	....	....	....	118,932
84.052	35,500	58,406	....	....	....	....	93,906
84.060	1,078,978	97,938	....	82,817	52,859	....	1,312,592
84.061	....	....	....	172,107	16,243	....	188,350
84.063	14,701,423	1,622,603	....	1,504,201	....	....	17,828,227
84.073	220,384	66,835	39,285	....	....	....	326,504
84.078	719,174	....	....	....	....	....	719,174
84.083	39,562	8,250	....	....	....	....	47,812
84.086	112,730	....	....	....	....	....	112,730
84.101	....	84,578	....	....	25,961	....	110,539
84.126	....	....	....	....	11,335	....	11,335
84.129	56,633	41,184	....	....	....	....	97,817
84.146	....	395,241	....	....	4,717	....	399,958
84.151	....	5,627,617	1,855	....	1,081,573	....	6,711,045
84.154	....	131,922	....	....	....	....	131,922
84.155	160,631	....	....	....	....	....	160,631
84.161	....	10,985	....	....	....	....	10,985
84.162	....	93,676	....	....	....	....	93,676
84.164	....	313,551	....	....	49,273	....	362,824
84.165	1,087,306	....	....	....	....	....	1,087,306
TOTAL	\$195,107,667	\$435,607,121	\$16,962,723	\$ 6,989,803	\$ 24,484,251	\$ 1,689,781	\$ 680,841,346

EXHIBIT 3

SUMMARY OF GRANT REVENUE BY ENTITY

This exhibit summarizes total federal grant revenue by entity and the amount of revenue reported as direct and pass-through. The exhibit also discloses whether the entity's audit report was determined to be acceptable, and if not, the reasons why the report was not acceptable.

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF GRANT REVENUE BY ENTITY
FOR THE YEAR ENDED JUNE 30, 1986

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
CITY						
CITY OF ADA	\$ 25,346	\$ 13,952	\$	\$ 39,298	YES	
CITY OF ADRIAN	13,255	324,993	....	338,248	NO	Schedule of Federal Financial Assistance not available. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
CITY OF ALBERT LEA	1,082,119	760,093	....	1,842,212	YES	
CITY OF ALEXANDRIA	219,677	270,480	....	490,157	YES	
CITY OF APPLETON	100,309	11,436	....	111,745	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
CITY OF AURORA	15,250	132,658	....	147,908	YES	
CITY OF AUSTIN	922,543	474,016	....	1,396,559	YES	
CITY OF BLUE EARTH	68,586	243,301	....	311,887	YES	
CITY OF BRAINERD	696,637	105,667	....	802,304	YES	
CITY OF BROWERVILLE	5,669	754,858	....	760,527	YES	
CITY OF CIRCLE PINES	15,493	39,725	....	55,218	YES	
CITY OF CROOKSTON	153,243	372,141	....	525,384	YES	
CITY OF DETROIT LAKES	93,988	673,353	....	767,341	YES	
CITY OF DULUTH	10,400,888	4,473,372	219,840	15,094,100	YES	
CITY OF EDEN PRAIRIE	336,268	41,500	....	377,768	YES	
CITY OF EDINA	197,280	34,682	....	231,962	YES	
CITY OF ELY	36,146	289,793	....	325,939	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
CITY OF ELYSIAN	3,601	163,431	....	167,032	YES	
CITY OF FAIRMONT	71,924	129,324	....	201,248	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
CITY OF FARIBAULT	298,170	590,751	....	888,921	YES	
CITY OF FARMINGTON	39,751	12,077	....	51,828	YES	
CITY OF FOSSTON	18,139	130,966	....	149,105	NO	Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
CITY OF GOLDEN VALLEY	98,682	206,674	....	305,356	YES	
CITY OF HERMANTOWN	53,702	98,939	....	152,641	YES	
CITY OF LITTLE FALLS	3,626,065	16,665	....	3,642,730	YES	
CITY OF LONG PRAIRIE	43,070	214,596	....	257,666	YES	
CITY OF MELROSE	40,867	800,000	....	840,867	YES	
CITY OF MINNEAPOLIS	55,806,406	18,492,713	....	74,299,119	YES	
CITY OF MINNETONKA	198,840	....	158,236	357,076	YES	
CITY OF MONTEVIDEO	58,741	69,205	....	127,946	NO	Inappropriate Financial Statements. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
CITY OF MORRIS	159,881	60,706	....	220,587	YES	
CITY OF PALISADE	621	171,938	....	172,559	YES	
CITY OF PARK RAPIDS	97,903	418,787	....	516,690	YES	
CITY OF PERHAM	....	83,043	....	83,043	NO	Report on Compliance not available.
CITY OF PIPESTONE	152,736	532,148	....	684,884	YES	
CITY OF PROCTOR	26,279	36,236	....	62,515	YES	
CITY OF SAVAGE	47,072	655,512	....	702,584	YES	
CITY OF ST CLOUD	1,434,888	974,865	....	2,409,753	YES	
CITY OF ST JAMES	35,723	25,769	....	61,492	YES	
CITY OF ST PAUL	21,005,394	3,013,798	106,614	24,125,806	YES	
CITY OF STEPHEN	5,278	74,006	....	79,284	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 SUMMARY OF GRANT REVENUE BY ENTITY
 FOR THE YEAR ENDED JUNE 30, 1986

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
CITY						
CITY OF STILLWATER	\$ 76,338	\$ 150,436	\$	\$ 226,774	YES	
CITY OF THIEF RIVER FALLS	107,026	35,205	....	142,231	YES	
CITY OF WEST ST PAUL	112,602	39,633	....	152,235	YES	
CITY OF WINONA	425,630	25,620	93,720	544,970	NO	The Compliance Report does not include positive and/or negative assurance of items tested for federal programs.
TOTAL	\$ 98,428,026	\$ 36,239,063	\$ 578,410	\$135,245,499		
COUNTY						
AITKIN COUNTY	310,616	1,278,286	....	1,588,902	YES	
ANOKA COUNTY	3,122,215	9,093,487	1,409,421	13,625,123	YES	
BECKER COUNTY	438,560	2,436,482	....	2,875,042	YES	
BELTRAMI COUNTY	548,931	4,345,803	13,000	4,907,734	YES	
BERTON COUNTY	343,826	1,823,762	....	2,167,588	YES	
BIG STONE COUNTY	147,929	379,862	....	527,791	YES	
BLUE EARTH COUNTY	772,197	4,301,653	....	5,073,850	YES	
BROWN COUNTY	316,972	1,499,355	....	1,816,327	YES	
CARLTON COUNTY	615,431	2,752,927	....	3,368,358	YES	
CARVER COUNTY	406,131	2,435,175	256,183	3,097,489	YES	
CASS COUNTY	459,038	2,948,943	27,000	3,434,981	YES	
CHIPPEWA COUNTY	7,137	944,087	....	951,224	YES	
CHISAGO COUNTY	436,844	1,359,886	....	1,796,730	YES	
CLAY COUNTY	460,367	2,985,769	40,230	3,486,366	YES	
CLEARWATER COUNTY	205,736	1,732,005	16,571	1,954,312	YES	
COOK COUNTY	105,686	277,614	2,281	385,581	YES	
COTTONWOOD COUNTY	256,079	583,867	....	839,946	YES	
CROW WING COUNTY	637,870	5,505,055	27,610	6,170,535	YES	
DAKOTA COUNTY	1,122,260	9,744,432	....	10,866,692	YES	
DODGE COUNTY	260,020	593,422	....	853,442	YES	
DOUGLAS COUNTY	439,487	2,161,180	29,260	2,629,927	YES	
FARIBAULT COUNTY	317,069	5,621	....	322,690	YES	
FILLMORE COUNTY	526,162	856,669	....	1,382,831	YES	
FREEBORN COUNTY	442,654	2,042,397	....	2,485,051	YES	
GOODHUE COUNTY	471,075	1,643,500	7,084	2,121,659	YES	
GRANT COUNTY	146,994	262,854	....	409,848	YES	
HENNEPIN COUNTY	....	....	....	....	NO	Audit Report not Received in Time for This Publication.
HOUSTON COUNTY	224,823	704,168	....	928,991	YES	
HUBBARD COUNTY	346,498	2,401,082	11,288	2,758,868	YES	
ISANTI COUNTY	312,351	1,622,541	....	1,934,892	YES	
ITASCA COUNTY	985,248	4,617,810	....	5,603,058	YES	
JACKSON COUNTY	276,674	641,391	....	918,065	YES	
KANABEC COUNTY	206,624	808,246	....	1,014,870	YES	
KANDIYOHI COUNTY	987,617	2,387,420	....	3,375,037	YES	
KITSON COUNTY	136,925	377,052	4,318	518,295	YES	
KOOCHICING COUNTY	355,183	1,730,786	....	2,085,969	YES	
LAC QUI PARLE COUNTY	166,241	307,118	....	473,359	YES	

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 SUMMARY OF GRANT REVENUE BY ENTITY
 FOR THE YEAR ENDED JUNE 30, 1986

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
COUNTY						
LAKE COUNTY	\$ 365,086	\$ 963,552	\$ 350	\$ 1,328,988	YES	
LAKE OF THE WOODS COUNTY	106,961	219,283	....	326,244	YES	
LE SUEUR COUNTY	379,036	986,031	1,745	1,366,812	YES	
LINCOLN COUNTY	163,984	....	....	163,984	YES	
LYON COUNTY	330,099	38,029	....	368,128	YES	
MAHONOMET COUNTY	106,138	609,938	6,144	722,220	YES	
MARSHALL COUNTY	282,059	421,048	....	703,107	YES	
MARTIN COUNTY	306,685	474	....	307,159	YES	
MCLEOD COUNTY	353,093	1,021,249	10,387	1,384,729	YES	
MEEKER COUNTY	289,797	942,663	....	1,232,460	YES	
MILLE LACS COUNTY	401,317	1,346,678	....	1,747,995	YES	
MORRISON COUNTY	612,797	3,155,824	....	3,768,621	YES	
MOVER COUNTY	461,640	2,124,313	....	2,585,953	YES	
MURRAY COUNTY	218,479	4,503	....	222,982	YES	
NICOLLET COUNTY	333,738	941,833	10,640	1,286,211	YES	
NOBLES COUNTY	373,450	1,070,350	....	1,443,800	YES	
NORMAN COUNTY	203,448	383,082	....	586,530	YES	
OLMSTED COUNTY	825,772	5,957,728	165,062	6,948,562	YES	
OTTER TAIL COUNTY	659,579	4,322,680	25,546	5,007,805	YES	
PENNINGTON COUNTY	183,144	865,696	....	1,048,840	YES	
PINE COUNTY	499,308	1,926,800	....	2,426,108	YES	
PIPESTONE COUNTY	262,667	563,676	....	826,343	YES	
POLK COUNTY	594,097	2,652,989	19,704	3,266,790	YES	
POPE COUNTY	248,047	533,491	....	781,538	YES	
RAMSEY COUNTY	4,464,685	43,801,259	1,307,486	49,573,430	YES	
RED LAKE COUNTY	113,665	240,420	....	354,085	YES	
REDWOOD COUNTY	366,329	1,323,977	....	1,690,306	YES	
RENVILLE COUNTY	356,111	1,025,653	....	1,381,764	YES	
RICE COUNTY	524,135	1,880,979	....	2,405,114	YES	
ROCK COUNTY	229,221	378,024	....	607,245	YES	
ROSEAU COUNTY	245,331	975,204	....	1,220,535	YES	
SCOTT COUNTY	628,498	1,410,023	357,939	2,396,460	YES	
SHERBURNE COUNTY	473,640	1,572,704	....	2,046,344	YES	
SIBLEY COUNTY	293,634	443,445	7,668	744,747	YES	
ST. LOUIS COUNTY	3,260,540	22,917,035	....	26,177,575	YES	
STEARNS COUNTY	1,079,416	6,145,466	....	7,224,882	YES	
STEELE COUNTY	415,412	1,213,268	....	1,628,680	YES	
STEVENS COUNTY	188,940	388,846	33,544	611,330	YES	
SWIFT COUNTY	270,469	639,636	....	910,105	YES	
TODD COUNTY	438,780	2,666,482	27,292	3,132,554	YES	
TRAVERSE COUNTY	121,074	194,306	....	315,380	YES	
WABASHA COUNTY	232,896	909,314	....	1,142,210	YES	
WADENA COUNTY	262,471	1,122,551	22,171	1,407,193	YES	
WASECA COUNTY	321,500	771,525	28,662	1,121,687	YES	

STATE OF MINNESOTA
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 FOR THE YEAR ENDED JUNE 30, 1986

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
COUNTY						
WASHINGTON COUNTY	\$ 1,847,998	\$ 4,325,773	\$ 608,269	\$ 6,782,040	YES	
WATONWAN COUNTY	211,796	13,563	101,835	327,194	YES	
WILKIN COUNTY	177,352	387,684	26,298	591,334	YES	
WIBONA COUNTY	537,934	2,038,011	....	2,575,945	YES	
WRIGHT COUNTY	647,287	3,412,716	....	4,060,003	YES	
YELLOW MEDICINE COUNTY	260,562	537,967	....	798,529	YES	
TOTAL	\$ 43,845,567	\$211,379,448	\$4,604,988	\$259,830,003		
HOUSING AND REDEVELOPMENT AUTHORITY						
CARVER COUNTY HRA	....	....	40,959	40,959	YES	
WASHINGTON COUNTY HRA	....	....	....	....	NO	Audit not performed in accordance with generally accepted auditing standards Inappropriate Financial Statements. Schedule of Federal Financial Assistance not available. Report on Internal Controls not available. Report on Compliance not available. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
TOTAL	\$	\$	\$ 40,959	\$ 40,959		
INDIAN TRIBE						
FOND DU LAC RESERVATION	3,094,141	680,448	....	3,774,589	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
UPPER SIOUX COMMUNITY	52,634	49,680	....	102,314	NO	Audit performed by Licensed Public Accountant. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
TOTAL	\$ 3,146,775	\$ 730,128	\$	\$ 3,876,903		
MULTI-COUNTY FUNCTIONS						
ARROWHEAD REGIONAL CORR. BOARD	....	56,185	....	56,185	YES	
COUNTRYSIDE PUBLIC HEALTH SERV	....	89,306	....	89,306	YES	
FARIB.-MARTIN-WATONWAN HSB	....	2,518,236	....	2,518,236	YES	
LINCOLN-LYON-MURRAY-PIPE. CHS	....	33,001	....	33,001	YES	
MULTI-COUNTY BOARD OF HEALTH	....	128,746	10,970	139,716	YES	
REGION VIII NORTH WELFARE BRD	....	2,104,000	....	2,104,000	YES	
TOTAL	\$	\$ 4,929,474	\$ 10,970	\$ 4,940,444		
NONPROFIT AGENCIES						
ANOKA COUNTY COMM ACTION PROG	310,598	1,857,151	....	2,167,749	YES	
ARROWHEAD ECON OPPORTUN AGENCY	731,807	7,634,274	3,837,404	12,203,485	YES	
BI-COUNTY COMM ACTION COUNCIL	383,433	3,980,152	....	4,363,585	YES	
CLAY-WILKIN OPPORTUNITY COUNCL	371,502	1,773,175	20,764	2,165,441	YES	
DULUTH COMM ACTION PROG INC	....	3,693,444	283,181	3,976,625	YES	
GOODHUE-RICE-WABASHA CITZ CNCL	263,612	2,245,519	468,196	2,977,327	YES	
INTER-COUNTY COMMUNITY COUNCIL	....	2,726,485	94,971	2,821,456	YES	
KOOCHICHING-ITASCA ACTION CNCL	412,382	3,101,132	98,531	3,612,045	YES	
LAC QUI PARLE COUNTY DAC	35,230	35,230	YES	

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
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 SUMMARY OF GRANT REVENUE BY ENTITY
 FOR THE YEAR ENDED JUNE 30, 1986

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
NONPROFIT AGENCIES						
LAKES & PINES COMM ACT COUNCIL	\$	\$ 5,436,961	\$	\$ 5,436,961	YES	
LUTHERAN SOCIAL SERVICE OF MN	121,172	....	592,378	713,550	YES	
MAHUBE COMMUNITY COUNCIL	248,921	2,359,180	....	2,608,101	NO	Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
MINNESOTA MIGRANT COUNCIL	....	628,379	....	628,379	YES	
MINNESOTA VALLEY ACTION COUNCL	1,120,349	5,922,210	461,310	7,503,869	YES	
NE MINN OFFICE OF JOB TRAINING	13,978	5,331,564	....	5,345,542	YES	
NORTHWEST COMM ACTION INC	299,270	1,121,127	1,548	1,421,945	YES	
OTTERTAIL-WADERA COMM ACT CNCL	270,149	1,374,079	....	1,644,228	YES	
RED LAKE RES COMM ACT PROG	....	1,235,097	....	1,235,097	YES	
RURAL MINNESOTA CEP INC	....	6,239,937	....	6,239,937	YES	
SCOTT-CARVER ECONOMIC COUNCIL	186,500	915,198	138,539	1,240,237	YES	
SEMCAC INC	407,544	4,483,765	2,322,015	7,213,324	YES	
TRI-COUNTY COMM ACTION PROGRAM	430,511	843,920	483,431	1,757,862	YES	
TRI-VALLEY OPPORTUN COUN INC	....	1,930,122	....	1,930,122	YES	
WEST CENTRAL MN COMM ACTION	391,707	1,452,023	....	1,843,730	YES	
WEST HENNEPIN HUMAN SERVICES	....	2,141,993	75,000	2,216,993	YES	
WRIGHT CO COMM ACTION INC	126,726	303,180	....	429,906	YES	
TOTAL	\$ 6,090,161	\$ 68,730,067	\$ 8,912,498	\$ 83,732,726		
OTHER AGENCIES						
METROPOLITAN WASTE CONTROL COM	11,732,875	....	....	11,732,875	YES	
REGIONAL TRANSIT BOARD	....	....	231,371	231,371	YES	
TOTAL	\$ 11,732,875	\$	\$ 231,371	\$ 11,964,246		
REGIONAL DEVELOPMENT COMMISSION						
ARROWHEAD REG DEVELOP COMM	116,441	1,543,838	11,847	1,672,126	YES	
EAST CENTRAL RDC	57,117	731,006	....	788,123	YES	
HEADWATERS REG DEV COMM	42,197	420,459	....	462,656	YES	
METROPOLITAN COUNCIL	12,130,371	5,501,011	....	17,631,382	YES	
NORTHWEST REG DEV COMM	93,767	2,528,439	....	2,622,206	YES	
REGION 5 REG DEVELOP COMM	41,374	732,482	....	773,856	YES	
REGION 9 DEVELOPMNT COMMISSION	....	973,382	....	973,382	YES	
SIX EAST RDC	59,301	538,966	....	598,267	YES	
SOUTHWEST REG DEV COMM	39,865	702,866	....	742,731	YES	
UPPER MN VALLEY RDC	39,534	481,670	....	521,204	YES	
TOTAL	\$ 12,619,967	\$ 14,154,119	\$ 11,847	\$ 26,785,933		
SCHOOLS AND RELATED AGENCIES						
AGASSIZ VALLEY VOCATION CENTER	....	....	....	....	YES	
ARROWHEAD REG COMPUTER CONSORT	....	....	....	....	YES	
BEMIDJI INTERDISTRICT COOP	....	269,675	....	269,675	YES	
BENTON-STEARNES SPECIAL ED COOP	....	306,787	....	306,787	YES	
BLUE MOUND VOCATIONAL CENTER	YES	
BOUNDARY WATERS SPEC ED COOP	60,899	60,899	YES	

STATE OF MINNESOTA
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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
CARVER-SCOTT COOP CENTER	\$	\$	\$	\$	YES	
CENTRAL MN ED COOP SERV UNIT	....	272,717	....	272,717	YES	
CENTRAL STEARNS VOC COOP CNTR	....	....	....	....	YES	
CHISAGO COUNTY VOCATION CENTER	....	....	....	....	NO	Audit Report not Received in Time for This Publication.
CLAY COUNTY VOCATIONAL CENTER	138,294	42,474	....	180,768	YES	
COMMON SCHOOL DISTRICT 323	....	....	....	....	NO	Audit Report not Received in Time for This Publication.
COMMON SCHOOL DISTRICT 815	....	2,739	....	2,739	YES	
COMPUTER REGION THREE	....	....	....	....	YES	
COTTONWOOD RIVER VOCATION CNTR	....	....	....	....	YES	
CROW RIVER SPECIAL EDUC. COOP.	....	165,307	....	165,307	YES	
DES MOINES VALLEY VOCATION CNT	....	....	....	....	NO	Audit Report not Received in Time for This Publication.
EAST CENTRAL VOCATION CENTER	....	....	....	....	YES	
EAST RANGE VOCATIONAL COOP CTR	....	....	....	....	YES	
ED COOP SERVICE UNIT 5-924	....	245,256	39,285	284,541	YES	
ESV REGION V COMP SERV COOP	....	....	....	....	YES	
FERGUS FALLS SPEC ED COOP	....	214,160	....	214,160	YES	
FRESHWATER-WOODLAND COOP CNTR	....	132,295	16,708	149,003	YES	
HEARTLAND COOP CENTER 982	....	....	....	....	YES	
HIGHLAND VOCATIONAL CENTER	....	2,472	6,918	9,390	YES	
INTERDISTRICT VOCATION CENTER	....	....	....	....	YES	
INTERMEDIATE DISTRICT 287	1,056,175	791,711	1,371,365	3,219,251	NO	Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated. Report for a major federal program does not include comments on financial reports or claims for advances and reimbursements.
INTERMEDIATE SCHOOL DIST 916	56,633	252,596	....	309,229	YES	
INTERMEDIATE SCHOOL DIST. 917	....	971,098	....	971,098	YES	
ISD 001	....	157,683	....	157,683	YES	
ISD 002	....	69,287	....	69,287	YES	
ISD 004	3,030	142,535	....	145,565	YES	
ISD 011	820,244	3,295,784	....	4,116,028	YES	
ISD 012	....	373,926	....	373,926	YES	
ISD 013	....	531,747	....	531,747	YES	
ISD 014	....	321,852	....	321,852	YES	
ISD 015	....	464,375	....	464,375	YES	
ISD 016	....	410,985	....	410,985	YES	
ISD 021	....	74,244	....	74,244	YES	
ISD 022	891,604	798,253	....	1,689,857	YES	
ISD 023	7,021	303,667	....	310,688	YES	
ISD 024	....	67,614	....	67,614	YES	
ISD 025	48,982	29,476	8,206	86,664	YES	
ISD 031	596,985	1,180,736	....	1,777,721	YES	
ISD 032	....	155,453	18,581	174,034	YES	
ISD 036	....	103,491	3,300	106,791	YES	
ISD 038	NO	Audit Report not Received in Time for This Publication.
ISD 047	224,419	42,565	266,984	YES	
ISD 051	312,998	312,998	YES	

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 057	\$	\$ 17,249	\$	\$ 17,249	YES	
ISD 058	59,662	59,662	YES	
ISD 060	....	88,973	....	88,973	YES	
ISD 062	27,544	124,174	....	151,718	YES	
ISD 070	....	105,743	....	105,743	YES	
ISD 072	....	76,515	....	76,515	YES	
ISD 075	....	70,225	....	70,225	YES	
ISD 077	896,629	1,162,515	....	2,059,144	YES	
ISD 078	....	76,641	....	76,641	YES	
ISD 079	....	58,807	....	58,807	YES	
ISD 081	....	68,941	1,769	70,710	YES	
ISD 084	....	124,531	....	124,531	YES	
ISD 085	....	114,298	....	114,298	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 088	....	212,524	....	212,524	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 091	....	122,840	....	122,840	YES	
ISD 093	43,267	116,307	....	159,574	YES	
ISD 094	82,824	546,461	....	629,285	YES	
ISD 095	....	67,890	....	67,890	YES	
ISD 097	....	142,152	....	142,152	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 099	....	104,815	16,044	120,859	YES	
ISD 100	....	49,772	....	49,772	YES	
ISD 108	....	86,540	47,946	134,486	YES	
ISD 110	....	156,009	....	156,009	YES	
ISD 111	....	144,293	....	144,293	YES	
ISD 112	....	224,080	....	224,080	YES	
ISD 114	....	83,351	....	83,351	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 115	123,517	237,178	12,900	373,595	YES	
ISD 116	....	92,313	....	92,313	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 117	....	201,947	....	201,947	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 118	48,330	149,364	628	198,322	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 119	15,004	134,145	....	149,149	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 126	....	104,287	....	104,287	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 127	....	63,740	....	63,740	YES	
ISD 128	....	57,528	4,138	61,666	YES	
ISD 129	570,702	570,702	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 138	360,567	360,567	YES	

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	DIRECT FEDERAL	STATE OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES					
ISD 139	\$	\$ 94,438	\$	\$ 94,438	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 140	47,774	....	47,774	YES
ISD 141	192,739	....	192,739	YES
ISD 145	111,266	12,977	124,243	YES
ISD 146	197,904	....	197,904	YES
ISD 147	87,501	....	87,501	YES
ISD 150	71,262	6,520	77,782	YES
ISD 152	807,072	1,005,443	48,275	1,860,790	YES
ISD 158	53,116	....	53,116	YES
ISD 161	90,948	4,600	95,548	YES
ISD 162	50,212	299,803	18,400	368,415	YES
ISD 166	10,186	138,374	66,276	214,836	YES
ISD 173	77,145	....	77,145	YES
ISD 175	70,557	5,009	75,566	YES
ISD 177	246,269	....	246,269	YES
ISD 178	84,118	772	84,890	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 181	857,017	1,323,772	....	2,180,789	YES
ISD 182	335,233	....	335,233	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 186	161,652	....	161,652	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 191	44,645	768,470	11,774	824,889	YES
ISD 192	268,354	....	268,354	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 194	287,528	9,154	296,682	YES
ISD 195	54,694	....	54,694	NO Report on Internal Controls not available. Report on Compliance not available.
ISD 196	1,076,549	10,509	1,087,058	YES
ISD 197	639,339	....	639,339	YES
ISD 199	368,630	11,400	380,030	YES
ISD 200	565,812	12,429	578,241	YES
ISD 201	42,612	....	42,612	YES
ISD 202	3,281	85,670	....	88,951	YES
ISD 203	177,047	....	177,047	YES
ISD 204	122,591	....	122,591	YES
ISD 205	74,907	....	74,907	YES
ISD 206	1,409,215	1,043,372	1,448	2,454,035	YES
ISD 207	87,334	....	87,334	YES
ISD 208	62,899	....	62,899	YES
ISD 209	27,908	....	27,908	YES
ISD 213	212,958	....	212,958	YES
ISD 217	37,851	....	37,851	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 218	53,433	....	53,433	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 219	48,557	48,557	NO Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.

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NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 222	\$	\$ 38,870	\$	\$ 38,870	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 223	52,549	....	52,549	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 224	148,785	....	148,785	YES	
ISD 225	63,516	....	63,516	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 227	268,670	....	268,670	YES	
ISD 228	85,156	....	85,156	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 229	48,186	40,042	88,228	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 232	71,221	....	71,221	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 233	69,204	....	69,204	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 234	95,765	....	95,765	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 236	51,945	....	51,945	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 237	123,559	....	123,559	YES	
ISD 238	127,332	....	127,332	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 240	166,999	....	166,999	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 241	557,971	784,664	38,328	1,380,963	YES	
ISD 242	36,575	....	36,575	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 243	29,059	....	29,059	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 244	39,222	....	39,222	NO	Report on Internal Controls not available. Report on Compliance not available.
ISD 245	66,148	....	66,148	YES	
ISD 252	126,316	....	126,316	YES	
ISD 253	99,821	....	99,821	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 254	90,342	....	90,342	YES	
ISD 255	87,839	....	87,839	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 256	8,259	394,458	5,513	408,230	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 258	41,277	....	41,277	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 260	401,099	661	401,760	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 261	46,019	....	46,019	YES	
ISD 262	21,180	....	21,180	YES	
ISD 263	92,359	92,359	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 264	\$	\$ 72,870	\$	\$ 72,870	YES	
ISD 265	61,209	61,209	YES	
ISD 270	91,499	717,215	....	808,714	YES	
ISD 271	....	1,318,188	....	1,318,188	YES	
ISD 272	....	290,789	....	290,789	YES	
ISD 273	....	341,502	....	341,502	YES	
ISD 276	....	409,300	....	409,300	NO	Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 277	....	197,333	14,649	211,982	YES	
ISD 278	....	183,210	....	183,210	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 279	52,903	1,416,674	27,806	1,497,383	YES	
ISD 280	20,131	488,334	....	508,465	YES	
ISD 281	37,176	1,450,395	....	1,487,571	YES	
ISD 282	....	98,664	....	98,664	YES	
ISD 283	1,300	529,242	....	530,542	YES	
ISD 284	....	475,890	....	475,890	YES	
ISD 286	8,343	232,406	....	240,749	YES	
ISD 294	....	93,885	....	93,885	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 297	....	92,128	....	92,128	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 299	....	77,088	87,165	164,253	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 300	....	123,907	....	123,907	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 301	....	59,774	....	59,774	YES	
ISD 306	....	61,711	4,500	66,211	YES	
ISD 308	....	59,334	....	59,334	YES	
ISD 309	14,867	536,611	....	551,478	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 314	....	174,349	....	174,349	YES	
ISD 316	17,760	270,309	....	288,069	YES	
ISD 317	84,121	227,148	38,337	349,606	YES	
ISD 318	24,672	793,627	73,058	891,357	YES	
ISD 319	6,470	118,576	....	125,046	YES	
ISD 324	....	169,319	9,236	178,555	YES	
ISD 325	....	101,869	....	101,869	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 328	71,992	71,992	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 330	\$	\$ 81,693	\$	\$ 81,693	YES	
ISD 332	289,071	911	289,982	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 333	116,150	....	116,150	NO	Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 341	93,125	10,443	103,568	YES	
ISD 345	147,197	....	147,197	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 346	58,911	5,400	64,311	YES	
ISD 347	480,127	101,179	581,306	YES	
ISD 351	40,952	1,563	42,515	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 352	9,111	....	9,111	NO	Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 353	23,072	83,181	....	106,253	YES	
ISD 354	63,340	....	63,340	YES	
ISD 356	45,754	....	45,754	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 361	24,389	368,719	6,724	399,832	YES	
ISD 362	88,868	5,900	94,768	YES	
ISD 363	74,535	6,100	80,635	YES	
ISD 371	68,639	4,553	73,192	YES	
ISD 376	33,372	677	34,049	YES	
ISD 377	110,542	....	110,542	YES	
ISD 378	104,885	....	104,885	YES	
ISD 381	9,518	318,491	....	328,009	YES	
ISD 390	140,210	8,000	148,210	YES	
ISD 391	51,212	....	51,212	YES	
ISD 392	87,365	....	87,365	YES	
ISD 393	116,630	....	116,630	YES	
ISD 394	144,610	....	144,610	YES	
ISD 395	138,454	....	138,454	YES	
ISD 402	55,129	....	55,129	YES	
ISD 403	101,670	....	101,670	YES	
ISD 404	67,929	1,923	69,852	YES	
ISD 408	31,276	....	31,276	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 409	147,284	....	147,284	YES	
ISD 411	73,897	....	73,897	YES	
ISD 412	77,725	826	78,551	YES	
ISD 413	359,519	....	359,519	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 414	88,462	88,462	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 415	\$	\$ 24,261	\$	\$ 24,261	YES	
ISD 417	155,892	16,481	172,373	YES	
ISD 418	30,150	....	30,150	YES	
ISD 421	56,789	....	56,789	YES	
ISD 422	114,130	....	114,130	YES	
ISD 423	371,831	....	371,831	YES	
ISD 424	60,452	....	60,452	YES	
ISD 425	48,017	....	48,017	YES	
ISD 426	61,891	....	61,891	YES	
ISD 427	27,029	....	27,029	NO	Report on Compliance not available. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 432	452,862	340,109	....	792,971	YES	
ISD 435	514,164	236,189	....	750,353	NO	Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated. Report for a major federal program does not include comments on financial reports or claims for advances and reimbursements.
ISD 436	28,256	....	28,256	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 437	52,567	....	52,567	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 440	74,368	....	74,368	YES	
ISD 441	90,235	....	90,235	YES	
ISD 442	45,606	....	45,606	YES	
ISD 443	109,140	....	109,140	YES	
ISD 444	36,858	....	36,858	YES	
ISD 446	101,392	....	101,392	YES	
ISD 447	112,662	....	112,662	YES	
ISD 451	30,483	....	30,483	YES	
ISD 453	41,921	....	41,921	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 454	215,779	....	215,779	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 456	12,235	70,108	....	82,343	YES	
ISD 457	51,571	....	51,571	YES	
ISD 458	85,629	....	85,629	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 459	42,959	....	42,959	YES	
ISD 460	42,612	....	42,612	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 461	45,181	....	45,181	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 463	179,530	....	179,530	YES	
ISD 464	69,898	....	69,898	YES	
ISD 465	256,520	....	256,520	YES	
ISD 466	195,261	....	195,261	YES	
ISD 473	1,652	78,090	79,742	YES	
ISD 477	325,592	325,592	YES	

STATE OF MINNESOTA
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NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 480	\$ 153,463	\$ 197,635	\$	\$ 351,098	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 482	650,199	....	650,199	YES	
ISD 483	101,733	....	101,733	YES	
ISD 484	295,739	....	295,739	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 485	198,435	....	198,435	YES	
ISD 486	94,377	....	94,377	YES	
ISD 487	116,968	....	116,968	YES	
ISD 492	521,901	931,230	....	1,453,131	YES	
ISD 495	62,166	....	62,166	YES	
ISD 497	59,902	....	59,902	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 499	79,928	....	79,928	NO	Report on Internal Controls not available. Report on Compliance not available.
ISD 500	148,076	....	148,076	YES	
ISD 504	152,441	11,399	163,840	YES	
ISD 505	152,268	13,252	165,520	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 507	55,008	3,749	58,757	YES	
ISD 508	196,074	....	196,074	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 511	140,211	28,085	168,296	YES	
ISD 513	45,557	....	45,557	YES	
ISD 514	49,890	....	49,890	YES	
ISD 516	13,347	....	13,347	YES	
ISD 518	464,373	13,012	477,385	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 521	94,106	....	94,106	YES	
ISD 522	30,799	....	30,799	YES	
ISD 523	70,650	....	70,650	YES	
ISD 524	129,120	....	129,120	YES	
ISD 525	43,783	....	43,783	YES	
ISD 526	70,064	....	70,064	YES	
ISD 531	86,508	....	86,508	YES	
ISD 533	116,736	....	116,736	YES	
ISD 534	6,759	159,682	....	166,441	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 535	20,962	1,956,076	....	1,977,038	YES	
ISD 542	33,201	77,784	....	110,985	YES	
ISD 543	65,225	....	65,225	YES	
ISD 544	327,085	....	327,085	YES	
ISD 545	87,158	87,158	YES	
ISD 547	158,052	158,052	YES	
ISD 548	174,651	174,651	YES	

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 549	\$	\$ 259,170	\$	\$ 259,170	YES	
ISD 550	90,123	....	90,123	YES	
ISD 553	167,086	....	167,086	YES	
ISD 561	106,505	....	106,505	YES	
ISD 564	605,157	608,354	....	1,213,511	YES	
ISD 566	87,137	....	87,137	YES	
ISD 570	43,292	....	43,292	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 573	NO	Audit Report not Received in Time for This Publication.
ISD 576	205,698	....	205,698	YES	
ISD 577	83,122	....	83,122	YES	
ISD 578	235,863	313,710	....	549,573	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 581	81,086	8,214	89,300	YES	
ISD 582	65,742	....	65,742	YES	
ISD 583	223,042	....	223,042	YES	
ISD 584	64,838	....	64,838	YES	
ISD 592	22,481	....	22,481	YES	
ISD 593	330,408	....	330,408	YES	
ISD 595	537,738	296,626	....	834,364	YES	
ISD 597	48,582	....	48,582	YES	
ISD 599	94,078	3,129	97,207	YES	
ISD 600	37,112	....	37,112	YES	
ISD 601	4,715	177,211	1,639	183,565	YES	
ISD 603	79,968	....	79,968	YES	
ISD 604	55,869	....	55,869	YES	
ISD 611	36,101	....	36,101	YES	
ISD 612	201,121	....	201,121	YES	
ISD 614	73,516	....	73,516	YES	
ISD 615	4,084	44,081	....	48,165	YES	
ISD 621	1,141,160	....	1,141,160	YES	
ISD 622	1,076,504	....	1,076,504	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 623	747,622	13,617	761,239	YES	
ISD 624	683,205	22,772	705,977	YES	
ISD 625	3,877,658	9,228,317	841,514	13,947,489	YES	
ISD 627	85,961	....	85,961	YES	
ISD 628	77,154	....	77,154	YES	
ISD 630	114,497	....	114,497	YES	
ISD 631	22,347	....	22,347	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 633	54,397	81,884	....	136,281	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 635	34,849	....	34,849	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 636	78,222	3,294	81,516	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 637	151,463	6,660	158,123	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 638	65,250	6,941	72,191	YES	

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 640	\$	\$ 152,682	\$	\$ 152,682	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 641	....	64,881	....	64,881	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 646	....	82,981	....	82,981	YES	
ISD 647	....	50,057	....	50,057	YES	
ISD 648	....	53,449	5,280	58,729	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 649	....	81,154	....	81,154	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 650	....	....	....	....	YES	
ISD 651	....	55,816	....	55,816	YES	
ISD 652	41,781	44,904	....	86,685	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 653	....	97,520	10,737	108,257	YES	
ISD 654	....	15,967	55,982	71,949	YES	
ISD 655	....	44,188	....	44,188	YES	
ISD 656	3,818	1,160,455	63,511	1,227,784	YES	
ISD 657	....	45,948	....	45,948	YES	
ISD 659	....	217,859	....	217,859	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 669	....	31,504	4,298	35,802	YES	
ISD 670	....	199,854	10,179	210,033	YES	
ISD 671	....	69,850	....	69,850	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 676	....	42,038	....	42,038	NO	Inappropriate Financial Statements.
ISD 678	....	103,371	....	103,371	YES	
ISD 682	....	194,266	....	194,266	NO	Inappropriate Financial Statements. Schedule of Federal Financial Assistance not available.
ISD 690	....	143,217	....	143,217	YES	
ISD 691	3,992	194,053	7,049	205,094	YES	
ISD 692	....	113,442	12,520	125,962	YES	
ISD 693	....	72,782	1,516	74,298	YES	
ISD 695	49,881	137,342	1,281	188,504	YES	
ISD 696	9,363	120,410	8,150	137,923	YES	
ISD 697	7,709	262,636	....	270,345	YES	
ISD 698	....	75,417	....	75,417	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 699	2,065	71,724	10,397	84,186	YES	
ISD 700	18,252	124,547	....	142,799	YES	
ISD 701	487,173	543,935	25,319	1,056,427	NO	Schedule of Federal Financial Assistance not available. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated. Report for a major federal program does not include comments on financial reports or claims for advances and reimbursements.
ISD 704	....	297,732	....	297,732	YES	
ISD 706	16,393	227,447	243,840	YES	
ISD 707	NO	Audit Report not Received in Time for This Publication.

