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REPORT OF THE
STATE AUDITOR of MINNESOTA

830458

**FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 1987**

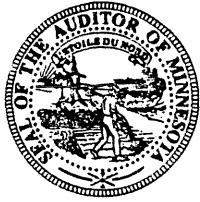


ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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STATE OF MINNESOTA

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

ARNE H. CARLSON
STATE AUDITOR

296-2551

Mr. Tom Triplett, Commissioner
Department of Finance
309 Administration Building
50 Sherburne Avenue
St. Paul, Minnesota 55155

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

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

Our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 1987, is enclosed.

This report is organized into five exhibits and contains information covering 780 local units of government in Minnesota, and approximately 90 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,

ARNE H. CARLSON
State Auditor

Enclosure

M.32/SSA1-9

REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 1987

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT

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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, 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 subrecipients of the state and reviews resulting audit reports;
- The U.S. Department of Agriculture, Office of Inspector General, serves as the lead cognizant audit agency, representing all federal agencies awarding funds to the State of Minnesota, and serves as liaison with the other parties participating in the Memorandum and federal agencies.

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. 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 whose fiscal year ended during the period July 1, 1986, through June 30, 1987. Several nonprofit agencies used the reporting requirements of OMB Circular A-110.

This report has been prepared by the Minnesota State Auditor's Office to comply with subrecipient reporting requirements of the Memorandum and represents a compilation of financial and compliance information pertaining to federal grants. The data has been obtained from audited financial statements of subrecipients that were submitted to this office. Subrecipients covered in the report include counties, cities, school districts, regional development commissions, nonprofit organizations, Indian tribes, libraries, housing and redevelopment authorities, and other local units of government in Minnesota.

The report covers the local governmental units that received federal revenues from the State of Minnesota and incurred expenditures of \$25,000 or more in federal funds. Excluded from the report are audit reports of local units that received less than \$25,000 in federal revenues because single audits are not required for these units. Also, local governmental units that received only direct funding from the federal government are not included in this report.

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, 1986, and June 30, 1987.

Audit reports received

Reports accepted	662
Reports not accepted	<u>106</u>
Total reports received	768
Audit reports not received	<u>12</u>
Total reports estimated to be filed with the Office of the State Auditor	<u>780</u>

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

- Audit performed by a licensed public accountant.
- Audit not performed in accordance with generally accepted auditing standards.
- Inappropriate financial statements.
- Schedule of Federal Financial Assistance not available or incomplete.
- Report on the Schedule of Federal Financial Assistance not available or incomplete.
- Report on internal accounting controls based on the general purpose financial statements not available or incomplete.
- Report on compliance based on the general purpose financial statements not available or incomplete.
- Report on internal accounting and administrative controls on the federal financial programs not available or incomplete.
- Report on compliance for the federal financial assistance programs not available or incomplete.
- Report on the general purpose financial statements not available or inappropriate.
- Audit report not received in time for this publication.
- The financial statements received did not include a schedule and/or reports on federal programs.

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 and findings on the audited federal funds was included in this report to provide all available information on federal grants to subrecipients.

The following summarizes federal financial assistance in unacceptable audits:

Federal financial assistance in unacceptable audits	
Direct federal	\$ 15,245,083
Passed through by	
State of Minnesota	21,841,815
Other agencies	<u>1,082,616</u>
 Total	 <u>\$ 38,169,514</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, 1986, and June 30, 1987. 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 (Exhibit 5) 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
- Separation 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 federal programs are identified by 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 768, and the amount of federal revenues audited has gone from approximately \$113,000,000 to \$839,000,000. The subrecipients for the year ended June 30, 1987, include counties, cities, school districts, regional development commissions, housing and redevelopment authorities, regional agencies, Indian tribes, libraries, nonprofit agencies, and other local units of governments in Minnesota.

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

	For the Year ended June 30				
	1987	1986	1985	1984	1983
Counties	87	86	35	3	-
Cities	67	45	47	7	-
Indian Tribes	11	2	-	-	-
School Districts	497	497	493	490	492
Regional Development Commissions	10	10	8	7	6
Regional and Multi-County agencies	14	8	2	-	-
Non-profit agencies	63	26	23	13	-
Housing and Redevelopment Authorities	3	2	1	-	-
Libraries	16	-	-	-	-
Total	768	676	609	520	498

Audited federal funds:

Reports accepted	\$ 800,701,086	95.5%
Reports not accepted	<u>38,169,514</u>	<u>4.5%</u>
Total	<u>\$ 838,870,600</u>	<u>100.0%</u>

Federal funds in acceptable and unacceptable reports:

Awards by federal agencies		
Acceptable reports	\$ 207,475,795	24.8%
Unacceptable reports	<u>15,245,083</u>	<u>1.8%</u>
Subtotal	<u>\$ 222,720,878</u>	<u>26.6%</u>
Pass-through funds		
State of Minnesota		
Acceptable reports	\$ 573,977,146	68.4%
Unacceptable reports	<u>21,841,815</u>	<u>2.6%</u>
Subtotal	<u>\$ 595,818,961</u>	<u>71.0%</u>
Other agencies		
Acceptable reports	\$ 19,248,145	2.3%
Unacceptable reports	<u>1,082,616</u>	<u>.1%</u>
Subtotal	<u>\$ 20,330,761</u>	<u>2.4%</u>
Total	<u>\$ 838,870,600</u>	<u>100.0%</u>