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 708	\$	\$ 28,312	\$	\$ 28,312	YES	
ISD 709	1,746,279	3,139,645	435,329	5,321,253	YES	
ISD 710	72,494	501,253	49,035	622,782	YES	
ISD 712	....	139,603	....	139,603	YES	
ISD 716	....	89,620	....	89,620	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 717	....	121,718	....	121,718	NO	Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 719	....	221,236	....	221,236	YES	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 720	4,680	217,314	....	221,994	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 721	....	209,435	....	209,435	YES	Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 726	....	66,628	....	66,628	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
						Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
						Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 727	....	116,687	....	116,687	YES	
ISD 728	....	445,162	53,283	498,445	YES	
ISD 731	....	123,263	3,304	126,567	YES	
ISD 732	....	87,337	....	87,337	YES	
ISD 733	....	67,411	....	67,411	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
						Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
						Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 734	....	45,595	....	45,595	YES	
ISD 735	....	86,945	....	86,945	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
						Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 736	....	136,091	....	136,091	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
						Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 737	....	133,471	....	133,471	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
						Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
						Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
						Report for a major federal program does not include comments on financial reports or claims for advances and reimbursements.
						The Compliance Report does not include positive and/or negative assurance of items tested for federal programs.
ISD 738	35,500	186,552	....	222,052	YES	
ISD 739	....	157,249	14,701	171,950	YES	
ISD 740	....	345,089	....	345,089	YES	
ISD 741	....	210,827	....	210,827	NO	Audit performed by Licensed Public Accountant.
						Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 742	1,197,922	1,829,201	....	3,027,123	YES	
ISD 743	....	359,226	....	359,226	YES	
ISD 745	....	....	....	....	NO	Audit Report not Received in Time for This Publication.
ISD 748	....	128,311	....	128,311	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
						Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
						Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 750	296,633	296,633	YES	
ISD 756	164,257	164,257	YES	

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 761	\$	\$ 526,160	\$	\$ 526,160	YES	
ISD 762	81,345	....	81,345	NO	Report on Internal Controls not available. Report on Compliance not available.
ISD 763	66,173	1,250	67,423	YES	
ISD 768	51,242	....	51,242	YES	
ISD 769	183,181	....	183,181	YES	
ISD 771	92,356	....	92,356	YES	
ISD 775	155,242	....	155,242	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 777	245,154	....	245,154	YES	
ISD 784	134,518	12,225	146,743	YES	
ISD 786	180,666	....	180,666	YES	
ISD 787	126,910	....	126,910	YES	
ISD 789	97,607	....	97,607	YES	
ISD 790	107,442	....	107,442	YES	
ISD 791	88,704	....	88,704	YES	
ISD 792	207,190	....	207,190	YES	
ISD 793	795,714	572,250	....	1,367,964	YES	
ISD 801	8,810	67,745	8,028	84,583	YES	
ISD 803	100,454	....	100,454	YES	
ISD 806	74,647	....	74,647	YES	
ISD 809	50,998	....	50,998	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 810	140,753	....	140,753	YES	
ISD 811	120,785	....	120,785	YES	
ISD 813	183,237	....	183,237	YES	
ISD 818	131,981	....	131,981	YES	
ISD 819	1,349,553	....	1,349,553	YES	
ISD 820	214,633	....	214,633	YES	
ISD 821	157,646	....	157,646	YES	
ISD 827	93,548	....	93,548	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 829	335,002	....	335,002	YES	
ISD 830	92,052	....	92,052	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
ISD 831	563,558	....	563,558	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 832	217,477	....	217,477	YES	
ISD 833	670,972	....	670,972	YES	
ISD 834	3,740	802,473	....	806,213	YES	
ISD 836	50,733	4,533	55,266	YES	
ISD 837	113,822	113,822	NO	Inappropriate Financial Statements. Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 840	\$	\$ 164,347	\$	\$ 164,347	YES	
ISD 846	198,849	....	198,849	YES	
ISD 850	43,820	....	43,820	YES	
ISD 852	142,437	....	142,437	YES	
ISD 857	135,517	....	135,517	YES	
ISD 858	127,283	....	127,283	YES	
ISD 861	360,462	983,032	....	1,343,494	YES	
ISD 876	165,187	....	165,187	YES	
ISD 877	402,366	....	402,366	YES	
ISD 879	123,470	....	123,470	YES	
ISD 880	151,684	....	151,684	YES	
ISD 881	85,227	....	85,227	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 882	498,600	....	498,600	YES	
ISD 883	283,825	....	283,825	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 885	94,909	....	94,909	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Controls does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 891	173,747	16,767	190,514	YES	
ISD 892	98,418	....	98,418	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
ISD 893	41,328	....	41,328	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 894	4,399	134,374	9,715	148,488	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 896	10,269	....	10,269	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
ISD 911	643,663	....	643,663	YES	
ISD 912	232,284	....	232,284	YES	
ISD 913	66,163	6,765	72,928	YES	
ISD 914	87,127	....	87,127	YES	
ISD 918	52,991	....	52,991	YES	
ISD 079	10,034	....	10,034	YES	
LAKE AGASSIZ SPEC ED COOP	79,983	....	79,983	YES	
LEAF RIVER VALLEY COOP CNTR	YES	
MARTIN COUNTY SPEC ED COOP	113,678	....	113,678	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested.
MARTIN COUNTY VOCATIONAL CNTR	YES	
MEEKER-WRIGHT SPECIAL ED COOP	225,748	225,748	YES	
METRO - II	YES	

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
METROPOLITAN ECSU	\$	\$	\$	\$	YES	
MID-RANGE COOP CENTER 5-932	132,190	132,190	YES	
MID-STATE VOCATIONAL CENTER	NO	Audit Report not Received in Time for This Publication.
MIDWEST SPECIAL ED COOP	129,148	....	129,148	YES	
MINNESOTA VALLEY COOP CENTER	46,064	....	46,064	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Inappropriate Financial Statements.
MN RIVER VALLEY SPEC ED COOP	283,506	....	283,506	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
MN VALLEY SPEC ED COOP	259,436	....	259,436	YES	
MOWER COUNTY SPECIAL ED COOP	131,168	15,526	146,694	YES	
NISWI-NAYAWSHING VOC CENTER	NO	Audit Report not Received in Time for This Publication.
NORTH COUNTY VOCATION CENTER	YES	
NORTHEAST ED COOP SERVICE UNIT	330,088	....	330,088	YES	
NORTHERN LITES VOCATION CENTER	YES	
NORTHWEST VOCATIONAL CENTER	YES	
NW MN ED COOP SERVICE UNIT	291,588	....	291,588	YES	
NW REGION INTERDISTRICT COOP	167,193	8,627	175,820	YES	
OAKLAND VOCATIONAL COOP CENTER	YES	
PRAIRIE LAKES VOC COOP CENTER	YES	
RED LAKE FALLS SPEC ED COOP	213,012	....	213,012	YES	
RED RIVER VALLEY COOP CNTR	YES	
RIVERBEND SPECIAL ED COOP	171,235	....	171,235	NO	Schedule of Federal Financial Assistance not available. Report on Internal Controls not available. Report on Compliance not available. The Compliance Report does not include positive and/or negative assurance of items tested for federal programs. Audit Report not Received in Time for This Publication.
RUNESTONE VOCATIONAL CENTER	NO	Audit Report not Received in Time for This Publication.
SIBLEY COUNTY VOCATION CENTER	YES	
SOUTH CENTRAL COOP CENTER	YES	
SOUTH CENTRAL ED COOP SER UNIT	236,247	....	236,247	YES	
SOUTH CENTRAL SP ED COOP	73,978	....	73,978	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated.
SOUTH MN COOP CENTER	YES	
SOUTHEAST MN ED COOP SERV UNIT	311,759	....	311,759	YES	
SOUTHERN MN SPCL SERVICES COOP	82,896	....	82,896	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards.
SOUTHERN POLAR COOP CNTR	YES	
SOUTHWESTERN VOC TECH INST	1,545,149	595,465	....	2,140,614	YES	
SPECIAL SCHOOL DISTRICT 1	3,542,179	10,309,601	90,875	13,942,655	YES	
SPECIAL SCHOOL DISTRICT 6	423,213	7,222	430,435	YES	
ST PETER INTERDIST SP ED COOP	95,561	....	95,561	YES	
SW & WEST CENTRAL ED SERV UNIT	219,371	1,959,421	10,909	2,189,701	NO	Report on Internal Controls and/or Compliance does not refer to the appropriate auditing standards. Report on Internal Controls does not identify the accounting and/or administrative controls and indicate controls tested. Report on Internal Control does not indicate that 50% of the federal program expenditures have been studied and evaluated. Report for a major federal program does not include comments on financial reports or claims for advances and reimbursements.

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 SUMMARY OF GRANT REVENUE BY ENTITY
 FOR THE YEAR ENDED JUNE 30, 1986

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
TIES	\$	\$	\$	\$	YES	
TRI-COUNTY COOP CENTER 946	....	143,763	....	143,763	YES	
VIKING COOP CENTER	....	....	....	....	YES	
W MN MULTI REG COMPUTER CNTR	....	....	....	....	YES	
WEST CENTRAL ED COOP SERV UNIT	....	267,348	....	267,348	YES	
WRIGHT VOCATIONAL CENTER	....	....	....	0	YES	
TOTAL	\$ 26,234,099	\$123,929,073	\$4,261,461	\$154,424,633		
GRAND TOTAL	\$202,097,470	\$460,091,372	\$18,652,504	\$ 680,841,346		

EXHIBIT 4

**SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE FINDINGS
BY ADMINISTERING AGENCY**

This exhibit summarizes federal grant revenue by CFDA number, entity reporting the revenue, and administering agency. It also discloses instances of noncompliance with federal grant regulations and lists reasons for noncompliance. Findings in this exhibit do not necessarily constitute quantifiable questioned costs.

STATE OF MINNESOTA
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SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - ACTION			
ANOKA COUNTY		YES	
CFDA 72.002	\$ 27,023		
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 72.002	\$ 62,396		
CITY OF ST CLOUD		YES	
CFDA 72.002	\$ 41,255		
KOOCHICHING-ITASCA ACTION CNCL		YES	
CFDA 72.002	\$ 12,282		
MAHUBE COMMUNITY COUNCIL		NO	
CFDA 72.002	\$ 34,683		
OTTERTAIL-WADENA COMM ACT CNCL		YES	
CFDA 72.002	\$ 55,546		
SEMCAC INC		YES	
CFDA 72.002	\$ 39,547		
ST. LOUIS COUNTY		YES	Grant Reporting
CFDA 72.002	\$ 46,125		
WEST CENTRAL MN COMM ACTION		YES	
CFDA 72.002	\$ 50,376		

U.S. - DEPARTMENT OF AGRICULTURE

AITKIN COUNTY		YES	
CFDA 10.064	\$ 3,500		
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 10.555	\$ 38,512		
CFDA 10.565	13,266		
	\$ 51,778		
CARLTON COUNTY		YES	
CFDA 10.063	\$ 2,065		
CHIPPEWA COUNTY		YES	
CFDA 10.902	\$ 7,137		
FILLMORE COUNTY		YES	
CFDA 10.904	\$ 224,871		
FOND DU LAC RESERVATION		NO	
CFDA 10.550	\$ 116,922		
ISD 025		YES	
CFDA 10.559	\$ 7,685		
ISD 115		YES	
CFDA 10.665	\$ 23,893		
ISD 317		YES	
CFDA 10.559	\$ 1,804		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF AGRICULTURE			
ISD 709		YES	
CFDA 10.559	\$ 133,894		
	\$ 133,894		
LAKE COUNTY		YES	
CFDA 10.063	\$ 3,500		Expenditures
OLMSTED COUNTY		YES	
CFDA 10.904	\$ 123,063		
RENVILLE COUNTY		YES	
CFDA 10.902	\$ 14,150		
SPECIAL SCHOOL DISTRICT 1		YES	
CFDA 10.559	\$ 489,500		
ST. LOUIS COUNTY		YES	
CFDA 10.000	\$ 3,500		
U.S. - DEPARTMENT OF COMMERCE			
ARROWHEAD REG DEVELOP COMM		YES	
CFDA 11.302	\$ 71,500		
EAST CENTRAL RDC		YES	
CFDA 11.301	\$ 57,117		
HEADWATERS REG DEV COMM		YES	
CFDA 11.302	\$ 42,197		
LAKE COUNTY		YES	
CFDA 11.300	\$ 137,655		
NORTHWEST REG DEV COMM		YES	
CFDA 11.302	\$ 93,767		
REGION 5 REG DEVELOP COMM		YES	
CFDA 11.302	\$ 41,374		
SIX EAST RDC		YES	
CFDA 11.302	\$ 59,301		
SOUTHWEST REG DEV COMM		YES	
CFDA 11.302	\$ 39,865		
ST. LOUIS COUNTY		YES	
CFDA 11.300	\$ 100,000		Grant Reporting
SW & WEST CENTRAL ED SERV UNIT		NO	
CFDA 11.550	\$ 170,183		
UPPER MN VALLEY RDC		YES	
CFDA 11.301	\$ 39,534		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF EDUCATION			
CLAY COUNTY VOCATIONAL CENTER		YES	
CFDA 84.024	\$ 138,294		
FOND DU LAC RESERVATION		NO	
CFDA 84.000	\$ 16,131		
CFDA 84.003	330,831		
CFDA 84.061	172,107		
CFDA 84.060	4,279		
	\$ 523,348		
INTERMEDIATE DISTRICT 287		NO	
CFDA 84.023	\$ 119,317		
CFDA 84.063	830,229		
CFDA 84.007	61,692		
CFDA 84.033	44,937		
	\$ 1,056,175		
INTERMEDIATE SCHOOL DIST 916		YES	
CFDA 84.129	\$ 56,633		
ISD 004		YES	
CFDA 84.041	\$ 3,030		
ISD 011		YES	
CFDA 84.041	\$ 29,084		
CFDA 84.060	53,272		
CFDA 84.063	690,460		
CFDA 84.007	10,000		
CFDA 84.033	37,428		
	\$ 820,244		
ISD 022		YES	
CFDA 84.007	\$ 38,622		
CFDA 84.033	35,301		
CFDA 84.060	39,920		
CFDA 84.063	777,761		Grant Reporting
	\$ 891,604		
ISD 023		YES	
CFDA 84.060	\$ 7,021		
ISD 025		YES	
CFDA 84.060	\$ 11,701		
CFDA 84.041	29,596		
	\$ 41,297		
ISD 031		YES	
CFDA 84.041	\$ 5,279		
CFDA 84.060	60,981		
CFDA 15.130	26,563		
CFDA 84.063	468,048		
CFDA 84.033	27,764		
CFDA 84.007	8,350		
	\$ 596,985		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF EDUCATION			
ISD 077		YES	
CFDA 84.007	\$ 35,817		
CFDA 84.033	49,670		
CFDA 84.063	811,142		Grant Compliance Grant Reporting
	\$ 896,629		
ISD 093		YES	
CFDA 84.041	\$ 43,267		
ISD 094		YES	
CFDA 84.041	\$ 92,824		
ISD 115		YES	
CFDA 84.060	\$ 77,774		
CFDA 84.041	21,850		
	\$ 99,624		
ISD 119		NO	
CFDA 84.060	\$ 15,004		
ISD 152		YES	
CFDA 84.007	\$ 17,828		Cash Management
CFDA 84.033	35,982		Cash Management
CFDA 84.063	753,262		Cash Management
	\$ 807,072		
ISD 162		YES	
CFDA 84.060	\$ 42,673		
CFDA 84.041	7,539		
	\$ 50,212		
ISD 166		YES	
CFDA 84.060	\$ 10,186		
ISD 181		YES	
CFDA 84.007	\$ 44,118		Grant Reporting
CFDA 84.033	61,079		Grant Reporting
CFDA 84.063	724,280		
	\$ 829,477		
ISD 191		YES	
CFDA 84.041	\$ 6,124		
ISD 202		YES	
CFDA 84.003	\$ 3,281		
ISD 206		YES	
CFDA 84.033	\$ 120,212		
CFDA 84.007	94,803		
CFDA 84.063	1,194,200		
	\$ 1,409,215		
ISD 241		YES	
CFDA 84.007	\$ 25,570		
CFDA 84.033	33,983		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF EDUCATION			
ISD 241		YES	
CFDA 84.063	\$ 498,418		
	\$ 557,971		
ISD 256		NO	Grant Administration
CFDA 84.060	\$ 8,259		
ISD 270		YES	
CFDA 84.073	\$ 86,574		
ISD 280		YES	
CFDA 84.041	\$ 20,131		
ISD 281		YES	Grant Reporting
CFDA 84.060	\$ 16,934		Grant Reporting
CFDA 84.083	20,242		
	\$ 37,176		
ISD 283		YES	
CFDA 84.083	\$ 1,300		
ISD 309		NO	
CFDA 84.060	\$ 14,867		
ISD 316		YES	
CFDA 84.060	\$ 12,389		
ISD 317		YES	
CFDA 84.041	\$ 49,283		
CFDA 84.060	33,034		
	\$ 82,317		
ISD 318		YES	
CFDA 84.060	\$ 24,672		
ISD 319		YES	
CFDA 84.060	\$ 6,470		
ISD 361		YES	
CFDA 84.060	\$ 24,389		
ISD 381		YES	
CFDA 84.041	\$ 9,518		
ISD 432		YES	Grant Administration
CFDA 84.041	\$ 452,862		
ISD 435		NO	
CFDA 84.041	\$ 514,164		
ISD 473		YES	
CFDA 84.060	\$ 1,652		
ISD 480		NO	
CFDA 84.060	\$ 21,474		
CFDA 84.041	131,989		
	\$ 153,463		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF EDUCATION			
ISD 492		YES	
CFDA 84.033	\$ 29,439		
CFDA 84.063	492,462		
	<u>\$ 521,901</u>		
ISD 535		YES	
CFDA 84.025	\$ 2,676		
ISD 564		YES	
CFDA 84.007	\$ 9,529		Grant Reporting
CFDA 84.033	29,088		Grant Reporting
CFDA 84.063	566,540		Grant Reporting
	<u>\$ 605,157</u>		
ISD 578		NO	
CFDA 84.007	\$ 6,363		
CFDA 84.033	9,387		
CFDA 84.063	220,113		
	<u>\$ 235,863</u>		
ISD 595		YES	
CFDA 84.003	\$ 25,000		
CFDA 84.007	15,726		
CFDA 84.063	497,012		
	<u>\$ 537,738</u>		
ISD 601		YES	
CFDA 84.060	\$ 4,715		
ISD 625		YES	
CFDA 84.003	\$ 294,002		
CFDA 84.060	114,138		
CFDA 84.063	1,531,669		Cash Management
CFDA 84.078	719,174		Grant Administration
CFDA 84.165	1,087,306		
CFDA 84.033	15,672		Cash Management
	<u>\$ 3,761,961</u>		Grant Administration
ISD 652		NO	
CFDA 84.040	\$ 41,781		
ISD 691		YES	
CFDA 84.060	\$ 3,992		
ISD 695		YES	
CFDA 84.060	\$ 9,636		
ISD 696		YES	
CFDA 84.041	\$ 3,169		
CFDA 84.060	6,194		
	<u>\$ 9,363</u>		
ISD 697		YES	
CFDA 84.060	\$ 7,709		

STATE OF MINNESOTA
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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF EDUCATION			
ISD 699			
CFDA 84.060	\$ 2,065	YES	
	\$ 2,065		
ISD 700			
CFDA 84.041	\$ 18,252	YES	
ISD 701			
CFDA 84.060	\$ 9,855	NO	
CFDA 84.033	23,459		
CFDA 84.063	453,859		
	\$ 487,173		
ISD 706			
CFDA 84.060	\$ 7,433	YES	
ISD 709			
CFDA 84.007	\$ 12,674	YES	
CFDA 84.033	37,392		
CFDA 84.041	22,182		
CFDA 84.060	75,985		
CFDA 84.063	950,889		
	\$ 1,099,122		
ISD 710			
CFDA 84.041	\$ 39,595	YES	
CFDA 84.060	32,899		
	\$ 72,494		
ISD 720			
CFDA 84.060	\$ 4,680	NO	
ISD 742			
CFDA 84.007	\$ 60,483	YES	
CFDA 84.033	110,368		
CFDA 84.063	1,027,071		
	\$ 1,197,922		
ISD 793			
CFDA 84.063	\$ 719,761	YES	
CFDA 84.033	47,000		Cash Management
CFDA 84.007	12,544		Grant Administration
	\$ 779,305		Grant Reporting
ISD 801			
CFDA 84.060	\$ 8,810	YES	
ISD 834			
CFDA 84.060	\$ 3,740	YES	
ISD 861			
CFDA 84.007	\$ 26,105	YES	

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF EDUCATION			
ISD 861		YES	
CFDA 84.014	\$ 8,036		
CFDA 84.029	10,908		
CFDA 84.033	37,212		
CFDA 84.063	278,201		
	<u>\$ 360,462</u>		
ISD 894		NO	
CFDA 84.060	\$ 4,399		
SOUTHWESTERN VOC TECH INST			
CFDA 84.007	\$ 88,933	YES	Grant Administration
CFDA 84.033	159,371		Grant Administration
CFDA 84.063	1,296,845		Grant Administration
	<u>\$ 1,545,149</u>		
SPECIAL SCHOOL DISTRICT 1			
CFDA 84.003	\$ 533,248	YES	
CFDA 84.041	262,060		
CFDA 84.060	378,594		
CFDA 84.063	1,423,402		Grant Compliance
CFDA 84.073	133,810		
CFDA 84.083	18,020		
CFDA 84.086	112,730		
CFDA 84.155	160,631		
	<u>\$ 3,022,495</u>		
SW & WEST CENTRAL ED SERV UNIT			
CFDA 84.048	\$ 49,188	NO	
U.S. - DEPARTMENT OF ENERGY			
ISD 062		YES	
CFDA 81.052	\$ 27,544		
ISD 118		NO	
CFDA 81.052	\$ 48,330		
ISD 191		YES	
CFDA 81.052	\$ 35,007		
ISD 270		YES	
CFDA 81.052	\$ 4,925		
ISD 279		YES	
CFDA 81.052	\$ 52,903		
ISD 286		YES	
CFDA 81.052	\$ 8,343		
ISD 353		YES	
CFDA 81.052	\$ 23,072		
ISD 456		YES	
CFDA 81.052	\$ 12,235		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF ENERGY			
ISD 542		YES	
CFDA 81.052	\$ 33,201		
ISD 615		YES	
CFDA 81.052	\$ 4,084		
ISD 656		YES	
CFDA 81.052	\$ 3,818		
ISD 695		YES	
CFDA 81.052	\$ 40,245		
ISD 706		YES	
CFDA 81.052	\$ 8,960		
ISD 738		YES	
CFDA 84.052	\$ 35,500		
ISD 793		YES	
CFDA 81.052	\$ 16,409		
SPECIAL SCHOOL DISTRICT 1		YES	
CFDA 81.052	\$ 30,184		
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES			
ANOKA COUNTY COMM ACTION PROG		YES	
CFDA 13.600	\$ 310,598		
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 13.600	\$ 617,633		
BI-COUNTY COMM ACTION COUNCIL		YES	
CFDA 13.600	\$ 295,787		
CITY OF MINNEAPOLIS		YES	
CFDA 13.992	\$ 14,903		
CFDA 13.662	7,808		Grant Administration
	\$ 22,711		Grant Administration
CITY OF ST PAUL		YES	
CFDA 13.217	\$ 196,911		
CFDA 13.224	277,136		
	\$ 474,047		
CLAY-WILKIN OPPORTUNITY COUNCL		YES	
CFDA 13.600	\$ 371,502		
FOND DU LAC RESERVATION		NO	
CFDA 13.655	\$ 65,422		
CFDA 13.600	142,930		
CFDA 13.612	83,873		
CFDA 13.375	234,089		
CFDA 13.262	37,681		
CFDA 13.228	804,088		
	\$ 1,368,083		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES			
GOODHUE-RICE-WABASHA CITZ CNCL		YES	
CFDA 13.600	\$ 263,612		
	\$ 263,612		
ISD 709		YES	
CFDA 13.600	\$ 513,263		
KOOCHICHING-ITASCA ACTION CNCL		YES	
CFDA 13.600	\$ 400,100		
LUTHERAN SOCIAL SERVICE OF MN		YES	
CFDA 13.994	\$ 34,586		
CFDA 13.633	16,044		
CFDA 13.814	70,542		
	\$ 121,172		
MAHUBE COMMUNITY COUNCIL		NO	Grant Compliance
CFDA 13.600	\$ 214,238		
METROPOLITAN COUNCIL		YES	Expenditures
CFDA 13.294	\$ 332,114		
MINNESOTA VALLEY ACTION COUNCL		YES	
CFDA 13.600	\$ 662,610		
NORTHWEST COMM ACTION INC		YES	
CFDA 13.600	\$ 299,270		
OTTERTAIL-WADENA COMM ACT CNCL		YES	
CFDA 13.600	\$ 214,603		
SCOTT-CARVER ECONOMIC COUNCIL		YES	
CFDA 13.600	\$ 186,500		
SEMCAC INC		YES	Grant Administration
CFDA 13.600	\$ 367,997		
TRI-COUNTY COMM ACTION PROGRAM		YES	
CFDA 13.600	\$ 430,511		
WEST CENTRAL MN COMM ACTION		YES	
CFDA 13.600	\$ 340,218		
WRIGHT CO COMM ACTION INC		YES	
CFDA 13.600	\$ 126,726		
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
ANOKA COUNTY		YES	
CFDA 14.219	\$ 1,469,408		
BELTRAMI COUNTY		YES	
CFDA 14.174	\$ 37,908		
BI-COUNTY COMM ACTION COUNCIL		YES	
CFDA 14.219	\$ 87,646		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
CITY OF ALEXANDRIA		YES	
CFDA 14.219	\$ 98,104		
CITY OF AUSTIN		YES	
CFDA 14.146	\$ 625,572		
CFDA 14.156	101,555		
CFDA 14.218	30,905		
	\$ 758,032		
CITY OF CROOKSTON		YES	
CFDA 14.219	\$ 32,171		
CITY OF DULUTH		YES	
CFDA 14.218	\$ 2,986,540		Grant Administration
CFDA 14.221	3,938,628		Expenditures
	\$ 6,925,168		Grant Administration
CITY OF EDEN PRAIRIE		YES	
CFDA 14.228	\$ 169,046		
CITY OF FARIBAULT		YES	
CFDA 14.219	\$ 116,367		
CITY OF LITTLE FALLS		YES	
CFDA 14.219	\$ 58,083		
CFDA 14.221	61,328		
	\$ 119,411		
CITY OF MINNEAPOLIS		YES	
CFDA 14.218	\$ 15,347,745		Grant Administration
CFDA 14.221	5,056,372		Grant Administration
CFDA 14.230	113,891		Grant Administration
CFDA 14.146	15,745,936		Grant Administration
CFDA 14.156	7,539,282		Grant Administration
CFDA 14.852	5,311,579		Grant Administration
CFDA 14.401	33,130		
	\$ 49,147,935		
CITY OF MORRIS		YES	
CFDA 14.156	\$ 73,462		
CITY OF PARK RAPIDS		YES	
CFDA 14.219	\$ 68,000		
CITY OF PIPESTONE		YES	
CFDA 14.157	\$ 119,258		
CITY OF ST CLOUD		YES	
CFDA 14.218	\$ 493,377		
CFDA 14.221	34,411		
	\$ 527,788		
CITY OF ST PAUL		YES	
CFDA 14.218	\$ 13,709,642		
CFDA 14.169	26,925		
CFDA 14.221	2,265,445		Grant Administration

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U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
CITY OF ST PAUL		YES	
CFDA 14.852	\$ 42,976		
CFDA 14.230	151,983		
	<u>\$ 16,196,971</u>		
FOND DU LAC RESERVATION		NO	
CFDA 14.223	\$ 104,850		
MARSHALL COUNTY		YES	
CFDA 14.218	\$ 11,317		
METROPOLITAN COUNCIL		YES	Expenditures
CFDA 14.156	\$ 11,195,154		
MINNESOTA VALLEY ACTION COUNCIL		YES	
CFDA 14.156	\$ 334,488		
CFDA 14.219	123,251		
	<u>\$ 457,739</u>		
UPPER SIOUX COMMUNITY		NO	
CFDA 14.156	\$ 26,046		
U.S. - DEPARTMENT OF LABOR			
CITY OF DULUTH		YES	
CFDA 17.235	\$ 244,922		
FOND DU LAC RESERVATION		NO	
CFDA 17.250	\$ 54,296		
ISD 534		NO	
CFDA 17.000	\$ 6,759		
ISD 535		YES	
CFDA 17.246	\$ 18,286		
ISD 625		YES	
CFDA 17.232	\$ 115,697		
NE MINN OFFICE OF JOB TRAINING		YES	
CFDA 17.802	\$ 13,978		
RAMSEY COUNTY		YES	
CFDA 17.802	\$ 23,756		
WASHINGTON COUNTY		YES	
CFDA 17.235	\$ 48,590		
CFDA 17.802	4,668		
	<u>\$ 53,258</u>		
U.S. - DEPARTMENT OF THE INTERIOR			
CITY OF ST PAUL		YES	
CFDA 15.919	\$ 732		

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U.S. - DEPARTMENT OF THE INTERIOR			
FOND DU LAC RESERVATION		NO	
CFDA 15.144	\$ 30,540		
CFDA 15.000	229,711		
CFDA 15.114	381,209		
CFDA 15.130	116,105		
CFDA 15.412	30,000		
CFDA 15.141	89,155		
CFDA 15.182	24,588		
	<u>\$ 901,308</u>		
ISD 316		YES	
CFDA 15.130	\$ 5,371		
METROPOLITAN COUNCIL		YES	Expenditures
CFDA 15.607	\$ 139,000		
UPPER SIOUX COMMUNITY		NO	
CFDA 13.667	\$ 10,065		
CFDA 15.144	12,025		
CFDA 15.130	4,498		
	<u>\$ 26,588</u>		
U.S. - DEPARTMENT OF TRANSPORTATION			
ARROWHEAD REG DEVELOP COMM		YES	
CFDA 20.205	\$ 44,641		Grant Reporting
CFDA 20.505	300		Grant Reporting
	<u>\$ 44,941</u>		
CITY OF BRAINERD		YES	
CFDA 20.102	\$ 611,150		
CITY OF DULUTH		YES	
CFDA 20.500	\$ 951,249		Grant Compliance
CFDA 20.600	441,326		Grant Reporting
CFDA 20.505	34,779		Grant Reporting
	<u>\$ 1,427,354</u>		
CITY OF MINNEAPOLIS		YES	
CFDA 20.500	\$ 74,925		Grant Administration
CFDA 20.205	270		Grant Administration
	<u>\$ 75,195</u>		
METROPOLITAN COUNCIL		YES	
CFDA 20.102	\$ 41,837		Expenditures
CFDA 20.505	422,266		Expenditures
	<u>\$ 464,103</u>		
OLMSTED COUNTY		YES	
CFDA 20.205	\$ 30,061		

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U.S. - DEPARTMENT OF TREASURY			
AITKIN COUNTY		YES	
CFDA 21.300	\$ 307,116		
	\$ 307,116		
ANOKA COUNTY		YES	
CFDA 21.300	\$ 1,625,784		
BECKER COUNTY		YES	
CFDA 21.300	\$ 438,560		
BELTRAMI COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 511,023		
BENTON COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 343,826		
BIG STONE COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 147,929		
BLUE EARTH COUNTY		YES	
CFDA 21.300	\$ 772,197		
BROWN COUNTY		YES	Expenditures
CFDA 21.300	\$ 316,972		
CARLTON COUNTY		YES	Grant Compliance Grant Reporting
CFDA 21.300	\$ 613,366		
CARVER COUNTY		YES	
CFDA 21.300	\$ 406,131		
CASS COUNTY		YES	
CFDA 21.300	\$ 459,038		
CHISAGO COUNTY		YES	
CFDA 21.300	\$ 436,844		
CITY OF ADA		YES	
CFDA 21.300	\$ 25,346		
CITY OF ADRIAN		NO	
CFDA 21.300	\$ 13,255		
CITY OF ALBERT LEA		YES	Grant Reporting
CFDA 21.300	\$ 323,092		
CITY OF ALEXANDRIA		YES	
CFDA 21.300	\$ 121,573		
CITY OF APPLETON		NO	
CFDA 21.300	\$ 32,476		
CITY OF AURORA		YES	
CFDA 21.300	\$ 15,250		
CITY OF AUSTIN		YES	
CFDA 21.300	\$ 164,511		
CITY OF BLUE EARTH		YES	
CFDA 21.300	\$ 29,774		

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U.S. - DEPARTMENT OF TREASURY			
CITY OF BRAINERD		YES	
CFDA 21.300	\$ 85,487		
	\$ 85,487		
CITY OF BROWERVILLE		YES	
CFDA 21.300	\$ 5,669		
CITY OF CIRCLE PINES		YES	
CFDA 21.300	\$ 15,493		
CITY OF CROOKSTON		YES	
CFDA 21.300	\$ 121,072		
CITY OF DETROIT LAKES		YES	
CFDA 21.300	\$ 93,988		
CITY OF DULUTH		YES	Grant Compliance
CFDA 21.300	\$ 1,803,444		
CITY OF EDEN PRAIRIE		YES	Grant Compliance
CFDA 21.300	\$ 161,990		
CITY OF EDINA		YES	Grant Compliance
CFDA 21.300	\$ 197,280		
CITY OF ELY		NO	
CFDA 21.300	\$ 36,146		
CITY OF ELYSIAN		YES	
CFDA 21.300	\$ 3,601		
CITY OF FAIRMONT		NO	
CFDA 21.300	\$ 71,924		
CITY OF FARIBAULT		YES	
CFDA 21.300	\$ 181,803		
CITY OF FARMINGTON		YES	
CFDA 21.300	\$ 39,751		
CITY OF FOSSTON		NO	
CFDA 21.300	\$ 18,139		
CITY OF GOLDEN VALLEY		YES	
CFDA 21.300	\$ 98,682		
CITY OF HERMANTOWN		YES	
CFDA 21.300	\$ 53,702		
CITY OF LITTLE FALLS		YES	
CFDA 21.300	\$ 81,376		
CITY OF LONG PRAIRIE		YES	
CFDA 21.300	\$ 43,070		
CITY OF MELROSE		YES	
CFDA 21.300	\$ 40,867		
CITY OF MINNEAPOLIS		YES	Grant Administration
CFDA 21.300	\$ 6,501,188		

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U.S. - DEPARTMENT OF TREASURY			
CITY OF MINNETONKA		YES	
CFDA 21.300	\$ 198,840		Grant Compliance
	\$ 198,840		
CITY OF MONTEVIDEO		NO	
CFDA 21.300	\$ 58,741		
CITY OF MORRIS		YES	
CFDA 21.300	\$ 86,419		
CITY OF PALISADE		YES	
CFDA 21.300	\$ 621		
CITY OF PARK RAPIDS		YES	
CFDA 21.300	\$ 29,903		
CITY OF PIPESTONE		YES	
CFDA 21.300	\$ 33,478		
CITY OF PROCTOR		YES	
CFDA 21.300	\$ 26,279		Grant Compliance
CITY OF SAVAGE		YES	
CFDA 21.300	\$ 47,072		Grant Compliance
CITY OF ST CLOUD		YES	
CFDA 21.300	\$ 849,651		
CITY OF ST JAMES		YES	
CFDA 21.300	\$ 33,019		
CITY OF ST PAUL		YES	
CFDA 21.300	\$ 4,302,749		Grant Compliance
CITY OF STEPHEN		NO	
CFDA 21.300	\$ 5,278		
CITY OF STILLWATER		YES	
CFDA 21.300	\$ 76,338		
CITY OF THIEF RIVER FALLS		YES	
CFDA 21.300	\$ 94,727		
CITY OF WEST ST PAUL		YES	
CFDA 21.300	\$ 112,602		Grant Compliance
CITY OF WINONA		NO	
CFDA 21.300	\$ 425,630		
CLAY COUNTY		YES	
CFDA 21.300	\$ 460,367		
CLEARWATER COUNTY		YES	
CFDA 21.300	\$ 205,736		
COOK COUNTY		YES	
CFDA 21.300	\$ 105,686		Grant Compliance
COTTONWOOD COUNTY		YES	
CFDA 21.300	\$ 256,079		

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U.S. - DEPARTMENT OF TREASURY			
CROW WING COUNTY CFDA 21.300	\$ 637,870	YES	Expenditures Grant Compliance
	<u>\$ 637,870</u>		
DAKOTA COUNTY CFDA 21.300	\$ 1,119,462	YES	
	<u>\$ 1,119,462</u>		
DODGE COUNTY CFDA 21.300	\$ 260,020	YES	
	<u>\$ 260,020</u>		
DOUGLAS COUNTY CFDA 21.300	\$ 439,487	YES	
	<u>\$ 439,487</u>		
FARIBAULT COUNTY CFDA 21.300	\$ 317,069	YES	
	<u>\$ 317,069</u>		
FILLMORE COUNTY CFDA 21.300	\$ 301,291	YES	
	<u>\$ 301,291</u>		
FOND DU LAC RESERVATION CFDA 21.300	\$ 25,334	NO	
	<u>\$ 25,334</u>		
FREEBORN COUNTY CFDA 21.300	\$ 442,654	YES	Grant Compliance
	<u>\$ 442,654</u>		
GOODHUE COUNTY CFDA 21.300	\$ 471,075	YES	
	<u>\$ 471,075</u>		
GRANT COUNTY CFDA 21.300	\$ 146,994	YES	
	<u>\$ 146,994</u>		
HOUSTON COUNTY CFDA 21.300	\$ 224,823	YES	
	<u>\$ 224,823</u>		
HUBBARD COUNTY CFDA 21.300	\$ 346,498	YES	
	<u>\$ 346,498</u>		
ISANTI COUNTY CFDA 21.300	\$ 312,351	YES	Grant Reporting
	<u>\$ 312,351</u>		
ITASCA COUNTY CFDA 21.300	\$ 954,008	YES	Grant Compliance
	<u>\$ 954,008</u>		
JACKSON COUNTY CFDA 21.300	\$ 276,674	YES	
	<u>\$ 276,674</u>		
KANABEC COUNTY CFDA 21.300	\$ 206,624	YES	
	<u>\$ 206,624</u>		
KANDIYOHI COUNTY CFDA 21.300	\$ 532,869	YES	
	<u>\$ 532,869</u>		
KITTSOON COUNTY CFDA 21.300	\$ 136,925	YES	
	<u>\$ 136,925</u>		
KOOCHICHING COUNTY CFDA 21.300	\$ 355,183	YES	
	<u>\$ 355,183</u>		
LAC QUI PARLE COUNTY CFDA 21.300	\$ 166,241	YES	
	<u>\$ 166,241</u>		

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U.S. - DEPARTMENT OF TREASURY			
LAKE COUNTY		YES	
CFDA 21.300	\$ 136,194		Expenditures Grant Compliance Grant Reporting
	<u>\$ 136,194</u>		
LAKE OF THE WOODS COUNTY		YES	
CFDA 21.300	\$ 106,961		
	<u>\$ 106,961</u>		
LE SUEUR COUNTY		YES	
CFDA 21.300	\$ 379,036		
	<u>\$ 379,036</u>		
LINCOLN COUNTY		YES	
CFDA 21.300	\$ 163,984		
	<u>\$ 163,984</u>		
LYON COUNTY		YES	
CFDA 21.300	\$ 330,099		
	<u>\$ 330,099</u>		
MAHNOMEN COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 106,138		
	<u>\$ 106,138</u>		
MARSHALL COUNTY		YES	
CFDA 21.300	\$ 270,742		
	<u>\$ 270,742</u>		
MARTIN COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 306,685		
	<u>\$ 306,685</u>		
MCLEOD COUNTY		YES	
CFDA 21.300	\$ 353,093		
	<u>\$ 353,093</u>		
MEEKER COUNTY		YES	
CFDA 21.300	\$ 289,797		
	<u>\$ 289,797</u>		
MILLE LACS COUNTY		YES	
CFDA 21.300	\$ 401,317		
	<u>\$ 401,317</u>		
MORRISON COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 612,797		
	<u>\$ 612,797</u>		
MOWER COUNTY		YES	
CFDA 21.300	\$ 461,640		
	<u>\$ 461,640</u>		
MURRAY COUNTY		YES	Grant Reporting
CFDA 21.300	\$ 218,479		
	<u>\$ 218,479</u>		
NICOLLET COUNTY		YES	
CFDA 21.300	\$ 333,738		
	<u>\$ 333,738</u>		
NOBLES COUNTY		YES	
CFDA 21.300	\$ 373,450		
	<u>\$ 373,450</u>		
NORMAN COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 203,448		
	<u>\$ 203,448</u>		
OLMSTED COUNTY		YES	
CFDA 21.300	\$ 672,648		
	<u>\$ 672,648</u>		
OTTER TAIL COUNTY		YES	
CFDA 21.300	\$ 659,579		
	<u>\$ 659,579</u>		

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U.S. - DEPARTMENT OF TREASURY			
PENNINGTON COUNTY		YES	
CFDA 21.300	\$ 183,144		
PINE COUNTY		YES	Grant Reporting
CFDA 21.300	\$ 499,308		
PIPESTONE COUNTY		YES	
CFDA 21.300	\$ 262,667		
POLK COUNTY		YES	
CFDA 21.300	\$ 594,097		
POPE COUNTY		YES	
CFDA 21.300	\$ 248,047		
RAMSEY COUNTY		YES	
CFDA 21.300	\$ 4,440,929		
RED LAKE COUNTY		YES	
CFDA 21.300	\$ 113,665		
REDWOOD COUNTY		YES	
CFDA 21.300	\$ 366,329		
RENVILLE COUNTY		YES	
CFDA 21.300	\$ 341,961		
RICE COUNTY		YES	
CFDA 21.300	\$ 524,135		
ROCK COUNTY		YES	
CFDA 21.300	\$ 229,221		
ROSEAU COUNTY		YES	
CFDA 21.300	\$ 245,331		
SCOTT COUNTY		YES	
CFDA 21.300	\$ 628,498		
SHERBURNE COUNTY		YES	
CFDA 21.300	\$ 473,640		
SIBLEY COUNTY		YES	
CFDA 21.300	\$ 293,634		
ST. LOUIS COUNTY		YES	
CFDA 21.300	\$ 3,110,915		
STEARNS COUNTY		YES	
CFDA 21.300	\$ 1,079,416		
STEELE COUNTY		YES	
CFDA 21.300	\$ 415,412		
STEVENS COUNTY		YES	
CFDA 21.300	\$ 188,940		
SWIFT COUNTY		YES	
CFDA 21.300	\$ 270,469		
TODD COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 438,780		

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U.S. - DEPARTMENT OF TREASURY			
TRAVERSE COUNTY CFDA 21.300	\$ 121,074	YES	
	\$ 121,074		
WABASHA COUNTY CFDA 21.300	\$ 232,896	YES	Expenditures Grant Compliance
WADENA COUNTY CFDA 21.300	\$ 262,471	YES	
WASECA COUNTY CFDA 21.300	\$ 321,500	YES	
WASHINGTON COUNTY CFDA 21.300	\$ 906,223	YES	
WATONWAN COUNTY CFDA 21.300	\$ 211,796	YES	Grant Reporting
WEST CENTRAL MN COMM ACTION CFDA 21.006	\$ 1,113	YES	
WILKIN COUNTY CFDA 21.300	\$ 177,352	YES	
WINONA COUNTY CFDA 21.300	\$ 537,934	YES	
WRIGHT COUNTY CFDA 21.300	\$ 647,287	YES	
YELLOW MEDICINE COUNTY CFDA 21.300	\$ 260,562	YES	
U.S. - ENVIRONMENTAL PROTECTION AGENCY			
CITY OF ALBERT LEA CFDA 66.418	\$ 759,027	YES	Grant Compliance
CITY OF APPLETON CFDA 66.418	\$ 67,833	NO	
CITY OF BLUE EARTH CFDA 66.418	\$ 38,812	YES	
CITY OF LITTLE FALLS CFDA 66.418	\$ 3,425,278	YES	
CITY OF ST CLOUD CFDA 66.418	\$ 15,336	YES	
CITY OF ST JAMES CFDA 66.418	\$ 2,704	YES	
CITY OF THIEF RIVER FALLS CFDA 66.418	\$ 12,299	YES	