Questioned costs from:

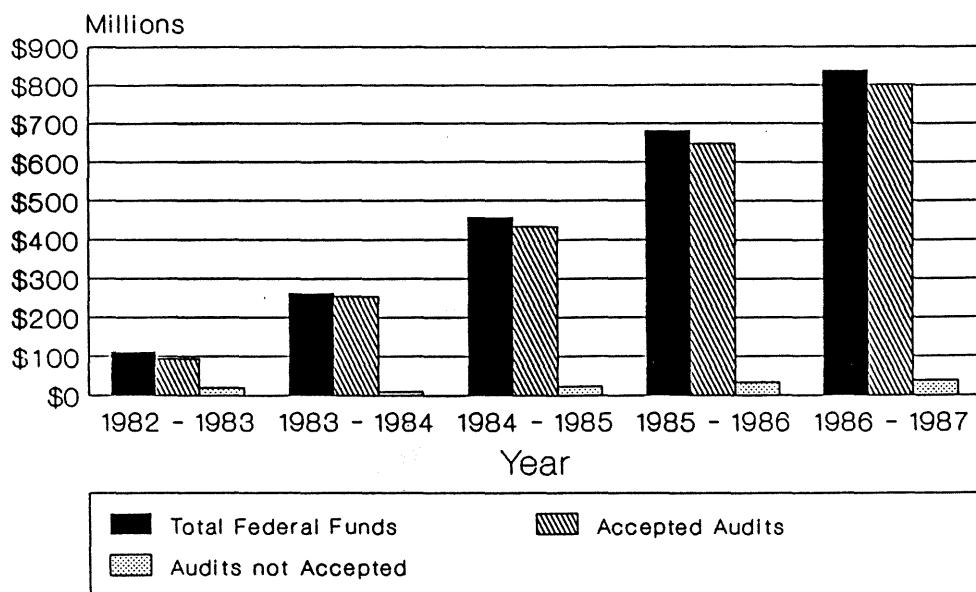
Direct awards	\$ 925,462	68.7%
Pass-through funds from:		
State of Minnesota	420,281	31.2%
Other subrecipients	<u>131</u>	<u>.0%</u>
Total	<u>\$ 1,345,874</u>	<u>100.0%</u>