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U.S. - ENVIRONMENTAL PROTECTION AGENCY			
ISD 633			
CFDA 66.702	\$ 54,397	NO	
KANDIYOHI COUNTY			
CFDA 66.418	\$ 454,748	YES	
LAKE COUNTY			
CFDA 66.418	\$ 87,737	YES	Grant Compliance
METROPOLITAN WASTE CONTROL COM			
CFDA 66.418	\$ 11,732,875	YES	Expenditures
WASHINGTON COUNTY			
CFDA 66.418	\$ 888,517	YES	
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
CITY OF MINNEAPOLIS			
CFDA 30.000	\$ 56,830	YES	Grant Administration
U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY			
CITY OF EDEN PRAIRIE			
CFDA 83.513	\$ 5,232	YES	
CITY OF ST CLOUD			
CFDA 83.504	\$ 858	YES	
ITASCA COUNTY			
CFDA 83.512	\$ 31,240	YES	
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES			
CITY OF ST PAUL			
CFDA 45.000	\$ 30,495	YES	
U.S. - NATIONAL REGULATORY COMMISSION			
CITY OF MINNEAPOLIS			
CFDA 77.000	\$ 2,547	YES	
U.S. - NATIONAL SCIENCE FOUNDATION			
ISD 191			
CFDA 47.049	\$ 3,514	YES	
U.S. - SMALL BUSINESS ADMINISTRATION			
ISD 181			
CFDA 59.037	\$ 27,540	YES	

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U.S. - VETERANS ADMINISTRATION			
CITY OF ST PAUL		YES	
CFDA 64.121	\$ 400		
	\$ 400		
DAKOTA COUNTY		YES	
CFDA 64.121	\$ 2,798		
MN - DEPARTMENT OF CORRECTIONS			
INTERMEDIATE SCHOOL DIST 916		YES	
CFDA 84.002	\$ 16,337		
MN - DEPARTMENT OF EDUCATION			
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 84.002	\$ 58,017		
ARROWHEAD REGIONAL CORR. BOARD		YES	Grant Compliance
CFDA 10.555	\$ 22,239		
BEMIDJI INTERDISTRICT COOP		YES	
CFDA 84.027	\$ 269,675		
BENTON-STEARNS SPECIAL ED COOP		YES	
CFDA 84.027	\$ 306,787		
BOUNDARY WATERS SPEC ED COOP		YES	
CFDA 84.027	\$ 60,899		
CENTRAL MN ED COOP SERV UNIT		YES	
CFDA 84.027	\$ 272,717		
CITY OF AURORA		YES	
CFDA 84.154	\$ 131,658		
CITY OF THIEF RIVER FALLS		YES	
CFDA 84.034	\$ 35,205		
CLAY COUNTY VOCATIONAL CENTER		YES	
CFDA 84.009	\$ 1,036		
CFDA 84.027	24,152		
CFDA 84.052	17,286		
	\$ 42,474		
COMMON SCHOOL DISTRICT 815		YES	
CFDA 84.151	\$ 2,739		
CROW RIVER SPECIAL EDUC. COOP.		YES	
CFDA 84.027	\$ 165,307		
ED COOP SERVICE UNIT 5-924		YES	Expenditures
CFDA 84.027	\$ 233,256		Grant Reporting
CFDA 84.151	12,000		
	\$ 245,256		

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MN - DEPARTMENT OF EDUCATION			
FERGUS FALLS SPEC ED COOP		YES	
CFDA 84.024	\$ 8,195		
CFDA 84.027	205,965		
	\$ 214,160		
FOND DU LAC RESERVATION		NO	
CFDA 84.041	\$ 24,277		
CFDA 84.101	25,961		
CFDA 10.555	16,722		
CFDA 10.557	1,677		
	\$ 68,637		
FRESHWATER-WOODLAND COOP CNTR		YES	
CFDA 84.027	\$ 132,295		
HIGHLAND VOCATIONAL CENTER		YES	
CFDA 84.048	\$ 2,472		
INTERMEDIATE DISTRICT 287		NO	
CFDA 10.550	\$ 7,302		
CFDA 10.555	15,079		
CFDA 13.628	2,685		
CFDA 13.646	669		
CFDA 84.027	16,073		
CFDA 84.048	578,708		
CFDA 84.049	1,964		
CFDA 84.126	11,335		
CFDA 84.151	9,000		
	\$ 642,815		
INTERMEDIATE SCHOOL DIST 916		YES	
CFDA 84.151	\$ 141,893		
CFDA 84.011	42,925		
	\$ 184,818		
INTERMEDIATE SCHOOL DIST. 917		YES	
CFDA 84.007	\$ 25,000		
CFDA 84.025	8,000		
CFDA 84.033	65,588		
CFDA 84.048	74,796		
CFDA 84.049	19,393		
CFDA 84.050	68,678		
CFDA 84.063	709,643		
	\$ 971,098		
ISD 001		YES	
CFDA 10.550	\$ 3,527		
CFDA 10.555	14,881		
CFDA 84.010	131,849		
CFDA 84.052	288		
CFDA 84.151	5,908		
CFDA 84.164	1,230		
	\$ 157,683		
ISD 002		YES	
CFDA 10.550	\$ 8,516		

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MN - DEPARTMENT OF EDUCATION			
ISD 002		YES	
CFDA 10.555	\$ 29,983		
CFDA 84.010	26,074		
CFDA 84.052	75		
CFDA 84.151	4,267		
CFDA 84.164	372		
	<u>\$ 69,287</u>		
ISD 004		YES	
CFDA 10.550	\$ 15,952		
CFDA 10.555	58,170		
CFDA 84.010	60,385		
CFDA 84.050	108		
CFDA 84.151	7,183		
CFDA 84.164	737		
	<u>\$ 142,535</u>		
ISD 011		YES	
CFDA 84.010	\$ 649,804		
CFDA 84.003	4,350		
CFDA 84.048	146,549		
CFDA 84.002	45,332		
CFDA 10.555	831,621		
CFDA 10.553	27,358		
CFDA 84.151	286,936		
CFDA 84.027	646,645		
CFDA 84.049	13,000		
CFDA 10.550	644,189		
	<u>\$ 3,295,784</u>		
ISD 012		YES	
CFDA 10.550	\$ 70,154		
CFDA 10.555	96,785		
CFDA 84.151	21,732		
CFDA 84.010	104,184		
CFDA 84.060	4,956		
CFDA 84.027	76,115		
	<u>\$ 373,926</u>		
ISD 013		YES	
CFDA 10.550	\$ 100,669		
CFDA 10.555	138,275		
CFDA 84.010	150,557		
CFDA 84.027	110,470		
CFDA 84.151	31,776		
	<u>\$ 531,747</u>		
ISD 014		YES	
CFDA 10.550	\$ 64,883		
CFDA 10.555	81,713		
CFDA 84.010	74,534		
CFDA 84.027	75,370		
CFDA 84.048	228		
CFDA 84.151	18,910		
CFDA 84.164	848		
CFDA 13.633	5,366		
	<u>\$ 321,852</u>		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 015		YES	
CFDA 10.550	\$ 83,606		
CFDA 10.555	110,285		Grant Compliance
CFDA 84.010	77,273		
CFDA 84.013	37,844		
CFDA 84.027	127,715		
CFDA 84.151	27,652		
	\$ 464,375		
ISD 016		YES	
CFDA 84.002	\$ 2,673		
CFDA 84.010	92,759		
CFDA 84.024	4,274		
CFDA 84.027	111,111		
CFDA 84.151	30,436		
CFDA 10.555	99,467		
CFDA 10.550	70,265		
	\$ 410,985		
ISD 021		YES	
CFDA 10.550	\$ 9,262		
CFDA 10.555	26,039		
CFDA 84.010	35,872		
CFDA 84.151	3,071		
	\$ 74,244		
ISD 022		YES	
CFDA 10.550	\$ 54,533		
CFDA 10.555	219,624		
CFDA 84.010	220,652		
CFDA 84.027	64,724		
CFDA 84.048	207,054		
CFDA 84.049	1,556		
CFDA 84.050	1,818		
CFDA 84.146	1,079		
CFDA 84.151	24,077		
CFDA 84.164	3,136		
	\$ 798,253		
ISD 023		YES	
CFDA 10.550	\$ 32,137		
CFDA 10.553	17,611		
CFDA 10.555	110,057		
CFDA 84.010	101,870		
CFDA 84.146	1,079		
CFDA 84.151	10,738		
CFDA 84.164	709		
CFDA 84.027	29,466		
	\$ 303,667		
ISD 024		YES	
CFDA 10.550	\$ 8,688		
CFDA 10.555	20,490		
CFDA 84.010	27,825		
CFDA 84.027	5,929		
CFDA 84.151	4,480		
CFDA 84.164	202		
	\$ 67,614		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 025		YES	
CFDA 84.010	\$ 12,192		
CFDA 10.550	1,800		
CFDA 10.553	5,224		
CFDA 10.555	10,260		
	<u>\$ 29,476</u>		
ISD 031		YES	
CFDA 84.010	\$ 415,714		
CFDA 84.151	39,481		
CFDA 84.027	126,011		
CFDA 84.002	41,819		
CFDA 84.146	4,285		
CFDA 84.164	10,683		
CFDA 84.048	98,264		
CFDA 84.052	40,757		
CFDA 84.049	14,382		
CFDA 10.550	90,426		
CFDA 10.553	30,959		
CFDA 10.555	267,955		
	<u>\$ 1,180,736</u>		
ISD 032		YES	
CFDA 84.010	\$ 72,294		
CFDA 84.151	9,590		
CFDA 84.164	996		
CFDA 10.550	18,018		
CFDA 10.555	54,555		
	<u>\$ 155,453</u>		
ISD 036		YES	
CFDA 84.010	\$ 48,062		
CFDA 84.151	3,795		
CFDA 84.164	519		
CFDA 84.048	7,311		
CFDA 10.550	9,261		
CFDA 10.555	34,543		
	<u>\$ 103,491</u>		
ISD 047		YES	
CFDA 10.550	\$ 42,357		
CFDA 10.555	97,368		
CFDA 84.010	66,542		
CFDA 84.151	18,152		
	<u>\$ 224,419</u>		
ISD 051		YES	
CFDA 10.555	\$ 90,158		
CFDA 10.550	45,964		
CFDA 84.010	150,654		
CFDA 84.027	8,499		
CFDA 84.151	16,238		
CFDA 84.164	1,485		
	<u>\$ 312,998</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 057		YES	
CFDA 10.550	\$ 2,581		
CFDA 10.555	13,029		
CFDA 84.151	1,449		
CFDA 84.164	190		
	\$ 17,249		
ISD 058		YES	
CFDA 10.550	\$ 5,055		
CFDA 10.555	17,037		
CFDA 84.010	35,033		
CFDA 84.151	2,387		
CFDA 84.164	150		
	\$ 59,662		
ISD 060		YES	
CFDA 10.550	\$ 21,718		
CFDA 10.555	9,736		
CFDA 84.010	53,589		
CFDA 84.151	3,575		
CFDA 84.164	355		
	\$ 88,973		
ISD 062		YES	
CFDA 10.550	\$ 20,420		
CFDA 10.555	53,171		
CFDA 84.151	8,138		
CFDA 84.010	42,445		
	\$ 124,174		
ISD 070		YES	
CFDA 10.550	\$ 13,987		
CFDA 10.555	28,976		
CFDA 84.010	32,618		
CFDA 84.024	3,622		
CFDA 84.027	20,785		
CFDA 84.151	5,274		
CFDA 84.164	481		
	\$ 105,743		
ISD 072		YES	
CFDA 84.010	\$ 24,792		
CFDA 84.151	5,247		
CFDA 10.555	46,476		
	\$ 76,515		
ISD 075		YES	
CFDA 10.550	\$ 7,294		
CFDA 10.555	14,522		
CFDA 84.010	21,863		
CFDA 84.024	1,310		
CFDA 84.027	21,746		
CFDA 84.151	3,219		
CFDA 84.164	271		
	\$ 70,225		

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MN - DEPARTMENT OF EDUCATION			
ISD 077		YES	
CFDA 10.550	\$ 98,683		
CFDA 10.555	258,823		
CFDA 17.600	48,934		
CFDA 84.002	8,400		
CFDA 84.010	219,284		
CFDA 84.024	5,770		
CFDA 84.027	156,598		
CFDA 84.048	303,686		
CFDA 84.146	7,523		
CFDA 84.151	51,268		
CFDA 84.164	3,546		
	<u>\$ 1,162,515</u>		
ISD 078		YES	
CFDA 10.550	\$ 9,413		
CFDA 10.555	22,864		
CFDA 84.010	26,397		
CFDA 84.027	12,507		
CFDA 84.151	5,043		
CFDA 84.164	417		
	<u>\$ 76,641</u>		
ISD 079		YES	
CFDA 10.555	\$ 20,003		
CFDA 84.010	33,903		
CFDA 84.151	4,402		
CFDA 84.164	499		
	<u>\$ 58,807</u>		
ISD 081		YES	
CFDA 10.550	\$ 5,515		
CFDA 10.555	12,223		
CFDA 84.164	343		
CFDA 84.010	47,967		
CFDA 84.151	2,893		
	<u>\$ 68,941</u>		
ISD 084		YES	
CFDA 84.010	\$ 72,969		
CFDA 84.151	4,041		
CFDA 84.164	1,153		
CFDA 10.550	15,464		
CFDA 10.555	30,904		
	<u>\$ 124,531</u>		
ISD 085		NO	
CFDA 10.550	\$ 12,911		
CFDA 10.555	38,093		
CFDA 84.010	48,730		
CFDA 84.027	8,281		
CFDA 84.151	5,597		
CFDA 84.164	686		
	<u>\$ 114,298</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 088			NO
CFDA 84.010	\$ 171,318		
CFDA 84.027	9,731		
CFDA 84.151	31,475		
	\$ 212,524		
ISD 091			YES
CFDA 10.550	\$ 18,183		
CFDA 10.555	54,974		
CFDA 84.010	40,297		
CFDA 84.151	9,386		
	\$ 122,840		
ISD 093			YES
CFDA 84.010	\$ 30,253		
CFDA 84.151	8,553		
CFDA 10.555	62,667		
CFDA 84.060	14,041		
CFDA 84.164	793		
	\$ 116,307		
ISD 094			YES
CFDA 84.010	\$ 94,535		
CFDA 84.024	7,536		
CFDA 84.027	242,337		
CFDA 84.151	18,295		
CFDA 10.555	153,278		
CFDA 84.164	1,986		
CFDA 84.060	28,494		
	\$ 546,461		
ISD 095			YES
CFDA 10.550	\$ 9,049		
CFDA 10.555	22,776		
CFDA 84.010	31,993		
CFDA 84.151	3,661		
CFDA 84.164	411		
	\$ 67,890		
ISD 097			NO
CFDA 10.555	\$ 62,848		
CFDA 84.010	21,674		
CFDA 84.027	49,080		
CFDA 84.151	8,550		
	\$ 142,152		
ISD 099			YES
CFDA 10.550	\$ 18,668		
CFDA 10.555	31,947		
CFDA 84.010	45,436		
CFDA 84.151	8,764		
	\$ 104,815		
ISD 100			YES
CFDA 84.010	\$ 16,658		

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MN - DEPARTMENT OF EDUCATION			
ISD 100		YES	
CFDA 84.151	\$ 3,938		
CFDA 10.555	18,367		
CFDA 84.164	130		
CFDA 10.550	10,679		
	<u>\$ 49,772</u>		
ISD 108		YES	
CFDA 10.550	\$ 6,712		
CFDA 10.555	26,689		
CFDA 84.010	48,805		
CFDA 84.151	4,334		
	<u>\$ 86,540</u>		
ISD 110		YES	
CFDA 84.010	\$ 46,292		
CFDA 84.151	7,797		
CFDA 10.555	50,619		
CFDA 84.027	50,740		
CFDA 84.164	561		
	<u>\$ 156,009</u>		
ISD 111		YES	
CFDA 10.555	\$ 68,219		
CFDA 84.010	48,766		
CFDA 84.027	16,659		
CFDA 84.151	10,649		
	<u>\$ 144,293</u>		
ISD 112		YES	
CFDA 10.550	\$ 40,205		
CFDA 10.555	76,553		
CFDA 84.010	80,858		
CFDA 84.151	25,677		
CFDA 84.164	787		
	<u>\$ 224,080</u>		
ISD 114		NO	
CFDA 10.555	\$ 45,191		
CFDA 84.010	28,478		
CFDA 84.151	9,682		
	<u>\$ 83,351</u>		
ISD 115		YES	
CFDA 84.010	\$ 100,922		
CFDA 84.151	11,814		
CFDA 84.164	980		
CFDA 84.002	16,563		
CFDA 10.550	13,484		
CFDA 10.553	16,944		
CFDA 10.555	76,471		
	<u>\$ 237,178</u>		
ISD 116		NO	
CFDA 10.555	\$ 48,384		

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MN - DEPARTMENT OF EDUCATION			
ISD 116			NO
CFDA 84.010	\$ 38,663		
CFDA 84.151	4,922		
CFDA 84.164	344		
	\$ 92,313		
ISD 117			NO
CFDA 10.555	\$ 90,306		
CFDA 84.010	101,196		
CFDA 84.151	10,445		
	\$ 201,947		
ISD 118			NO
CFDA 10.550	\$ 16,811		
CFDA 10.555	48,229		
CFDA 84.010	62,847		
CFDA 84.061	13,215		
CFDA 84.151	7,405		
CFDA 84.164	857		
	\$ 149,364		
ISD 119			NO
CFDA 10.550	\$ 19,391		
CFDA 10.555	57,558		
CFDA 84.010	51,219		
CFDA 84.151	5,977		
	\$ 134,145		
ISD 126			NO
CFDA 10.550	\$ 11,569		
CFDA 10.555	21,080		
CFDA 84.010	52,785		
CFDA 84.027	14,138		
CFDA 84.151	4,227		
CFDA 84.164	488		
	\$ 104,287		
ISD 127			YES
CFDA 10.550	\$ 7,582		
CFDA 10.555	15,628		
CFDA 84.010	30,299		
CFDA 84.027	7,113		
CFDA 84.000	2,764		
CFDA 84.164	354		
	\$ 63,740		
ISD 128			YES
CFDA 84.164	\$ 281		
CFDA 10.550	6,667		
CFDA 10.555	17,793		
CFDA 84.050	57		
CFDA 84.151	2,609		
CFDA 84.010	30,121		
	\$ 57,528		

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MN - DEPARTMENT OF EDUCATION			
ISD 129		NO	
CFDA 10.555	\$ 138,420		
CFDA 10.558	189,788		
CFDA 84.010	73,818		
CFDA 84.014	134,655		
CFDA 84.027	12,513		
CFDA 84.151	11,871		
CFDA 84.164	1,194		
	<u>\$ 562,259</u>		
ISD 138		YES	
CFDA 84.010	\$ 80,647		
CFDA 10.555	100,888		
CFDA 84.151	18,930		
CFDA 84.027	115,123		
CFDA 84.164	534		
CFDA 84.002	496		
CFDA 10.550	43,949		
	<u>\$ 360,567</u>		
ISD 139		NO	
CFDA 10.555	\$ 43,480		
CFDA 84.010	43,252		
CFDA 84.151	7,706		
	<u>\$ 94,438</u>		
ISD 140		YES	
CFDA 10.555	\$ 19,066		
CFDA 84.010	22,059		
CFDA 84.151	2,441		
CFDA 84.164	134		
CFDA 10.550	4,074		
	<u>\$ 47,774</u>		
ISD 141		YES	
CFDA 10.555	\$ 125,139		
CFDA 84.010	48,486		
CFDA 84.151	19,114		
	<u>\$ 192,739</u>		
ISD 145		YES	
CFDA 10.550	\$ 16,036		
CFDA 10.555	31,070		
CFDA 84.010	57,220		
CFDA 84.151	6,618		
CFDA 84.164	322		
	<u>\$ 111,266</u>		
ISD 146		YES	
CFDA 10.550	\$ 23,075		
CFDA 10.555	53,182		
CFDA 84.010	45,337		
CFDA 84.011	51,678		
CFDA 84.027	15,378		
CFDA 84.146	327		
CFDA 84.151	8,528		

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MN - DEPARTMENT OF EDUCATION			
ISD 146		YES	
CFDA 84.164	\$ 399		
	\$ 197,904		
ISD 147		YES	
CFDA 10.550	\$ 6,600		Grant Administration
CFDA 10.553	6,030		Grant Reporting
			Grant Compliance
			Grant Administration
CFDA 10.555	20,786		Grant Reporting
CFDA 84.010	17,448		Grant Administration
CFDA 84.027	19,575		Grant Reporting
CFDA 84.151	4,729		Grant Administration
CFDA 84.164	12,333		Grant Reporting
			Grant Administration
	\$ 87,501		Grant Reporting
ISD 150		YES	
CFDA 10.550	\$ 1,542		
CFDA 10.555	34,596		
CFDA 84.010	27,889		
CFDA 84.146	193		
CFDA 84.151	6,785		
CFDA 84.164	257		
	\$ 71,262		
ISD 152		YES	
CFDA 84.002	\$ 12,026		
CFDA 84.010	124,889		
CFDA 84.011	125,730		
CFDA 84.027	149,785		
CFDA 10.550	77,349		
CFDA 10.553	10,334		
CFDA 10.555	194,142		
CFDA 17.245	30		
CFDA 84.048	245,871		
CFDA 84.146	5,825		
CFDA 84.151	39,158		
CFDA 84.164	1,139		
CFDA 84.049	12,165		
CFDA 13.814	7,000		
	\$ 1,005,443		
ISD 158		YES	
CFDA 10.550	\$ 3,052		
CFDA 10.555	23,010		
CFDA 84.010	24,390		
CFDA 84.151	2,530		
CFDA 84.164	134		
	\$ 53,116		

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MN - DEPARTMENT OF EDUCATION			
ISD 161		YES	
CFDA 84.010	\$ 38,784		
CFDA 84.151	4,100		
CFDA 10.550	15,094		
CFDA 10.555	32,970		
	<u>\$ 90,948</u>		
ISD 162		YES	
CFDA 84.010	\$ 138,346		
CFDA 84.151	17,532		
CFDA 84.164	1,852		
CFDA 10.555	107,132		
CFDA 10.550	34,941		
	<u>\$ 299,803</u>		
ISD 166		YES	
CFDA 84.010	\$ 40,661		
CFDA 84.041	29,755		
CFDA 84.027	22,841		
CFDA 84.151	4,390		
CFDA 13.628	1,656		
CFDA 10.555	28,311		
CFDA 10.550	10,760		
	<u>\$ 138,374</u>		
ISD 173		YES	
CFDA 10.550	\$ 11,561		
CFDA 10.555	32,035		
CFDA 84.010	28,500		
CFDA 84.151	5,049		
	<u>\$ 77,145</u>		
ISD 175		YES	
CFDA 10.550	\$ 8,206		
CFDA 10.555	21,633		
CFDA 84.010	36,149		
CFDA 84.151	4,142		
CFDA 84.164	427		
	<u>\$ 70,557</u>		
ISD 177		YES	
CFDA 10.550	\$ 31,894		
CFDA 10.555	77,616		
CFDA 84.010	126,200		
CFDA 84.151	10,559		
	<u>\$ 246,269</u>		
ISD 178		NO	
CFDA 10.550	\$ 14,734		
CFDA 10.555	29,452		
CFDA 84.010	35,824		
CFDA 84.151	3,717		
CFDA 84.164	391		
	<u>\$ 84,118</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 181		YES	
CFDA 10.550	\$ 133,684		
CFDA 10.553	9,447		
CFDA 10.555	310,240		
CFDA 84.002	10,075		
CFDA 84.009	31,080		
CFDA 84.010	455,122		
CFDA 84.013	4,967		
CFDA 84.025	6,533		
CFDA 84.027	209,063		Grant Administration
CFDA 84.048	106,524		
CFDA 84.151	47,037		
	<u>\$ 1,323,772</u>		
ISD 182		NO	
CFDA 10.555	\$ 168,837		
CFDA 84.010	149,996		
CFDA 84.151	16,400		
	<u>\$ 335,233</u>		
ISD 186		NO	
CFDA 84.151	\$ 6,528		
CFDA 84.010	68,952		
CFDA 10.555	85,702		
CFDA 84.164	470		
	<u>\$ 161,652</u>		
ISD 191		YES	
CFDA 84.027	\$ 201,866		
CFDA 84.002	13,000		
CFDA 84.151	74,695		
CFDA 84.010	132,267		
CFDA 10.555	185,764		
CFDA 10.550	144,238		
CFDA 84.003	10,583		
CFDA 84.050	1,326		
CFDA 84.164	4,731		
	<u>\$ 768,470</u>		
ISD 192		NO	
CFDA 84.010	\$ 96,184		
CFDA 84.151	18,924		
CFDA 84.027	44,544		
CFDA 84.164	1,721		
CFDA 10.550	38,042		Expenditures
CFDA 10.555	68,939		
	<u>\$ 268,354</u>		
ISD 194		YES	
CFDA 84.027	\$ 98,324		
CFDA 84.151	21,711		
CFDA 84.010	46,988		
CFDA 13.628	1,050		
CFDA 84.164	822		
CFDA 10.555	63,232		
CFDA 10.550	55,401		
	<u>\$ 287,528</u>		

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FOR THE YEAR ENDED JUNE 30, 1986

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 195		NO	
CFDA 10.550	\$ 8,312		
CFDA 10.555	8,186		
CFDA 84.010	35,548		
CFDA 84.151	2,648		
	\$ 54,694		
ISD 196		YES	Grant Reporting
CFDA 10.555	\$ 595,693		
CFDA 84.003	4,154		
CFDA 84.010	186,769		
CFDA 84.027	217,567		
CFDA 84.151	72,366		
	\$ 1,076,549		
ISD 197		YES	
CFDA 84.010	\$ 131,192		
CFDA 84.151	47,708		
CFDA 84.073	66,835		
CFDA 10.555	133,780		
CFDA 10.550	108,843		
CFDA 10.553	12,022		
CFDA 84.027	112,125		
	\$ 612,505		
ISD 199		YES	Grant Administration Expenditures Grant Administration Grant Administration Grant Administration Grant Administration Grant Administration
CFDA 84.027	\$ 69,729		
CFDA 84.151	21,492		
CFDA 84.164	280		
CFDA 84.010	81,423		
CFDA 10.555	112,188		
CFDA 10.550	83,518		
	\$ 368,630		
ISD 200		YES	
CFDA 84.010	\$ 189,416		
CFDA 84.151	49,681		
CFDA 84.027	103,061		
CFDA 84.146	1,076		
CFDA 84.164	1,134		
CFDA 84.050	948		
CFDA 10.550	78,536		
CFDA 10.555	141,960		
	\$ 565,812		
ISD 201		YES	
CFDA 10.550	\$ 7,065		
CFDA 10.555	12,509		
CFDA 84.010	11,740		
CFDA 84.011	8,958		
CFDA 84.151	2,340		
	\$ 42,612		
ISD 202		YES	
CFDA 84.011	\$ 3,637		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 202		YES	
CFDA 84.151	\$ 4,470		
CFDA 84.010	26,149		
CFDA 10.555	51,414		
	\$ 85,670		
ISD 203		YES	
CFDA 10.550	\$ 21,424		
CFDA 10.555	65,116		
CFDA 84.151	9,595		
CFDA 84.010	79,899		
CFDA 84.164	1,013		
	\$ 177,047		
ISD 204		YES	
CFDA 84.010	\$ 44,085		
CFDA 84.151	10,932		
CFDA 10.555	45,865		
CFDA 10.550	21,709		
	\$ 122,591		
ISD 205		YES	
CFDA 10.550	\$ 14,136		
CFDA 10.555	30,930		
CFDA 84.010	26,000		
CFDA 84.151	3,415		
CFDA 84.164	426		
	\$ 74,907		
ISD 206		YES	
CFDA 84.010	\$ 216,539		
CFDA 84.151	29,552		
CFDA 84.027	198,706		
CFDA 84.164	1,133		
CFDA 84.002	12,583		
CFDA 10.555	212,387		
CFDA 10.550	90,165		
	\$ 761,065		
ISD 207		YES	
CFDA 10.550	\$ 12,025		
CFDA 10.555	24,283		
CFDA 84.010	46,168		
CFDA 84.151	4,858		
	\$ 87,334		
ISD 208		YES	
CFDA 10.550	\$ 7,654		
CFDA 10.555	20,794		
CFDA 84.010	31,465		
CFDA 84.151	2,986		
	\$ 62,899		
ISD 209		YES	
CFDA 10.550	\$ 4,676		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION			
ISD 209		YES	
CFDA 10.555	\$ 20,971		
CFDA 84.151	2,261		
	<u>\$ 27,908</u>		
ISD 213		YES	
CFDA 10.550	\$ 13,238		
CFDA 10.555	34,393		
CFDA 84.010	115,817		
CFDA 84.151	7,261		
CFDA 84.027	42,249		
	<u>\$ 212,958</u>		
ISD 217		NO	
CFDA 84.010	\$ 18,965		
CFDA 84.164	352		
CFDA 84.151	1,995		
CFDA 10.555	10,715		
CFDA 10.550	5,824		
	<u>\$ 37,851</u>		
ISD 218		NO	
CFDA 10.550	\$ 5,003		
CFDA 10.555	9,763		
CFDA 84.010	36,728		
CFDA 84.151	1,939		
	<u>\$ 53,433</u>		
ISD 219		NO	
CFDA 10.550	\$ 6,049		
CFDA 10.555	16,175		
CFDA 84.010	23,480		
CFDA 84.164	2,853		
	<u>\$ 48,557</u>		
ISD 222		NO	
CFDA 10.550	\$ 11,387		
CFDA 10.555	6,800		
CFDA 84.010	18,091		
CFDA 84.164	219		
CFDA 84.151	2,373		
	<u>\$ 38,870</u>		
ISD 223		NO	
CFDA 10.550	\$ 8,894		
CFDA 10.555	15,319		
CFDA 84.010	25,680		
CFDA 84.151	2,513		
CFDA 84.164	143		
	<u>\$ 52,549</u>		
ISD 224		YES	
CFDA 10.550	\$ 18,624		
CFDA 10.555	44,962		
CFDA 84.010	77,515		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 224		YES	
CFDA 84.151	\$ 7,169		
CFDA 84.164	515		
	\$ 148,785		
ISD 225		NO	
CFDA 10.550	\$ 7,317		
CFDA 10.555	25,349		
CFDA 84.151	3,442		
CFDA 84.164	405		
CFDA 84.010	27,003		
	\$ 63,516		
ISD 227		YES	
CFDA 10.550	\$ 20,525		Grant Administration
CFDA 10.555	32,805		Grant Administration
CFDA 84.010	31,687		Grant Administration
CFDA 84.027	176,804		Grant Administration
CFDA 84.151	6,849		Grant Reporting
	\$ 268,670		Grant Administration
ISD 228		NO	
CFDA 10.550	\$ 7,945		
CFDA 10.555	20,925		
CFDA 84.010	50,837		
CFDA 84.151	4,489		
	\$ 84,196		
ISD 229		NO	
CFDA 10.555	\$ 43,932		
CFDA 84.151	4,254		
CFDA 84.010	40,042		
	\$ 88,228		
ISD 232		NO	
CFDA 10.550	\$ 7,839		
CFDA 10.555	16,712		
CFDA 84.010	44,434		
CFDA 84.151	2,236		
	\$ 71,221		
ISD 233		NO	
CFDA 10.555	\$ 33,074		
CFDA 84.151	3,786		
CFDA 84.010	32,344		
	\$ 69,204		
ISD 234		NO	
CFDA 84.010	\$ 41,000		
CFDA 84.151	4,296		
CFDA 10.555	50,469		
	\$ 95,765		

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MN - DEPARTMENT OF EDUCATION			
ISD 236		NO	
CFDA 10.550	\$ 6,709		
CFDA 10.555	21,596		
CFDA 84.151	1,816		
CFDA 84.010	21,824		
	<u>\$ 51,945</u>		
ISD 237		YES	
CFDA 10.550	\$ 15,691		
CFDA 10.555	40,500		
CFDA 84.164	335		
CFDA 84.010	67,003		
CFDA 84.027	30		
	<u>\$ 123,559</u>		
ISD 238		NO	
CFDA 10.550	\$ 12,133		
CFDA 10.555	27,586		
CFDA 84.151	4,919		
CFDA 84.010	82,287		
CFDA 84.164	407		
	<u>\$ 127,332</u>		
ISD 240		NO	
CFDA 10.550	\$ 22,958		
CFDA 10.555	45,299		
CFDA 84.002	950		
CFDA 84.010	87,471		
CFDA 84.146	1,014		
CFDA 84.151	8,070		
CFDA 84.164	1,237		
	<u>\$ 166,999</u>		
ISD 241		YES	
CFDA 10.550	\$ 77,284		
CFDA 10.555	180,020		
CFDA 84.002	2,400		
CFDA 84.010	199,453		
CFDA 84.013	5,669		
CFDA 84.027	105,246		
CFDA 84.048	176,636		
CFDA 84.050	5,203		
CFDA 84.151	2,695		
CFDA 84.164	30,058		
	<u>\$ 784,664</u>		
ISD 242		NO	
CFDA 84.010	\$ 16,500		
CFDA 84.151	3,079		
CFDA 10.555	11,548		
CFDA 10.550	5,448		
	<u>\$ 36,575</u>		
ISD 243		NO	
CFDA 10.550	\$ 5,837		
CFDA 10.555	10,694		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 243		NO	
CFDA 84.010	\$ 10,512		
CFDA 84.151	2,016		
	\$ 29,059		
ISD 244		NO	
CFDA 10.550	\$ 7,289		
CFDA 10.555	12,507		
CFDA 84.010	18,513		
CFDA 84.151	701		
CFDA 84.164	212		
	\$ 39,222		
ISD 245		YES	
CFDA 10.550	\$ 12,555		
CFDA 10.555	21,612		
CFDA 84.010	27,100		
CFDA 84.151	4,644		
CFDA 84.164	237		
	\$ 66,148		
ISD 252		YES	
CFDA 84.010	\$ 41,281		
CFDA 84.164	988		
CFDA 84.151	10,161		
CFDA 10.550	27,623		
CFDA 10.555	46,263		
	\$ 126,316		
ISD 253		NO	
CFDA 10.555	\$ 42,132		
CFDA 84.010	51,619		
CFDA 84.151	6,070		
	\$ 99,821		
ISD 254		YES	
CFDA 10.550	\$ 12,199		
CFDA 10.555	25,951		
CFDA 84.010	45,525		
CFDA 84.151	6,131		
CFDA 84.164	536		
	\$ 90,342		
ISD 255		NO	
CFDA 84.010	\$ 32,870		
CFDA 10.555	45,775		
CFDA 84.151	8,865		
CFDA 84.164	329		
	\$ 87,839		
ISD 256		NO	
CFDA 10.550	\$ 53,087		Grant Administration
CFDA 10.555	109,831		Grant Administration
CFDA 13.646	640		Grant Administration
CFDA 84.002	4,500		Grant Administration

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 256		NO	
CFDA 84.010	\$ 91,928		Grant Administration
CFDA 84.027	67,943		Grant Administration
CFDA 84.048	12,797		Grant Administration
CFDA 84.049	7,887		Grant Administration
CFDA 84.151	45,845		Grant Administration
	<u>\$ 394,458</u>		
ISD 258		NO	
CFDA 84.010	\$ 21,210		
CFDA 84.151	3,633		
CFDA 10.556	2,073		
CFDA 10.555	14,361		
	<u>\$ 41,277</u>		
ISD 260		NO	
CFDA 10.555	\$ 48,613		
CFDA 84.010	26,999		
CFDA 84.027	320,141		
CFDA 84.151	5,120		
CFDA 84.164	226		
	<u>\$ 401,099</u>		
ISD 261		YES	
CFDA 10.550	\$ 7,111		
CFDA 10.555	16,155		
CFDA 84.010	20,047		
CFDA 84.151	2,586		
CFDA 84.164	120		
	<u>\$ 46,019</u>		
ISD 262		YES	
CFDA 10.550	\$ 4,311		
CFDA 10.555	7,218		
CFDA 84.010	8,393		
CFDA 84.151	1,207		
CFDA 84.164	51		
	<u>\$ 21,180</u>		
ISD 263		NO	
CFDA 10.555	\$ 30,017		
CFDA 10.556	1,207		
CFDA 10.550	9,889		
CFDA 84.010	47,872		
CFDA 84.151	3,006		
CFDA 84.164	227		
CFDA 84.048	141		
	<u>\$ 92,359</u>		
ISD 264		YES	
CFDA 10.550	\$ 8,595		
CFDA 10.555	20,183		
CFDA 84.010	40,038		
CFDA 84.151	3,225		
CFDA 84.164	829		
	<u>\$ 72,870</u>		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 265		YES	
CFDA 10.550	\$ 5,953		
CFDA 10.555	12,580		
CFDA 84.010	40,492		
CFDA 84.151	2,184		
	<u>\$ 61,209</u>		
ISD 270		YES	
CFDA 10.555	\$ 136,455		
CFDA 10.550	91,628		
CFDA 84.029	25,257		
CFDA 84.010	194,421		
CFDA 84.027	166,417		
CFDA 84.151	91,065		Expenditures
CFDA 84.146	11,972		
	<u>\$ 717,215</u>		
ISD 271		YES	
CFDA 84.002	\$ 18,000		
CFDA 84.010	230,927		
CFDA 84.027	308,028		
CFDA 84.048	1,332		
CFDA 84.146	10,500		
CFDA 84.151	93,783		
CFDA 84.164	1,482		
CFDA 10.553	22,456		
CFDA 10.555	297,536		
CFDA 10.550	334,144		
	<u>\$ 1,318,188</u>		
ISD 272		YES	
CFDA 84.010	\$ 32,168		
CFDA 84.027	90,394		
CFDA 10.550	79,017		
CFDA 10.555	60,462		
CFDA 84.151	26,553		
CFDA 84.164	2,195		
	<u>\$ 290,789</u>		
ISD 273		YES	
CFDA 10.550	\$ 68,280		
CFDA 10.555	49,529		
CFDA 84.151	48,265		
CFDA 84.010	91,662		
CFDA 84.027	81,804		
CFDA 84.146	654		
CFDA 84.164	1,308		
	<u>\$ 341,502</u>		
ISD 276		NO	
CFDA 10.550	\$ 80,860		
CFDA 10.555	63,950		
CFDA 16.540	1,998		
CFDA 84.010	94,580		
CFDA 84.027	121,789		
CFDA 84.048	1,422		
CFDA 84.146	2,421		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 276		NO	
CFDA 84.151	\$ 42,280		
	\$ 409,300		
ISD 277		YES	
CFDA 10.550	\$ 48,761		
CFDA 10.555	71,454		
CFDA 84.010	16,491		
CFDA 84.164	750		
CFDA 84.151	12,962		
CFDA 84.146	6,035		
CFDA 84.002	23,989		
CFDA 84.027	16,891		
	\$ 197,333		
ISD 278		NO	
CFDA 84.010	\$ 30,779		
CFDA 10.555	42,384		
CFDA 10.550	44,080		
CFDA 84.151	17,832		
CFDA 84.027	48,135		
	\$ 183,210		
ISD 279		YES	
CFDA 84.027	\$ 338,953		
CFDA 84.146	11,383		
CFDA 84.151	81,790		
CFDA 84.010	313,982		
CFDA 10.555	397,051		
CFDA 10.550	273,515		
	\$ 1,416,674		
ISD 280		YES	
CFDA 84.010	\$ 110,840		
CFDA 84.027	115,680		
CFDA 84.151	45,523		
CFDA 84.146	6,870		
CFDA 84.164	1,360		
CFDA 84.048	807		
CFDA 10.555	118,951		
CFDA 10.550	88,303		
	\$ 488,334		
ISD 281		YES	
CFDA 10.550	\$ 250,261	Grant Reporting	
CFDA 10.553	4,832	Grant Reporting	
CFDA 10.555	379,562	Grant Reporting	
CFDA 84.002	10,400	Grant Reporting	
CFDA 84.010	325,433	Grant Reporting	
CFDA 84.027	340,777	Grant Reporting	
CFDA 84.048	2,100	Grant Reporting	
CFDA 84.146	3,229	Grant Reporting	
CFDA 84.151	116,308	Grant Reporting	
CFDA 84.164	426	Grant Reporting	
	\$ 1,433,328		