Percentage of questioned costs to total audited federal funds 1.6%

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

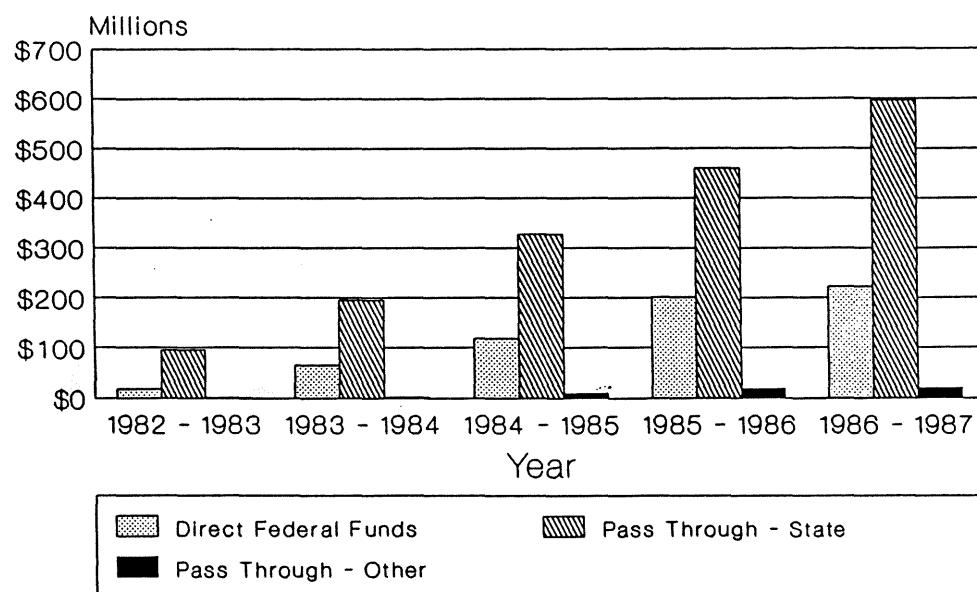
STATEWIDE SINGLE AUDIT

Total Federal Funds Audited



STATEWIDE SINGLE AUDIT

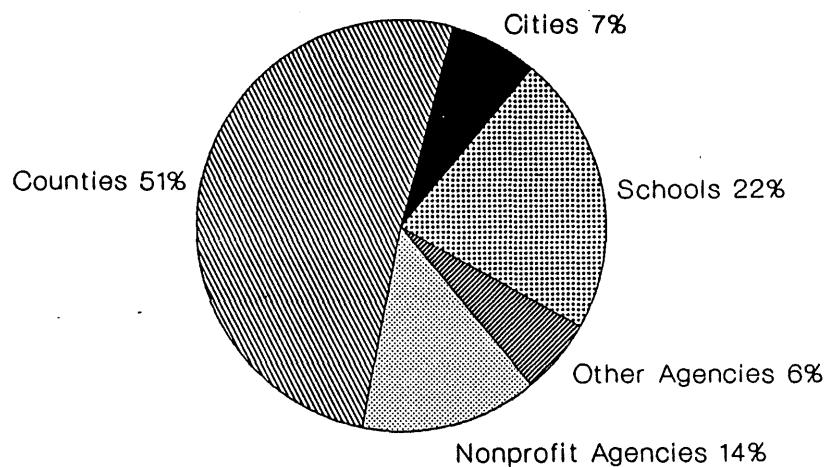
Funding Source



STATEWIDE SINGLE AUDIT

State Pass Through Funds - Distribution

For the year ended June 30, 1987



STATEWIDE SINGLE AUDIT

Audit Reports Reviewed

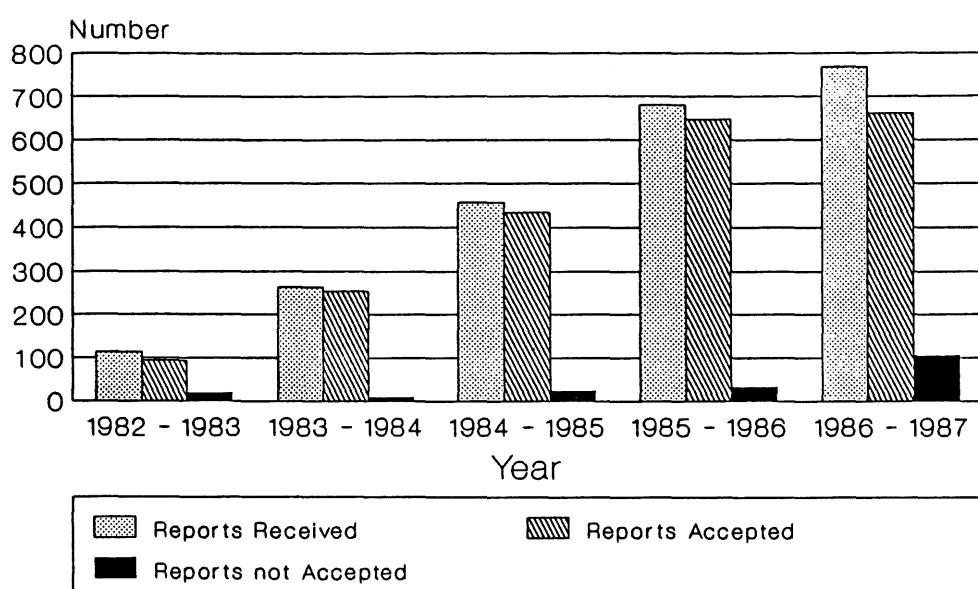


EXHIBIT 1
QUESTIONED COSTS

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, 1987

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
MN - DEPARTMENT OF EDUCATION				
	ED COOP SERVICE UNIT 5-924	84.024	Expenditures	\$ 881
	ISD 047 SAUK RAPIDS	84.010	Expenditures	3,973
		84.151	Expenditures	3,475
	ISD 182 CROSBY	84.010	Expenditures	1,147
	ISD 213 OSAKIS	10.555	Grant Reporting	505
		84.151	Expenditures	251
	ISD 270 HOPKINS	84.010	Grant Compliance	3,485
	ISD 280 RICHFIELD	84.151	Expenditures	6,693
	ISD 281 ROBBINSDALE	84.010	Expenditures	2,568
		84.151	Expenditures	4,266
		84.164	Expenditures	1,743
	ISD 284 WAYZATA	84.173	Expenditures	1,322
	ISD 286 BROOKLYN CENTER	10.555	Expenditures & Grant Compliance	674
	ISD 408 VERDI	84.151	Expenditures	728
	ISD 409 TYLER	84.151	Expenditures	3,484
	ISD 415 LYND	84.151	Expenditures	1,212
	ISD 584 RUTHTON	84.151	Expenditures	2,325
	ISD 646 BIRD ISLAND	84.151	Expenditures	116
	ISD 911 CAMBRIDGE	84.010	Expenditures & Grant Compliance	1,900
		84.151	Expenditures	175
				\$ 40,923
MN - DEPARTMENT OF HUMAN SERVICES				
	CROW WING COUNTY	13.808	Expenditures	\$ 71,615
	FILLMORE COUNTY	13.808	Grant Compliance	2,902
	HENNEPIN COUNTY	13.808	Expenditures	32
	PINE COUNTY	13.808	Expenditures	2,874
	POLK COUNTY	13.714	Cash Management & Expenditures	17,953
	SCOTT COUNTY	10.551	Expenditures	509
		13.658	Expenditures	14
		13.714	Expenditures	428
		13.808	Expenditures	541
		13.679	Expenditures	404
		13.814	Expenditures	4
	ST LOUIS COUNTY	13.714	Expenditures	8,000
	TRI-VALLEY OPPORTUN COUN INC	84.011	Grant Administration	32,599
	WHITE EARTH RES BUS COMM	13.992	Cash Management	532
				\$ 138,407
MN - DEPARTMENT OF JOBS & TRAINING				
	BI-COUNTY COMM ACTION COUNCIL	13.665	Expenditures	\$ 1,139
		13.818	Expenditures	1,070

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 1987

<u>ADMINISTERING AGENCY</u>	<u>NAME OF ENTITY</u>	<u>CFDA NUMBER</u>	<u>REASON</u>	<u>AMOUNT</u>
MN - DEPARTMENT OF JOBS & TRAINING				
	BI-COUNTY COMM ACTION COUNCIL	81.042	Expenditures	94
	DULUTH COMM ACTION PROG INC	13.818	Expenditures	470
	GR MANKATO AR COALITION AFF HOUSING	13.665	Expenditures	957
	MINNESOTA VALLEY ACTION COUNCIL	13.665	Expenditures	160
		81.042	Expenditures	5,963
	TM & M CONSULTANTS	17.250	Grant Compliance	280
	WEST CENTRAL MN COMM ACTION CNCL	13.818	Expenditures	227
	WHITE EARTH RES BUS COMM	13.665	Cash Management	50
				\$ 10,410

MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT				
	CITY OF DEER RIVER	14.219	Expenditures	\$ 74,662

MN - DEPARTMENT OF TRANSPORTATION				
	CITY OF HIBBING	20.507	Expenditures	\$ 338
	METROPOLITAN AIRPORTS COMMISSION	20.106	Grant Compliance	150,000
	SCOTT COUNTY	20.509	Expenditures	209
				\$ 150,547

MN - VOCATIONAL TECHNICAL EDUCATION				
	ISD 793 STAPLES	84.048	Expenditures	\$ 5,332

SW & WEST CENTRAL ED SERV UNIT				
	ISD 378 DAWSON	84.027	Expenditures	\$ 131

U.S. - DEPARTMENT OF COMMERCE				
	CITY OF HIBBING	11.300	Expenditures & Grant Compliance	\$ 369,284
	MINN CHIPPEWA TRIBE	11.303	Expenditures & Grant Reporting	11,576
	WHITE EARTH RES BUS COMM	11.302	Cash Management	2,118
				\$ 382,978

U.S. - DEPARTMENT OF EDUCATION				
	INTERMEDIATE SCHOOL DISTRICT 287	84.063	Expenditures	\$ 60
	ISD 031 BEMIDJI	84.007	Grant Reporting	100
	ISD 038 RED LAKE	84.040	Expenditures	1,846
	ISD 706 VIRGINIA	84.060	Grant Reporting	385
	ISD 801 BROWNS VALLEY	84.060	Expenditures	560
	MULTI RESOURCE CENTERS INC	84.128	Expenditures	1,124
	SSD 1 MINNEAPOLIS	84.063	Expenditures	413
				\$ 4,488

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 1987

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES				
	BI-COUNTY COMM ACTION COUNCIL	13.600	Expenditures	\$ 1,079
	MINN CHIPPEWA TRIBE	13.655	Expenditures	1,462
		13.670	Expenditures	144
	MINNESOTA VALLEY ACTION COUNCIL	13.600	Expenditures	162
				\$ 2,847

U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
	CITY OF VIRGINIA	14.221	Grant Compliance	\$ 250,000
	MINNEAPOLIS PUBLIC HOUSING AUTH	14.156	Expenditures	1,855
	MINNESOTA VALLEY ACTION COUNCIL	14.156	Expenditures & Grant Compliance	1,586
	WHITE EARTH RES BUS COMM	14.223	Cash Management	453
				\$ 253,894

U.S. - DEPARTMENT OF INTERIOR				
	MINN CHIPPEWA TRIBE	15.100	Expenditures	\$ 70,598
		15.103	Expenditures	5,600
		15.118	Expenditures & Grant Reporting	567
		15.130	Expenditures	7,091
	RED LAKE TRIBAL COUNCIL	15.139	Expenditures	2,805
	UPPER SIOUX COMMUNITY	15.130	Expenditures	4,150
		15.000	Expenditures & Grant Compliance	2,215
		15.144	Expenditures	454
				\$ 93,480

U.S. - DEPARTMENT OF LABOR				
	WHITE EARTH RES BUS COMM	17.232	Cash Management	\$ 15,005
		17.234	Cash Management	62,800
		17.241	Cash Management	6,524
				\$ 84,329

U.S. - DEPARTMENT OF TREASURY				
	CITY OF FERGUS FALLS	21.300	Expenditures & Grant Compliance	\$ 24,426
	STEELE COUNTY	21.300	Grant Compliance	50,000
				\$ 74,426

U.S. - ENVIRONMENTAL PROTECTION AGENCY				
	MINN CHIPPEWA TRIBE	15.709	Grant Compliance	\$ 29,020

	Total Questioned Costs			\$ 1,345,874
				=====

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.

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 SUMMARY OF GRANT REVENUE BY CFDA NUMBER
 FOR THE YEAR ENDED JUNE 30, 1987