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MN - DEPARTMENT OF EDUCATION			
ISD 282		YES	
CFDA 84.010	\$ 20,319		
CFDA 10.555	18,977		
CFDA 84.027	29,989		
CFDA 84.146	1,634		
CFDA 84.151	11,369		
CFDA 84.164	948		
CFDA 13.628	2,475		
CFDA 10.550	11,808		
	<u>\$ 97,519</u>		
ISD 283		YES	
CFDA 84.010	\$ 98,324		
CFDA 84.027	266,050		
CFDA 84.151	86,439		
CFDA 84.002	1,410		
CFDA 84.003	8,390		
CFDA 10.555	68,629		
	<u>\$ 529,242</u>		
ISD 284		YES	
CFDA 10.555	\$ 75,798		
CFDA 10.550	73,995		
CFDA 84.010	115,835		
CFDA 84.151	42,978		
CFDA 84.027	158,522		
CFDA 84.024	4,296		
CFDA 84.146	425		
CFDA 84.164	4,041		
	<u>\$ 475,890</u>		
ISD 286		YES	
CFDA 10.550	\$ 27,292		
CFDA 10.555	60,261		
CFDA 84.010	90,198		
CFDA 84.027	30,772		
CFDA 84.151	10,883		
CFDA 84.164	13,000		
	<u>\$ 232,406</u>		
ISD 294		NO	
CFDA 10.555	\$ 44,727		
CFDA 84.010	43,485		
CFDA 84.151	5,673		
	<u>\$ 93,885</u>		
ISD 297		NO	
CFDA 10.550	\$ 13,882		
CFDA 10.555	26,633		
CFDA 84.010	45,733		
CFDA 84.151	5,880		Grant Compliance
	<u>\$ 92,128</u>		
ISD 299		NO	
CFDA 10.550	\$ 17,163		
CFDA 10.555	48,941		Grant Reporting

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MN - DEPARTMENT OF EDUCATION			
ISD 299		NO	
CFDA 84.151	\$ 9,253		
CFDA 84.010	87,165		
CFDA 84.002	1,516		
CFDA 84.164	215		
	<u>\$ 164,253</u>		
ISD 300		NO	
CFDA 10.550	\$ 21,940		
CFDA 10.555	40,507		
CFDA 84.010	47,661		
CFDA 84.151	13,799		
	<u>\$ 123,907</u>		
ISD 301		YES	
CFDA 84.010	\$ 29,388		
CFDA 84.151	3,195		
CFDA 10.550	6,627		
CFDA 10.555	20,564		
	<u>\$ 59,774</u>		
ISD 306		YES	
CFDA 84.010	\$ 27,092		
CFDA 84.151	2,379		
CFDA 10.550	7,967		
CFDA 10.555	24,273		
	<u>\$ 61,711</u>		
ISD 308		YES	
CFDA 10.550	\$ 7,654		
CFDA 10.555	28,687		
CFDA 84.010	20,631		
CFDA 84.048	78		
CFDA 84.151	1,851		
CFDA 84.164	433		
	<u>\$ 59,334</u>		
ISD 309		NO	
CFDA 84.027	\$ 146,141		
CFDA 84.010	191,742		
CFDA 10.555	147,475		
CFDA 10.550	38,021		
CFDA 84.151	13,232		
	<u>\$ 536,611</u>		
ISD 314		YES	
CFDA 84.010	\$ 81,820		
CFDA 84.164	1,145		
CFDA 84.151	10,089		
CFDA 10.555	60,674		
CFDA 10.550	20,621		
	<u>\$ 174,349</u>		
ISD 316		YES	
CFDA 10.555	\$ 110,577		

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MN - DEPARTMENT OF EDUCATION			
ISD 316		YES	
CFDA 10.550	\$ 34,611		
CFDA 84.164	2,457		
CFDA 84.013	105,664		
CFDA 84.151	17,000		
	<u>\$ 270,309</u>		
ISD 317		YES	
CFDA 10.550	\$ 25,984		
CFDA 10.553	5,304		
CFDA 10.555	78,804		
CFDA 84.010	96,435		
CFDA 84.151	19,646		
CFDA 84.164	975		
	<u>\$ 227,148</u>		
ISD 318		YES	
CFDA 84.010	\$ 318,387		
CFDA 84.013	34,513		
CFDA 84.151	53,020		
CFDA 84.027	89,132		
CFDA 10.555	224,402		
CFDA 10.550	74,173		
	<u>\$ 793,627</u>		
ISD 319		YES	
CFDA 84.010	\$ 42,509		
CFDA 84.151	10,685		
CFDA 84.164	627		
CFDA 10.555	51,308		
CFDA 10.550	13,447		
	<u>\$ 118,576</u>		
ISD 324		YES	
CFDA 10.550	\$ 23,150		
CFDA 10.555	56,642		
CFDA 84.010	77,593		
CFDA 84.151	11,034		
CFDA 84.164	900		
	<u>\$ 169,319</u>		
ISD 325		NO	
CFDA 10.550	\$ 10,021		
CFDA 10.555	32,679		
CFDA 84.010	46,923		
CFDA 84.027	6,140		
CFDA 84.151	5,739		
CFDA 84.164	367		
	<u>\$ 101,869</u>		
ISD 328		NO	
CFDA 10.555	\$ 13,890		
CFDA 84.010	56,792		
CFDA 84.151	1,310		
	<u>\$ 71,992</u>		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 330		YES	
CFDA 10.550	\$ 10,101		
CFDA 10.555	31,762		
CFDA 84.010	32,851		
CFDA 84.151	6,979		
	<u>\$ 81,693</u>		
ISD 332		NO	
CFDA 84.010	\$ 149,395		
CFDA 84.151	15,424		
CFDA 10.555	124,252		
	<u>\$ 289,071</u>		
ISD 333		NO	
CFDA 10.550	\$ 18,490		
CFDA 10.555	41,516		
CFDA 84.010	52,391		
CFDA 84.151	3,753		
	<u>\$ 116,150</u>		
ISD 341		YES	
CFDA 10.550	\$ 12,158		
CFDA 10.555	29,795		
CFDA 84.151	6,193		
CFDA 84.164	557		
CFDA 84.010	44,422		
	<u>\$ 93,125</u>		
ISD 345		NO	
CFDA 10.550	\$ 23,536		
CFDA 10.555	72,080		
CFDA 84.010	37,305		
CFDA 84.151	14,276		
	<u>\$ 147,197</u>		
ISD 346		YES	
CFDA 10.550	\$ 5,625		
CFDA 10.555	23,369		
CFDA 84.010	26,474		
CFDA 84.151	3,181		
CFDA 84.164	262		
	<u>\$ 58,911</u>		
ISD 347		YES	
CFDA 10.550	\$ 39,954		
CFDA 10.555	192,093		
CFDA 84.009	5,884		
CFDA 84.010	193,185		
CFDA 84.151	27,632		
CFDA 84.164	3,440		
CFDA 84.048	8,167		
CFDA 84.049	9,772		
	<u>\$ 480,127</u>		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION			
ISD 351			NO
CFDA 10.550	\$ 6,974		
CFDA 10.555	15,965		
CFDA 84.010	14,661		
CFDA 84.151	3,352		
	\$ 40,952		
ISD 352			NO
CFDA 10.550	\$ 4,360		
CFDA 10.555	4,751		
	\$ 9,111		
ISD 353			YES
CFDA 10.555	\$ 49,509		
CFDA 84.010	28,868		
CFDA 84.151	4,804		
	\$ 83,181		
ISD 354			YES
CFDA 10.550	\$ 5,959		
CFDA 10.555	5,673		
CFDA 84.010	11,740		
CFDA 84.011	38,966		
CFDA 84.151	1,002		
	\$ 63,340		
ISD 356			NO
CFDA 10.550	\$ 8,337		
CFDA 10.555	16,524		
CFDA 84.010	18,965		
CFDA 84.151	1,928		
	\$ 45,754		
ISD 361			YES
CFDA 10.550	\$ 41,657		
CFDA 10.555	116,097		
CFDA 84.010	135,980		
CFDA 84.027	46,379		
CFDA 84.151	25,712		
CFDA 84.164	2,894		
	\$ 368,719		
ISD 362			YES
CFDA 84.010	\$ 42,896		
CFDA 84.151	6,178		
CFDA 84.164	587		
CFDA 84.050	69		
CFDA 10.550	11,509		
CFDA 10.555	27,629		
	\$ 88,868		
ISD 363			YES
CFDA 84.010	\$ 19,798		
CFDA 84.151	4,468		
CFDA 84.146	98		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION			
ISD 363		YES	
CFDA 84.164	\$ 296		
CFDA 10.550	11,626		
CFDA 10.555	38,249		
	<u>\$ 74,535</u>		
ISD 371		YES	
CFDA 10.550	\$ 6,573		
CFDA 10.555	15,094		
CFDA 84.010	44,368		
CFDA 84.151	2,242		
CFDA 84.164	362		
	<u>\$ 68,639</u>		
ISD 376		YES	
CFDA 10.550	\$ 5,465		
CFDA 10.555	13,645		
CFDA 84.010	12,192		
CFDA 84.164	155		
CFDA 84.151	1,915		
	<u>\$ 33,372</u>		
ISD 377		YES	
CFDA 84.010	\$ 52,195		
CFDA 84.151	5,723		
CFDA 84.164	573		
CFDA 10.555	41,044		
CFDA 10.550	11,007		
	<u>\$ 110,542</u>		
ISD 378		YES	
CFDA 10.550	\$ 11,789		
CFDA 10.555	37,595		
CFDA 84.010	47,593		
CFDA 84.027	1,463		
CFDA 84.151	5,792		
CFDA 84.164	653		
	<u>\$ 104,885</u>		
ISD 381		YES	
CFDA 10.555	\$ 109,784		
CFDA 84.027	46,684		
CFDA 84.151	28,130		
CFDA 84.010	77,169		
CFDA 10.550	56,724		
	<u>\$ 318,491</u>		
ISD 390		YES	
CFDA 84.010	\$ 77,539		Grant Administration
CFDA 84.151	8,128		Grant Administration
CFDA 84.164	780		Grant Administration
CFDA 10.550	12,471		Grant Administration
CFDA 10.555	41,292		Grant Administration
	<u>\$ 140,210</u>		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 391		YES	
CFDA 10.555	\$ 28,126		
CFDA 84.010	19,791		
CFDA 84.151	3,295		
	\$ 51,212		
ISD 392		YES	
CFDA 10.555	\$ 45,487		
CFDA 84.010	36,673		
CFDA 84.151	5,205		
	\$ 87,365		
ISD 393		YES	
CFDA 10.550	\$ 10,639		Grant Administration
CFDA 10.555	26,474		Grant Administration
CFDA 84.002	3,319		Grant Administration
CFDA 84.010	46,583		Grant Administration
CFDA 84.027	19,706		Grant Administration
CFDA 84.050	255		Grant Administration
CFDA 84.151	9,138		Grant Administration
CFDA 84.164	516		Grant Administration
	\$ 116,630		
ISD 394		YES	
CFDA 10.550	\$ 15,620		
CFDA 10.555	43,398		
CFDA 84.010	76,116		
CFDA 84.151	8,914		
CFDA 84.164	562		
	\$ 144,610		
ISD 395		YES	
CFDA 10.550	\$ 15,239		
CFDA 10.555	35,352		
CFDA 84.010	44,724		
CFDA 84.027	35,989		
CFDA 84.151	6,847		
CFDA 84.164	303		
	\$ 138,454		
ISD 402		YES	
CFDA 10.550	\$ 5,813		
CFDA 10.555	22,556		
CFDA 84.010	23,888		
CFDA 84.151	2,872		
	\$ 55,129		
ISD 403		YES	
CFDA 10.550	\$ 7,822		
CFDA 10.555	38,601		
CFDA 17.250	905		
CFDA 84.010	50,112		
CFDA 84.151	3,889		
CFDA 84.164	341		
	\$ 101,670		

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MN - DEPARTMENT OF EDUCATION			
ISD 404		YES	
CFDA 10.550	\$ 6,244		
CFDA 10.555	26,130		
CFDA 84.010	32,111		
CFDA 84.151	3,204		
CFDA 84.164	240		
	\$ 67,929		
ISD 408		NO	
CFDA 84.010	\$ 31,276		
ISD 409		YES	
CFDA 10.550	\$ 9,361		
CFDA 10.555	27,163		
CFDA 84.010	100,109		
CFDA 84.027	4,993		
CFDA 84.151	4,968		
CFDA 84.164	690		
	\$ 147,284		
ISD 411		YES	
CFDA 10.550	\$ 9,546		
CFDA 10.555	31,081		
CFDA 84.010	29,756		
CFDA 84.151	3,514		
	\$ 73,897		
ISD 412		YES	
CFDA 84.010	\$ 42,002		
CFDA 84.151	4,031		
CFDA 10.555	20,380		
CFDA 10.550	10,966		
CFDA 84.164	346		
	\$ 77,725		
ISD 413		NO	
CFDA 10.550	\$ 49,382		
CFDA 10.555	104,512		
CFDA 84.002	2,510		
CFDA 84.010	112,474		
CFDA 84.013	5,063		
CFDA 84.027	64,003		
CFDA 84.151	18,468		
CFDA 84.164	2,247		
	\$ 358,659		
ISD 414		NO	
CFDA 84.010	\$ 39,666		
CFDA 84.151	6,715		
CFDA 84.164	351		
CFDA 10.550	8,783		
CFDA 10.555	32,947		
	\$ 88,462		
ISD 415		YES	
CFDA 10.550	\$ 4,912		

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MN - DEPARTMENT OF EDUCATION			
ISD 415		YES	
CFDA 10.555	\$ 9,225		
CFDA 84.010	8,795		
CFDA 84.151	1,329		
	\$ 24,261		
ISD 417		YES	
CFDA 10.550	\$ 17,030		
CFDA 10.555	60,398		
CFDA 84.010	67,144		
CFDA 84.151	10,359		
CFDA 84.164	961		
	\$ 155,892		
ISD 418		YES	
CFDA 10.550	\$ 7,242		
CFDA 10.555	20,487		
CFDA 84.027	116		
CFDA 84.151	2,091		
CFDA 84.164	214		
	\$ 30,150		
ISD 421		YES	
CFDA 10.550	\$ 8,160		
CFDA 10.555	12,679		
CFDA 84.010	32,051		
CFDA 84.151	3,899		
	\$ 56,789		
ISD 422		YES	
CFDA 84.010	\$ 45,779		
CFDA 84.151	11,618		
CFDA 10.555	33,779		
CFDA 10.550	22,954		
	\$ 114,130		
ISD 423		YES	
CFDA 10.550	\$ 31,096		
CFDA 10.555	38,541		
CFDA 84.002	270		
CFDA 84.010	82,601		
CFDA 84.013	2,258		
CFDA 84.048	92,039		
CFDA 84.049	19,555		
CFDA 84.151	104,746		
CFDA 84.164	725		
	\$ 371,831		
ISD 424		YES	
CFDA 10.550	\$ 9,438		
CFDA 10.555	12,892		
CFDA 84.010	33,414		
CFDA 84.151	4,264		
CFDA 84.164	444		
	\$ 60,452		

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MN - DEPARTMENT OF EDUCATION			
ISD 425		YES	
CFDA 10.550	\$ 5,501		
CFDA 10.555	9,734		
CFDA 84.010	29,129		
CFDA 84.151	3,653		
	<u>\$ 48,017</u>		
ISD 426		YES	
CFDA 10.550	\$ 7,361		
CFDA 10.555	13,358		
CFDA 84.010	37,906		
CFDA 84.151	2,932		
CFDA 84.164	334		
	<u>\$ 61,891</u>		
ISD 427		NO	
CFDA 10.550	\$ 9,414		
CFDA 84.010	17,615		
	<u>\$ 27,029</u>		
ISD 432		YES	
CFDA 10.550	\$ 22,409		
CFDA 10.553	6,432		
CFDA 10.555	86,300		
CFDA 84.010	178,382		
CFDA 84.060	39,094		
CFDA 84.151	7,492		
	<u>\$ 340,109</u>		
ISD 435		NO	
CFDA 10.550	\$ 18,121		
CFDA 10.555	70,793		
CFDA 84.010	102,951		
CFDA 84.060	44,324		
	<u>\$ 236,189</u>		
ISD 436		NO	
CFDA 10.550	\$ 6,415		
CFDA 10.555	8,043		
CFDA 84.010	13,798		
	<u>\$ 28,256</u>		
ISD 437		NO	
CFDA 10.550	\$ 6,952		
CFDA 10.555	14,311		
CFDA 84.010	28,158		
CFDA 84.151	3,146		
	<u>\$ 52,567</u>		
ISD 440		YES	
CFDA 10.550	\$ 8,974		
CFDA 10.555	50,159		
CFDA 84.010	12,453		
CFDA 84.151	2,482		
CFDA 84.164	300		
	<u>\$ 74,368</u>		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 441		YES	
CFDA 10.550	\$ 13,034		
CFDA 10.555	34,108		
CFDA 84.010	40,241		
CFDA 84.151	2,852		
	<u>\$ 90,235</u>		
ISD 442		YES	
CFDA 10.550	\$ 7,363		
CFDA 10.555	17,782		
CFDA 84.010	17,021		
CFDA 84.151	3,228		
CFDA 84.164	212		
	<u>\$ 45,606</u>		
ISD 443		YES	
CFDA 10.550	\$ 8,869		
CFDA 10.555	27,713		
CFDA 84.010	68,826		
CFDA 84.151	3,732		
	<u>\$ 109,140</u>		
ISD 444		YES	
CFDA 10.550	\$ 7,925		
CFDA 10.555	13,454		
CFDA 84.010	14,485		
CFDA 84.151	994		
	<u>\$ 36,858</u>		
ISD 446		YES	
CFDA 10.550	\$ 15,951		
CFDA 10.555	34,444		
CFDA 84.010	44,462		
CFDA 84.146	327		
CFDA 84.151	6,208		
	<u>\$ 101,392</u>		
ISD 447		YES	
CFDA 10.550	\$ 12,848		
CFDA 10.555	34,068		
CFDA 84.010	62,215		
CFDA 84.048	63		
CFDA 84.151	3,106		
CFDA 84.164	362		
	<u>\$ 112,662</u>		
ISD 451		YES	
CFDA 10.550	\$ 5,081		
CFDA 10.555	10,579		
CFDA 84.010	12,192		
CFDA 84.151	2,426		
CFDA 84.164	205		
	<u>\$ 30,483</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 453		NO	
CFDA 10.550	\$ 5,788		
CFDA 10.555	11,485		
CFDA 84.010	22,609		
CFDA 84.151	1,826		
CFDA 84.164	213		
	<u>\$ 41,921</u>		
ISD 454		NO	
CFDA 84.010	\$ 71,198		
CFDA 84.151	17,342		
CFDA 10.555	84,641		
CFDA 10.550	36,835		
CFDA 13.628	4,000		
CFDA 84.164	1,763		
	<u>\$ 215,779</u>		
ISD 456		YES	
CFDA 10.550	\$ 12,333		
CFDA 10.555	27,480		
CFDA 84.010	16,707		
CFDA 84.151	13,161		
CFDA 84.164	427		
	<u>\$ 70,108</u>		
ISD 457		YES	
CFDA 10.550	\$ 7,617		
CFDA 10.555	19,512		
CFDA 84.010	21,523		
CFDA 84.151	2,700		
CFDA 84.164	219		
	<u>\$ 51,571</u>		
ISD 458		NO	
CFDA 10.555	\$ 18,373		
CFDA 10.550	9,525		
CFDA 84.010	41,181		
CFDA 84.151	5,636		
CFDA 84.027	10,404		
CFDA 84.164	510		
	<u>\$ 85,629</u>		
ISD 459		YES	
CFDA 10.550	\$ 7,326		
CFDA 10.555	14,707		
CFDA 84.010	18,426		
CFDA 84.151	2,500		
	<u>\$ 42,959</u>		
ISD 460		NO	
CFDA 10.550	\$ 8,141		
CFDA 10.555	13,118		
CFDA 84.010	18,514		
CFDA 84.151	2,578		
CFDA 84.164	261		
	<u>\$ 42,612</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 461		NO	
CFDA 10.550	\$ 6,109		
CFDA 10.555	15,414		
CFDA 84.010	20,733		
CFDA 84.151	2,678		
CFDA 84.164	247		
	\$ 45,181		
ISD 463		YES	
CFDA 10.550	\$ 25,746		
CFDA 10.555	82,822		
CFDA 84.010	62,228		
CFDA 84.151	8,034		
CFDA 84.048	261		
CFDA 84.164	439		
	\$ 179,530		
ISD 464		YES	
CFDA 10.550	\$ 6,715		
CFDA 10.555	22,731		
CFDA 84.010	30,950		
CFDA 84.027	5,877		
CFDA 84.151	3,324		
CFDA 84.164	301		
	\$ 69,898		
ISD 465		YES	
CFDA 10.550	\$ 31,145		
CFDA 10.555	75,144		
CFDA 84.002	1,817		
CFDA 84.010	130,819		
CFDA 84.151	15,795		
CFDA 84.164	1,800		
	\$ 256,520		
ISD 466		YES	
CFDA 10.550	\$ 36,385		
CFDA 10.555	68,629		
CFDA 84.010	75,394		
CFDA 84.151	14,853		
	\$ 195,261		
ISD 473		YES	
CFDA 84.010	\$ 35,593		
CFDA 84.151	4,695		
CFDA 10.555	27,424		
CFDA 10.550	9,935		
CFDA 84.164	443		
	\$ 78,090		
ISD 477		YES	
CFDA 10.550	\$ 44,369		
CFDA 10.555	141,936		
CFDA 84.151	24,221		
CFDA 84.010	115,066		
	\$ 325,592		

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MN - DEPARTMENT OF EDUCATION			
ISD 480		NO	
CFDA 84.151	\$ 10,448		
CFDA 84.010	90,247		
CFDA 84.010	5,135		
CFDA 10.555	90,189		
CFDA 84.164	1,616		
	<u>\$ 197,635</u>		
ISD 482		YES	
CFDA 10.550	\$ 57,503		
CFDA 10.555	261,405		
CFDA 84.002	1,973		
CFDA 84.010	265,679		
CFDA 84.151	62,510		
CFDA 84.164	1,129		
	<u>\$ 650,199</u>		
ISD 483		YES	
CFDA 10.550	\$ 10,005		
CFDA 10.555	44,441		
CFDA 84.010	42,445		
CFDA 84.151	4,842		
	<u>\$ 101,733</u>		
ISD 484		NO	
CFDA 10.550	\$ 19,526		
CFDA 10.555	89,764		
CFDA 84.010	173,344		
CFDA 84.151	12,240		
CFDA 84.164	865		
	<u>\$ 295,739</u>		
ISD 485		YES	
CFDA 10.550	\$ 19,637		
CFDA 10.555	66,545		
CFDA 84.010	110,368		
CFDA 84.151	1,885		
	<u>\$ 198,435</u>		
ISD 486		YES	
CFDA 10.550	\$ 10,464		
CFDA 10.555	33,194		
CFDA 84.010	47,384		
CFDA 84.151	3,335		
	<u>\$ 94,377</u>		
ISD 487		YES	
CFDA 10.555	\$ 32,978		
CFDA 84.010	64,852		
CFDA 84.151	1,799		
CFDA 10.550	17,339		
	<u>\$ 116,968</u>		
ISD 492		YES	
CFDA 10.550	\$ 86,114		

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MN - DEPARTMENT OF EDUCATION			
ISD 492		YES	
CFDA 10.555	\$ 258,911		
CFDA 84.007	23,984		
CFDA 84.010	250,362		
CFDA 84.027	122,121		
CFDA 84.048	54,759		
CFDA 84.146	3,206		
CFDA 84.151	37,887		
CFDA 84.164	2,940		
	<u>\$ 840,284</u>		
ISD 495		YES	
CFDA 10.550	\$ 11,562		Grant Administration
CFDA 10.555	14,836		Grant Administration
CFDA 84.010	32,208		Grant Administration
CFDA 84.151	3,560		Grant Administration
	<u>\$ 62,166</u>		
ISD 497		NO	
CFDA 84.010	\$ 25,742		
CFDA 84.151	2,991		
CFDA 10.555	23,501		
CFDA 10.550	7,668		
	<u>\$ 59,902</u>		
ISD 499		NO	
CFDA 10.550	\$ 9,517		
CFDA 10.555	24,284		
CFDA 84.010	37,478		
CFDA 84.151	3,849		
	<u>\$ 75,128</u>		
ISD 500		YES	
CFDA 10.550	\$ 15,901		
CFDA 10.555	51,530		
CFDA 84.010	70,828		
CFDA 84.151	9,060		
CFDA 84.164	757		
	<u>\$ 148,076</u>		
ISD 504		YES	
CFDA 84.101	\$ 84,578		
CFDA 84.151	8,566		
CFDA 84.164	429		
CFDA 10.555	39,332		
CFDA 10.550	19,536		
	<u>\$ 152,441</u>		
ISD 505		NO	
CFDA 10.555	\$ 53,400		
CFDA 84.010	79,620		
CFDA 84.151	16,359		
CFDA 84.164	371		
	<u>\$ 149,750</u>		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 507		YES	
CFDA 10.550	\$ 10,155		
CFDA 10.555	14,971		
CFDA 84.010	24,403		
CFDA 84.151	5,300		
CFDA 84.164	179		
	<u>\$ 55,008</u>		
ISD 508		NO	
CFDA 10.550	\$ 14,946		
CFDA 10.555	50,708		Grant Compliance
CFDA 84.002	435		
CFDA 84.164	1,750		
CFDA 84.009	5,884		
CFDA 84.010	108,363		
CFDA 84.151	13,988		
	<u>\$ 196,074</u>		
ISD 511		YES	
CFDA 10.550	\$ 14,937		
CFDA 10.555	39,611		
CFDA 84.010	79,212		
CFDA 84.151	6,451		
	<u>\$ 140,211</u>		
ISD 513		YES	
CFDA 10.550	\$ 6,384		
CFDA 10.555	15,426		
CFDA 84.010	20,012		
CFDA 84.151	3,735		
	<u>\$ 45,557</u>		
ISD 514		YES	
CFDA 10.550	\$ 6,761		
CFDA 10.555	15,603		
CFDA 84.010	24,835		
CFDA 84.151	2,380		
CFDA 84.164	311		
	<u>\$ 49,890</u>		
ISD 516		YES	
CFDA 10.550	\$ 4,186		
CFDA 10.555	7,360		
CFDA 84.151	1,801		
	<u>\$ 13,347</u>		
ISD 518		NO	
CFDA 10.553	\$ 3,437		
CFDA 10.555	212,743		
CFDA 84.002	20,936		
CFDA 84.010	135,584		
CFDA 84.027	70,054		
CFDA 84.146	1,276		
CFDA 84.151	19,603		
CFDA 84.164	740		
	<u>\$ 464,373</u>		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 521		YES	
CFDA 10.550	\$ 14,750		
CFDA 10.555	34,328		
CFDA 84.010	39,226		
CFDA 84.151	5,305		
CFDA 84.164	497		
	\$ 94,106		
ISD 522		YES	
CFDA 10.550	\$ 5,841		
CFDA 10.555	11,357		
CFDA 84.010	12,198		
CFDA 84.151	1,403		
	\$ 30,799		
ISD 523		YES	
CFDA 10.550	\$ 5,915		
CFDA 10.555	27,192		
CFDA 84.010	34,800		
CFDA 84.151	2,427		
CFDA 84.164	316		
	\$ 70,650		
ISD 524		YES	
CFDA 10.550	\$ 7,178		
CFDA 10.555	6,378		
CFDA 84.010	113,181		
CFDA 84.151	2,294		
CFDA 84.164	89		
	\$ 129,120		
ISD 525		YES	
CFDA 10.550	\$ 13,808		
CFDA 10.555	5,599		
CFDA 84.010	24,376		
	\$ 43,783		
ISD 526		YES	
CFDA 10.550	\$ 8,622		
CFDA 10.555	30,119		
CFDA 84.010	27,092		
CFDA 84.151	4,231		
	\$ 70,064		
ISD 531		YES	
CFDA 10.550	\$ 21,799		Grant Administration
CFDA 10.555	29,772		Grant Administration
CFDA 84.010	26,189		Grant Administration
CFDA 84.151	8,748		Grant Administration
	\$ 86,508		
ISD 533		YES	
CFDA 10.550	\$ 19,861		Grant Administration
CFDA 10.555	38,049		Grant Administration
CFDA 84.010	51,820		Grant Administration

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MN - DEPARTMENT OF EDUCATION			
ISD 533		YES	
CFDA 84.151	\$ 7,006		Grant Administration
	<u>\$ 116,736</u>		
ISD 534		NO	
CFDA 10.555	\$ 102,342		
CFDA 84.151	14,374		
CFDA 84.010	42,066		
CFDA 84.164	600		
CFDA 84.048	300		
	<u>\$ 159,682</u>		
ISD 535		YES	
CFDA 84.002	\$ 20,800		
CFDA 84.048	226,833		
CFDA 10.555	433,509		
CFDA 84.164	10,209		
CFDA 84.027	407,854		
CFDA 84.010	260,140		
CFDA 84.013	6,219		
CFDA 84.151	120,077		
CFDA 84.003	149,056		
CFDA 84.146	141,978		
CFDA 84.050	5,698		
CFDA 10.550	173,703		
	<u>\$ 1,956,076</u>		
ISD 542		YES	
CFDA 10.550	\$ 11,528		
CFDA 10.555	26,578		
CFDA 84.010	38,111		
CFDA 84.151	1,225		
CFDA 84.164	342		
	<u>\$ 77,784</u>		
ISD 543		YES	
CFDA 84.010	\$ 33,470		
CFDA 84.151	1,325		
CFDA 10.555	23,904		
CFDA 10.550	6,526		
	<u>\$ 65,225</u>		
ISD 544		YES	
CFDA 10.550	\$ 42,063		
CFDA 10.555	112,321		Grant Reporting
CFDA 84.010	125,202		
CFDA 84.146	1,897		
CFDA 84.151	23,784		Grant Administration
CFDA 84.164	2,486		
CFDA 84.009	19,332		
	<u>\$ 327,085</u>		
ISD 545		YES	
CFDA 10.550	\$ 8,805		
CFDA 10.555	32,629		
CFDA 84.010	40,844		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 545		YES	
CFDA 84.151	\$ 4,613		
CFDA 84.164	267		
	\$ 87,158		
ISD 547		YES	
CFDA 84.010	\$ 85,792		
CFDA 84.151	7,643		
CFDA 10.555	51,202		
CFDA 10.550	12,573		
CFDA 84.164	842		
	\$ 158,052		
ISD 548		YES	
CFDA 10.550	\$ 20,293		
CFDA 10.555	67,901		
CFDA 84.010	75,266		
CFDA 84.151	9,930		
CFDA 84.164	1,261		
	\$ 174,651		
ISD 549		YES	
CFDA 10.550	\$ 34,436		
CFDA 10.555	95,951		
CFDA 84.010	114,239		
CFDA 84.151	13,790		
CFDA 84.164	754		
	\$ 259,170		
ISD 550		YES	
CFDA 10.550	\$ 19,717		
CFDA 10.555	33,513		
CFDA 84.010	33,761		
CFDA 84.151	3,132		
	\$ 90,123		
ISD 553		YES	
CFDA 10.550	\$ 22,283		
CFDA 10.555	63,330		Grant Compliance
CFDA 84.010	73,766		
CFDA 84.151	7,707		
	\$ 167,086		
ISD 561		YES	
CFDA 10.555	\$ 38,278		
CFDA 10.550	6,516		
CFDA 84.010	58,450		
CFDA 84.151	2,870		
CFDA 84.164	391		
	\$ 106,505		
ISD 564		YES	
CFDA 10.550	\$ 43,803		
CFDA 10.555	129,752		
CFDA 17.600	40,501		

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MN - DEPARTMENT OF EDUCATION			
ISD 564		YES	
CFDA 84.009	\$ 598		
CFDA 84.010	119,152		
CFDA 84.024	3,948		
CFDA 84.027	53,352		
CFDA 84.048	152,024		
CFDA 84.151	21,889		
CFDA 84.164	2,151		
	<u>\$ 567,170</u>		
ISD 566		YES	
CFDA 84.010	\$ 38,933		
CFDA 84.151	5,018		
CFDA 10.555	28,826		
CFDA 10.550	14,360		
	<u>\$ 87,137</u>		
ISD 570		NO	
CFDA 10.550	\$ 6,674		
CFDA 10.555	21,468		
CFDA 84.002	1,838		
CFDA 84.146	6		
CFDA 84.151	3,069		
CFDA 84.010	10,237		
	<u>\$ 43,292</u>		
ISD 576		YES	
CFDA 10.555	\$ 55,534		
CFDA 84.010	97,148		
CFDA 84.024	3,992		
CFDA 84.041	22,989		
CFDA 84.151	8,748		
CFDA 10.550	17,287		
	<u>\$ 205,698</u>		
ISD 577		YES	
CFDA 84.010	\$ 43,919		
CFDA 84.151	5,799		
CFDA 10.555	25,914		
CFDA 10.550	7,490		
	<u>\$ 83,122</u>		
ISD 578		NO	
CFDA 10.550	\$ 23,464		
CFDA 10.555	82,900		
CFDA 84.002	845		
CFDA 84.010	95,913		
CFDA 84.048	93,809		
CFDA 84.061	3,028		
CFDA 84.151	11,656		
CFDA 84.164	2,095		
	<u>\$ 313,710</u>		
ISD 581		YES	
CFDA 10.550	\$ 7,388		
CFDA 10.555	22,537		

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MN - DEPARTMENT OF EDUCATION			
ISD 581		YES	
CFDA 84.010	\$ 44,925		
CFDA 84.151	6,236		
	\$ 81,086		
ISD 582		YES	
CFDA 10.550	\$ 7,051		
CFDA 10.555	19,002		
CFDA 84.010	39,391		
CFDA 84.164	298		
	\$ 65,742		
ISD 583		YES	
CFDA 10.550	\$ 24,565		
CFDA 10.555	66,597		
CFDA 84.010	121,942		
CFDA 84.151	9,938		
	\$ 223,042		
ISD 584		YES	
CFDA 10.550	\$ 7,137		
CFDA 10.555	18,585		
CFDA 84.010	36,646		
CFDA 84.151	2,470		
	\$ 64,838		
ISD 592		YES	
CFDA 10.550	\$ 6,591		
CFDA 10.555	13,562		
CFDA 84.151	2,328		
	\$ 22,481		
ISD 593		YES	
CFDA 10.550	\$ 40,192		
CFDA 10.555	98,117		
CFDA 84.010	92,660		
CFDA 84.011	48,742		
CFDA 84.027	31,165		
CFDA 84.151	19,532		
	\$ 330,408		
ISD 595		YES	
CFDA 84.010	\$ 110,176		
CFDA 84.151	18,297		
CFDA 84.164	2,160		
CFDA 10.550	40,610		
CFDA 10.555	95,564		
	\$ 266,807		
ISD 597		YES	
CFDA 10.550	\$ 7,373		
CFDA 10.555	18,431		
CFDA 84.010	20,240		
CFDA 84.151	2,538		
	\$ 48,582		

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MN - DEPARTMENT OF EDUCATION			
ISD 599		YES	
CFDA 10.550	\$ 14,290		
CFDA 10.555	41,283		
CFDA 84.010	33,010		
CFDA 84.151	5,495		
	\$ 94,078		
ISD 600		YES	
CFDA 10.550	\$ 7,889		
CFDA 10.555	10,377		
CFDA 84.010	16,254		
CFDA 84.151	2,435		
CFDA 84.164	157		
	\$ 37,112		
ISD 601		YES	
CFDA 10.550	\$ 19,618		
CFDA 10.555	64,972		
CFDA 84.010	85,483		
CFDA 84.151	6,575		
CFDA 84.164	563		
	\$ 177,211		
ISD 603		YES	
CFDA 10.550	\$ 8,865		
CFDA 10.555	28,659		
CFDA 84.010	38,812		
CFDA 84.151	3,632		
	\$ 79,968		
ISD 604		YES	
CFDA 10.550	\$ 4,402		
CFDA 10.555	16,435		
CFDA 84.010	35,032		
	\$ 55,869		
ISD 611		YES	
CFDA 10.550	\$ 5,355		
CFDA 10.555	10,642		
CFDA 84.010	17,805		
CFDA 84.151	2,152		
CFDA 84.164	147		
	\$ 36,101		
ISD 612		YES	
CFDA 10.550	\$ 22,561		
CFDA 10.555	58,120		
CFDA 84.010	81,834		
CFDA 84.151	10,375		
CFDA 84.027	27,128		
CFDA 84.164	1,103		
	\$ 201,121		
ISD 614		YES	
CFDA 10.550	\$ 10,158		

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MN - DEPARTMENT OF EDUCATION			
ISD 614		YES	
CFDA 10.555	\$ 26,527		
CFDA 84.010	32,146		
CFDA 84.151	4,199		
CFDA 84.164	486		
	\$ 73,516		
ISD 615		YES	
CFDA 10.550	\$ 7,647		
CFDA 10.555	14,993		
CFDA 84.010	21,317		
CFDA 84.164	124		
	\$ 44,081		
ISD 621		YES	
CFDA 84.027	\$ 287,358		
CFDA 84.151	79,789		
CFDA 84.010	236,208		
CFDA 84.060	6,810		
CFDA 10.555	250,306		
CFDA 10.550	210,893		
CFDA 84.050	32,046		
CFDA 84.002	31,433		
CFDA 84.146	3,402		
CFDA 84.164	2,915		
	\$ 1,141,160		
ISD 622		NO	
CFDA 10.550	\$ 239,138		
CFDA 10.555	284,002		
CFDA 84.010	214,071		
CFDA 84.027	287,595		
CFDA 84.151	51,698		
	\$ 1,076,504		
ISD 623		YES	
CFDA 84.010	\$ 190,526		
CFDA 84.027	204,004		
CFDA 84.151	67,550		
CFDA 10.555	166,363		
CFDA 10.550	119,179		
	\$ 747,622		
ISD 624		YES	
CFDA 84.146	\$ 1,178		
CFDA 84.027	166,560		
CFDA 84.010	155,844		
CFDA 84.048	1,984		
CFDA 84.151	57,445		
CFDA 84.050	1,776		
CFDA 84.164	1,844		
CFDA 10.555	293,932		
CFDA 10.553	2,642		
	\$ 683,205		