CFDA NUMBER	AUDITED GRANT REVENUE AMOUNTS							
	ACCEPTABLE AUDIT				UNACCEPTABLE AUDIT			
	----- PASS THROUGH -----		----- PASS THROUGH -----		----- PASS THROUGH -----		----- PASS THROUGH -----	
	DIRECT FEDERAL	STATE	OTHER AGENCY		DIRECT FEDERAL	STATE	OTHER AGENCY	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
10.063	\$ 845	\$	\$	\$	\$	\$	\$	\$ 845
10.418	....	115,510	....	....	....	....	....	115,510
10.550	301,746	14,034,867	436,524		352,404	1,883,209	....	17,008,750
10.551	....	6,098,963	....	....	....	....	....	6,098,963
10.553	....	1,281,444	....	....	....	3,800	....	1,285,244
10.555	90,079	30,441,461	....	....	....	4,422,437	....	34,953,977
10.556	....	19,756	....	....	....	....	....	19,756
10.557	11,986	3,896,098	32,414		....	50,598	....	3,991,096
10.558	143,587	2,600,645	....	....	....	3,235	....	2,747,467
10.559	590,048	....	....	....	....	....	....	590,048
10.564	....	3,285	....	....	....	1,000	....	4,285
10.565	....	111,338	....	....	....	....	....	111,338
10.566	....	1,336	....	....	....	....	....	1,336
10.568	....	59,457	....	....	....	11,606	....	71,063
10.598	....	....	....	....	....	500	....	500
10.665	32,112	341,859	153,406		....	....	....	527,377
10.669	60,119	528,368	....	....	....	....	....	588,487
10.902	210,056	....	....	....	....	....	....	210,056
10.904	13,537	....	....	....	143,564	....	....	157,101
11.300	1,362,554	....	....	....	308,245	....	....	1,670,799
11.301	89,103	....	....	....	....	....	....	89,103
11.302	479,932	....	1,999		....	....	....	481,931
11.303	91,548	....	....	....	....	....	....	91,548
11.304	123,047	....	....	....	....	....	....	123,047
11.307	65,303	....	....	....	....	....	....	65,303
11.500	....	....	....	....	51,140	....	....	51,140
11.550	....	18,142	....	....	....	....	....	18,142
11.800	103,883	....	....	....	....	....	....	103,883
12.104	....	9,526	....	....	....	....	....	9,526
12.321	....	13,558	....	....	....	....	....	13,558
13.000	1,054,666	95,807	....	....	348,153	....	....	1,498,626
13.217	189,581	60,430	48,509		....	....	....	298,520
13.228	....	....	....	....	1,100,440	....	....	1,100,440
13.246	748,212	129,588	16,179		....	....	....	893,979
13.260	....	43,303	92,536		....	....	....	135,839
13.269	....	694,274	....	....	....	....	....	694,274
13.280	5,992	....	....	....	....	....	....	5,992
13.294	380,748	....	....	....	....	....	....	380,748
13.375	....	....	....	....	211,179	....	....	211,179
13.600	9,266,715	21,980	233	1,162,983	....	....	....	10,451,911
13.612	195,451	....	....	129,349	....	....	....	324,800
13.628	7,249	....	....	....	....	....	....	7,249
13.630	....	108,611	....	....	....	....	....	108,611
13.633	....	4,305,751	785,652		....	....	256,696	5,348,099
13.635	5,326,476	5,038,764		543,143	10,908,383
13.645	1,050,030	1,050,030

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
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 SUMMARY OF GRANT REVENUE BY CFDA NUMBER
 FOR THE YEAR ENDED JUNE 30, 1987

CFDA NUMBER	AUDITED GRANT REVENUE AMOUNTS						TOTAL	
	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT				
	---- PASS THROUGH -----		-----	---- PASS THROUGH -----		-----		
	DIRECT FEDERAL	STATE	OTHER AGENCY	DIRECT FEDERAL	STATE	OTHER AGENCY		
13.646	\$	\$ 1,450,725	\$ 2,552	\$	\$	\$	\$ 1,453,277	
13.655	73,379	....	....	73,807	....	....	147,186
13.658	....	5,116,226	....	....	....	....	5,116,226
13.663	....	....	83,710	....	....	....	83,710
13.665	....	6,422,258	26,475	750,000	482,023	....	7,680,756
13.667	....	42,934,621	119,276	....	....	....	43,053,897
13.668	12,735	....	....	20,000	....	....	32,735
13.670	61,580	....	....	....	....	....	61,580
13.671	4,971	....	....	....	....	....	4,971
13.679	....	11,407,133	....	....	....	....	11,407,133
13.714	....	14,843,287	421,126	....	....	....	15,264,413
13.780	....	33,706,425	....	....	....	....	33,706,425
13.783	....	1,977,094	....	....	....	....	1,977,094
13.787	....	4,093,000	....	....	....	....	4,093,000
13.790	....	193,715	....	....	....	....	193,715
13.805	....	1,661,975	....	....	....	....	1,661,975
13.808	....	147,267,113	....	....	....	....	147,267,113
13.810	....	4,317	....	....	....	....	4,317
13.814	....	6,503,627	94,167	....	....	....	6,597,794
13.815	....	133,533	....	....	....	....	133,533
13.818	....	73,036,409	....	....	1,543,331	....	74,579,740
13.987	....	19,510	....	....	....	....	19,510
13.991	....	58,098	5,386	....	....	....	63,484
13.992	....	1,417,003	....	112,652	39,997	....	1,569,652
13.993	....	137,502	....	....	....	....	137,502
13.994	....	2,787,288	55,885	....	8,668	....	2,851,841
14.000	614,733	....	....	250,000	....	....	864,733
14.146	19,083,296	....	....	337,560	....	....	19,420,856
14.156	24,335,294	98,823	96,242	506,981	....	....	25,037,340
14.158	1,983,380	....	....	....	....	....	1,983,380
14.169	16,675	....	....	....	....	....	16,675
14.170	155,631	....	....	....	....	....	155,631
14.174	738,005	....	....	....	....	....	738,005
14.218	29,551,239	547,728	1,207,751	452,611	....	....	31,759,329
14.219	1,060,825	1,614,806	....	174,118	812,195	....	3,661,944
14.220	....	....	44,295	144,803	....	....	189,098
14.221	8,389,196	400,000	....	880,000	....	....	9,669,196
14.222	....	....	66,620	....	....	....	66,620
14.223	....	....	....	....	....	....	....
14.228	26,354	7,446,814	955,527	50,000	1,291,167	....	9,769,862
14.506	....	426	....	....	....	....	426
14.550	9,455	....	....	....	....	....	9,455
14.850	....	....	60,357	....	....	....	60,357
15.000	365,299	....	....	150,588	....	....	515,887
15.100	650,102	....	....	....	....	....	650,102
15.103	151,141	....	....	....	....	....	151,141

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF GRANT REVENUE BY CFDA NUMBER
FOR THE YEAR ENDED JUNE 30, 1987

AUDITED GRANT REVENUE AMOUNTS

CFDA NUMBER	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			TOTAL	
	----- PASS THROUGH -----		OTHER AGENCY	----- PASS THROUGH -----		OTHER AGENCY		
	DIRECT FEDERAL	STATE		DIRECT FEDERAL	STATE			
15.108	\$ 9,598	\$	\$	\$	\$	\$	\$ 9,598	
15.111	179,629	....	....	....	....	....	179,629
15.114	670,400	....	....	110,098	....	....	780,498
15.117	37,053	....	....	....	....	....	37,053
15.118	16,076	....	....	....	....	....	16,076
15.130	237,292	341	115,152	236,575	....	....	589,360
15.135	75,036	....	....	....	....	....	75,036
15.139	13,500	....	....	....	....	....	13,500
15.141	....	....	....	81,470	....	....	81,470
15.142	121,813	....	....	1,036,077	....	....	1,157,890
15.143	....	17,552	....	....	....	....	17,552
15.144	11,571	9,207	....	100,776	....	....	121,554
15.182	....	....	....	13,202	....	....	13,202
15.709	65,750	....	....	....	....	....	65,750
15.916	52,734	187,594	....	....	....	....	240,328
16.000	35,579	....	....	....	....	....	35,579
16.540	718,255	358,352	....	....	....	....	1,076,607
16.542	....	1,890	....	....	....	....	1,890
16.575	....	15,088	....	....	....	....	15,088
16.603	2,500	5,526	....	....	....	....	8,026
17.000	38,378	....	....	....	....	....	38,378
17.232	....	926,899	1,379,480	....	....	7,963	2,314,342
17.234	....	....	....	217,182	....	....	217,182
17.235	233,915	1,118,782	112,102	....	....	....	1,464,799
17.241	....	....	....	....	....	....	....
17.245	....	2,068	....	....	....	....	2,068
17.246	870,279	4,010,767	336,134	46,443	....	....	5,263,623
17.250	134,893	24,900,217	5,708,415	50,188	743	74,932	30,869,388	
17.251	167,985	....	....	....	....	....	167,985
17.600	....	160,392	....	....	....	....	160,392
17.802	1,517	15,397	21,705	....	....	....	38,619
20.102	393,657	564,850	....	....	160,674	....	1,119,181
20.106	18,645	10,078,331	....	....	578,145	....	10,675,121
20.200	....	12,063	....	....	....	....	12,063
20.205	56,647	8,093,962	1,042,485	....	....	....	9,193,094
20.207	882,652	....	....	....	....	....	882,652
20.500	4,311,948	....	....	....	25,200	....	4,337,148
20.505	604,264	35,559	....	....	....	....	639,823
20.507	1,706,225	1,638,485	....	346,968	51,594	....	3,743,272
20.509	....	477,936	....	....	....	....	477,936
20.600	....	82,306	....	....	....	....	82,306
21.006	1,980	....	....	....	....	....	1,980
21.300	46,980,774	79,858	924,823	47,985,455	
30.000	59,805	59,805	
39.000	69,000	69,000	
45.000	497	31,575	32,072	

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 FOR THE YEAR ENDED JUNE 30, 1987