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MN - DEPARTMENT OF EDUCATION			
ISD 625		YES	
CFDA 84.027	\$ 1,128,440		
CFDA 84.024	74,864		
CFDA 84.010	2,882,086		
CFDA 84.151	322,322		
CFDA 84.011	163,221		
CFDA 84.013	138,839		
CFDA 84.002	194,668		
CFDA 84.025	31,395		
CFDA 10.555	3,309,880		
CFDA 10.550	684,127		
CFDA 84.048	6,233		
CFDA 84.164	7,328		
CFDA 84.003	193,932		
	<u>\$ 9,137,335</u>		
ISD 627		YES	
CFDA 10.550	\$ 10,600		
CFDA 10.555	40,129		
CFDA 84.010	32,059		
CFDA 84.151	3,173		
	<u>\$ 85,961</u>		
ISD 628		YES	
CFDA 10.555	\$ 31,451		
CFDA 10.550	6,329		
CFDA 84.010	36,275		
CFDA 84.151	2,760		
CFDA 84.164	339		
	<u>\$ 77,154</u>		
ISD 630		YES	
CFDA 10.550	\$ 10,534		
CFDA 10.555	35,371		
CFDA 84.010	61,412		
CFDA 84.151	6,484		
CFDA 84.164	696		
	<u>\$ 114,497</u>		
ISD 631		NO	
CFDA 10.550	\$ 4,261		
CFDA 10.555	13,521		
CFDA 84.027	2,257		
CFDA 84.151	2,051		
CFDA 84.164	257		
	<u>\$ 22,347</u>		
ISD 633		NO	
CFDA 10.550	\$ 8,728		
CFDA 10.555	28,117		
CFDA 84.010	40,904		
CFDA 84.151	3,660		
CFDA 84.164	475		
	<u>\$ 81,884</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 635		NO	
CFDA 10.550	\$ 7,736		
CFDA 10.555	12,176		
CFDA 84.010	12,696		
CFDA 84.151	2,025		
CFDA 84.164	216		
	<u>\$ 34,849</u>		
ISD 636		NO	
CFDA 10.550	\$ 5,940		
CFDA 10.555	12,366		
CFDA 84.010	55,540		
CFDA 84.151	3,869		
CFDA 84.164	507		
	<u>\$ 78,222</u>		
ISD 637		NO	
CFDA 10.550	\$ 21,696		
CFDA 10.555	56,456		
CFDA 84.010	63,001		
CFDA 84.151	9,715		
CFDA 84.164	595		
	<u>\$ 151,463</u>		
ISD 638		YES	
CFDA 10.550	\$ 10,320		
CFDA 10.555	19,972		
CFDA 84.010	31,449		
CFDA 84.151	3,148		
CFDA 84.164	361		
	<u>\$ 65,250</u>		
ISD 640		NO	
CFDA 10.550	\$ 9,782		
CFDA 10.555	31,732		
CFDA 84.010	102,683		
CFDA 84.151	7,432		
CFDA 84.164	1,053		
	<u>\$ 152,682</u>		
ISD 641		NO	
CFDA 10.550	\$ 7,284		
CFDA 10.555	18,909		
CFDA 84.010	35,225		
CFDA 84.151	3,069		
CFDA 84.164	394		
	<u>\$ 64,881</u>		
ISD 646		YES	
CFDA 10.550	\$ 6,947		
CFDA 10.555	17,875		
CFDA 84.010	36,663		
CFDA 84.011	5,772		
CFDA 84.027	10,441		
CFDA 84.151	5,283		
	<u>\$ 82,981</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 647		YES	
CFDA 10.550	\$ 6,973		
CFDA 10.555	13,353		
CFDA 84.010	26,729		
CFDA 84.151	2,727		
CFDA 84.164	275		
	<u>\$ 50,057</u>		
ISD 648		NO	
CFDA 10.550	\$ 7,645		
CFDA 10.555	20,271		
CFDA 84.010	22,245		
CFDA 84.151	3,288		
	<u>\$ 53,449</u>		
ISD 649		NO	
CFDA 10.550	\$ 5,948		
CFDA 10.555	13,402		
CFDA 84.027	5,411		
CFDA 84.010	50,224		
CFDA 84.151	5,652		
CFDA 84.164	517		
	<u>\$ 81,154</u>		
ISD 651		YES	
CFDA 10.550	\$ 6,304		
CFDA 10.555	11,925		
CFDA 84.010	25,979		
CFDA 84.027	7,216		
CFDA 84.151	4,392		
	<u>\$ 55,816</u>		
ISD 652		NO	
CFDA 10.550	\$ 5,373		
CFDA 10.555	12,536		
CFDA 84.010	15,567		
CFDA 84.060	8,535		
CFDA 84.151	2,693		
CFDA 84.164	200		
	<u>\$ 44,904</u>		
ISD 653		YES	
CFDA 10.550	\$ 15,145		
CFDA 10.555	30,667		
CFDA 84.010	45,167		
CFDA 84.151	5,856		
CFDA 84.164	685		
	<u>\$ 97,520</u>		
ISD 654		YES	
CFDA 10.550	\$ 4,309		
CFDA 10.555	6,956		
CFDA 84.151	4,160		
CFDA 84.164	542		
	<u>\$ 15,967</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 655		YES	
CFDA 10.550	\$ 6,661		
CFDA 10.555	23,086		
CFDA 84.010	12,291		
CFDA 84.151	1,979		
CFDA 84.164	171		
	\$ 44,188		
ISD 656		YES	
CFDA 10.550	\$ 75,855		
CFDA 10.558	190,373		
CFDA 13.814	12,126		
CFDA 84.002	6,600		
CFDA 84.010	172,704		
CFDA 84.027	231,156		
CFDA 84.048	123,136		
CFDA 84.146	4,285		
CFDA 84.151	35,114		
CFDA 84.164	2,227		
CFDA 84.009	14,424		
CFDA 84.063	265,866		
CFDA 84.033	26,589		
	\$ 1,160,455		
ISD 657		YES	
CFDA 84.010	\$ 22,040		
CFDA 84.151	3,010		
CFDA 10.555	20,898		
	\$ 45,948		
ISD 659		NO	
CFDA 10.550	\$ 37,994		
CFDA 10.555	71,409		
CFDA 84.010	86,044		
CFDA 84.151	22,412		
	\$ 217,859		
ISD 669		YES	
CFDA 10.550	\$ 4,123		
CFDA 10.555	8,236		
CFDA 84.010	18,037		
CFDA 84.151	1,108		
	\$ 31,504		
ISD 670		YES	
CFDA 10.550	\$ 30,549		
CFDA 10.555	67,359		
CFDA 84.010	89,369		
CFDA 84.151	10,045		
CFDA 84.164	1,282		
CFDA 13.628	1,250		
	\$ 199,854		
ISD 671		NO	
CFDA 84.010	\$ 29,931		
CFDA 84.151	4,571		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 671			NO
CFDA 10.555	\$ 23,959		
CFDA 10.550	11,389		
	\$ 69,850		
ISD 676			NO
CFDA 10.550	\$ 6,759		
CFDA 10.555	15,536		
CFDA 84.010	17,483		
CFDA 84.151	2,260		
	\$ 42,038		
ISD 678			YES
CFDA 10.555	\$ 30,050		
CFDA 84.010	57,677		
CFDA 84.151	5,471		
CFDA 10.550	10,173		
	\$ 103,371		
ISD 682			NO
CFDA 84.010	\$ 149,569		
CFDA 84.151	44,697		
	\$ 194,266		
ISD 690			YES
CFDA 84.010	\$ 30,705		
CFDA 84.151	7,861		
CFDA 10.555	59,110		
CFDA 84.027	24,614		
CFDA 84.164	337		
CFDA 10.550	20,590		
	\$ 143,217		
ISD 691			YES
CFDA 84.010	\$ 34,179		
CFDA 84.151	11,323		
CFDA 84.027	45,073		
CFDA 84.164	1,104		
CFDA 10.555	80,780		
CFDA 10.550	21,594		
	\$ 194,053		
ISD 692			YES
CFDA 84.010	\$ 16,785		
CFDA 84.151	14,960		
CFDA 84.164	288		
CFDA 10.555	66,358		
CFDA 10.550	15,051		
	\$ 113,442		
ISD 693			YES
CFDA 84.010	\$ 18,726		
CFDA 84.151	5,490		
CFDA 84.027	20,802		
CFDA 10.555	21,358		

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MN - DEPARTMENT OF EDUCATION			
ISD 693		YES	
CFDA 10.550	\$ 6,406		
	\$ 72,782		
ISD 695		YES	
CFDA 84.010	\$ 45,026		
CFDA 84.151	11,714		
CFDA 10.555	65,958		
CFDA 10.550	13,502		
CFDA 84.164	1,142		
	\$ 137,342		
ISD 696		YES	
CFDA 10.550	\$ 16,240		
CFDA 10.555	59,103		
CFDA 84.010	32,041		
CFDA 84.151	12,260		
CFDA 84.164	766		
	\$ 120,410		
ISD 697		YES	
CFDA 10.550	\$ 17,149		
CFDA 10.555	44,993		
CFDA 84.010	52,757		
CFDA 84.151	31,373		
CFDA 84.027	9,080		
CFDA 84.048	107,284		
	\$ 262,636		
ISD 698		NO	
CFDA 10.550	\$ 8,501		
CFDA 10.555	25,750		
CFDA 84.010	37,227		
CFDA 84.151	3,741		
CFDA 84.164	198		
	\$ 75,417		
ISD 699		YES	
CFDA 10.555	\$ 37,151		
CFDA 10.550	7,506		
CFDA 84.010	19,868		
CFDA 84.151	5,688		
CFDA 84.164	465		
CFDA 84.027	1,046		
	\$ 71,724		
ISD 700		YES	
CFDA 10.550	\$ 27,521		
CFDA 10.555	60,940		
CFDA 84.010	24,760		
CFDA 84.151	11,326		
	\$ 124,547		
ISD 701		NO	
CFDA 10.550	\$ 38,549		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION			
ISD 701			NO
CFDA 10.553	\$ 5,048		
CFDA 10.555	170,599		
CFDA 17.600	123,094		
CFDA 84.003	98		
CFDA 84.010	145,574		
CFDA 84.048	20,883		
CFDA 84.151	36,920		
CFDA 84.164	3,170		
	<u>\$ 543,935</u>		
ISD 704			YES
CFDA 10.555	\$ 145,043		
CFDA 84.164	2,154		
CFDA 84.002	19,266		
CFDA 84.010	64,912		
CFDA 84.027	45,552		
CFDA 84.151	20,805		
	<u>\$ 297,732</u>		
ISD 706			YES
CFDA 10.555	\$ 90,325		
CFDA 10.550	18,984		
CFDA 84.146	687		
CFDA 84.010	80,706		
CFDA 84.164	990		
CFDA 84.027	14,508		
CFDA 84.048	118		
CFDA 84.151	21,129		
	<u>\$ 227,447</u>		
ISD 708			YES
CFDA 84.010	\$ 13,225		
CFDA 84.060	4,543		
CFDA 84.027	3,180		
CFDA 84.151	4,304		
CFDA 10.556	3,060		
	<u>\$ 28,312</u>		
ISD 709			YES
CFDA 10.550	\$ 282,082		
CFDA 10.553	70,720		
CFDA 10.555	866,329		
CFDA 10.558	55,172		
CFDA 84.002	77,840		
CFDA 84.010	833,684		
CFDA 84.013	30,155		
CFDA 84.027	416,982		
CFDA 84.048	306,549		
CFDA 84.049	17,754		
CFDA 84.146	19,174		
CFDA 84.151	143,496		
CFDA 84.164	19,708		
	<u>\$ 3,139,645</u>		
ISD 710			YES
CFDA 10.550	\$ 51,351		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 710		YES	
CFDA 10.553	\$ 43,925		
CFDA 10.555	220,138		
CFDA 84.010	110,735		
CFDA 84.027	43,956		
CFDA 84.146	654		
CFDA 84.151	26,608		
CFDA 84.164	2,766		
	\$ 500,133		
ISD 712		YES	
CFDA 10.550	\$ 8,236		
CFDA 10.555	52,080		
CFDA 84.010	33,864		
CFDA 84.027	33,985		
CFDA 84.151	11,438		
	\$ 139,603		
ISD 716		NO	
CFDA 10.550	\$ 15,309		
CFDA 10.555	28,392		
CFDA 84.010	38,450		
CFDA 84.151	7,469		
	\$ 89,620		
ISD 717		NO	
CFDA 84.151	\$ 10,350		
CFDA 84.027	11,072		
CFDA 84.010	30,445		
CFDA 13.628	3,400		
CFDA 10.555	42,107		
CFDA 10.550	24,344		
	\$ 121,718		
ISD 719		YES	
CFDA 84.010	\$ 50,684		
CFDA 84.151	22,305		
CFDA 84.027	38,442		
CFDA 10.555	59,749		
CFDA 10.550	49,426		
CFDA 84.164	630		
	\$ 221,236		
ISD 720		NO	
CFDA 10.550	\$ 43,228		
CFDA 10.555	65,067		
CFDA 84.151	20,900		
CFDA 84.164	999		
CFDA 84.010	87,120		
	\$ 217,314		
ISD 721		YES	
CFDA 10.550	\$ 27,278		
CFDA 10.555	56,649		
CFDA 84.010	79,213		
CFDA 84.027	31,329		

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MN - DEPARTMENT OF EDUCATION			
ISD 721		YES	
CFDA 84.151	\$ 14,966		
	\$ 209,435		
ISD 726		NO	
CFDA 10.555	\$ 29,144		
CFDA 84.010	17,058		
CFDA 84.151	5,547		
CFDA 10.550	14,879		
	\$ 66,628		
ISD 727		YES	
CFDA 10.550	\$ 22,904		
CFDA 10.555	36,393		
CFDA 84.010	46,948		
CFDA 84.164	901		
CFDA 84.151	9,541		
	\$ 116,687		
ISD 728		YES	
CFDA 10.550	\$ 91,943		
CFDA 10.555	159,261		
CFDA 84.164	3,541		
CFDA 84.151	49,135		
CFDA 84.010	141,282		
	\$ 445,162		
ISD 731		YES	
CFDA 10.550	\$ 18,448		
CFDA 10.555	41,923		
CFDA 84.010	52,537		
CFDA 84.011	2,779		
CFDA 84.151	6,808		
CFDA 84.164	768		
	\$ 123,263		
ISD 732		YES	
CFDA 10.555	\$ 42,200		
CFDA 84.010	40,164		
CFDA 84.151	4,973		
	\$ 87,337		
ISD 733		NO	
CFDA 10.550	\$ 7,470		
CFDA 10.555	15,296		
CFDA 84.010	32,836		
CFDA 84.151	3,382		
CFDA 84.027	3,130		
CFDA 84.164	5,297		
	\$ 67,411		
ISD 734		YES	
CFDA 84.010	\$ 20,377		
CFDA 84.151	2,768		
CFDA 10.555	16,550		

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MN - DEPARTMENT OF EDUCATION			
ISD 734		YES	
CFDA 10.550	\$ 5,900		
	<u>\$ 45,595</u>		
ISD 735		NO	
CFDA 10.550	\$ 10,889		
CFDA 10.555	25,307		
CFDA 84.027	5,687		
CFDA 84.010	40,393		
CFDA 84.151	4,259		
CFDA 84.164	410		
	<u>\$ 86,945</u>		
ISD 736		NO	
CFDA 84.010	\$ 56,501		
CFDA 84.164	731		
CFDA 84.151	7,267		
CFDA 10.555	71,592		
	<u>\$ 136,091</u>		
ISD 737		NO	
CFDA 10.555	\$ 62,197		
CFDA 84.010	63,131		
CFDA 84.011	3,383		
CFDA 84.151	4,760		
	<u>\$ 133,471</u>		
ISD 738		YES	
CFDA 10.555	\$ 60,544		
CFDA 84.010	89,316		
CFDA 84.151	7,567		
CFDA 10.550	29,125		
	<u>\$ 186,552</u>		
ISD 739		YES	
CFDA 10.550	\$ 15,826		
CFDA 10.555	55,726		
CFDA 84.010	78,116		
CFDA 84.151	7,581		
	<u>\$ 157,249</u>		
ISD 740		YES	
CFDA 84.010	\$ 219,894		
CFDA 84.151	14,752		
CFDA 10.555	63,111		
CFDA 10.550	30,392		
	<u>\$ 328,149</u>		
ISD 741		NO	
CFDA 10.550	\$ 28,973		
CFDA 10.555	68,802		
CFDA 84.010	102,844		
CFDA 84.151	9,574		
CFDA 84.164	634		
	<u>\$ 210,827</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 742		YES	
CFDA 10.550	\$ 198,711		
CFDA 10.555	426,150		
CFDA 84.002	32,600		
CFDA 84.010	399,128		
CFDA 84.027	188,107		
CFDA 84.048	424,399		
CFDA 84.049	18,732		
CFDA 84.146	28,244		
CFDA 84.151	102,292		
CFDA 84.164	10,838		
	<u>\$ 1,829,201</u>		
ISD 743		YES	
CFDA 10.550	\$ 23,461		
CFDA 10.555	71,557		
CFDA 84.012	120,863		
CFDA 84.027	129,601		
CFDA 84.151	12,458		
CFDA 84.164	1,286		
	<u>\$ 359,226</u>		
ISD 748		NO	
CFDA 10.555	\$ 66,518		
CFDA 84.010	51,070		
CFDA 84.151	10,723		
	<u>\$ 128,311</u>		
ISD 750		YES	
CFDA 10.555	\$ 98,287		
CFDA 10.550	54,061		
CFDA 84.010	129,929		
CFDA 84.151	6,704		
CFDA 84.048	7,207		
CFDA 84.164	445		
	<u>\$ 296,633</u>		
ISD 756		YES	
CFDA 10.550	\$ 20,416		
CFDA 10.555	61,434		
CFDA 84.151	8,834		
CFDA 84.010	63,216		
CFDA 84.011	9,960		
CFDA 84.164	397		
	<u>\$ 164,257</u>		
ISD 761		YES	
CFDA 10.550	\$ 69,380		
CFDA 10.555	130,451		
CFDA 17.250	16,366		
CFDA 81.052	1,675		
CFDA 84.010	121,007		
CFDA 84.011	69,402		
CFDA 84.027	10,313		
CFDA 84.146	1,472		
CFDA 84.151	32,796		
CFDA 84.027	73,298		
	<u>\$ 526,160</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 762		NO	
CFDA 10.550	\$ 14,834		
CFDA 10.555	23,657		
CFDA 84.010	21,972		
CFDA 84.027	16,437		
CFDA 84.151	4,445		
	\$ 81,345		
ISD 763		YES	
CFDA 10.550	\$ 13,754		Grant Administration
CFDA 10.555	23,829		Grant Administration
CFDA 84.010	24,702		Grant Administration
CFDA 84.151	3,888		Grant Administration
	\$ 66,173		
ISD 768		YES	
CFDA 10.550	\$ 6,782		
CFDA 10.555	16,709		
CFDA 84.010	24,787		
CFDA 84.151	2,887		
CFDA 84.164	77		
	\$ 51,242		
ISD 769		YES	
CFDA 10.550	\$ 21,409		
CFDA 10.555	52,449		
CFDA 84.010	98,064		
CFDA 84.151	9,934		
CFDA 84.164	1,325		
	\$ 183,181		
ISD 771		YES	
CFDA 10.550	\$ 9,978		
CFDA 10.555	23,932		
CFDA 84.010	58,446		
	\$ 92,356		
ISD 775		NO	
CFDA 84.010	\$ 86,569		
CFDA 84.151	7,078		
CFDA 10.555	47,512		
CFDA 84.164	799		
CFDA 10.550	13,284		
	\$ 155,242		
ISD 777		YES	
CFDA 10.550	\$ 23,396		
CFDA 10.555	79,718		
CFDA 84.010	127,248		
CFDA 84.151	14,792		
	\$ 245,154		
ISD 784		YES	
CFDA 10.550	\$ 13,518		
CFDA 10.555	55,637		

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MN - DEPARTMENT OF EDUCATION			
ISD 784		YES	
CFDA 84.010	\$ 57,150		
CFDA 84.151	7,484		
CFDA 84.164	729		
	\$ 134,518		
ISD 786		YES	
CFDA 10.550	\$ 15,277		
CFDA 10.555	67,272		
CFDA 84.010	89,752		
CFDA 84.151	7,942		
CFDA 84.164	423		
	\$ 180,666		
ISD 787		YES	
CFDA 10.550	\$ 14,375		Grant Administration
CFDA 10.555	41,545		Grant Administration
CFDA 84.010	65,245		Grant Administration
CFDA 84.151	5,745		Grant Administration
	\$ 126,910		
ISD 789		YES	
CFDA 10.550	\$ 8,292		
CFDA 10.555	35,998		
CFDA 84.010	49,781		
CFDA 84.151	3,272		
CFDA 84.154	264		
	\$ 97,607		
ISD 790		YES	
CFDA 84.010	\$ 63,366		
CFDA 84.151	2,314		
CFDA 10.555	33,761		
CFDA 10.550	7,649		
CFDA 84.164	271		
CFDA 84.048	81		
	\$ 107,442		
ISD 791		YES	
CFDA 10.555	\$ 28,910		
CFDA 10.550	6,735		
CFDA 84.010	49,564		
CFDA 84.151	3,160		
CFDA 84.164	335		
	\$ 88,704		
ISD 792		YES	
CFDA 84.010	\$ 109,522		
CFDA 84.151	13,489		
CFDA 10.555	66,178		
CFDA 10.550	18,001		
	\$ 207,190		
ISD 793		YES	
CFDA 84.151	\$ 15,673		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 793		YES	
CFDA 84.010	\$ 162,895		Grant Compliance
CFDA 84.048	214,014		Grant Compliance
CFDA 84.002	2,500		
CFDA 10.555	119,619		
CFDA 10.550	29,185		
	\$ 543,886		
ISD 801		YES	
CFDA 10.550	\$ 6,802		
CFDA 10.555	26,411		
CFDA 84.010	31,965		
CFDA 84.151	2,333		
CFDA 84.164	234		
	\$ 67,745		
ISD 803		YES	
CFDA 10.550	\$ 12,340		
CFDA 10.555	30,192		
CFDA 84.010	51,216		
CFDA 84.151	5,772		
CFDA 84.164	623		
CFDA 84.048	111		
CFDA 84.010	200		
	\$ 100,454		
ISD 806		YES	
CFDA 10.550	\$ 12,162		
CFDA 10.555	25,903		
CFDA 84.010	29,691		
CFDA 84.027	3,155		
CFDA 84.151	3,736		
	\$ 74,647		
ISD 809		NO	
CFDA 10.555	\$ 24,621		
CFDA 84.010	23,797		
CFDA 84.151	2,580		
	\$ 50,998		
ISD 810		YES	
CFDA 10.550	\$ 18,375		
CFDA 10.555	50,946		
CFDA 84.010	63,711		
CFDA 84.151	6,882		
CFDA 84.164	839		
	\$ 140,753		
ISD 811		YES	
CFDA 10.550	\$ 16,793		
CFDA 10.555	46,966		
CFDA 84.151	6,859		
CFDA 84.010	48,885		
CFDA 84.027	1,282		
	\$ 120,785		

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MN - DEPARTMENT OF EDUCATION			
ISD 813		YES	
CFDA 10.550	\$ 40,784		
CFDA 10.555	58,847		
CFDA 84.003	2,715		
CFDA 84.010	68,486		
CFDA 84.027	1,480		
CFDA 84.151	10,925		
	<u>\$ 183,237</u>		
ISD 818		YES	
CFDA 10.550	\$ 8,519		
CFDA 10.555	38,152		
CFDA 84.010	80,173		
CFDA 84.151	5,137		
	<u>\$ 131,981</u>		
ISD 819		YES	
CFDA 10.550	\$ 20,692		
CFDA 10.555	67,470		
CFDA 84.002	13,000		
CFDA 84.007	12,916		
CFDA 84.010	118,463		
CFDA 84.027	231,989		
CFDA 84.033	33,782		
CFDA 84.048	181,404		
CFDA 84.049	8,000		
CFDA 84.063	647,094		
CFDA 84.151	14,743		
	<u>\$ 1,349,553</u>		
ISD 820		YES	
CFDA 10.550	\$ 17,049		
CFDA 10.555	75,486		
CFDA 84.010	112,625		
CFDA 84.151	9,473		
	<u>\$ 214,633</u>		
ISD 821		YES	
CFDA 10.550	\$ 14,368		
CFDA 10.555	67,057		
CFDA 84.010	57,064		
CFDA 84.151	7,852		
CFDA 84.161	10,985		
CFDA 84.164	320		
	<u>\$ 157,646</u>		
ISD 827		NO	
CFDA 84.010	\$ 34,317		
CFDA 84.027	17,007		
CFDA 84.151	5,772		
CFDA 10.555	27,592		
CFDA 10.550	8,860		
	<u>\$ 93,548</u>		
ISD 829		YES	
CFDA 84.010	\$ 94,499		

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MN - DEPARTMENT OF EDUCATION			
ISD 829		YES	
CFDA 84.151	\$ 16,027		
CFDA 84.027	76,473		
CFDA 84.164	2,141		
CFDA 84.013	3,161		
CFDA 84.002	15,050		
CFDA 10.550	38,550		
CFDA 10.555	89,101		
	<u>\$ 335,002</u>		
ISD 830		NO	
CFDA 10.550	\$ 26,882		
CFDA 10.555	11,301		
CFDA 84.010	29,359		
CFDA 84.027	20,705		
CFDA 84.151	3,485		
CFDA 84.164	320		
	<u>\$ 92,052</u>		
ISD 831		NO	
CFDA 84.164	\$ 4,394		
CFDA 84.010	132,466		
CFDA 84.027	158,580		
CFDA 84.151	58,448		
CFDA 10.555	209,670		
	<u>\$ 563,558</u>		
ISD 832		YES	
CFDA 84.010	\$ 87,994		
CFDA 84.027	57,448		
CFDA 84.151	9,127		
CFDA 10.555	43,425		
CFDA 10.550	19,483		
	<u>\$ 217,477</u>		
ISD 833		YES	
CFDA 84.010	\$ 110,557		
CFDA 84.024	204,706		
CFDA 84.027	7,224		
CFDA 84.151	70,089		
CFDA 10.550	138,283		
CFDA 10.555	140,113		
	<u>\$ 670,972</u>		
ISD 834		YES	
CFDA 10.555	\$ 345,078		
CFDA 84.003	916		
CFDA 84.010	224,120		Grant Administration
CFDA 84.027	173,313		
CFDA 84.151	59,046		Grant Administration
	<u>\$ 802,473</u>		
ISD 836		YES	
CFDA 10.550	\$ 6,483		
CFDA 10.555	16,175		
CFDA 84.010	24,383		

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MN - DEPARTMENT OF EDUCATION			
ISD 836		YES	
CFDA 84.151	\$ 3,384		
CFDA 84.164	308		
	<u>\$ 50,733</u>		
ISD 837		NO	
CFDA 10.550	\$ 12,389		
CFDA 10.555	40,567		
CFDA 84.010	53,825		
CFDA 84.151	7,041		
	<u>\$ 113,822</u>		
ISD 840		YES	
CFDA 10.550	\$ 19,875		
CFDA 10.555	59,343		
CFDA 84.010	51,605		
CFDA 84.024	3,498		
CFDA 84.027	30,007		
CFDA 84.151	-970		
CFDA 84.164	989		
	<u>\$ 164,347</u>		
ISD 846		YES	
CFDA 10.550	\$ 15,662		
CFDA 10.555	54,240		
CFDA 84.010	65,947		
CFDA 84.011	50,902		
CFDA 84.151	12,098		
	<u>\$ 198,849</u>		
ISD 850		YES	
CFDA 10.550	\$ 5,405		
CFDA 10.555	15,456		
CFDA 84.010	21,024		
CFDA 84.151	1,935		
	<u>\$ 43,820</u>		
ISD 852		YES	
CFDA 10.550	\$ 7,979		Grant Compliance
CFDA 10.555	16,775		Grant Compliance
CFDA 84.010	53,071		
CFDA 84.011	61,402		
CFDA 84.151	2,386		
CFDA 84.048	42		
CFDA 84.146	654		
CFDA 84.164	128		
	<u>\$ 142,437</u>		
ISD 857		YES	
CFDA 10.550	\$ 17,790		
CFDA 10.555	33,595		
CFDA 84.010	80,170		
CFDA 84.151	3,962		
	<u>\$ 135,517</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 858		YES	
CFDA 10.550	\$ 22,437		
CFDA 10.555	59,040		
CFDA 84.010	38,739		
CFDA 84.151	7,067		
	<u>\$ 127,283</u>		
ISD 861		YES	
CFDA 10.550	\$ 64,476		
CFDA 10.555	170,251		
CFDA 84.010	168,819		
CFDA 84.027	373,664		
CFDA 84.048	135,409		
CFDA 84.146	654		
CFDA 84.151	46,630		
CFDA 84.164	1,392		
	<u>\$ 961,295</u>		
ISD 876		YES	
CFDA 10.550	\$ 24,792		
CFDA 10.555	65,462		
CFDA 84.010	64,148		
CFDA 84.151	10,785		
	<u>\$ 165,187</u>		
ISD 877		YES	
CFDA 10.550	\$ 68,545		
CFDA 10.555	118,126		
CFDA 84.010	106,310		
CFDA 84.048	69,242		
CFDA 84.151	40,143		
	<u>\$ 402,366</u>		
ISD 879		YES	
CFDA 10.550	\$ 31,131		
CFDA 10.555	42,289		
CFDA 84.010	33,387		
CFDA 84.151	15,600		
CFDA 84.164	1,063		
	<u>\$ 123,470</u>		
ISD 880		YES	
CFDA 10.550	\$ 15,238		
CFDA 10.555	49,720		
CFDA 84.010	74,044		
CFDA 84.013	5,837		
CFDA 84.151	6,845		
	<u>\$ 151,684</u>		
ISD 881		NO	
CFDA 10.555	\$ 47,049		
CFDA 84.010	32,476		
CFDA 84.151	5,702		
	<u>\$ 85,227</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 882		YES	
CFDA 84.010	\$ 71,678		
CFDA 84.151	18,555		
CFDA 10.555	91,557		
CFDA 84.024	14,601		
CFDA 10.550	48,426		
CFDA 84.048	253,783		
	<u>\$ 498,600</u>		
ISD 883		NO	
CFDA 10.555	\$ 242,995		
CFDA 84.010	31,156		
CFDA 84.151	9,674		
	<u>\$ 283,825</u>		
ISD 885		NO	
CFDA 10.550	\$ 23,938		
CFDA 10.555	31,653		
CFDA 84.010	28,436		
CFDA 84.151	10,882		
	<u>\$ 94,909</u>		
ISD 891		YES	
CFDA 10.555	\$ 59,708		
CFDA 10.550	14,556		
CFDA 84.010	97,330		
CFDA 84.151	1,187		
CFDA 84.164	966		
	<u>\$ 173,747</u>		
ISD 892		NO	
CFDA 84.010	\$ 44,619		
CFDA 84.151	4,065		
CFDA 10.555	34,339		
CFDA 84.164	356		
CFDA 10.550	15,039		
	<u>\$ 98,418</u>		
ISD 893		NO	
CFDA 10.550	\$ 3,841		
CFDA 10.555	9,820		
CFDA 84.010	26,002		
CFDA 84.151	1,665		
	<u>\$ 41,328</u>		
ISD 894		NO	
CFDA 84.010	\$ 55,657		
CFDA 84.011	1,303		
CFDA 84.151	7,102		
CFDA 84.164	779		
CFDA 10.555	51,456		
CFDA 10.550	18,077		
	<u>\$ 134,374</u>		

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MN - DEPARTMENT OF EDUCATION			
ISD 896			NO
CFDA 10.550	\$ 4,265		
CFDA 10.555	6,004		
	\$ 10,269		
ISD 911			YES
CFDA 84.010	\$ 132,942		
CFDA 84.151	23,068		
CFDA 84.027	303,048		
CFDA 84.002	3,948		
CFDA 84.146	1,308		
CFDA 10.550	41,949		
CFDA 10.555	137,400		
	\$ 643,663		
ISD 912			YES
CFDA 10.550	\$ 24,547		
CFDA 10.555	90,535		
CFDA 84.002	1,309		
CFDA 84.010	102,332		
CFDA 84.151	13,561		
	\$ 232,284		
ISD 913			YES
CFDA 10.550	\$ 10,110		
CFDA 10.555	29,857		
CFDA 84.010	22,403		
CFDA 84.151	3,793		
	\$ 66,163		
ISD 914			YES
CFDA 10.550	\$ 8,712		
CFDA 10.555	35,780		
CFDA 84.010	38,381		
CFDA 84.151	4,254		
	\$ 87,127		
ISD 918			YES
CFDA 84.010	\$ 46,037		
CFDA 84.151	3,821		
CFDA 84.164	516		
CFDA 10.556	2,617		
	\$ 52,991		
ISD 079			YES
CFDA 10.550	\$ 10,034		
LAKE AGASSIZ SPEC ED COOP			YES
CFDA 84.027	\$ 79,983		
MARTIN COUNTY SPEC ED COOP			NO
CFDA 84.027	\$ 113,678		
MEEKER-WRIGHT SPECIAL ED COOP			YES
CFDA 84.027	\$ 225,748		

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MN - DEPARTMENT OF EDUCATION			
MID-RANGE COOP CENTER 5-932		YES	
CFDA 84.027	\$ 132,190		
	\$ 132,190		
MIDWEST SPECIAL ED COOP		YES	
CFDA 84.027	\$ 129,148		
MINNESOTA VALLEY ACTION COUNCL		YES	
CFDA 10.558	\$ 25,432		
MINNESOTA VALLEY COOP CENTER		NO	
CFDA 84.027	\$ 46,064		
MN RIVER VALLEY SPEC ED COOP		NO	
CFDA 84.027	\$ 283,506		
MN VALLEY SPEC ED COOP		YES	
CFDA 84.027	\$ 259,436		
MOWER COUNTY SPECIAL ED COOP		YES	
CFDA 84.024	\$ 7,584		
CFDA 84.027	114,524		
CFDA 84.151	9,060		
	\$ 131,168		
NORTHEAST ED COOP SERVICE UNIT		YES	
CFDA 84.027	\$ 330,088		
NW MN ED COOP SERVICE UNIT		YES	
CFDA 84.002	\$ 34,400		
CFDA 84.027	257,188		
	\$ 291,588		
NW REGION INTERDISTRICT COOP		YES	
CFDA 84.027	\$ 167,193		
RAMSEY COUNTY		YES	
CFDA 10.553	\$ 15,503		
CFDA 10.555	50,266		
	\$ 65,769		
RED LAKE FALLS SPEC ED COOP		YES	
CFDA 84.027	\$ 213,012		
RIVERBEND SPECIAL ED COOP		NO	
CFDA 84.027	\$ 171,235		
SOUTH CENTRAL ED COOP SER UNIT		YES	
CFDA 84.027	\$ 236,247		
SOUTH CENTRAL SP ED COOP		NO	
CFDA 84.027	\$ 73,978		
SOUTHEAST MN ED COOP SERV UNIT		YES	
CFDA 84.027	\$ 311,759		
SOUTHERN MN SPCL SERVICES COOP		NO	
CFDA 84.027	\$ 82,896		

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MN - DEPARTMENT OF EDUCATION			
SOUTHWESTERN VOC TECH INST		YES	
CFDA 84.002	\$ 52,332		
CFDA 84.048	488,778		
CFDA 84.049	46,438		
	<u>\$ 587,548</u>		
SPECIAL SCHOOL DISTRICT 1		YES	Grant Reporting
CFDA 10.550	\$ 404,553		
CFDA 10.553	253,846		
CFDA 10.555	3,024,089		
CFDA 10.558	4,324		
CFDA 13.628	4,500		
CFDA 84.002	207,567		
CFDA 84.009	609		
CFDA 84.010	4,019,900		
CFDA 84.013	196,340		
CFDA 84.027	873,358		
CFDA 84.048	445,448		
CFDA 84.049	40,855		
CFDA 84.146	111,934		
CFDA 84.151	468,567		
CFDA 84.162	93,676		
CFDA 84.164	44,883		
	<u>\$ 10,194,449</u>		
SPECIAL SCHOOL DISTRICT 6		YES	
CFDA 84.027	\$ 101,097		
CFDA 84.151	25,207		
CFDA 84.010	80,262		
CFDA 84.002	36,800		
CFDA 84.164	829		
CFDA 10.555	118,568		
CFDA 10.550	60,450		
	<u>\$ 423,213</u>		
ST PETER INTERDIST SP ED COOP		YES	
CFDA 84.027	\$ 95,561		
ST. LOUIS COUNTY		YES	
CFDA 10.553	\$ 13,640		
CFDA 10.558	75,211		
	<u>\$ 88,851</u>		
SW & WEST CENTRAL ED SERV UNIT		NO	
CFDA 13.628	\$ 2,850		
CFDA 84.027	1,858,347		
CFDA 84.151	48,127		
	<u>\$ 1,909,324</u>		
TRI-COUNTY COOP CENTER 946		YES	
CFDA 84.027	\$ 143,763		
WASHINGTON COUNTY		YES	
CFDA 84.034	\$ 4,783		
WEST CENTRAL ED COOP SERV UNIT		YES	
CFDA 84.027	\$ 267,348		

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MN - DEPARTMENT OF EDUCATION			
WEST CENTRAL MN COMM ACTION		YES	
CFDA 10.558	\$ 7,738		
	\$ 7,738		
MN - DEPARTMENT OF ENERGY AND ECONOMIC DEVELOPMENT			
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 14.228	\$ 262,816		
ARROWHEAD REG DEVELOP COMM		YES	
CFDA 11.308	\$ 25,000		
CFDA 14.228	7,172		
	\$ 32,172		
ARROWHEAD REGIONAL CORR. BOARD		YES	Grant Compliance
CFDA 16.540	\$ 33,946		
BLUE EARTH COUNTY		YES	
CFDA 14.219	\$ 150,330		
CARVER COUNTY		YES	
CFDA 14.228	\$ 20,331		
CHISAGO COUNTY		YES	
CFDA 16.603	\$ 5,000		
CITY OF ADA		YES	
CFDA 14.228	\$ 13,952		
CITY OF ADRIAN		NO	
CFDA 14.219	\$ 324,993		
CITY OF ALBERT LEA		YES	Grant Reporting
CFDA 14.219	\$ 760,093		
CITY OF ALEXANDRIA		YES	
CFDA 14.219	\$ 270,480		
CITY OF APPLETON		NO	
CFDA 84.151	\$ 1,289		
CITY OF AURORA		YES	
CFDA 14.228	\$ 1,000		
CITY OF AUSTIN		YES	
CFDA 14.228	\$ 363,685		
CITY OF BLUE EARTH		YES	
CFDA 14.228	\$ 243,301		
CITY OF BRAINERD		YES	
CFDA 14.219	\$ 60,184		
CITY OF BROWERVILLE		YES	
CFDA 14.228	\$ 754,858		
CITY OF CROOKSTON		YES	
CFDA 14.228	\$ 372,141		

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MN - DEPARTMENT OF ENERGY AND ECONOMIC DEVELOPMENT			
CITY OF DETROIT LAKES		YES	
CFDA 14.228	\$ 673,353		
	\$ 673,353		
CITY OF EDEN PRAIRIE		YES	
CFDA 15.916	\$ 41,500		
CITY OF EDINA		YES	
CFDA 14.218	\$ 34,682		
CITY OF ELY		NO	
CFDA 14.228	\$ 247,159		
CITY OF ELYSIAN		YES	
CFDA 14.219	\$ 163,431		
CITY OF FARIBAULT		YES	
CFDA 14.219	\$ 545,063		
CFDA 15.916	3,990		
	\$ 549,053		
CITY OF FARMINGTON		YES	
CFDA 15.916	\$ 12,077		
CITY OF FOSSTON		NO	
CFDA 14.228	\$ 119,518		
CITY OF GOLDEN VALLEY		YES	
CFDA 14.218	\$ 178,967		
CITY OF HERMANTOWN		YES	Grant Reporting
CFDA 14.228	\$ 98,939		
CITY OF LITTLE FALLS		YES	
CFDA 14.228	\$ 16,665		
CITY OF LONG PRAIRIE		YES	
CFDA 14.219	\$ 214,596		
CITY OF MELROSE		YES	Grant Compliance Grant Reporting
CFDA 14.219	\$ 800,000		
CITY OF MINNEAPOLIS		YES	Grant Administration
CFDA 16.540	\$ 26,524		
CITY OF PALISADE		YES	
CFDA 14.228	\$ 171,938		
CITY OF PERHAM		NO	
CFDA 14.228	\$ 83,043		
CITY OF PIPESTONE		YES	
CFDA 14.219	\$ 532,148		
CITY OF PROCTOR		YES	
CFDA 14.219	\$ 2,064		
CITY OF SAVAGE		YES	
CFDA 14.219	\$ 655,425		

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MN - DEPARTMENT OF ENERGY AND ECONOMIC DEVELOPMENT			
CITY OF STEPHEN CFDA 14.228	\$ 74,006	NO	
	\$ 74,006		
CITY OF STILLWATER CFDA 14.219	\$ 150,436	YES	Grant Administration
CITY OF WEST ST PAUL CFDA 14.219	\$ 39,633	YES	
CITY OF WINONA CFDA 14.219	\$ 25,620	NO	
CLEARWATER COUNTY CFDA 14.228	\$ 219,968	YES	
COOK COUNTY CFDA 16.540	\$ 1,000	YES	
EAST CENTRAL RDC CFDA 14.219	\$ 3,428	YES	
GOODHUE COUNTY CFDA 15.916	\$ 83,400	YES	
GOODHUE-RICE-WABASHA CITZ CNCL CFDA 14.228	\$ 227,669	YES	
HUBBARD COUNTY CFDA 14.219	\$ 225,562	YES	
INTERMEDIATE SCHOOL DIST 916 CFDA 81.041	\$ 4,278	YES	
ISD 228 CFDA 81.052	\$ 960	NO	
ISD 499 CFDA 81.052	\$ 4,800	NO	
ITASCA COUNTY CFDA 15.916	\$ 124,300	YES	
CFDA 16.540	55,792		
	\$ 180,092		
KOOCHICHING-ITASCA ACTION CNCL CFDA 14.228	\$ 135,210	YES	
METROPOLITAN COUNCIL CFDA 14.227	\$ 8,604	YES	Expenditures
NORTHWEST REG DEV COMM CFDA 14.228	\$ 332,110	YES	
OTTER TAIL COUNTY CFDA 14.219	\$ 170,619	YES	
PINE COUNTY CFDA 14.219	\$ 107,080	YES	

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MN - DEPARTMENT OF ENERGY AND ECONOMIC DEVELOPMENT			
POLK COUNTY		YES	
CFDA 16.540	\$ 7,083		
	\$ 7,083		
ST. LOUIS COUNTY		YES	
CFDA 14.219	\$ 368,880		
UPPER MN VALLEY RDC		YES	
CFDA 14.219	\$ 89,334		
MN - DEPARTMENT OF FINANCE			
CASS COUNTY		YES	
CFDA 10.665	\$ 102,329		
CFDA 12.104	4,021		
	\$ 106,350		
GOODHUE COUNTY		YES	
CFDA 12.104	\$ 259		
HOUSTON COUNTY		YES	
CFDA 12.104	\$ 168		
ITASCA COUNTY		YES	
CFDA 10.665	\$ 208,025		
KOOCHICHING COUNTY		YES	
CFDA 10.665	\$ 28,263		
WINONA COUNTY		YES	
CFDA 12.104	\$ 2,364		
MN - DEPARTMENT OF HEALTH			
ARROWHEAD REG DEVELOP COMM		YES	
CFDA 13.991	\$ 2,930		
BELTRAMI COUNTY		YES	
CFDA 10.557	\$ 38,623		
BLUE EARTH COUNTY		YES	
CFDA 12.104	\$ 32,857		
CARVER COUNTY		YES	
CFDA 13.888	\$ 345		
CFDA 13.991	1,314		
	\$ 1,659		
CASS COUNTY		YES	
CFDA 10.557	\$ 31,831		
CFDA 13.888	170		
CFDA 13.994	23,655		
	\$ 55,656		