CFDA NUMBER	AUDITED GRANT REVENUE AMOUNTS							
	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT				
	----- PASS THROUGH -----		----- PASS THROUGH -----			----- PASS THROUGH -----		----- PASS THROUGH -----
CFDA NUMBER	DIRECT FEDERAL	STATE	OTHER AGENCY	DIRECT FEDERAL	STATE	OTHER AGENCY	TOTAL	
45.003	\$	\$ 3,000	\$	\$	\$	\$	\$ 3,000	
45.004	....	....	....	6,000	....	....	6,000	
45.007	....	....	....	....	28,400	....	28,400	
45.010	....	1,350	....	50,736	37,900	....	89,986	
59.037	27,540	....	34,720	....	....	....	62,260	
64.121	6,204	....	....	....	....	....	6,204	
66.000	77,635	....	....	....	....	....	77,635	
66.418	13,813,470	6,277,388	....	....	199,364	....	20,290,222	
66.435	....	239,448	....	....	....	....	239,448	
66.702	681,001	....	....	....	....	....	681,001	
72.001	180,355	....	....	....	....	....	180,355	
72.002	440,686	29,717	....	....	....	....	470,403	
72.010	377	....	....	....	....	....	377	
77.003	6,145	....	....	....	....	....	6,145	
81.042	205,635	5,654,733	9,490	....	196,788	....	6,066,646	
81.049	36,269	....	....	....	....	....	36,269	
81.052	262,283	11,426	....	35,202	....	....	308,911	
81.065	....	....	....	28,770	....	....	28,770	
81.066	....	....	....	29,423	....	....	29,423	
83.000	....	38,023	....	....	....	....	38,023	
83.201	....	13,599	....	....	....	....	13,599	
83.503	11,333	838,532	28,432	....	....	....	878,297	
83.504	....	100,813	....	....	....	....	100,813	
83.512	29,762	218,725	....	....	....	....	248,487	
83.516	....	....	27,960	....	....	....	27,960	
84.000	....	1,015	....	....	....	....	1,015	
84.002	71,033	964,219	....	38,618	31,842	....	1,105,712	
84.003	591,354	578,621	....	122,538	8,575	....	1,301,088	
84.007	580,368	13,826	....	117,856	....	....	712,050	
84.009	....	33,461	....	....	9,557	....	43,018	
84.010	....	32,644,693	13,108	....	4,803,836	47,821	37,509,458	
84.011	....	1,283,216	14,300	....	135,339	....	1,432,855	
84.013	....	306,693	....	....	....	....	306,693	
84.014	90,905	....	....	....	....	....	90,905	
84.023	48,246	....	....	....	....	....	48,246	
84.024	66,313	227,115	....	....	5,964	....	299,392	
84.025	....	25,574	....	....	....	....	25,574	
84.027	....	16,734,439	411,059	9,185	2,048,012	152,061	19,354,756	
84.029	....	25,024	....	....	....	....	25,024	
84.033	902,772	30,997	....	213,705	....	....	1,147,474	
84.034	39,349	388,430	....	....	767,015	....	1,194,794	
84.035	....	226,508	....	....	....	....	226,508	
84.040	1,993,625	....	....	....	....	....	1,993,625	
84.041	4,413,884	35,703	....	63,640	19,800	....	4,533,027	
84.044	84,683	....	....	....	....	....	84,683	
84.048	361,280	9,407,551	3,838	....	1,312,846	....	11,085,515	

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
 SUMMARY OF GRANT REVENUE BY CFDA NUMBER
 FOR THE YEAR ENDED JUNE 30, 1987

CFDA NUMBER	AUDITED GRANT REVENUE AMOUNTS						TOTAL	
	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT				
	----- PASS THROUGH -----		----- PASS THROUGH -----					
CFDA NUMBER	DIRECT FEDERAL	STATE	OTHER AGENCY	DIRECT FEDERAL	STATE	OTHER AGENCY		
84.049	\$	\$ 376,157	\$	\$	\$ 47,755	\$	\$ 423,912	
84.050	....	407,163	2,343	8,504	672	....	418,682
84.052	....	68,306	....	117,696	....	....	186,002
84.060	1,279,913	30,965	....	661,875	....	....	1,972,753
84.061	2,484	....	....	42,091	....	....	44,575
84.063	16,141,517	630,005	....	2,612,978	....	....	19,384,500
84.069	....	....	....	10,000	....	....	10,000
84.072	....	34,252	....	160,586	....	....	194,838
84.073	263,264	71,535	29,680	....	....	....	364,479
84.078	573,390	....	....	....	....	....	573,390
84.084	....	38,278	....	....	....	....	38,278
84.086	90,408	....	26,219	....	....	....	116,627
84.101	....	....	....	....	67,166	....	67,166
84.117	....	....	....	....	20,051	....	20,051
84.126	....	57,708	....	....	....	....	57,708
84.128	260,146	....	....	....	....	....	260,146
84.129	204,479	42,774	....	....	....	....	247,253
84.146	71,647	266,743	....	....	8,706	....	347,096
84.151	....	5,523,728	2,562	....	687,567	....	6,213,857
84.154	....	55,128	....	....	....	....	55,128
84.162	....	82,927	....	....	....	....	82,927
84.164	....	506,142	....	3,526	22,668	....	532,336
84.165	1,884,682	....	....	....	....	....	1,884,682
84.167	122	....	....	....	....	....	122
84.171	....	13,717	....	6,200	....	....	19,917
84.173	....	12,896	3,518	....	11,870	....	28,284
TOTAL	\$207,475,795	\$573,977,146	\$19,248,145	\$ 15,245,083	\$ 21,841,815	\$ 1,082,616	\$838,870,600	
	*****	*****	*****	*****	*****	*****	*****	