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MN - DEPARTMENT OF HEALTH			
CHISAGO COUNTY		YES	
CFDA 10.557	\$ 10,442		
	\$ 10,442		
CITY OF MINNEAPOLIS		YES	
CFDA 10.557	\$ 812,800		Grant Administration
CFDA 13.994	1,627,167		Grant Administration
	\$ 2,439,967		
CITY OF ST PAUL		YES	
CFDA 10.557	\$ 561,447		
CLAY COUNTY		YES	
CFDA 10.557	\$ 41,386		
CLAY-WILKIN OPPORTUNITY COUNCL		YES	
CFDA 13.217	\$ 42,875		
COOK COUNTY		YES	
CFDA 10.557	\$ 8,863		
CROW WING COUNTY		YES	
CFDA 10.557	\$ 122,563		
DOUGLAS COUNTY		YES	
CFDA 10.557	\$ 32,845		
FARIB.-MARTIN-WATONWAN HSB		YES	
CFDA 10.557	\$ 80		
FILLMORE COUNTY		YES	
CFDA 10.557	\$ 17,330		
FOND DU LAC RESERVATION		NO	
CFDA 13.260	\$ 18,776		
CFDA 10.557	30,761		
	\$ 49,537		
FREEBORN COUNTY		YES	
CFDA 10.557	\$ 18,742		
GOODHUE COUNTY		YES	
CFDA 10.557	\$ 44,539		
CFDA 13.116	17,375		
CFDA 13.217	21,724		
	\$ 83,638		
HOUSTON COUNTY		YES	
CFDA 10.557	\$ 12,804		
HUBBARD COUNTY		YES	
CFDA 10.557	\$ 20,137		
ISD 740		YES	
CFDA 13.994	\$ 16,940		
ITASCA COUNTY		YES	
CFDA 13.888	\$ 868		

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MN - DEPARTMENT OF HEALTH			
ITASCA COUNTY		YES	
CFDA 13.991	\$ 8,665		
CFDA 13.994	106,051		
	<u>\$ 115,584</u>		
KANABEC COUNTY		YES	
CFDA 10.557	\$ 7,511		
KITTSOON COUNTY		YES	
CFDA 10.557	\$ 55,504		
KOOCHICHING COUNTY		YES	
CFDA 13.888	\$ 900		
KOOCHICHING-ITASCA ACTION CNCL		YES	
CFDA 10.557	\$ 123,365		
LAKE OF THE WOODS COUNTY		YES	
CFDA 10.557	\$ 5,712		
LINCOLN-LYON-MURRAY-PIPE. CHS		YES	
CFDA 10.557	\$ 33,001		
MCLEOD COUNTY		YES	
CFDA 10.557	\$ 10,849		
MILLE LACS COUNTY		YES	
CFDA 10.557	\$ 15,477		
MINNESOTA VALLEY ACTION COUNCL		YES	
CFDA 10.557	\$ 107,878		
MORRISON COUNTY		YES	
CFDA 10.557	\$ 37,329		
MULTI-COUNTY BOARD OF HEALTH		YES	
CFDA 10.557	\$ 63,861		
CFDA 13.991	12,000		
CFDA 13.994	47,161		
	<u>\$ 123,022</u>		
NOBLES COUNTY		YES	
CFDA 10.557	\$ 27,929		
OLMSTED COUNTY		YES	
CFDA 10.557	\$ 69,034		
CFDA 13.987	23,429		
CFDA 13.992	8,299		
	<u>\$ 100,762</u>		
OTTER TAIL COUNTY		YES	
CFDA 10.557	\$ 57,782		
POPE COUNTY		YES	
CFDA 10.557	\$ 13,641		
REGION 9 DEVELOPMNT COMMISSION		YES	
CFDA 13.991	\$ 100,000		

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MN - DEPARTMENT OF HEALTH			
RICE COUNTY		YES	
CFDA 10.557	\$ 44,959		
CFDA 13.994	34,770		
	\$ 79,729		
SCOTT-CARVER ECONOMIC COUNCIL		YES	
CFDA 10.557	\$ 54,998		
SEMCAC INC		YES	
CFDA 10.557	\$ 45,191		
CFDA 13.260	3,284		
	\$ 48,475		
SIBLEY COUNTY		YES	
CFDA 10.557	\$ 9,044		
ST. LOUIS COUNTY		YES	Grant Reporting
CFDA 10.557	\$ 299,102		
STEARNS COUNTY		YES	
CFDA 13.991	\$ 7,234		
STEELE COUNTY		YES	
CFDA 10.557	\$ 24,380		
STEVENS COUNTY		YES	
CFDA 10.557	\$ 19,022		
SW & WEST CENTRAL ED SERV UNIT		NO	
CFDA 13.994	\$ 50,097		
TODD COUNTY		YES	
CFDA 10.557	\$ 41,105		
WASHINGTON COUNTY		YES	
CFDA 10.557	\$ 47,242		
WRIGHT CO COMM ACTION INC		YES	
CFDA 10.557	\$ 49,890		
MN - DEPARTMENT OF HUMAN SERVICES			
AITKIN COUNTY		YES	
CFDA 10.551	\$ 67,029		
CFDA 10.557	39,075		
CFDA 13.224	22,509		
CFDA 13.633	18,838		
CFDA 13.645	4,007		
CFDA 13.658	41,766		
CFDA 13.667	204,810		
CFDA 13.679	68,891		
CFDA 13.714	73,121		
CFDA 13.808	719,367		
CFDA 13.888	300		
	\$ 1,259,713		

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MN - DEPARTMENT OF HUMAN SERVICES			
ANOKA COUNTY			
		YES	
CFDA 10.551	\$ 317,820		
CFDA 10.555	19,963		
CFDA 10.557	134,443		
CFDA 13.645	47,462		
CFDA 13.646	98,991		
CFDA 13.658	312,375		
CFDA 13.667	1,385,044		
CFDA 13.679	1,010,155		
CFDA 13.714	355,416		
CFDA 13.808	5,175,481		
CFDA 13.814	148,801		
CFDA 13.992	13,310		
	<u>\$ 9,019,261</u>		
ARROWHEAD REG DEVELOP COMM			
		YES	
CFDA 13.633	\$ 467,747		
CFDA 13.635	911,332		
	<u>\$ 1,379,079</u>		
BECKER COUNTY			
		YES	
CFDA 10.551	\$ 45,589		
CFDA 13.645	24,504		
CFDA 13.646	1,159		
CFDA 13.658	73,338		
CFDA 13.667	356,703		
CFDA 13.679	69,599		
CFDA 13.714	90,398		
CFDA 13.808	1,667,812		
CFDA 13.814	79,313		
CFDA 13.992	3,054		
	<u>\$ 2,411,469</u>		
			Grant Compliance Grant Reporting
BELTRAMI COUNTY			
		YES	
CFDA 10.551	\$ 63,790		
CFDA 13.645	16,717		
CFDA 13.646	24,971		
CFDA 13.658	154,866		
CFDA 13.667	489,228		
CFDA 13.679	165,079		
CFDA 13.714	128,712		
CFDA 13.808	3,136,483		
CFDA 13.810	132		
CFDA 13.814	82,007		
CFDA 13.992	1,305		
	<u>\$ 4,263,290</u>		
BENTON COUNTY			
		YES	
CFDA 10.551	\$ 38,804		
CFDA 13.645	5,629		
CFDA 13.658	11,711		
CFDA 13.667	177,434		
CFDA 13.679	67,745		
CFDA 13.714	87,039		
CFDA 13.808	842,144		
CFDA 13.814	2,678		
CFDA 13.992	670		
	<u>\$ 1,233,854</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
BIG STONE COUNTY		YES	
CFDA 13.645	\$ 1,442		
CFDA 13.658	10,496		
CFDA 13.667	87,868		
CFDA 13.679	34,316		
CFDA 13.714	34,661		
CFDA 13.808	198,261		
CFDA 10.551	12,818		
	<u>\$ 379,862</u>		
BLUE EARTH COUNTY		YES	
CFDA 10.551	\$ 86,533		
CFDA 13.645	8,858		
CFDA 13.646	32,137		
CFDA 13.658	104,127		
CFDA 13.667	503,150		
CFDA 13.679	292,949		
CFDA 13.714	181,270		
CFDA 13.808	1,669,780		
CFDA 13.810	33		
CFDA 13.814	160,857		
CFDA 13.818	790,031		
CFDA 13.992	4,281		
	<u>\$ 3,834,006</u>		
BROWN COUNTY		YES	
CFDA 10.551	\$ 38,827		
CFDA 13.645	5,608		
CFDA 13.658	17,560		
CFDA 13.667	211,151		
CFDA 13.679	47,295		
CFDA 13.714	49,837		
CFDA 13.808	519,471		
CFDA 13.814	6,607		
CFDA 13.992	2,188		
	<u>\$ 898,544</u>		
CARLTON COUNTY		YES	
CFDA 10.551	\$ 105,412		
CFDA 10.557	27,255		
CFDA 13.244	2,844		
CFDA 13.633	6,471		
CFDA 13.645	6,334		
CFDA 13.658	42,234		
CFDA 13.667	397,548		
CFDA 13.679	211,766		
CFDA 13.714	184,396		
CFDA 13.808	1,698,459		Grant Compliance
CFDA 13.814	37,008		
CFDA 13.888	850		
CFDA 13.992	3,906		
	<u>\$ 2,724,483</u>		
CARVER COUNTY		YES	
CFDA 10.551	\$ 47,517		
CFDA 13.645	8,168		
CFDA 13.646	9,177		
CFDA 13.658	38,336		

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MN - DEPARTMENT OF HUMAN SERVICES			
CARVER COUNTY			
CFDA 13.667	\$ 284,753	YES	
CFDA 13.679	158,138		
CFDA 13.714	112,791		
CFDA 13.808	448,292		
CFDA 13.814	12,459		
	<u>\$ 1,119,631</u>		
CASS COUNTY			
CFDA 10.551	\$ 77,490	YES	
CFDA 13.645	20,856		
CFDA 13.658	95,391		
CFDA 13.667	361,341		
CFDA 13.679	131,077		
CFDA 13.714	135,908		
CFDA 13.808	1,881,787		
	<u>\$ 2,703,850</u>		
CHIPPEWA COUNTY			
CFDA 10.551	\$ 20,041	YES	
CFDA 13.645	2,873		
CFDA 13.658	31,280		
CFDA 13.667	141,477		
CFDA 13.679	55,835		
CFDA 13.714	69,242		
CFDA 13.808	282,173		
CFDA 13.810	107		
CFDA 13.814	9,927		
CFDA 13.992	1,292		
CFDA 21.300	309,523		
	<u>\$ 923,770</u>		
CHISAGO COUNTY			
CFDA 10.551	\$ 39,607	YES	
CFDA 13.645	5,887		
CFDA 13.658	18,474		
CFDA 13.667	215,898		
CFDA 13.679	127,120		
CFDA 13.714	84,575		
CFDA 13.808	812,523		
CFDA 13.814	7,877		
CFDA 13.992	2,131		
	<u>\$ 1,314,092</u>		
CLAY COUNTY			
CFDA 10.551	\$ 103,434	YES	
CFDA 13.645	8,690		
CFDA 13.646	9,580		
CFDA 13.658	60,949		
CFDA 13.667	374,917		
CFDA 13.679	153,550		
CFDA 13.714	124,142		
CFDA 13.808	1,885,151		
CFDA 13.810	285		
CFDA 13.814	202,557		
CFDA 13.992	7,219		
	<u>\$ 2,930,474</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
CLEARWATER COUNTY			
		YES	
CFDA 10.551	\$ 46,394		
CFDA 13.645	7,704		
CFDA 13.658	18,206		
CFDA 13.667	183,506		
CFDA 13.679	67,335		
CFDA 13.714	64,567		
CFDA 13.808	646,422		
CFDA 13.814	2,623		
CFDA 13.992	1,524		
	<u>\$ 1,038,281</u>		
COOK COUNTY			
		YES	
CFDA 10.551	\$ 13,179		
CFDA 13.645	2,846		
CFDA 13.658	1,912		
CFDA 13.667	50,568		
CFDA 13.679	27,313		
CFDA 13.714	24,540		
CFDA 13.808	111,551		
CFDA 13.810	181		
	<u>\$ 232,090</u>		
COTTONWOOD COUNTY			
		YES	
CFDA 10.551	\$ 25,139		
CFDA 13.645	4,613		
CFDA 13.658	11,928		
CFDA 13.667	130,137		Grant Reporting
CFDA 13.679	33,919		
CFDA 13.714	70,151		
CFDA 13.808	302,933		
CFDA 13.992	510		
	<u>\$ 579,330</u>		
COUNTRYSIDE PUBLIC HEALTH SERV			
		YES	
CFDA 10.557	\$ 68,122		
CFDA 13.633	21,184		
	<u>\$ 89,306</u>		
CROW WING COUNTY			
		YES	
CFDA 10.551	\$ 333,952		
CFDA 13.645	8,290		
CFDA 13.646	20,257		
CFDA 13.658	87,332		Expenditures
			Grant Administration
CFDA 13.667	540,240		
CFDA 13.679	269,307		Expenditures
			Grant Administration
CFDA 13.714	339,095		Expenditures
			Grant Administration
CFDA 13.808	2,241,111		Expenditures
CFDA 13.814	16,122		
CFDA 13.992	17,823		Expenditures
			Grant Administration
CFDA 72.002	30,980		
	<u>\$ 3,904,509</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
DAKOTA COUNTY			
		YES	
CFDA 10.551	\$ 221,317		
CFDA 10.557	96,033		
CFDA 13.645	45,005		
CFDA 13.646	69,122		
CFDA 13.658	174,056		
CFDA 13.665	7,500		
CFDA 13.667	1,178,649		
CFDA 13.679	771,492		
CFDA 13.714	369,183		
CFDA 13.808	4,370,122		
CFDA 13.814	377,726		
CFDA 13.992	22,211		
	<u>\$ 7,702,416</u>		
DODGE COUNTY			
		YES	
CFDA 10.551	\$ 17,452		
CFDA 13.645	3,283		
CFDA 13.646	6,169		
CFDA 13.658	998		
CFDA 13.667	103,447		
CFDA 13.679	35,338		
CFDA 13.714	80,358		
CFDA 13.808	341,445		
CFDA 13.992	1,148		
	<u>\$ 589,638</u>		
DOUGLAS COUNTY			
		YES	
CFDA 10.551	\$ 44,690		
CFDA 13.645	5,377		
CFDA 13.658	27,280		
CFDA 13.667	257,334		
CFDA 13.679	122,218		
CFDA 13.714	111,330		
CFDA 13.808	754,031		
CFDA 13.818	799,621		
	<u>\$ 2,121,881</u>		
EAST CENTRAL RDC			
		YES	
CFDA 10.550	\$ 105,943		
CFDA 13.633	403,367		
CFDA 13.635	218,268		
	<u>\$ 727,578</u>		
FARIB.-MARTIN-WATONWAN HSB			
		YES	
CFDA 10.551	\$ 70,242		
CFDA 13.645	10,666		
CFDA 13.658	62,061		
CFDA 13.667	492,567		
CFDA 13.679	139,374		
CFDA 13.714	205,063		
CFDA 13.808	1,483,243		
CFDA 13.814	50,536		
CFDA 13.992	4,404		
	<u>\$ 2,518,156</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
FILLMORE COUNTY		YES	
CFDA 10.551	\$ 32,105		
CFDA 13.658	29,273		
CFDA 13.667	192,590		
CFDA 13.679	17,613		
CFDA 13.714	73,018		
CFDA 13.808	481,182		
CFDA 13.814	8,262		
CFDA 13.888	660		
	<u>\$ 834,703</u>		
FOND DU LAC RESERVATION		NO	
CFDA 13.242	\$ 141,220		
CFDA 13.228	35,341		
	<u>\$ 176,561</u>		
FREEBORN COUNTY		YES	
CFDA 10.551	\$ 97,911		
CFDA 13.645	7,051		
CFDA 13.646	7,891		
CFDA 13.658	142,113		
CFDA 13.665	58,799		
CFDA 13.667	288,695		
CFDA 13.679	132,820		
CFDA 13.714	118,206		
CFDA 13.808	1,158,957		
CFDA 13.814	4,811		
CFDA 13.992	3,083		
	<u>\$ 2,020,337</u>		
GOODHUE COUNTY		YES	
CFDA 10.551	\$ 63,406		
CFDA 13.645	31,170		
CFDA 13.658	12,386		
CFDA 13.667	272,398		
CFDA 13.679	98,645		
CFDA 13.714	81,918		
CFDA 13.808	876,986		
CFDA 13.814	8,470		
CFDA 13.992	6,824		
	<u>\$ 1,452,203</u>		
GRANT COUNTY		YES	
CFDA 10.551	\$ 13,230		
CFDA 13.645	1,317		
CFDA 13.658	9,804		
CFDA 13.667	62,791		
CFDA 13.679	17,163		
CFDA 13.714	33,873		
CFDA 13.808	124,664		
CFDA 13.810	12		
	<u>\$ 262,854</u>		
HEADWATERS REG DEV COMM		YES	
CFDA 10.550	\$ 64,799		
CFDA 13.633	194,191		
CFDA 13.668	161,469		
	<u>\$ 420,459</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
HOUSTON COUNTY		YES	
CFDA 10.551	\$ 29,641		
CFDA 13.645	3,821		
CFDA 13.658	24,864		
CFDA 13.667	143,667		
CFDA 13.679	33,353		
CFDA 13.714	93,382		
CFDA 13.808	357,726		
CFDA 13.992	2,022		
	<u>\$ 688,476</u>		
HUBBARD COUNTY		YES	
CFDA 10.551	\$ 39,820		
CFDA 13.645	2,900		
CFDA 13.658	30,884		
CFDA 13.667	176,285		
CFDA 13.679	43,982		
CFDA 13.714	90,184		
CFDA 13.808	913,608		
CFDA 13.814	32,826		
CFDA 13.818	745,625		
CFDA 13.992	428		
CFDA 13.994	27,094		
CFDA 13.810	0		
	<u>\$ 2,103,636</u>		
ISANTI COUNTY		YES	
CFDA 10.551	\$ 58,906		
CFDA 13.645	5,504		
CFDA 13.658	136,600		
CFDA 13.667	252,855		
CFDA 13.679	127,484		
CFDA 13.714	96,909		
CFDA 13.808	913,086		
CFDA 13.814	9,210		
CFDA 13.992	2,095		
CFDA 20.600	11,994		
	<u>\$ 1,614,643</u>		
ISD 197		YES	
CFDA 13.633	\$ 26,834		
ISD 281		YES	
CFDA 13.814	\$ 17,067		Grant Reporting
ISD 625		YES	
CFDA 13.814	\$ 90,982		
ITASCA COUNTY		YES	
CFDA 10.551	\$ 133,891		
CFDA 13.645	21,358		
CFDA 13.646	38,435		
CFDA 13.658	71,885		
CFDA 13.667	575,132		
CFDA 13.679	241,223		
CFDA 13.714	186,886		
CFDA 13.808	2,779,038		
CFDA 13.810	1,273		
	<u>\$ 4,049,121</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
JACKSON COUNTY			
		YES	
CFDA 10.551	\$ 27,955		
CFDA 10.557	11,570		
CFDA 13.658	5,327		
CFDA 13.667	125,845		
CFDA 13.679	36,367		
CFDA 13.714	40,173		
CFDA 13.808	384,139		
CFDA 13.814	3,805		
CFDA 13.992	1,463		
	<u>\$ 636,644</u>		
KANABEC COUNTY			
		YES	
CFDA 10.551	\$ 55,611		
CFDA 13.645	2,670		
CFDA 13.658	24,749		
CFDA 13.667	143,775		
CFDA 13.679	32,762		
CFDA 13.714	45,133		
CFDA 13.808	480,101		
CFDA 13.994	13,338		
	<u>\$ 798,139</u>		
KANDIYOHI COUNTY			
		YES	
CFDA 10.551	\$ 58,232		
CFDA 10.557	4,707		
CFDA 13.633	1,966		
CFDA 13.645	7,052		
CFDA 13.658	106,358		
CFDA 13.667	351,422		
CFDA 13.679	72,663		
CFDA 13.714	145,719		
CFDA 13.808	1,483,014		
CFDA 13.814	124,827		
CFDA 13.992	3,611		
	<u>\$ 2,359,571</u>		
KITTSOON COUNTY			
		YES	
CFDA 10.551	\$ 39,494		
CFDA 13.658	5,804		
CFDA 13.667	75,363		
CFDA 13.679	32,175		
CFDA 13.714	36,911		
CFDA 13.808	130,648		
CFDA 13.814	1,093		
	<u>\$ 321,488</u>		
KOOCHICHING COUNTY			
		YES	
CFDA 10.551	\$ 111,301		
CFDA 13.633	10,443		
CFDA 13.645	7,788		
CFDA 13.658	56,082		
CFDA 13.667	253,981		
CFDA 13.679	101,937		
CFDA 13.714	110,215		
CFDA 13.808	983,954		
CFDA 13.810	1,056		
CFDA 13.814	2,447		
	<u>\$ 1,639,204</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
LAC QUI PARLE COUNTY		YES	
CFDA 10.551	\$ 9,069		
CFDA 13.645	1,971		
CFDA 13.658	4,983		
CFDA 13.667	81,545		
CFDA 13.679	20,188		
CFDA 13.714	34,516		
CFDA 13.808	141,263		
CFDA 13.814	12,723		
CFDA 13.992	860		
	<u>\$ 307,118</u>		
LAKE COUNTY		YES	
CFDA 10.551	\$ 45,755		
CFDA 10.557	19,678		
CFDA 13.645	2,591		Expenditures
CFDA 13.658	14,728		Expenditures
CFDA 13.667	121,361		Expenditures
CFDA 13.679	90,989		
CFDA 13.714	51,432		
CFDA 13.808	495,248		
CFDA 13.810	148		
CFDA 13.814	40,112		
CFDA 13.992	486		
	<u>\$ 882,528</u>		
LAKE OF THE WOODS COUNTY		YES	
CFDA 10.551	\$ 15,574		
CFDA 13.645	741		
CFDA 13.658	4,532		
CFDA 13.667	37,761		
CFDA 13.679	16,338		
CFDA 13.714	33,921		
CFDA 13.808	100,438		
	<u>\$ 209,305</u>		
LE SUEUR COUNTY		YES	
CFDA 10.551	\$ 24,277		
CFDA 13.646	581		
CFDA 13.658	74,376		
CFDA 13.667	203,818		
CFDA 13.679	62,809		
CFDA 13.714	71,038		
CFDA 13.808	530,089		
CFDA 13.810	30		
CFDA 13.814	2,961		
CFDA 13.992	1,227		
CFDA 13.994	9,663		
	<u>\$ 980,869</u>		
LYON COUNTY		YES	
CFDA 10.551	\$ 5,279		
CFDA 13.645	12		
CFDA 13.658	548		
CFDA 13.679	1,880		
CFDA 13.714	8,593		
CFDA 13.808	6,219		
CFDA 13.992	4,274		
	<u>\$ 26,805</u>		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF HUMAN SERVICES			
MAHONOMEN COUNTY		YES	
CFDA 10.551	\$ 31,278		
CFDA 13.645	23,703		
CFDA 13.658	4,919		
CFDA 13.667	82,726		
CFDA 13.679	27,389		
CFDA 13.714	14,253		
CFDA 13.808	420,331		
CFDA 13.992	820		
	<u>\$ 605,419</u>		
MARSHALL COUNTY		YES	
CFDA 10.551	\$ 26,615		
CFDA 13.645	2,849		
CFDA 13.658	1,078		
CFDA 13.667	129,573		
CFDA 13.679	25,018		
CFDA 13.714	52,984		
CFDA 13.808	177,094		
CFDA 13.814	1,837		
	<u>\$ 417,048</u>		
MCLEOD COUNTY		YES	
CFDA 10.551	\$ 42,426		
CFDA 13.645	6,137		
CFDA 13.658	29,512		
CFDA 13.667	223,605		
CFDA 13.679	47,701		
CFDA 13.714	119,445		
CFDA 13.808	518,109		
CFDA 13.810	184		
CFDA 13.814	10,793		
CFDA 13.992	2,822		
	<u>\$ 1,000,734</u>		
MEEKER COUNTY		YES	
CFDA 10.551	\$ 43,728		
CFDA 10.557	11,134		
CFDA 13.635	6,516		
CFDA 13.645	4,300		
CFDA 13.658	16,551		
CFDA 13.667	170,883		
CFDA 13.668	609		
CFDA 13.679	53,276		
CFDA 13.714	52,275		
CFDA 13.808	567,937		
CFDA 13.810	75		
CFDA 13.814	522		
CFDA 13.992	1,807		
	<u>\$ 929,613</u>		
METROPOLITAN COUNCIL		YES	
CFDA 10.550	\$ 722,089		Expenditures
CFDA 13.633	1,697,545		Expenditures
CFDA 13.635	2,121,951		Expenditures
	<u>\$ 4,541,585</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
MILLE LACS COUNTY		YES	
CFDA 10.551	\$ 57,409		
CFDA 13.645	9,264		
CFDA 13.658	28,741		
CFDA 13.667	250,997		
CFDA 13.679	49,527		
CFDA 13.714	83,970		
CFDA 13.808	831,127		
CFDA 13.814	612		
CFDA 13.992	2,158		
	<u>\$ 1,313,805</u>		
MORRISON COUNTY		YES	
CFDA 10.551	\$ 62,764		
CFDA 13.633	21,244		
CFDA 13.645	6,912		
CFDA 13.646	24,090		
CFDA 13.658	49,550		
CFDA 13.667	314,920		
CFDA 13.679	139,907		
CFDA 13.714	115,422		
CFDA 13.808	1,183,575		
CFDA 13.992	2,209		
	<u>\$ 1,920,593</u>		
MOWER COUNTY		YES	
CFDA 10.551	\$ 44,707		
CFDA 10.557	22,143		
CFDA 13.646	4,853		
CFDA 13.658	69,144		
CFDA 13.667	399,468		Grant Compliance
CFDA 13.679	117,035		Grant Compliance
CFDA 13.714	162,651		
CFDA 13.808	1,219,456		
CFDA 13.814	75,611		
CFDA 13.992	3,143		
	<u>\$ 2,118,211</u>		
MULTI-COUNTY BOARD OF HEALTH		YES	
CFDA 13.992	\$ 5,724		
NICOLLET COUNTY		YES	
CFDA 10.551	\$ 30,757		
CFDA 13.646	4,338		
CFDA 13.658	28,892		
CFDA 13.667	169,030		
CFDA 13.679	55,011		
CFDA 13.714	74,163		
CFDA 13.808	530,502		
CFDA 13.810	83		
CFDA 13.814	18,661		
CFDA 13.992	1,732		
	<u>\$ 913,169</u>		
NOBLES COUNTY		YES	
CFDA 10.551	\$ 24,001		
CFDA 13.645	4,340		
CFDA 13.658	43,879		

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MN - DEPARTMENT OF HUMAN SERVICES			
NOBLES COUNTY			
		YES	
CFDA 13.667	\$ 196,359		
CFDA 13.679	79,522		
CFDA 13.714	94,730		
CFDA 13.808	580,342		
CFDA 13.814	11,358		
CFDA 13.992	1,754		
	<u>\$ 1,036,285</u>		
NORMAN COUNTY			
		YES	
CFDA 10.551	\$ 35,167		
CFDA 13.645	1,834		
CFDA 13.658	13,284		
CFDA 13.667	90,600		
CFDA 13.679	17,943		
CFDA 13.714	53,932		
CFDA 13.808	144,692		
CFDA 13.814	17,607		
CFDA 13.992	881		
	<u>\$ 375,940</u>		
NORTHWEST REG DEV COMM			
		YES	
CFDA 13.633	\$ 169,669		
CFDA 13.635	226,417		
	<u>\$ 396,086</u>		
OLMSTED COUNTY			
		YES	
CFDA 10.551	\$ 103,171		
CFDA 13.645	18,555		
CFDA 13.646	19,413		
CFDA 13.658	58,845		
CFDA 13.667	778,438		
CFDA 13.679	292,325		
CFDA 13.714	228,440		
CFDA 13.808	2,090,853		
CFDA 13.814	1,431,435		
	<u>\$ 5,021,475</u>		
OTTER TAIL COUNTY			
		YES	
CFDA 10.551	\$ 97,645		
CFDA 13.645	9,834		
CFDA 13.658	18,085		
CFDA 13.667	494,131		
CFDA 13.679	103,559		
CFDA 13.714	166,669		
CFDA 13.808	1,208,071		
CFDA 13.814	160,630		
CFDA 13.818	1,830,976		
CFDA 13.992	4,679		
	<u>\$ 4,094,279</u>		
PENNINGTON COUNTY			
		YES	
CFDA 10.551	\$ 26,345		
CFDA 13.645	3,057		
CFDA 13.658	14,015		
CFDA 13.667	161,251		
CFDA 13.679	49,266		

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MN - DEPARTMENT OF HUMAN SERVICES			
PENNINGTON COUNTY			
CFDA 13.714	\$ 56,681	YES	
CFDA 13.808	549,173		
CFDA 13.992	1,938		
	<u>\$ 861,726</u>		
PINE COUNTY			
CFDA 10.551	\$ 87,890	YES	
CFDA 13.645	6,978		
CFDA 13.658	62,143		
CFDA 13.667	354,132		
CFDA 13.679	116,837		
CFDA 13.714	105,068		
CFDA 13.808	1,055,078		
CFDA 13.810	144		
CFDA 13.814	7,112		
CFDA 13.992	3,412		
	<u>\$ 1,798,794</u>		
PIPESTONE COUNTY			
CFDA 10.551	\$ 10,934	YES	
CFDA 13.645	2,267		
CFDA 13.658	35,010		
CFDA 13.667	112,869		
CFDA 13.679	25,843		
CFDA 13.714	74,663		
CFDA 13.808	272,103		
CFDA 13.810	22		
CFDA 13.814	24,068		
CFDA 13.992	1,023		
	<u>\$ 558,802</u>		
POLK COUNTY			
CFDA 10.551	\$ 100,580	YES	
CFDA 13.645	6,978		
CFDA 13.658	91,381		
CFDA 13.667	422,193		
CFDA 13.679	131,151		
CFDA 13.714	66,359		
CFDA 13.808	1,731,630		
CFDA 13.810	308		
CFDA 13.814	70,003		
CFDA 13.992	3,919		
	<u>\$ 2,624,502</u>		
POPE COUNTY			
CFDA 10.551	\$ 21,238	YES	
CFDA 13.633	16,271		
CFDA 13.645	2,225		
CFDA 13.658	8,082		
CFDA 13.667	118,458		
CFDA 13.679	18,577		
CFDA 13.714	25,387		
CFDA 13.808	309,612		
	<u>\$ 519,850</u>		

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MN - DEPARTMENT OF HUMAN SERVICES			
RAMSEY COUNTY		YES	
CFDA 10.551	\$ 705,722		
CFDA 13.645	82,208		
CFDA 13.646	296,590		
CFDA 13.647	9,285		
CFDA 13.658	872,998		
CFDA 13.667	6,597,394		
CFDA 13.669	13,158		
CFDA 13.679	2,060,063		
CFDA 13.714	2,779,379		
CFDA 13.808	26,263,668		
CFDA 13.814	3,646,607		
CFDA 13.818	139,271		
CFDA 13.988	9,696		
CFDA 13.992	157,238		
	<u>\$ 43,633,277</u>		
RED LAKE COUNTY		YES	
CFDA 10.551	\$ 20,781		
CFDA 13.645	1,242		
CFDA 13.658	161		
CFDA 13.667	55,034		
CFDA 13.679	15,276		
CFDA 13.714	43,459		
CFDA 13.808	100,504		
	<u>\$ 236,457</u>		
REDWOOD COUNTY		YES	
CFDA 10.551	\$ 215,230		
CFDA 10.557	19,351		
CFDA 13.633	11,695		
CFDA 13.645	3,919		
CFDA 13.658	36,629		
CFDA 13.667	197,843		
CFDA 13.679	48,736		
CFDA 13.714	25,304		
CFDA 13.808	361,455		
	<u>\$ 920,162</u>		
REGION 5 REG DEVELOP COMM		YES	
CFDA 13.633	\$ 265,120		
CFDA 13.635	424,474		
	<u>\$ 689,594</u>		
REGION 9 DEVELOPMNT COMMISSION		YES	
CFDA 13.633	\$ 408,248		
CFDA 13.635	348,083		
CFDA 10.550	113,881		
	<u>\$ 870,212</u>		
REGION VIII NORTH WELFARE BRD		YES	
CFDA 10.551	\$ 91,213		
CFDA 13.645	5,271		
CFDA 13.658	44,183		
CFDA 13.667	433,289		
CFDA 13.679	108,699		
CFDA 13.714	154,321		

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MN - DEPARTMENT OF HUMAN SERVICES			
REGION VIII NORTH WELFARE BRD		YES	
CFDA 13.808	\$ 1,247,678		
CFDA 13.814	19,346		
	<u>\$ 2,104,000</u>		
RENVILLE COUNTY		YES	
CFDA 10.551	\$ 27,510		
CFDA 10.557	6,758		
CFDA 13.645	4,072		
CFDA 13.658	46,735		
CFDA 13.667	166,251		
CFDA 13.679	40,914		
CFDA 13.714	71,066		
CFDA 13.808	262,278		
CFDA 13.888	325		
CFDA 13.992	1,684		
CFDA 13.994	10,405		
	<u>\$ 637,998</u>		
RICE COUNTY		YES	
CFDA 10.551	\$ 55,344		
CFDA 13.645	8,940		
CFDA 13.658	75,360		
CFDA 13.667	383,871		
CFDA 13.679	120,671		
CFDA 13.714	94,674		
CFDA 13.808	954,694		
CFDA 13.814	83,997		
	<u>\$ 1,777,551</u>		
ROCK COUNTY		YES	
CFDA 10.551	\$ 12,586		
CFDA 13.645	2,186		
CFDA 13.658	4,999		
CFDA 13.667	72,537		
CFDA 13.679	19,714		
CFDA 13.714	24,683		
CFDA 13.808	167,407		
CFDA 13.992	73,912		
	<u>\$ 378,024</u>		
ROSEAU COUNTY		YES	
CFDA 10.551	\$ 29,436		
CFDA 13.633	4,830		
CFDA 13.645	2,694		
CFDA 13.658	15,689		
CFDA 13.667	118,876		
CFDA 13.679	56,450		
CFDA 13.714	58,096		
CFDA 13.808	255,335		
CFDA 13.814	1,516		
CFDA 13.992	1,242		
	<u>\$ 544,164</u>		
SCOTT COUNTY		YES	
CFDA 10.551	\$ 57,698		
CFDA 13.645	10,574		

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MN - DEPARTMENT OF HUMAN SERVICES			
SCOTT COUNTY		YES	
CFDA 13.646	\$ 7,361		
CFDA 13.658	55,155		
CFDA 13.667	292,833		
CFDA 13.679	58,323		
CFDA 13.714	116,325		
CFDA 13.808	706,808		
CFDA 13.814	1,435		
CFDA 13.992	2,243		
	\$ 1,308,755		
SHERBURNE COUNTY		YES	
CFDA 10.551	\$ 36,846		
CFDA 13.633	16,597		
CFDA 13.645	7,106		
CFDA 13.646	14,923		
CFDA 13.658	43,210		
CFDA 13.667	227,362		
CFDA 13.679	89,946		
CFDA 13.714	90,043		
CFDA 13.808	971,768		
CFDA 13.810	368		
CFDA 13.814	34,259		
CFDA 13.992	2,157		
	\$ 1,534,585		
SIBLEY COUNTY		YES	
CFDA 10.551	\$ 21,998		
CFDA 13.645	3,150		
CFDA 13.658	8,745		
CFDA 13.667	103,619		
CFDA 13.679	19,367		
CFDA 13.714	41,389		
CFDA 13.808	230,932		
CFDA 13.992	1,188		
	\$ 430,388		
SIX EAST RDC		YES	
CFDA 10.550	\$ 107,910		
CFDA 13.633	180,554		
CFDA 13.635	250,502		
	\$ 538,966		
SOUTHWEST REG DEV COMM		YES	
CFDA 10.550	\$ 129,015		
CFDA 13.633	251,095		
CFDA 13.635	285,521		
	\$ 665,631		
SPECIAL SCHOOL DISTRICT 1		YES	
CFDA 13.815	\$ 77,884		
CFDA 13.992	37,268		
	\$ 115,152		
ST. LOUIS COUNTY		YES	
CFDA 10.551	\$ 635,804		

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MN - DEPARTMENT OF HUMAN SERVICES			
ST. LOUIS COUNTY			
		YES	
CFDA 13.633	\$ 29,967		Grant Reporting
CFDA 13.635	84,419		Grant Reporting
CFDA 13.645	71,547		Grant Reporting
CFDA 13.646	162,347		
CFDA 13.658	714,351		
CFDA 13.667	3,435,930		
CFDA 13.679	1,481,826		
CFDA 13.714	1,265,080		Grant Administration Grant Reporting
CFDA 13.808	13,770,384		
CFDA 13.810	10,665		
CFDA 13.814	228,055		
CFDA 13.991	7,029		
CFDA 13.992	107,798		Grant Reporting
	<u>\$ 22,005,202</u>		
STEARNS COUNTY			
		YES	
CFDA 10.551	\$ 188,919		
CFDA 13.633	60,375		
CFDA 13.645	22,793		
CFDA 13.658	57,084		
CFDA 13.667	786,394		
CFDA 13.679	297,840		
CFDA 13.714	361,393		
CFDA 13.808	2,801,941		
CFDA 13.814	33,744		
CFDA 13.992	8,004		
	<u>\$ 4,618,487</u>		
STEELE COUNTY			
		YES	
CFDA 10.551	\$ 30,098		
CFDA 13.645	6,186		
CFDA 13.658	45,952		
CFDA 13.667	192,271		
CFDA 13.679	76,453		
CFDA 13.714	37,743		
CFDA 13.808	479,925		
CFDA 13.814	26,545		
CFDA 13.818	286,748		
CFDA 13.888	518		
CFDA 13.992	604		
	<u>\$ 1,183,043</u>		
STEVENS COUNTY			
		YES	
CFDA 10.551	\$ 14,646		
CFDA 13.667	100,433		
CFDA 13.679	20,214		
CFDA 13.714	27,355		
CFDA 13.808	204,254		
CFDA 13.810	13		
	<u>\$ 366,915</u>		
SWIFT COUNTY			
		YES	
CFDA 10.551	\$ 25,190		
CFDA 13.645	2,645		
CFDA 13.658	13,420		
CFDA 13.667	137,133		

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MN - DEPARTMENT OF HUMAN SERVICES			
SWIFT COUNTY			
CFDA 13.679	\$ 52,658	YES	
CFDA 13.714	48,067		
CFDA 13.808	320,655		
CFDA 13.814	38,618		
CFDA 13.992	1,250		
	\$ 639,636		
TODD COUNTY			
CFDA 10.551	\$ 48,540	YES	
CFDA 13.645	5,546		
CFDA 13.646	2,741		
CFDA 13.658	19,334		
CFDA 13.667	291,148		
CFDA 13.679	43,367		
CFDA 13.714	116,081		
CFDA 13.808	918,276		Grant Compliance
CFDA 13.818	1,163,033		
CFDA 13.991	4,635		
CFDA 13.992	2,566		
	\$ 2,615,267		
TRAVERSE COUNTY			
CFDA 10.551	\$ 14,212	YES	
CFDA 13.645	1,062		
CFDA 13.658	6,248		
CFDA 13.667	62,480		
CFDA 13.679	8,303		
CFDA 13.714	19,295		
CFDA 13.808	82,706		
	\$ 194,306		
UPPER MN VALLEY RDC			
CFDA 10.550	\$ 70,208	YES	
CFDA 13.633	134,423		
CFDA 13.635	187,705		
	\$ 392,336		
WABASHA COUNTY			
CFDA 10.557	\$ 33,075	YES	
CFDA 13.645	4,049		
CFDA 13.658	34,259		
CFDA 13.667	158,437		
CFDA 13.679	73,294		
CFDA 13.714	76,343		
CFDA 13.808	442,905		
CFDA 13.814	62,779		
CFDA 13.992	1,617		
	\$ 886,758		
WADENA COUNTY			
CFDA 10.551	\$ 24,206	YES	
CFDA 10.557	30,508		
CFDA 13.645	6,813		
CFDA 13.646	10,529		
CFDA 13.658	13,288		
CFDA 13.667	186,498		

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MN - DEPARTMENT OF HUMAN SERVICES			
WADENA COUNTY		YES	
CFDA 13.679	\$ 49,028		
CFDA 13.714	65,557		
CFDA 13.808	725,481		
CFDA 13.992	1,722		
	<u>\$ 1,113,630</u>		
WASECA COUNTY		YES	
CFDA 10.551	\$ 22,377		
CFDA 10.557	2,655		
CFDA 13.645	3,761		
CFDA 13.646	744		
CFDA 13.658	33,895		
CFDA 13.667	130,425		
CFDA 13.679	32,477		
CFDA 13.714	58,532		
CFDA 13.808	450,877		
CFDA 13.814	29,280		
CFDA 13.992	912		
CFDA 16.540	1,000		
	<u>\$ 766,935</u>		
WASHINGTON COUNTY		YES	
CFDA 10.551	\$ 135,304		
CFDA 13.628	10,667		
CFDA 13.645	26,986		
CFDA 13.646	29,990		
CFDA 13.658	94,400		
CFDA 13.667	815,194		
CFDA 13.679	366,149		
CFDA 13.714	183,785		
CFDA 13.808	2,514,262		
CFDA 13.814	73,701		
CFDA 13.992	9,073		
	<u>\$ 4,259,511</u>		
WILKIN COUNTY		YES	
CFDA 10.551	\$ 20,440		
CFDA 13.645	1,734		
CFDA 13.658	160		
CFDA 13.667	82,549		
CFDA 13.679	22,801		
CFDA 13.714	38,131		
CFDA 13.808	212,660		
CFDA 13.814	6,735		
CFDA 13.991	2,474		
	<u>\$ 387,684</u>		
WINONA COUNTY		YES	
CFDA 10.551	\$ 61,607		
CFDA 10.557	28,753		
CFDA 13.645	8,279		
CFDA 13.646	19,516		
CFDA 13.658	33,181		
CFDA 13.667	380,353		
CFDA 13.679	191,821		
CFDA 13.714	132,212		
CFDA 13.808	1,159,119		

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MN - DEPARTMENT OF HUMAN SERVICES			
WINONA COUNTY		YES	
CFDA 13.814	\$ 10,494		
CFDA 13.992	3,666		
	<u>\$ 2,029,001</u>		
WRIGHT COUNTY		YES	
CFDA 10.551	\$ 43,993		
CFDA 13.633	39,842		
CFDA 13.645	14,220		
CFDA 13.646	23,972		
CFDA 13.658	56,459		
CFDA 13.667	443,206		
CFDA 13.679	243,776		
CFDA 13.714	100,019		
CFDA 13.808	1,564,313		
CFDA 13.814	10,123		
CFDA 13.992	4,492		
	<u>\$ 2,544,415</u>		
YELLOW MEDICINE COUNTY		YES	
CFDA 10.551	\$ 28,593		
CFDA 13.655	2,539		
CFDA 13.658	2,037		
CFDA 13.667	161,075		
CFDA 13.679	41,895		
CFDA 13.714	35,781		
CFDA 13.808	265,903		
CFDA 13.814	144		
	<u>\$ 537,967</u>		
MN - DEPARTMENT OF JOBS & TRAINING			
ANOKA COUNTY COMM ACTION PROG		YES	
CFDA 13.665	\$ 351,467		
CFDA 13.818	1,250,727		
CFDA 10.565	9,490		
CFDA 81.042	245,467		
	<u>\$ 1,857,151</u>		
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 13.818	\$ 5,343,834		
CFDA 17.235	53,681		
CFDA 81.042	513,124		
	<u>\$ 5,910,639</u>		
BENTON COUNTY		YES	
CFDA 13.818	\$ 581,236		
BI-COUNTY COMM ACTION COUNCIL		YES	
CFDA 13.665	\$ 203,643		
CFDA 13.818	3,412,315		Grant Compliance
CFDA 84.083	8,250		
CFDA 81.042	355,944		
	<u>\$ 3,980,152</u>		

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MN - DEPARTMENT OF JOBS & TRAINING			
BLUE EARTH COUNTY		YES	
CFDA 17.250	\$ 274,345		
	\$ 274,345		
BROWN COUNTY		YES	
CFDA 13.818	\$ 588,683		
CFDA 16.540	2,199		
	\$ 590,882		
CARVER COUNTY		YES	
CFDA 17.235	\$ 62,258		
CITY OF DULUTH		YES	Expenditures
CFDA 17.235	\$ 145,053		
CFDA 17.250	989,906		
CFDA 17.246	163,330		
	\$ 1,298,289		
CITY OF MINNEAPOLIS		YES	Grant Administration
CFDA 17.250	\$ 3,298,065		Grant Administration
CFDA 81.042	1,244,303		Grant Administration
CFDA 13.665	871,831		Grant Administration
CFDA 13.818	9,065,655		Grant Administration
CFDA 10.565	31,120		Grant Administration
	\$ 14,510,974		
CITY OF ST PAUL		YES	
CFDA 17.232	\$ 2,390,262		
CLAY-WILKIN OPPORTUNITY COUNCIL		YES	
CFDA 13.665	\$ 146,948		
CFDA 13.818	1,427,767		
CFDA 10.565	2,894		
CFDA 81.042	152,691		
	\$ 1,730,300		
CLEARWATER COUNTY		YES	
CFDA 13.818	\$ 438,329		
CROW WING COUNTY		YES	
CFDA 13.818	\$ 1,420,463		
DAKOTA COUNTY		YES	
CFDA 13.818	\$ 801,813		
CFDA 17.235	111,933		
CFDA 17.246	104,995		
CFDA 17.250	819,215		
CFDA 17.802	7,795		
CFDA 81.042	181,362		
	\$ 2,027,113		
DULUTH COMM ACTION PROG INC		YES	Grant Compliance
CFDA 10.565	\$ 11,927		Grant Reporting
CFDA 13.818	2,947,294		Grant Compliance
CFDA 13.665	284,577		
CFDA 81.042	449,646		
	\$ 3,693,444		

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MN - DEPARTMENT OF JOBS & TRAINING			
FOND DU LAC RESERVATION		NO	
CFDA 81.042	\$ 17,861		
CFDA 13.818	345,910		
CFDA 13.665	21,942		
	<u>\$ 385,713</u>		
GOODHUE-RICE-WABASHA CITZ CNCL		YES	
CFDA 10.565	\$ 6,133		
CFDA 13.665	181,287		
CFDA 13.818	1,554,444		
CFDA 17.235	10,097		
CFDA 81.042	265,889		
	<u>\$ 2,017,850</u>		
INTER-COUNTY COMMUNITY COUNCIL		YES	
CFDA 13.665	\$ 161,226		
CFDA 13.818	1,664,146		
CFDA 10.565	6,094		
CFDA 17.232	629,283		
CFDA 81.042	265,736		
	<u>\$ 2,726,485</u>		
INTERMEDIATE DISTRICT 287		NO	
CFDA 17.245	\$ 7,916		
CFDA 17.250	140,980		
	<u>\$ 148,896</u>		
ISD 129		NO	
CFDA 17.250	\$ 8,443		
ISD 492		YES	
CFDA 17.246	\$ 90,946		
ISD 505		NO	
CFDA 17.246	\$ 2,518		
ISD 564		YES	
CFDA 84.129	\$ 41,184		
ISD 793		YES	
CFDA 17.245	\$ 1,289		
ISD 861		YES	
CFDA 17.246	\$ 21,737		
KOOCHICHING-ITASCA ACTION CNCL		YES	
CFDA 81.042	\$ 193,074		
CFDA 13.665	129,367		
CFDA 10.565	6,105		
CFDA 13.818	2,514,011		
	<u>\$ 2,842,557</u>		
LAKES & PINES COMM ACT COUNCIL		YES	
CFDA 13.818	\$ 4,564,676		
CFDA 13.665	253,524		
CFDA 81.042	618,761		
	<u>\$ 5,436,961</u>		

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MN - DEPARTMENT OF JOBS & TRAINING			
MAHUBE COMMUNITY COUNCIL		NO	
CFDA 13.665	\$ 182,659		
CFDA 13.818	1,819,335		
CFDA 81.042	263,519		
CFDA 10.565	7,176		
	<u>\$ 2,272,689</u>		
MINNESOTA MIGRANT COUNCIL		YES	
CFDA 10.565	\$ 2,151		
CFDA 13.665	453,287		Grant Compliance
CFDA 13.818	172,941		
	<u>\$ 628,379</u>		
MINNESOTA VALLEY ACTION COUNCIL		YES	
CFDA 10.565	\$ 8,355		
CFDA 13.665	448,190		
CFDA 13.818	2,526,327		
CFDA 17.235	201,044		
CFDA 17.246	1,935,224		
CFDA 81.042	507,998		
	<u>\$ 5,627,138</u>		
MORRISON COUNTY		YES	
CFDA 13.818	\$ 1,180,578		
NE MINN OFFICE OF JOB TRAINING		YES	
CFDA 17.246	\$ 1,275,682		
CFDA 17.250	4,055,882		
	<u>\$ 5,331,564</u>		
NORTHWEST COMM ACTION INC		YES	
CFDA 13.655	\$ 101,778		
CFDA 10.565	3,810		
CFDA 13.818	869,611		
CFDA 81.042	145,928		
	<u>\$ 1,121,127</u>		
NORTHWEST REG DEV COMM		YES	
CFDA 17.250	\$ 1,800,243		
OLMSTED COUNTY		YES	
CFDA 13.665	\$ 100,319		
CFDA 13.818	700,184		
	<u>\$ 800,503</u>		
OTTERTAIL-WADENA COMM ACT CNCL		YES	
CFDA 13.665	\$ 180,564		
CFDA 81.042	399,509		
CFDA 13.818	787,222		
CFDA 10.565	6,784		
	<u>\$ 1,374,079</u>		
RED LAKE RES COMM ACT PROG		YES	
CFDA 13.818	\$ 987,828		
CFDA 81.042	168,671		

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MN - DEPARTMENT OF JOBS & TRAINING			
RED LAKE RES COMM ACT PROG		YES	
CFDA 13.665	\$ 78,598		
	\$ 1,235,097		
REDWOOD COUNTY		YES	
CFDA 13.818	\$ 403,815		
RENVILLE COUNTY		YES	
CFDA 13.818	\$ 382,333		
ROSEAU COUNTY		YES	
CFDA 13.818	\$ 425,539		
CFDA 17.250	1,435		
	\$ 426,974		
RURAL MINNESOTA CEP INC		YES	
CFDA 17.250	\$ 6,014,982		
CFDA 17.246	91,489		
CFDA 17.235	133,466		
	\$ 6,239,937		
SCOTT-CARVER ECONOMIC COUNCIL		YES	
CFDA 13.665	\$ 153,840		
CFDA 13.818	539,267		
CFDA 10.565	3,633		
CFDA 81.042	163,460		
	\$ 860,200		
SEMCAC INC		YES	
CFDA 10.565	\$ 14,445		
CFDA 13.665	253,993		
CFDA 13.818	3,172,278		
CFDA 81.042	994,574		
	\$ 4,435,290		Grant Administration
SOUTHWESTERN VOC TECH INST		YES	
CFDA 17.245	\$ 1,205		
STEARNS COUNTY		YES	
CFDA 13.818	\$ 1,509,867		
TRI-COUNTY COMM ACTION PROGRAM		YES	
CFDA 10.550	\$ 20,381		
CFDA 81.042	381,113		
CFDA 13.665	249,799		
CFDA 13.818	192,627		
	\$ 843,920		
TRI-VALLEY OPPORTUN COUN INC		YES	
CFDA 13.665	\$ 199,017		
CFDA 10.565	4,626		
CFDA 13.818	1,551,335		
CFDA 81.042	127,018		
CFDA 17.235	48,126		
	\$ 1,930,122		

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MN - DEPARTMENT OF JOBS & TRAINING			
UPPER SIOUX COMMUNITY		NO	
CFDA 13.992	\$ 6,113		
CFDA 13.655	31,747		
CFDA 13.818	5,000		
CFDA 10.565	6,820		
	<u>\$ 49,680</u>		
WABASHA COUNTY		YES	
CFDA 16.540	\$ 1,516		
WEST CENTRAL MN COMM ACTION		YES	
CFDA 10.565	\$ 4,788		
CFDA 13.665	111,661		
CFDA 13.818	1,085,813		
CFDA 81.042	242,023		
	<u>\$ 1,444,285</u>		
WEST HENNEPIN HUMAN SERVICES		YES	
CFDA 13.818	\$ 2,141,993		
WRIGHT CO COMM ACTION INC		YES	
CFDA 13.665	\$ 87,373		
CFDA 13.818	35,415		
CFDA 81.042	125,948		
CFDA 10.565	4,554		
	<u>\$ 253,290</u>		
WRIGHT COUNTY		YES	
CFDA 13.818	\$ 868,301		
MN - DEPARTMENT OF NATURAL RESOURCES			
AITKIN COUNTY		YES	
CFDA 10.669	\$ 10,881		
BECKER COUNTY		YES	
CFDA 10.669	\$ 20,000		
BELTRAMI COUNTY		YES	
CFDA 10.669	\$ 35,000		
CARLTON COUNTY		YES	
CFDA 10.669	\$ 23,189		
CASS COUNTY		YES	
CFDA 10.669	\$ 50,000		
CLEARWATER COUNTY		YES	
CFDA 10.669	\$ 21,000		
COOK COUNTY		YES	
CFDA 10.669	\$ 9,777		
CROW WING COUNTY		YES	
CFDA 10.669	\$ 32,000		

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MN - DEPARTMENT OF NATURAL RESOURCES			
HUBBARD COUNTY		YES	
CFDA 10.669	\$ 35,000		
ITASCA COUNTY		YES	
CFDA 10.669	\$ 41,015		
KOOCHICHING COUNTY		YES	
CFDA 10.669	\$ 60,000		
LAKE COUNTY		YES	Expenditures
CFDA 10.669	\$ 66,820		
PINE COUNTY		YES	
CFDA 10.669	\$ 3,900		
ST. LOUIS COUNTY		YES	
CFDA 10.669	\$ 155,000		
MN - DEPARTMENT OF PUBLIC SAFETY			
AITKIN COUNTY		YES	
CFDA 83.503	\$ 7,692		
ANOKA COUNTY		YES	
CFDA 83.503	\$ 62,230		
BECKER COUNTY		YES	
CFDA 83.504	\$ 5,013		
BELTRAMI COUNTY		YES	
CFDA 83.504	\$ 8,890		
BENTON COUNTY		YES	
CFDA 83.503	\$ 5,288		
CFDA 83.512	3,384		
	\$ 8,672		
BLUE EARTH COUNTY		YES	
CFDA 83.504	\$ 10,115		
BROWN COUNTY		YES	
CFDA 83.503	\$ 9,929		
CARLTON COUNTY		YES	
CFDA 83.503	\$ 5,255		
CARVER COUNTY		YES	
CFDA 20.600	\$ 11,837		
CFDA 83.503	18,278		
CFDA 83.504	4,536		
	\$ 34,651		
CASS COUNTY		YES	
CFDA 83.503	\$ 21,089		
CHIPPEWA COUNTY		YES	
CFDA 83.504	\$ 20,317		

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MN - DEPARTMENT OF PUBLIC SAFETY			
CHISAGO COUNTY		YES	
CFDA 20.600	\$ 15,997		
CFDA 83.503	6,322		
	<u>\$ 22,319</u>		
CITY OF GOLDEN VALLEY		YES	
CFDA 83.503	\$ 7,560		
CITY OF SAVAGE		YES	
CFDA 83.504	\$ 87		
CITY OF ST CLOUD		YES	
CFDA 83.504	\$ 21,679		
CITY OF ST PAUL		YES	
CFDA 83.503	\$ 34,056		
CFDA 83.504	6,838		
	<u>\$ 40,894</u>		
CLAY COUNTY		YES	
CFDA 83.504	\$ 13,909		
CLEARWATER COUNTY		YES	
CFDA 83.503	\$ 4,390		
COOK COUNTY		YES	
CFDA 83.503	\$ 6,565		
COTTONWOOD COUNTY		YES	
CFDA 83.504	\$ 4,537		
CROW WING COUNTY		YES	
CFDA 20.600	\$ 12,314		
CFDA 83.503	13,206		
	<u>\$ 25,520</u>		
DAKOTA COUNTY		YES	
CFDA 83.503	\$ 14,903		
DODGE COUNTY		YES	
CFDA 83.503	\$ 3,784		
DOUGLAS COUNTY		YES	
CFDA 83.504	\$ 6,454		
FARIBAULT COUNTY		YES	
CFDA 83.503	\$ 5,621		
FILLMORE COUNTY		YES	
CFDA 83.503	\$ 4,636		
FREEBORN COUNTY		YES	
CFDA 83.503	\$ 3,318		
GOODHUE COUNTY		YES	
CFDA 20.600	\$ 11,676		
CFDA 83.503	12,324		
	<u>\$ 24,000</u>		

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MN - DEPARTMENT OF PUBLIC SAFETY			
HOUSTON COUNTY		YES	
CFDA 83.503	\$ 2,720		
	\$ 2,720		
HUBBARD COUNTY		YES	
CFDA 20.600	\$ 10,095		
CFDA 83.504	6,652		
	\$ 16,747		
ISANTI COUNTY		YES	
CFDA 83.503	\$ 7,898		
ITASCA COUNTY		YES	
CFDA 83.503	\$ 23,973		
JACKSON COUNTY		YES	
CFDA 83.503	\$ 4,747		
KANABEC COUNTY		YES	
CFDA 83.503	\$ 2,596		
KANDIYOHI COUNTY		YES	
CFDA 83.503	\$ 11,156		
CFDA 83.504	348		
CFDA 83.512	16,345		
	\$ 27,849		
KITTSOON COUNTY		YES	
CFDA 83.503	\$ 60		
KOOCHICHING COUNTY		YES	
CFDA 83.503	\$ 2,419		
LAKE COUNTY		YES	
CFDA 83.503	\$ 12,174		Expenditures
CFDA 83.504	2,030		Expenditures
	\$ 14,204		
LAKE OF THE WOODS COUNTY		YES	
CFDA 83.504	\$ 4,266		
LE SUEUR COUNTY		YES	
CFDA 83.503	\$ 5,162		
LYON COUNTY		YES	
CFDA 83.504	\$ 11,224		
MAHNOHEN COUNTY		YES	
CFDA 83.503	\$ 4,519		
MARSHALL COUNTY		YES	
CFDA 83.503	\$ 4,000		
MARTIN COUNTY		YES	
CFDA 83.504	\$ 474		
MCLEOD COUNTY		YES	
CFDA 83.503	\$ 9,666		

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MN - DEPARTMENT OF PUBLIC SAFETY			
MEEKER COUNTY		YES	
CFDA 83.503	\$ 13,050		
	\$ 13,050		
MILLE LACS COUNTY		YES	
CFDA 20.600	\$ 11,996		
CFDA 83.503	5,400		
	\$ 17,396		
MORRISON COUNTY		YES	
CFDA 83.503	\$ 8,675		
MOWER COUNTY		YES	
CFDA 83.503	\$ 5,679		
CFDA 83.504	423		
	\$ 6,102		
MURRAY COUNTY		YES	
CFDA 83.504	\$ 4,503		
NICOLLET COUNTY		YES	
CFDA 20.600	\$ 15,324		
CFDA 83.503	13,040		
CFDA 83.512	300		
	\$ 28,664		
NOBLES COUNTY		YES	
CFDA 83.503	\$ 6,136		
NORMAN COUNTY		YES	
CFDA 20.600	\$ 1,506		
CFDA 83.503	5,636		
	\$ 7,142		
OLMSTED COUNTY		YES	
CFDA 16.603	\$ 7,000		
CFDA 83.503	27,988		
	\$ 34,988		
PENNINGTON COUNTY		YES	
CFDA 83.503	\$ 3,970		
PINE COUNTY		YES	
CFDA 20.600	\$ 12,000		
CFDA 83.503	5,026		
	\$ 17,026		
PIPESTONE COUNTY		YES	
CFDA 83.503	\$ 4,874		
POLK COUNTY		YES	
CFDA 83.503	\$ 21,404		
RAMSEY COUNTY		YES	
CFDA 83.503	\$ 48,338		

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MN - DEPARTMENT OF PUBLIC SAFETY			
RED LAKE COUNTY		YES	
CFDA 83.504	\$ 3,963		
	\$ 3,963		
RENVILLE COUNTY		YES	
CFDA 83.504	\$ 5,322		
RICE COUNTY		YES	
CFDA 20.600	\$ 11,608		
CFDA 83.504	12,091		
	\$ 23,699		
ROSEAU COUNTY		YES	
CFDA 83.503	\$ 4,066		
SCOTT COUNTY		YES	
CFDA 83.503	\$ 20,074		
SHERBURNE COUNTY		YES	
CFDA 20.600	\$ 11,261		
CFDA 83.503	11,902		
	\$ 23,163		
SIBLEY COUNTY		YES	
CFDA 83.503	\$ 4,013		
STEARNS COUNTY		YES	
CFDA 83.503	\$ 9,878		
STEELE COUNTY		YES	
CFDA 83.503	\$ 583		
CFDA 83.504	5,262		
	\$ 5,845		
STEVENS COUNTY		YES	
CFDA 83.503	\$ 2,909		
TODD COUNTY		YES	
CFDA 83.504	\$ 10,110		
WABASHA COUNTY		YES	
CFDA 20.600	\$ 11,581		
CFDA 83.503	9,459		
	\$ 21,040		
WADENA COUNTY		YES	
CFDA 20.600	\$ 5,982		
CFDA 83.503	2,939		
	\$ 8,921		
WASECA COUNTY		YES	
CFDA 83.503	\$ 4,590		
WASHINGTON COUNTY		YES	
CFDA 83.504	\$ 14,237		

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MN - DEPARTMENT OF PUBLIC SAFETY			
WATONWAN COUNTY		YES	
CFDA 20.600	\$ 11,863		
CFDA 83.503	1,700		
	<u>\$ 13,563</u>		
WINONA COUNTY		YES	
CFDA 83.503	\$ 6,646		
MN - DEPARTMENT OF TRANSPORTATION			
ANOKA COUNTY		YES	
CFDA 20.600	\$ 11,996		
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 20.507	\$ 1,402,802		
ARROWHEAD REG DEVELOP COMM		YES	
CFDA 20.205	\$ 69,207		Grant Administration Grant Reporting Grant Reporting
CFDA 20.505	60,450		
	<u>\$ 129,657</u>		
CASS COUNTY		YES	
CFDA 20.600	\$ 11,998		
CHISAGO COUNTY		YES	
CFDA 20.509	\$ 8,033		
CITY OF APPLETON		NO	
CFDA 20.507	\$ 10,147		
CITY OF AUSTIN		YES	
CFDA 20.102	\$ 110,331		
CITY OF BRAINERD		YES	
CFDA 20.507	\$ 45,483		
CITY OF DULUTH		YES	
CFDA 20.102	\$ 88,217		
CFDA 20.106	2,007,465		
CFDA 20.205	1,018,918		
	<u>\$ 3,114,600</u>		
CITY OF ELY		NO	
CFDA 20.000	\$ 42,634		
CITY OF FAIRMONT		NO	
CFDA 20.102	\$ 82,752		
CFDA 20.507	46,572		
	<u>\$ 129,324</u>		
CITY OF FARIBAULT		YES	
CFDA 20.507	\$ 41,698		
CITY OF GOLDEN VALLEY		YES	
CFDA 20.600	\$ 20,147		

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MN - DEPARTMENT OF TRANSPORTATION			
CITY OF MINNEAPOLIS		YES	
CFDA 20.600	\$ 54,307		Grant Administration
CFDA 20.205	1,094,664		
	\$ 1,148,971		
CITY OF MONTEVIDEO		NO	
CFDA 20.507	\$ 69,205		
CITY OF MORRIS		YES	
CFDA 20.507	\$ 60,706		
CITY OF PARK RAPIDS		YES	
CFDA 20.102	\$ 418,787		
CITY OF PROCTOR		YES	
CFDA 20.205	\$ 34,172		
CITY OF ST CLOUD		YES	
CFDA 20.106	\$ 953,186		
CITY OF ST JAMES		YES	
CFDA 20.102	\$ 25,769		
CITY OF ST PAUL		YES	
CFDA 20.205	\$ 21,195		
COOK COUNTY		YES	
CFDA 20.102	\$ 19,319		
MAHUBE COMMUNITY COUNCIL		NO	
CFDA 20.507	\$ 86,491		
METROPOLITAN COUNCIL		YES	
CFDA 20.205	\$ 853,037		Expenditures
MORRISON COUNTY		YES	
CFDA 20.600	\$ 8,649		
SCOTT COUNTY		YES	
CFDA 20.505	\$ 70,205		
CFDA 20.600	10,989		
	\$ 81,194		
SHERBURNE COUNTY		YES	
CFDA 20.507	\$ 14,956		
MN - DEPARTMENT OF VETERANS AFFAIRS			
CLEARWATER COUNTY		YES	
CFDA 20.205	\$ 3,598		
CFDA 20.509	6,439		
	\$ 10,037		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - HOUSING FINANCE AGENCY			
CITY OF MINNEAPOLIS		YES	
CFDA 14.550	\$ 320,297		Grant Administration
	<u>\$ 320,297</u>		
MINNESOTA VALLEY ACTION COUNCL		YES	
CFDA 14.506	\$ 161,762		
	<u>\$ 161,762</u>		
MN - POLLUTION CONTROL AGENCY			
CARVER COUNTY		YES	
CFDA 66.418	\$ 1,196,645		
	<u>\$ 1,196,645</u>		
CITY OF CIRCLE PINES		YES	
CFDA 66.435	\$ 39,725		
	<u>\$ 39,725</u>		
CITY OF FOSSTON		NO	
CFDA 66.418	\$ 11,448		
	<u>\$ 11,448</u>		
RAMSEY COUNTY		YES	
CFDA 66.435	\$ 53,875		
	<u>\$ 53,875</u>		
MN - STATE ARTS BOARD			
ISD 282		YES	
CFDA 45.010	\$ 1,145		
	<u>\$ 1,145</u>		
ISD 413		NO	
CFDA 45.010	\$ 860		
	<u>\$ 860</u>		
ISD 710		YES	
CFDA 45.010	\$ 1,120		
	<u>\$ 1,120</u>		
MN - STATE PLANNING AGENCY			
METROPOLITAN COUNCIL		YES	
CFDA 13.630	\$ 97,785		Expenditures
	<u>\$ 97,785</u>		
REGION 5 REG DEVELOP COMM		YES	
CFDA 13.630	\$ 42,888		
	<u>\$ 42,888</u>		
REGION 9 DEVELOPMNT COMMISSION		YES	
CFDA 13.630	\$ 3,170		
	<u>\$ 3,170</u>		
SOUTHWEST REG DEV COMM		YES	
CFDA 13.630	\$ 37,235		
	<u>\$ 37,235</u>		
MN - VOCATIONAL TECHNICAL EDUCATION			
CITY OF DULUTH		YES	
CFDA 17.250	\$ 60,483		
	<u>\$ 60,483</u>		
CITY OF MINNEAPOLIS		YES	
CFDA 17.246	\$ 45,980		Grant Administration
	<u>\$ 45,980</u>		

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MN - VOCATIONAL TECHNICAL EDUCATION			
INTERMEDIATE SCHOOL DIST 916		YES	
CFDA 84.048	\$ 31,036		
CFDA 84.009	16,127		
	<u>\$ 47,163</u>		
ISD 206		YES	
CFDA 84.048	\$ 282,307		
ISD 595		YES	
CFDA 84.048	\$ 3,087		
CFDA 84.049	17,485		
CFDA 84.164	9,247		
	<u>\$ 29,819</u>		
ISD 793		YES	
CFDA 17.250	\$ 27,075		
SOUTHWESTERN VOC TECH INST		YES	
CFDA 17.250	\$ 5,762		
CFDA 84.050	950		
	<u>\$ 6,712</u>		
ARROWHEAD REGIONAL DEVELOPMENT COMMISSION			
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 13.635	\$ 697,305		
CFDA 13.665	378,581		
	<u>\$ 1,075,886</u>		
CITY OF DULUTH		YES	
CFDA 13.635	\$ 219,840		
COOK COUNTY		YES	
CFDA 13.633	\$ 2,281		
KOOCHICHING-ITASCA ACTION CNCL		YES	
CFDA 13.635	\$ 34,000		
CFDA 10.550	41,912		
	<u>\$ 75,912</u>		
LAKE COUNTY		YES	
CFDA 13.633	\$ 350		
BEMIDJI INTERDISTRICT COUNCIL			
ISD 032		YES	
CFDA 84.027	\$ 7,000		
ISD 036		YES	
CFDA 84.027	\$ 3,300		
ISD 115		YES	
CFDA 84.027	\$ 12,900		

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BEMIDJI INTERDISTRICT COUNCIL			
ISD 161 CFDA 84.027	\$ 4,600	YES	
	\$ 4,600		
ISD 162 CFDA 84.027	\$ 18,400	YES	
ISD 306 CFDA 84.027	\$ 4,500	YES	
ISD 362 CFDA 84.027	\$ 5,900	YES	
ISD 363 CFDA 84.027	\$ 6,100	YES	
ISD 390 CFDA 84.027	\$ 8,000	YES	Grant Administration
BENTON-STEARN'S SPECIAL EDUCATION COOPERATIVE			
ISD 047 CFDA 84.027	\$ 42,565	YES	
ISD 739 CFDA 84.027	\$ 14,701	YES	
CITY OF CARVER			
CARVER COUNTY HRA CFDA 14.228	\$ 20,628	YES	
CITY OF DULUTH			
DULUTH COMM ACTION PROG INC CFDA 14.218	\$ 283,181	YES	
ISD 709 CFDA 17.246	\$ 242,153	YES	
CFDA 17.250	\$ 170,176		
	\$ 412,329		
CITY OF FERTILE			
INTER-COUNTY COMMUNITY COUNCIL CFDA 14.228	\$ 27,000	YES	

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CITY OF GULLY			
INTER-COUNTY COMMUNITY COUNCIL		YES	
CFDA 14.228	\$ 6,131		
	<u>\$ 6,131</u>		
CITY OF MINNEAPOLIS			
SPECIAL SCHOOL DISTRICT 1		YES	
CFDA 17.250	\$ 90,875		
	<u>\$ 90,875</u>		
CITY OF ROCHESTER			
OLMSTED COUNTY		YES	
CFDA 14.156	\$ 50,795		
CFDA 14.218	9,155		
CFDA 14.220	39,189		
CFDA 14.850	65,923		
	<u>\$ 165,062</u>		
CITY OF ST. PAUL			
ISD 625		YES	
CFDA 17.232	\$ 841,514		
	<u>\$ 841,514</u>		
COUNTRYSIDE PUBLIC HEALTH SERVICE			
ISD 241		YES	
CFDA 17.232	\$ 38,328		
	<u>\$ 38,328</u>		
ISD 404		YES	
CFDA 17.250	\$ 1,923		
	<u>\$ 1,923</u>		
MOWER COUNTY SPECIAL ED COOP		YES	
CFDA 17.232	\$ 15,526		
	<u>\$ 15,526</u>		
COUNTY OF BELTRAMI			
ISD 032		YES	
CFDA 10.665	\$ 11,581		
	<u>\$ 11,581</u>		
COUNTY OF CARVER			
CARVER COUNTY HRA		YES	
CFDA 14.228	\$ 20,331		
	<u>\$ 20,331</u>		

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COUNTY OF CASS			
ISD 317		YES	
CFDA 10.665	\$ 1,639		
	<u>\$ 1,639</u>		
COUNTY OF CLAY			
WILKIN COUNTY			
CFDA 10.557	\$ 20,028	YES	
COUNTY OF COOK			
INTER-COUNTY COMMUNITY COUNCIL			
CFDA 14.228	\$ 47,511	YES	
ISD 166			
CFDA 10.665	\$ 46,625	YES	
CFDA 16.541	900		
CFDA 10.665	663		
	<u>\$ 48,188</u>		
COUNTY OF HENNEPIN			
CARVER COUNTY			
CFDA 17.250	\$ 256,183	YES	
CITY OF MINNETONKA			
CFDA 14.218	\$ 158,236	YES	
COUNTY OF ITASCA			
ISD 317			
CFDA 10.665	\$ 36,698	YES	
ISD 318			
CFDA 10.665	\$ 73,058	YES	
COUNTY OF LAC QUI PARLE			
LAC QUI PARLE COUNTY DAC			
CFDA 13.667	\$ 35,230	YES	
COUNTY OF PENNINGTON			
INTER-COUNTY COMMUNITY COUNCIL			
CFDA 14.228	\$ 2,695	YES	

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COUNTY OF POLK			
INTER-COUNTY COMMUNITY COUNCIL		YES	
CFDA 14.228	\$ 11,634		
	<u>\$ 11,634</u>		
ISD 599		YES	
CFDA 17.232	\$ 3,129		
	<u>\$ 3,129</u>		
COUNTY OF RAMSEY			
CITY OF ST PAUL		YES	
CFDA 13.814	\$ 106,614		
	<u>\$ 106,614</u>		
ISD 624		YES	
CFDA 17.250	\$ 22,772		
	<u>\$ 22,772</u>		
COUNTY OF ST. LOUIS			
ISD 691		YES	
CFDA 10.665	\$ 7,049		
	<u>\$ 7,049</u>		
ISD 692		YES	
CFDA 10.665	\$ 12,520		
	<u>\$ 12,520</u>		
ISD 693		YES	
CFDA 10.665	\$ 1,516		
	<u>\$ 1,516</u>		
ISD 695		YES	
CFDA 10.665	\$ 1,281		
	<u>\$ 1,281</u>		
ISD 696		YES	
CFDA 10.665	\$ 7,681		
	<u>\$ 7,681</u>		
ISD 710		YES	
CFDA 10.665	\$ 44,979		
	<u>\$ 44,979</u>		
COUNTY OF WINONA			
CITY OF WINONA		NO	
CFDA 21.300	\$ 72,246		
	<u>\$ 72,246</u>		
DAKOTA COUNTY SERVICE DELIVERY AREA			
ISD 191		YES	
CFDA 17.250	\$ 11,774		
	<u>\$ 11,774</u>		
ISD 194		YES	
CFDA 17.250	\$ 9,154		
	<u>\$ 9,154</u>		
ISD 199		YES	
CFDA 17.250	\$ 11,400		Grant Administration
	<u>\$ 11,400</u>		
ISD 200		YES	
CFDA 17.250	\$ 12,429		
	<u>\$ 12,429</u>		

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DAKOTA COUNTY SERVICE DELIVERY AREA			
SPECIAL SCHOOL DISTRICT 6		YES	
CFDA 17.250	\$ 7,222		
	<u>\$ 7,222</u>		
DULUTH TRANSIT AUTHORITY			
ARROWHEAD REG DEVELOP COMM		YES	
CFDA 20.505	\$ 11,847		Grant Reporting
	<u>\$ 11,847</u>		
EAST METRO JTPA			
ANOKA COUNTY			
CFDA 17.246	\$ 64,284	YES	
CFDA 17.250	1,345,137		
	<u>\$ 1,409,421</u>		
RAMSEY COUNTY			
CFDA 16.540	\$ 62,987	YES	
CFDA 17.246	66,993		
CFDA 17.250	887,743		
	<u>\$ 1,017,723</u>		
WASHINGTON COUNTY			
CFDA 17.250	\$ 608,269	YES	
	<u>\$ 608,269</u>		
EDUCATIONAL COOPERATIVE SERVICE UNIT 5-924			
FRESHWATER-WOODLAND COOP CNTR		YES	
CFDA 84.027	\$ 16,708		
	<u>\$ 16,708</u>		
HEADWATERS REGIONAL DEVELOPMENT COMMISSION			
BELTRAMI COUNTY			
CFDA 13.633	\$ 13,000	YES	
	<u>\$ 13,000</u>		
CLEARWATER COUNTY			
CFDA 13.635	\$ 16,571	YES	
	<u>\$ 16,571</u>		
HUBBARD COUNTY			
CFDA 13.633	\$ 11,288	YES	
	<u>\$ 11,288</u>		
MAHONOMEN COUNTY			
CFDA 13.633	\$ 6,144	YES	
	<u>\$ 6,144</u>		
MULTI-COUNTY BOARD OF HEALTH			
CFDA 13.633	\$ 1,147	YES	
	<u>\$ 1,147</u>		

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HENNEPIN COUNTY TRAINING & EMPLOYMENT ASSISTANCE PROGRAM			
INTERMEDIATE DISTRICT 287		NO	
CFDA 17.232	\$ 159,159		
CFDA 17.250	1,212,206		
	<u>\$ 1,371,365</u>		
SCOTT COUNTY		YES	
CFDA 17.235	\$ 337,438		
CFDA 17.250	20,501		
	<u>\$ 357,939</u>		
INTER-COUNTY COMMUNITY COUNCIL			
ISD 351		NO	
CFDA 17.250	\$ 1,563		
	<u>1,563</u>		
ISD 075			
ISD 913		YES	
CFDA 84.027	\$ 6,765		
	<u>6,765</u>		
ISD 094			
ISD 099		YES	
CFDA 84.027	\$ 16,044		
	<u>16,044</u>		
ISD 129			
ISD 152		YES	
CFDA 84.011	\$ 25,651		
	<u>25,651</u>		
ISD 152			
ISD 145		YES	
CFDA 84.027	\$ 12,977		
	<u>12,977</u>		
ISD 281			
ISD 279		YES	
CFDA 84.002	\$ 27,806		
	<u>27,806</u>		
ISD 621			
ISD 623		YES	
CFDA 17.250	\$ 13,617		
	<u>13,617</u>		

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ISD 655			
ISD 654 CFDA 84.010	\$ 47,853	YES	
	<u>\$ 47,853</u>		
ISD 706			
ISD 699 CFDA 84.027	\$ 10,397	YES	
ISD 882			
ISD 728 CFDA 84.027	\$ 53,283	YES	
LAKE AGASSIZ SPECIAL EDUCATION COOPERATIVE			
ISD 150 CFDA 84.027	\$ 6,520	YES	
METROPOLITAN COUNCIL			
ISD 196 CFDA 13.635	\$ 10,509	YES	
ISD 277 CFDA 13.633	\$ 14,649	YES	
RAMSEY COUNTY CFDA 13.635	\$ 289,763	YES	
REGIONAL TRANSIT BOARD CFDA 20.505	\$ 231,371	YES	
SCOTT-CARVER ECONOMIC COUNCIL CFDA 13.633	\$ 138,539	YES	
MINNESOTA CHIPPEWA TRIBE			
ISD 118 CFDA 15.130	\$ 628	NO	
ISD 166 CFDA 15.130	\$ 18,088	YES	
ISD 361 CFDA 15.130	\$ 6,724	YES	
ISD 601 CFDA 15.130	\$ 1,639	YES	

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MINNESOTA CHIPPEWA TRIBE			
ISD 696 CFDA 15.130	\$ 469	YES	
ISD 701 CFDA 15.130	\$ 1,819	NO	
ISD 710 CFDA 15.130	\$ 4,056	YES	
MINNESOTA RIVER VALLEY SPECIAL EDUCATION COOPERATIVE			
ISD 108 CFDA 84.027	\$ 47,946	YES	
MINNESOTA VALLEY ACTION COUNCIL			
ISD 507 CFDA 17.250	\$ 3,749	YES	
WATONWAN COUNTY CFDA 17.250	\$ 101,835	YES	
NORTHEAST MINNESOTA OFFICE OF JOB TRAINING			
ARROWHEAD ECON OPPORTUN AGENCY CFDA 17.246	\$ 437,380	YES	
CFDA 17.250	2,324,138		
	\$ 2,761,518		
ISD 701 CFDA 17.250	\$ 23,500	NO	
ISD 709 CFDA 17.250	\$ 23,000	YES	
NORTHWEST MINNESOTA EDUCATIONAL COOPERATIVE SERVICE UNIT			
NW REGION INTERDISTRICT COOP CFDA 84.027	\$ 8,627	YES	
NORTHWEST REGIONAL DEVELOPMENT COMMISSION			
KITTSOON COUNTY CFDA 13.633	\$ 3,460	YES	
CFDA 17.250	858		
	\$ 4,318		
LUTHERAN SOCIAL SERVICE OF MN CFDA 13.635	\$ 232,580	YES	

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NORTHWEST REGIONAL DEVELOPMENT COMMISSION			
NORTHWEST COMM ACTION INC		YES	
CFDA 17.250	\$ 1,548		
	\$ 1,548		
POLK COUNTY		YES	
CFDA 13.633	\$ 11,854		
NORTHWEST SERVICE DELIVERY AREA			
POLK COUNTY		YES	
CFDA 17.250	7,850		
	\$ 7,850		
PLANNED PARENTHOOD OF MINNESOTA			
SEMCAC INC		YES	
CFDA 13.260	\$ 105,035		
PRIVATE INDUSTRY COUNCIL 5			
ISD 332		NO	
CFDA 17.232	\$ 911		
REGION FIVE REGIONAL DEVELOPMENT COMMISSION			
CASS COUNTY		YES	
CFDA 13.633	\$ 27,000		
CROW WING COUNTY		YES	
CFDA 13.635	\$ 27,610		
TODD COUNTY		YES	
CFDA 13.633	\$ 27,292		
TRI-COUNTY COMM ACTION PROGRAM		YES	
CFDA 13.635	\$ 483,431		
WADENA COUNTY		YES	
CFDA 13.633	\$ 22,171		
REGION NINE DEVELOPMENT COMMISSION			
LE SUEUR COUNTY		YES	
CFDA 13.633	\$ 1,745		
MINNESOTA VALLEY ACTION COUNCIL		YES	
CFDA 13.635	\$ 461,310		
NICOLLET COUNTY		YES	
CFDA 13.633	\$ 10,640		

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REGION NINE DEVELOPMENT COMMISSION			
SIBLEY COUNTY		YES	
CFDA 13.633	\$ 7,668		
	<u>\$ 7,668</u>		
WASECA COUNTY		YES	
CFDA 13.633	\$ 28,662		
	<u>\$ 28,662</u>		
RIVERBEND SPECIAL EDUCATIONAL COOPERATIVE			
ISD 731		YES	
CFDA 84.027	\$ 3,304		
	<u>\$ 3,304</u>		
RURAL MINNESOTA CEP, INC.			
ISD 152		YES	
CFDA 17.250	\$ 22,624		
	<u>\$ 22,624</u>		
ISD 206		YES	
CFDA 17.250	\$ 1,448		
	<u>\$ 1,448</u>		
SCOTT-CARVER ECONOMIC COUNCIL			
WEST HENNEPIN HUMAN SERVICES		YES	
CFDA 13.665	\$ 75,000		
	<u>\$ 75,000</u>		
SEMCAC, INC.			
ISD 763		YES	
CFDA 17.250	\$ 1,250		Grant Administration
	<u>\$ 1,250</u>		
SIX EAST REGIONAL DEVELOPMENT COMMISSION			
MCLEOD COUNTY		YES	
CFDA 13.633	\$ 10,387		
	<u>\$ 10,387</u>		
SOUTH CENTRAL EDUCATIONAL COOPERATIVE SERVICE UNIT			
ISD 836		YES	
CFDA 84.027	\$ 4,533		
	<u>\$ 4,533</u>		
SOUTH DAKOTA - DEPARTMENT OF EDUCATION			
ISD 801		YES	
CFDA 84.010	\$ 6,173		
CFDA 84.151	1,855		
	<u>\$ 8,028</u>		

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SOUTHEAST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.

GOODHUE-RICE-WABASHA CITZ CNCL		YES	
CFDA 17.250	\$ 438,874		
	\$ 438,874		
ISD 260		NO	
CFDA 17.250	\$ 661		
ISD 656		YES	
CFDA 17.250	\$ 63,511		
SEMCAC INC		YES	
CFDA 17.250	\$ 1,433,037		Grant Administration

SOUTHEASTERN MINNESOTA AREA AGENCY ON AGING, INC.

CITY OF WINONA		NO	
CFDA 13.633	\$ 21,474		
GOODHUE COUNTY		YES	
CFDA 13.633	\$ 7,084		
GOODHUE-RICE-WABASHA CITZ CNCL		YES	
CFDA 13.633	\$ 757		
CFDA 13.635	28,565		
	\$ 29,322		
SEMCAC INC		YES	
CFDA 13.635	\$ 709,531		Cash Management
CFDA 13.633	74,412		
	\$ 783,943		

SOUTHWEST & WEST CENTRAL EDUCATIONAL SERVICE UNIT

ISD 081		YES	
CFDA 84.027	\$ 1,769		
ISD 128		YES	
CFDA 84.027	\$ 4,138		
ISD 175		YES	
CFDA 84.027	\$ 5,009		
ISD 178		NO	
CFDA 84.027	\$ 772		
ISD 324		YES	
CFDA 84.027	\$ 9,236		
ISD 341		YES	
CFDA 84.027	\$ 10,443		
ISD 346		YES	
CFDA 84.027	\$ 5,400		

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SOUTHWEST & WEST CENTRAL EDUCATIONAL SERVICE UNIT			
ISD 347 CFDA 84.027	\$ 101,179	YES	
ISD 371 CFDA 84.027	\$ 4,553	YES	
ISD 376 CFDA 84.027	\$ 677	YES	
ISD 412 CFDA 84.027	\$ 826	YES	
ISD 417 CFDA 84.027	\$ 16,481	YES	
ISD 504 CFDA 84.027	\$ 11,399	YES	
ISD 505 CFDA 84.027	\$ 13,252	NO	
ISD 511 CFDA 84.027	\$ 28,085	YES	
ISD 581 CFDA 84.027	\$ 8,214	YES	
ISD 636 CFDA 84.027	\$ 3,294	NO	
ISD 637 CFDA 84.027	\$ 6,660	NO	
ISD 638 CFDA 84.027	\$ 6,941	YES	
ISD 648 CFDA 84.027	\$ 5,280	NO	
ISD 653 CFDA 84.027	\$ 10,737	YES	
ISD 654 CFDA 84.027	\$ 8,129	YES	
ISD 669 CFDA 84.027	\$ 4,298	YES	
ISD 670 CFDA 84.027	\$ 10,179	YES	
ISD 784 CFDA 84.027	\$ 12,225	YES	
ISD 891 CFDA 84.027	\$ 16,767	YES	

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SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
SOUTHWEST MINNESOTA PRIVATE INDUSTRY COUNCIL			
HIGHLAND VOCATIONAL CENTER		YES	
CFDA 17.250	\$ 6,918		
ISD 256		NO	
CFDA 17.245	\$ 3,063		Grant Administration
CFDA 17.250	2,450		Grant Administration
	\$ 5,513		
SW & WEST CENTRAL ED SERV UNIT		NO	
CFDA 17.250	\$ 10,909		
SOUTHWEST REGIONAL DEVELOPMENT COMMISSION			
ISD 518		NO	
CFDA 13.633	\$ 10,412		
SOUTHWESTERN MINNESOTA AREA HUMANITIES COUNCIL			
ISD 518		NO	
CFDA 13.665	2,600		
	\$ 2,600		
SPECIAL SCHOOL DISTRICT 1			
ED COOP SERVICE UNIT 5-924		YES	
CFDA 84.073	\$ 39,285		
UNITED WAY, GRAND RAPIDS, MINNESOTA			
KOOCHICHING-ITASCA ACTION CNCL		YES	
CFDA 83.516	\$ 22,619		
UPPER MINNESOTA VALLEY REGIONAL DEVELOPMENT COMMISSION			
ISD 894		NO	
CFDA 13.633	\$ 9,715		
WEST CENTRAL AREA ON AGING			
CLAY COUNTY		YES	
CFDA 13.633	\$ 40,230		
CLAY-WILKIN OPPORTUNITY COUNCL		YES	
CFDA 13.633	\$ 20,764		
DOUGLAS COUNTY		YES	
CFDA 13.633	\$ 29,260		

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SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
WEST CENTRAL AREA ON AGING			
LUTHERAN SOCIAL SERVICE OF MN		YES	
CFDA 13.635	\$ 359,798		
	<u>\$ 359,798</u>		
MULTI-COUNTY BOARD OF HEALTH		YES	
CFDA 13.633	\$ 9,823		
	<u>\$ 9,823</u>		
OTTER TAIL COUNTY		YES	
CFDA 13.633	\$ 25,546		
	<u>\$ 25,546</u>		
STEVENS COUNTY		YES	
CFDA 13.633	\$ 33,544		
	<u>\$ 33,544</u>		
WILKIN COUNTY		YES	
CFDA 13.633	\$ 5,333		
	<u>\$ 5,333</u>		
WEST CENTRAL MINNESOTA EMS CORPORATION			
WILKIN COUNTY		YES	
CFDA 83.503	937		
	<u>\$ 937</u>		
WHITE EARTH RESERVATION			
ISD 025		YES	
CFDA 15.130	\$ 8,206		
	<u>\$ 8,206</u>		
TOTAL FEDERAL REVENUE	\$ 680,841,346		
	<u>\$ 680,841,346</u>		

EXHIBIT 5

SUMMARY OF CROSS-CUTTING FINDINGS BY ADMINISTERING AGENCY

This exhibit summarizes internal control and management findings disclosed in the audit reports. The findings are listed by the agency administering the federal funds. These findings relate to issues that are not quantifiable, and may nor may not affect the federal funds received by the entity. For further detail regarding these findings, the audit report should be reviewed and/or the subrecipient should be contacted.

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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

U.S. - ACTION

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

CITY OF ST CLOUD

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration

KOOCHICHING-ITASCA ACTION CNCL

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

MAHUBE COMMUNITY COUNCIL

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

SEMCAC INC

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

ST. LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

WEST CENTRAL MN COMM ACTION

INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel
Financial Management - Adequacy of Records

U.S. - DEPARTMENT OF AGRICULTURE

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration
State and/or Local Compliance
Indirect Costs

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance
Indirect Costs

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 SUMMARY OF CROSS CUTTING FINDINGS
 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1986

U.S. - DEPARTMENT OF AGRICULTURE

CHIPPEWA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Fixed Assets
 Revenue/Receivables
 State and/or Local Compliance
 Indirect Costs

FILLMORE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Fixed Assets
 Revenue/Receivables
 Payroll/Personnel
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records

ISD 025

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

ISD 115

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

ISD 317

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

LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Inventory
 Fixed Assets
 Purchasing/Expenditures
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
 General Administration
 State and/or Local Compliance
 Indirect Costs

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
 General Administration
 Indirect Costs

RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Adequacy of Records
 State and/or Local Compliance
 Indirect Costs

SPECIAL SCHOOL DISTRICT 1

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Purchasing/Expenditures
 Payroll/Personnel
 State and/or Local Compliance

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 BY ADMINISTERING AGENCY
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U.S. - DEPARTMENT OF AGRICULTURE

ST. LOUIS COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Inventory
 Fixed Assets
 Revenue/Receivables
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 General Administration
 State and/or Local Compliance
 Indirect Costs

U.S. - DEPARTMENT OF COMMERCE

ARROWHEAD REG DEVELOP COMM
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

LAKE COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Inventory
 Fixed Assets
 Purchasing/Expenditures
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
 General Administration
 State and/or Local Compliance
 Indirect Costs

NORTHWEST REG DEV COMM
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Purchasing/Expenditures

REGION 5 REG DEVELOP COMM
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

ST. LOUIS COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Inventory
 Fixed Assets
 Revenue/Receivables
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 General Administration
 State and/or Local Compliance
 Indirect Costs

U.S. - DEPARTMENT OF EDUCATION

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

U.S. - DEPARTMENT OF EDUCATION

- ISD 022
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
- ISD 023
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
- ISD 025
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 031
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 077
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 115
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance
- ISD 119
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 152
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 162
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 191
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 202
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 206
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 270
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 280
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 281
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

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BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

U.S. - DEPARTMENT OF EDUCATION

- ISD 283
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 309
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 317
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance
- ISD 318
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
- ISD 319
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
State and/or Local Compliance
- ISD 361
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
- ISD 381
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance
- ISD 432
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 473
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 480
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 492
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 595
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance
- ISD 601
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance
- ISD 691
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

U.S. - DEPARTMENT OF EDUCATION

- ISD 695
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance
- ISD 696
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
- ISD 697
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 700
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance
- ISD 701
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
- ISD 710
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
- ISD 742
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 793
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 801
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 834
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance
- ISD 861
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
- ISD 894
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- SPECIAL SCHOOL DISTRICT 1
INTERNAL CONTROL/MANAGEMENT FINDINGS
Purchasing/Expenditures
Payroll/Personnel
State and/or Local Compliance

U.S. - DEPARTMENT OF ENERGY

- ISD 062
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures

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 BY ADMINISTERING AGENCY
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U.S. - DEPARTMENT OF ENERGY

- ISD 191
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 270
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 353
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 456
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance
- ISD 615
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Revenue/Receivables
 Purchasing/Expenditures
 State and/or Local Compliance
- ISD 656
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 695
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 State and/or Local Compliance
- ISD 738
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 793
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance
- SPECIAL SCHOOL DISTRICT 1
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Purchasing/Expenditures
 Payroll/Personnel
 State and/or Local Compliance

U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES

- ANOKA COUNTY COMM ACTION PROG
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Revenue/Receivables
 Financial Management - Adequacy of Records
- CITY OF MINNEAPOLIS
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration

STATE OF MINNESOTA
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BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES

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

GOODHUE-RICE-WABASHA CITZ CNCL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures

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

MAHUBE COMMUNITY COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy/Propriety of Procedures

METROPOLITAN COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures

WEST CENTRAL MN COMM ACTION
INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel
Financial Management - Adequacy of Records

WRIGHT CO COMM ACTION INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Purchasing/Expenditures

U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

ANOKA COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

BELTRAMI COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

CITY OF CROOKSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy of Records

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BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1986

U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF EDEN PRAIRIE

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF LITTLE FALLS

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF MORRIS

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF PARK RAPIDS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CITY OF ST CLOUD

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration

CITY OF ST PAUL

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MARSHALL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

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U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

METROPOLITAN COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

U.S. - DEPARTMENT OF LABOR

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

ISD 534
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
Indirect Costs

WASHINGTON COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration
Indirect Costs

U.S. - DEPARTMENT OF THE INTERIOR

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

METROPOLITAN COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

U.S. - DEPARTMENT OF TRANSPORTATION

ARROWHEAD REG DEVELOP COMM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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FOR THE YEAR ENDED JUNE 30, 1986

U.S. - DEPARTMENT OF TRANSPORTATION

CITY OF BRAINERD

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

CITY OF MINNEAPOLIS

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

METROPOLITAN COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
Indirect Costs

U.S. - DEPARTMENT OF TREASURY

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration
State and/or Local Compliance
Indirect Costs

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

BECKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance
Indirect Costs

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U.S. - DEPARTMENT OF TREASURY

BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Revenue/Receivables
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
 State and/or Local Compliance
 Indirect Costs

BENTON COUNTY

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

BIG STONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Payroll/Personnel
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 State and/or Local Compliance

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance
 Indirect Costs

BROWN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 General Administration
 State and/or Local Compliance
 Indirect Costs

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Fixed Assets
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 Records Retention
 State and/or Local Compliance
 Indirect Costs

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 Indirect Costs

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 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
 Indirect Costs

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U.S. - DEPARTMENT OF TREASURY

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

CITY OF ADRIAN

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CITY OF APPLETON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
Financial Management - Adequacy of Records

CITY OF AURORA

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CITY OF BLUE EARTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF BRAINERD

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF BROWERVILLE

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF CIRCLE PINES

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CITY OF CROOKSTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records

CITY OF DETROIT LAKES

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF EDEN PRAIRIE

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
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U.S. - DEPARTMENT OF TREASURY

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

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

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

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

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

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

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

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

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

CITY OF MELROSE
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management

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

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

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

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U.S. - DEPARTMENT OF TREASURY

CITY OF PROCTOR
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 Financial Management - Adequacy/Propriety of Procedures

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

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

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

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

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

CITY OF WEST ST PAUL
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties

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

CLEARWATER COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 State and/or Local Compliance
 Indirect Costs

COOK COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Revenue/Receivables
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U.S. - DEPARTMENT OF TREASURY

COTTONWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance
Indirect Costs

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
Indirect Costs

DODGE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

FARIBAULT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

FILLMORE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

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U.S. - DEPARTMENT OF TREASURY

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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GRANT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

HUBBARD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
State and/or Local Compliance
Indirect Costs

ISANTI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures
State and/or Local Compliance
Indirect Costs

ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Purchasing/Expenditures
General Administration
State and/or Local Compliance
Indirect Costs

JACKSON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

KANABEC COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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KANDIYOHI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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 Indirect Costs

KITTSOON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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 Indirect Costs

KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
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 Financial Management - Segregation of Duties
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 Indirect Costs

LAC QUI PARLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
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 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
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LAKE OF THE WOODS COUNTY

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

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Purchasing/Expenditures
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 Indirect Costs

LINCOLN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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LYON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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General Administration
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MAHNOMEN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Indirect Costs

MARSHALL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
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Financial Management - Adequacy of Records
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MARTIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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General Administration
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MCLEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy of Records
Indirect Costs

MOWER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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U.S. - DEPARTMENT OF TREASURY

MURRAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Payroll/Personnel
 Financial Management - Segregation of Duties
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 State and/or Local Compliance
 Indirect Costs

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
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 Indirect Costs

OTTER TAIL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Fixed Assets
 Purchasing/Expenditures
 Payroll/Personnel
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration
 State and/or Local Compliance
 Indirect Costs

PENNINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Revenue/Receivables
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration
 State and/or Local Compliance
 Indirect Costs

PINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Fixed Assets
 Revenue/Receivables
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
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STATE OF MINNESOTA
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U.S. - DEPARTMENT OF TREASURY

PIPESTONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Indirect Costs

POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

POPE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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Indirect Costs

RED LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
Indirect Costs

REDWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
State and/or Local Compliance
Indirect Costs

RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
Financial Management - Segregation of Duties
Indirect Costs

ROCK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
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Indirect Costs

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U.S. - DEPARTMENT OF TREASURY

ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
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Payroll/Personnel
Financial Management - Segregation of Duties
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Indirect Costs

SIBLEY COUNTY

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

ST. LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
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Financial Management - Segregation of Duties
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State and/or Local Compliance
Indirect Costs

STEARNS COUNTY

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

STEELE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
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Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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Indirect Costs

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Indirect Costs

SWIFT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance
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U.S. - DEPARTMENT OF TREASURY

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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TRAVERSE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel
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Indirect Costs

WASECA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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Indirect Costs

WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
Indirect Costs

WATONWAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WEST CENTRAL MN COMM ACTION

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel
Financial Management - Adequacy of Records

WILKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Financial Management - Adequacy/Propriety of Procedures

WINONA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
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U.S. - DEPARTMENT OF TREASURY

WRIGHT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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YELLOW MEDICINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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U.S. - ENVIRONMENTAL PROTECTION AGENCY

CITY OF APPLETON

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records

CITY OF BLUE EARTH

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

CITY OF LITTLE FALLS

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

CITY OF ST CLOUD

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

CITY OF THIEF RIVER FALLS

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

KANDIYOHI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
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LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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Inventory
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U.S. - ENVIRONMENTAL PROTECTION AGENCY

METROPOLITAN WASTE CONTROL COM
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

WASHINGTON COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 General Administration
 Indirect Costs

U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

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

U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY

CITY OF EDEN PRAIRIE
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Payroll/Personnel
 Financial Management - Adequacy/Propriety of Procedures
 General Administration
 State and/or Local Compliance

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

ITASCA COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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 State and/or Local Compliance
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U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES

CITY OF ST PAUL
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy/Propriety of Procedures
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U.S. - NATIONAL REGULATORY COMMISSION

CITY OF MINNEAPOLIS
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
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U.S. - NATIONAL SCIENCE FOUNDATION

ISD 191
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

U.S. - VETERANS ADMINISTRATION

CITY OF ST PAUL
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy/Propriety of Procedures
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DAKOTA COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF EDUCATION

ARROWHEAD REGIONAL CORR. BOARD
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties

BEMIDJI INTERDISTRICT COOP
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 State and/or Local Compliance

BENTON-STEARN'S SPECIAL ED COOP
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

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

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

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

ISD 001
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures

ISD 002
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties
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MN - DEPARTMENT OF EDUCATION

- ISD 004
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 013
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 015
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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- ISD 016
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 021
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 022
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
- ISD 023
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
- ISD 025
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- ISD 036
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 047
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 051
INTERNAL CONTROL/MANAGEMENT FINDINGS
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INTERNAL CONTROL/MANAGEMENT FINDINGS
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INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 084
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 091
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 095
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Fixed Assets
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- ISD 099
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 100
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- ISD 117
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Financial Management - Adequacy/Propriety of Procedures
- ISD 147
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- ISD 197
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 199
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 200
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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- ISD 201
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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 Purchasing/Expenditures
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- ISD 203
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- ISD 204
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Financial Management - Segregation of Duties
- ISD 213
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- ISD 223
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- ISD 227
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 228
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 229
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 232
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 234
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 237
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 245
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 253
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- ISD 258
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Financial Management - Segregation of Duties
- ISD 264
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 270
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 271
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 272
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 281
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- ISD 283
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- ISD 297
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- ISD 309
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- ISD 314
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- ISD 317
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 318
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 324
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- ISD 325
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- ISD 328
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 332
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- ISD 345
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- ISD 347
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- ISD 353
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 356
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- ISD 361
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- ISD 362
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 363
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 371
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Financial Management - Segregation of Duties
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- ISD 376
INTERNAL CONTROL/MANAGEMENT FINDINGS
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Financial Management - Segregation of Duties
State and/or Local Compliance
- ISD 378
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- ISD 381
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
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- ISD 390
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 391
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 392
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- ISD 402
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- ISD 413
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 State and/or Local Compliance
- ISD 417
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 Financial Management - Segregation of Duties
- ISD 423
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 424
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance
- ISD 425
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance
- ISD 432
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- ISD 440
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- ISD 441
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Fixed Assets
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 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
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- ISD 444
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- ISD 447
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- ISD 453
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 454
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- ISD 456
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 464
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 465
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 466
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 473
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 477
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
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- ISD 480
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 483
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 484
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 485
INTERNAL CONTROL/MANAGEMENT FINDINGS
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INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 492
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 495
INTERNAL CONTROL/MANAGEMENT FINDINGS
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Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance
- ISD 497
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 500
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 504
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 505
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 511
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 514
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 521
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 522
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 524
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 525
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 533
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 534
INTERNAL CONTROL/MANAGEMENT FINDINGS
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INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 545
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 549
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- ISD 553
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- ISD 561
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 570
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 593
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 595
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- ISD 597
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- ISD 599
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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- ISD 600
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
- ISD 601
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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- ISD 603
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 604
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 611
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 614
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 615
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 621
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- ISD 627
INTERNAL CONTROL/MANAGEMENT FINDINGS
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INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 630
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 646
INTERNAL CONTROL/MANAGEMENT FINDINGS
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State and/or Local Compliance
- ISD 653
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 654
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 655
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 656
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- ISD 669
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 670
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- ISD 671
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- ISD 690
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 691
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 692
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- ISD 693
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 695
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 696
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
- ISD 697
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 700
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 701
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- ISD 708
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 710
INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 717
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- ISD 721
INTERNAL CONTROL/MANAGEMENT FINDINGS
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INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 768
INTERNAL CONTROL/MANAGEMENT FINDINGS
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INTERNAL CONTROL/MANAGEMENT FINDINGS
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- ISD 810
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- ISD 914
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- ISD 918
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- MIDWEST SPECIAL ED COOP
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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- MINNESOTA VALLEY COOP CENTER
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- MN RIVER VALLEY SPEC ED COOP
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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- MOWER COUNTY SPECIAL ED COOP
 INTERNAL CONTROL/MANAGEMENT FINDINGS
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- NW MN ED COOP SERVICE UNIT
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- NW REGION INTERDISTRICT COOP
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- RAMSEY COUNTY
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- SOUTH CENTRAL ED COOP SER UNIT
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SPECIAL SCHOOL DISTRICT 6
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ST PETER INTERDIST SP ED COOP
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ST. LOUIS COUNTY
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TRI-COUNTY COOP CENTER 946
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WASHINGTON COUNTY
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WEST CENTRAL MN COMM ACTION
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MN - DEPARTMENT OF ENERGY AND ECONOMIC DEVELOPMENT

ARROWHEAD REG DEVELOP COMM
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ARROWHEAD REGIONAL CORR. BOARD
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BLUE EARTH COUNTY
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CARVER COUNTY
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CITY OF ADRIAN

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF APPLETON

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF AURORA

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF BLUE EARTH

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF BRAINERD

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF BROWERVILLE

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF CROOKSTON

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF DETROIT LAKES

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF EDEN PRAIRIE

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF EDINA

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF ELY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

CITY OF FARMINGTON

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF FOSSTON

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CITY OF GOLDEN VALLEY

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CITY OF HERMANTOWN

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF LITTLE FALLS

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CITY OF LONG PRAIRIE

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CITY OF MELROSE

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CITY OF MINNEAPOLIS

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CITY OF PERHAM

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF PROCTOR

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF SAVAGE

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF STILLWATER

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CLEARWATER COUNTY
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COOK COUNTY
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GOODHUE COUNTY
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GOODHUE-RICE-WABASHA CITZ CNCL
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HUBBARD COUNTY
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ISD 228
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ITASCA COUNTY
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KOOCHICHING-ITASCA ACTION CNCL
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METROPOLITAN COUNCIL
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MN - DEPARTMENT OF ENERGY AND ECONOMIC DEVELOPMENT

NORTHWEST REG DEV COMM
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OTTER TAIL COUNTY
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PINE COUNTY
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POLK COUNTY
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ST. LOUIS COUNTY
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MN - DEPARTMENT OF FINANCE

CASS COUNTY
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GOODHUE COUNTY

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HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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WINONA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF HEALTH

ARROWHEAD REG DEVELOP COMM

INTERNAL CONTROL/MANAGEMENT FINDINGS
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BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CASS COUNTY

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CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Financial Management - Adequacy of Records
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CITY OF ST PAUL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
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CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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MN - DEPARTMENT OF HEALTH

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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FARIB.-MARTIN-WATONWAN HSB

INTERNAL CONTROL/MANAGEMENT FINDINGS

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FILLMORE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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HUBBARD COUNTY

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ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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KANABEC COUNTY

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KITTSOON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KOOCHICHING-ITASCA ACTION CNCL

INTERNAL CONTROL/MANAGEMENT FINDINGS
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LAKE OF THE WOODS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MCLEOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MILLE LACS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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NOBLES COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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OTTER TAIL COUNTY

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POPE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
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RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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SEMCAC INC

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures

SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
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ST. LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
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STEELE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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STEVENS COUNTY

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TODD COUNTY

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WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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WRIGHT CO COMM ACTION INC

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF HUMAN SERVICES

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ARROWHEAD REG DEVELOP COMM

INTERNAL CONTROL/MANAGEMENT FINDINGS
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BECKER COUNTY

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

BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

STATE OF MINNESOTA
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MN - DEPARTMENT OF HUMAN SERVICES

BENTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy/Propriety of Procedures
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BIG STONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Payroll/Personnel
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 State and/or Local Compliance

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance
 Indirect Costs

BROWN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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 Indirect Costs

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
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 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
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 Indirect Costs

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 Indirect Costs

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
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 Indirect Costs

CHIPPEWA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
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Indirect Costs

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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Indirect Costs

COTTONWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

COUNTRYSIDE PUBLIC HEALTH SERV

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
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Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance
Indirect Costs

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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DODGE COUNTY

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DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
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 Financial Management - Segregation of Duties
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FARIB.-MARTIN-WATONWAN HSB

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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FILLMORE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
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GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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GRANT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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 State and/or Local Compliance
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HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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HUBBARD COUNTY

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ISANTI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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Indirect Costs

ISD 197

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 281

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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Indirect Costs

JACKSON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KANABEC COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KANDIYOHI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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Indirect Costs

KITTSOON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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LAC QUI PARLE COUNTY

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LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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LAKE OF THE WOODS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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LE SUEUR COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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LYON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MAHONOMEN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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MARSHALL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MCLEOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF HUMAN SERVICES

MEEKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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METROPOLITAN COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Indirect Costs

MILLE LACS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

State and/or Local Compliance

Indirect Costs

MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records

Indirect Costs

MOWER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

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Payroll/Personnel

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

Indirect Costs

NICOLLET COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

General Administration

State and/or Local Compliance

Indirect Costs

NOBLES COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

General Administration

State and/or Local Compliance

NORMAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Payroll/Personnel

Financial Management - Segregation of Duties

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State and/or Local Compliance

Indirect Costs

NORTHWEST REG DEV COMM

INTERNAL CONTROL/MANAGEMENT FINDINGS

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OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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OTTER TAIL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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PENNINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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PINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Financial Management - Adequacy of Records
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PIPESTONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
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POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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POPE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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MN - DEPARTMENT OF HUMAN SERVICES

RAMSEY COUNTY

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RED LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
Indirect Costs

REDWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
State and/or Local Compliance
Indirect Costs

REGION 5 REG DEVELOP COMM

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

REGION VIII NORTH WELFARE BRD

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
State and/or Local Compliance

RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Indirect Costs

ROCK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
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ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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SPECIAL SCHOOL DISTRICT 1

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ST. LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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STEELE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
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Financial Management - Adequacy of Records
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STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Indirect Costs

SWIFT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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Indirect Costs

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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TRAVERSE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF HUMAN SERVICES

WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Indirect Costs

WASECA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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WILKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Financial Management - Adequacy/Propriety of Procedures

WINONA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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Financial Management - Adequacy of Records
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Indirect Costs

WRIGHT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
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Indirect Costs

YELLOW MEDICINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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Indirect Costs

MN - DEPARTMENT OF JOBS & TRAINING

ANOKA COUNTY COMM ACTION PROG

INTERNAL CONTROL/MANAGEMENT FINDINGS

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MN - DEPARTMENT OF JOBS & TRAINING

BENTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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BROWN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS
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Financial Management - Adequacy of Records
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CITY OF MINNEAPOLIS

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

CITY OF ST PAUL

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

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF JOBS & TRAINING

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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DULUTH COMM ACTION PROG INC

INTERNAL CONTROL/MANAGEMENT FINDINGS
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GOODHUE-RICE-WABASHA CITZ CNCL

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ISD 129

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ISD 492

INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

ISD 505

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

ISD 793

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ISD 861

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KOOCHICHING-ITASCA ACTION CNCL

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MAHUBE COMMUNITY COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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NORTHWEST REG DEV COMM

INTERNAL CONTROL/MANAGEMENT FINDINGS
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OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF JOBS & TRAINING

REDWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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RURAL MINNESOTA CEP INC

INTERNAL CONTROL/MANAGEMENT FINDINGS
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SEMCAC INC

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

STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
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WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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WEST CENTRAL MN COMM ACTION

INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel
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WEST HENNEPIN HUMAN SERVICES

INTERNAL CONTROL/MANAGEMENT FINDINGS
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WRIGHT CO COMM ACTION INC

INTERNAL CONTROL/MANAGEMENT FINDINGS
Purchasing/Expenditures

WRIGHT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF NATURAL RESOURCES

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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BECKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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MN - DEPARTMENT OF NATURAL RESOURCES

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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HUBBARD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
 State and/or Local Compliance
 Indirect Costs

ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
 Purchasing/Expenditures
 General Administration
 State and/or Local Compliance
 Indirect Costs

KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
 Inventory
 Fixed Assets
 Purchasing/Expenditures
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
 General Administration
 State and/or Local Compliance
 Indirect Costs

PINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
 Fixed Assets
 Revenue/Receivables
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
 General Administration
 State and/or Local Compliance
 Indirect Costs

ST. LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
 Inventory
 Fixed Assets
 Revenue/Receivables
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 General Administration
 State and/or Local Compliance
 Indirect Costs

STATE OF MINNESOTA
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MN - DEPARTMENT OF PUBLIC SAFETY

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration
State and/or Local Compliance
Indirect Costs

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

BECKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance
Indirect Costs

BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

BENTON COUNTY

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

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
Indirect Costs

BROWN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance
Indirect Costs

STATE OF MINNESOTA
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MN - DEPARTMENT OF PUBLIC SAFETY

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Indirect Costs

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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
Indirect Costs

CHIPPEWA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
State and/or Local Compliance
Indirect Costs

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

CITY OF GOLDEN VALLEY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF SAVAGE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

CITY OF ST CLOUD

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration

CITY OF ST PAUL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
General Administration
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STATE OF MINNESOTA
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MN - DEPARTMENT OF PUBLIC SAFETY

CLAY COUNTY

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

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance
Indirect Costs

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

COTTONWOOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance
Indirect Costs

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
Indirect Costs

DODGE COUNTY

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

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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Indirect Costs

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FARIBAULT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

FILLMORE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Purchasing/Expenditures
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State and/or Local Compliance
Indirect Costs

HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

HUBBARD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
State and/or Local Compliance
Indirect Costs

ISANTI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures
State and/or Local Compliance
Indirect Costs

ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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MN - DEPARTMENT OF PUBLIC SAFETY

JACKSON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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KANABEC COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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 Indirect Costs

KANDIYOHI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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 Indirect Costs

KITTSO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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 Indirect Costs

KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
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 Financial Management - Segregation of Duties
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LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
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 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
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LAKE OF THE WOODS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
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LE SUEUR COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
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LYON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Payroll/Personnel
General Administration
State and/or Local Compliance

MAHNOMEN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Indirect Costs

MARSHALL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

MARTIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Revenue/Receivables
General Administration
State and/or Local Compliance

MCLEOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MEEKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures

MILLE LACS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records
Indirect Costs

MOWER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Revenue/Receivables
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Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
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MN - DEPARTMENT OF PUBLIC SAFETY

MURRAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

NICOLLET COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

NOBLES COUNTY

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

NORMAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Payroll/Personnel
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
Indirect Costs

PENNINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

PINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

PIPESTONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

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MN - DEPARTMENT OF PUBLIC SAFETY

POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration
 Indirect Costs

RED LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
 Indirect Costs

RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
 Financial Management - Adequacy of Records
 State and/or Local Compliance
 Indirect Costs

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
 Financial Management - Segregation of Duties
 Indirect Costs

ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
 Purchasing/Expenditures
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Records Retention
 General Administration
 State and/or Local Compliance
 Indirect Costs

SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

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MN - DEPARTMENT OF PUBLIC SAFETY

STEARNS COUNTY

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

STEELE COUNTY

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

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Indirect Costs

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

WASECA COUNTY

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

WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration
Indirect Costs

WATONWAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

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MN - DEPARTMENT OF PUBLIC SAFETY

WINONA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MN - DEPARTMENT OF TRANSPORTATION

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

ARROWHEAD REG DEVELOP COMM

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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
Indirect Costs

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance
Indirect Costs

CITY OF APPLETON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
Financial Management - Adequacy of Records

CITY OF BRAINERD

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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MN - DEPARTMENT OF TRANSPORTATION

CITY OF ELY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

CITY OF FAIRMONT

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

CITY OF GOLDEN VALLEY

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

CITY OF MINNEAPOLIS

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

CITY OF MORRIS

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

CITY OF PARK RAPIDS

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

CITY OF PROCTOR

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

CITY OF ST CLOUD

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration

CITY OF ST PAUL

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

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
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Indirect Costs

MAHUBE COMMUNITY COUNCIL

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

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MN - DEPARTMENT OF TRANSPORTATION

METROPOLITAN COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS
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 Indirect Costs

MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy of Records
 Indirect Costs

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Financial Management - Adequacy of Records
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SHERBURNE COUNTY

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

MN - DEPARTMENT OF VETERANS AFFAIRS

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 State and/or Local Compliance
 Indirect Costs

MN - HOUSING FINANCE AGENCY

CITY OF MINNEAPOLIS

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

MN - POLLUTION CONTROL AGENCY

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 Indirect Costs

CITY OF CIRCLE PINES

INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

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MN - POLLUTION CONTROL AGENCY

CITY OF FOSSTON

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

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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Indirect Costs

MN - STATE ARTS BOARD

ISD 413

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 710

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

MN - STATE PLANNING AGENCY

METROPOLITAN COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

REGION 5 REG DEVELOP COMM

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

MN - VOCATIONAL TECHNICAL EDUCATION

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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MN - VOCATIONAL TECHNICAL EDUCATION

ISD 206
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 595
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

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

ARROWHEAD REGIONAL DEVELOPMENT COMMISSION

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
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State and/or Local Compliance

COOK COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
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Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

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

LAKE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
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Purchasing/Expenditures
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Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
General Administration
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Indirect Costs

BEMIDJI INTERDISTRICT COUNCIL

ISD 032
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 036
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 SUMMARY OF CROSS CUTTING FINDINGS
 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1986

BEMIDJI INTERDISTRICT COUNCIL

- ISD 115
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 State and/or Local Compliance
- ISD 161
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 State and/or Local Compliance
- ISD 162
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 306
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 State and/or Local Compliance
- ISD 362
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 363
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 390
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

BENTON-STEARNES SPECIAL EDUCATION COOPERATIVE

- ISD 047
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

CITY OF CARVER

- CARVER COUNTY HRA
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

CITY OF DULUTH

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

CITY OF MINNEAPOLIS

- SPECIAL SCHOOL DISTRICT 1
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Purchasing/Expenditures
 Payroll/Personnel
 State and/or Local Compliance

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 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1986

CITY OF ROCHESTER

OLMSTED COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Payroll/Personnel
 Financial Management - Segregation of Duties
 Financial Management - Adequacy of Records
 General Administration
 Indirect Costs

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

COUNTY OF BELTRAMI

ISD 032
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

COUNTY OF CARVER

CARVER COUNTY HRA
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

COUNTY OF CASS

ISD 317
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties
 State and/or Local Compliance

COUNTY OF CLAY

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

COUNTY OF HENNEPIN

CARVER COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 Indirect Costs

COUNTY OF ITASCA

ISD 317
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties
 State and/or Local Compliance

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COUNTY OF ITASCA

ISD 318
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

COUNTY OF LAC QUI PARLE

LAC QUI PARLE COUNTY DAC
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

COUNTY OF POLK

ISD 599
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Payroll/Personnel

COUNTY OF RAMSEY

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

ISD 624
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

COUNTY OF ST. LOUIS

ISD 691
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

ISD 692
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

ISD 693
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties

ISD 695
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 State and/or Local Compliance

ISD 696
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures

ISD 710
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

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DAKOTA COUNTY SERVICE DELIVERY AREA

ISD 191
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

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

ISD 199
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

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

SPECIAL SCHOOL DISTRICT 6
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 State and/or Local Compliance

DULUTH TRANSIT AUTHORITY

ARROWHEAD REG DEVELOP COMM
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

EAST METRO JTPA

ANOKA COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Financial Management - Adequacy of Records
 State and/or Local Compliance
 Indirect Costs

RAMSEY COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration
 Indirect Costs

WASHINGTON COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 General Administration
 Indirect Costs

EDUCATIONAL COOPERATIVE SERVICE UNIT 5-924

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

STATE OF MINNESOTA
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HEADWATERS REGIONAL DEVELOPMENT COMMISSION

BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance
Indirect Costs

HUBBARD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration
State and/or Local Compliance
Indirect Costs

MAHNOMEN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Indirect Costs

HENNEPIN COUNTY TRAINING & EMPLOYMENT ASSISTANCE PROGRAM

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy of Records
State and/or Local Compliance
Indirect Costs

ISD 075

ISD 913

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 094

ISD 099

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 129

ISD 152

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 152

ISD 145

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

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 FOR THE YEAR ENDED JUNE 30, 1986

ISD 621

ISD 623
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 State and/or Local Compliance

ISD 655

ISD 654
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

LAKE AGASSIZ SPECIAL EDUCATION COOPERATIVE

ISD 150
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

METROPOLITAN COUNCIL

RAMSEY COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration
 Indirect Costs

MINNESOTA CHIPPEWA TRIBE

ISD 361
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy/Propriety of Procedures

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

ISD 696
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures

ISD 701
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

ISD 710
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

STATE OF MINNESOTA
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 SUMMARY OF CROSS CUTTING FINDINGS
 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1986

MINNESOTA RIVER VALLEY SPECIAL EDUCATION COOPERATIVE

ISD 108
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

MINNESOTA VALLEY ACTION COUNCIL

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

NORTHEAST MINNESOTA OFFICE OF JOB TRAINING

ISD 701
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets

NORTHWEST MINNESOTA EDUCATIONAL COOPERATIVE SERVICE UNIT

NW REGION INTERDISTRICT COOP
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

NORTHWEST REGIONAL DEVELOPMENT COMMISSION

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

POLK COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Payroll/Personnel
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration
 State and/or Local Compliance
 Indirect Costs

PLANNED PARENTHOOD OF MINNESOTA

SEMCAC INC
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy/Propriety of Procedures

PRIVATE INDUSTRY COUNCIL 5

ISD 332
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

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REGION FIVE REGIONAL DEVELOPMENT COMMISSION

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
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
Indirect Costs

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance
Indirect Costs

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

REGION NINE DEVELOPMENT COMMISSION

LE SUEUR COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures
Financial Management - Segregation of Duties
State and/or Local Compliance
Indirect Costs

NICOLLET COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance
Indirect Costs

SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WASECA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

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 FOR THE YEAR ENDED JUNE 30, 1986

RIVERBEND SPECIAL EDUCATIONAL COOPERATIVE

ISD 731
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records

RURAL MINNESOTA CEP, INC.

ISD 152
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

ISD 206
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

SCOTT-CARVER ECONOMIC COUNCIL

WEST HENNEPIN HUMAN SERVICES
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Purchasing/Expenditures
 General Administration

SIX EAST REGIONAL DEVELOPMENT COMMISSION

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

SOUTH CENTRAL EDUCATIONAL COOPERATIVE SERVICE UNIT

ISD 836
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

SOUTH DAKOTA - DEPARTMENT OF EDUCATION

ISD 801
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

SOUTHEAST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.

GOODHUE-RICE-WABASHA CITZ CNCL
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Purchasing/Expenditures

ISD 260
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Financial Management - Segregation of Duties

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SOUTHEAST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.

ISD 656
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures

SOUTHEASTERN MINNESOTA AREA AGENCY ON AGING, INC.

GOODHUE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Purchasing/Expenditures
General Administration
State and/or Local Compliance
Indirect Costs

GOODHUE-RICE-WABASHA CITZ CNCL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures

SOUTHWEST & WEST CENTRAL EDUCATIONAL SERVICE UNIT

ISD 081
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 175
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 324
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

ISD 346
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 347
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 371
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 376
INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel
Financial Management - Segregation of Duties
State and/or Local Compliance

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SOUTHWEST & WEST CENTRAL EDUCATIONAL SERVICE UNIT

- ISD 417
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 504
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 505
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 511
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 581
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 653
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 654
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance
- ISD 669
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 670
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
- ISD 784
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

UNITED WAY, GRAND RAPIDS, MINNESOTA

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

UPPER MINNESOTA VALLEY REGIONAL DEVELOPMENT COMMISSION

- ISD 894
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

WEST CENTRAL AREA ON AGING

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

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WEST CENTRAL AREA ON AGING

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

- Revenue/Receivables
- Purchasing/Expenditures
- Payroll/Personnel
- Financial Management - Segregation of Duties
- Financial Management - Adequacy/Propriety of Procedures
- Financial Management - Adequacy of Records
- State and/or Local Compliance
- Indirect Costs

OTTER TAIL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

- Cash Management
- Fixed Assets
- Purchasing/Expenditures
- Payroll/Personnel
- Financial Management - Adequacy/Propriety of Procedures
- Financial Management - Adequacy of Records
- General Administration
- State and/or Local Compliance
- Indirect Costs

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

- Indirect Costs

WILKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WHITE EARTH RESERVATION

ISD 025

INTERNAL CONTROL/MANAGEMENT FINDINGS

- Financial Management - Segregation of Duties