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, 1987

NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
CITIES					
CITY OF ADA	\$ 17,459	\$ 164,618	\$	\$ 182,077	YES
CITY OF ADRIAN	100,188	54,837	....	155,025	YES
CITY OF ALBERT LEA	340,788	298,234	....	639,022	YES
CITY OF ALEXANDRIA	109,455	130,303	....	239,758	YES
CITY OF AURORA	23,895	240,634	....	264,529	YES
CITY OF AUSTIN	481,176	232,457	....	713,633	YES
CITY OF BATTLE LAKE	7,930	83,431	....	91,361	YES
CITY OF BEMIDJI	924,099	633,496	....	1,557,595	YES
CITY OF BENSON	74,241	145,655	....	219,896	NO
					Report on the schedule of federal financial assistance not available or incomplete.
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.
CITY OF BIWABIK	10,480	230,073	....	240,553	YES
CITY OF BLOOMINGTON	2,391,199	143	73,595	2,464,937	YES
CITY OF BLUE EARTH	305,284	....	....	305,284	YES
CITY OF BRAINERD	495,186	48,945	....	544,131	YES
CITY OF BROWNSVILLE	5,565	393,732	....	399,297	YES
CITY OF BUHL	20,764	104,510	....	125,274	YES
CITY OF CANBY	17,882	119,368	2,958	140,208	NO
CITY OF CELYON	3,817	70,949	....	74,766	YES
CITY OF CHATFIELD	13,351	456,088	....	469,839	NO
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.
CITY OF CHISHOLM	47,162	252,334	....	299,496	YES
CITY OF CIRCLE PINES	12,352	11,486	....	23,838	YES
CITY OF CLOQUET	94,794	340,723	....	435,517	YES
CITY OF CROOKSTON	102,079	322,336	....	424,415	YES
CITY OF DEER RIVER	7,853	190,172	....	198,025	YES
CITY OF DETROIT LAKES	572,569	563,720	....	1,116,289	YES
CITY OF DULUTH	8,427,291	4,223,526	246,851	12,897,668	YES
CITY OF EAST GRAND FORKS	598,500	42,474	....	640,974	YES
CITY OF EDEN PRAIRIE	126,556	13,558	18,372	158,486	YES
CITY OF FAIRMONT	45,156	63,120	....	108,276	YES
CITY OF FARIBAULT	288,219	530,470	11,290	829,979	NO
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
CITY OF FERGUS FALLS	243,411	14,094	....	257,505	YES
CITY OF FOSSTON	10,779	867,045	....	877,824	YES
CITY OF FRANKLIN	6,246	33,980	....	40,226	YES
CITY OF GOLDEN VALLEY	65,393	60,511	....	125,904	YES
CITY OF HERMANTOWN	37,750	120,559	....	158,309	YES
CITY OF HIBBING	885,341	68,228	....	953,569	YES
CITY OF HUTCHINSON	320,008	506,095	....	826,103	YES
CITY OF LITTLE FORK	....	141,976	....	141,976	NO
					Report on the schedule of federal financial assistance not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.
CITY OF LYND	33,137	218,118	251,255	YES

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
CITIES					
CITY OF MANKATO	\$ 554,496	\$ 48,000	\$	\$ 602,496	YES
CITY OF MELROSE	33,005	350,000	....	383,005	YES
CITY OF MINNEAPOLIS	25,682,950	21,283,915	....	46,966,865	YES
CITY OF MONTEVIDEO	51,886	39,416	....	91,302	YES
CITY OF MONTROSE	5,067	51,444	....	56,511	YES
CITY OF MOORHEAD	1,065,742	5,367	....	1,071,109	YES
CITY OF MORRIS	101,826	52,063	....	153,889	YES
CITY OF MOUNTAIN LAKE	23,596	63,447	....	87,043	YES
CITY OF NEW ULM	165,082	47,731	....	212,813	NO
					Report on internal accounting controls on the financial statements are not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete.
CITY OF ORONO	19,219	104,600	....	123,819	YES
CITY OF PIPERSTON	27,556	414,027	....	441,583	YES
CITY OF PROCTOR	27,551	967,115	....	994,666	YES
CITY OF RED LAKE FALLS	14,053	249,573	....	263,626	YES
CITY OF RICE	7,133	322,537	....	329,670	YES
CITY OF RICHFIELD	115,777	....	297,785	413,562	YES
CITY OF ROCHESTER	2,037,883	578,145	....	2,616,028	NO
					Report on the schedule of federal financial assistance not available or incomplete. Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete. Schedule of federal financial assistance not available or incomplete. Report on the schedule of federal financial assistance not available or incomplete. Report on internal accounting controls on the financial statements are not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
12 CITY OF RUSH CITY	10,409	692,703	....	703,112	NO
CITY OF RUSSELL	3,402	410,412	....	413,814	YES
CITY OF RUTHTON	2,956	234,149	....	237,105	YES
CITY OF SAVAGE	32,195	257,341	....	289,536	YES
CITY OF SPRING GROVE	14,819	29,569	....	44,388	YES
CITY OF ST CLOUD	1,093,776	1,554,591	....	2,648,367	YES
CITY OF ST PAUL	13,255,214	3,457,585	94,167	16,806,966	YES
CITY OF TRINITY	783,952	170,526	....	954,478	YES
CITY OF TWO HARBORS	176,817	....	....	176,817	YES
CITY OF VERNDALE	5,421	63,674	....	69,095	YES
CITY OF VIRGINIA	1,075,141	405,803	....	1,480,944	NO
					Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
CITY OF WINONA	261,473	220,918	98,373	580,764	YES
CITY OF WORTHINGTON	259,663	10,567	22,771	293,001	YES
TOTAL	\$ 64,175,415	\$ 44,057,616	\$ 866,162	\$109,099,193	
COUNTIES					
AITKIN COUNTY	344,211	1,289,894	....	1,634,105	YES
ANOKA COUNTY	2,038,754	9,581,382	1,310,402	12,930,538	YES
BECKER COUNTY	373,096	2,515,354	2,888,450	YES
BELTRAMI COUNTY	331,865	4,630,711	12,720	4,975,296	YES

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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
COUNTIES					
BENTON COUNTY	\$ 224,068	\$ 1,898,416	\$	\$ 2,122,484	YES
BIG STONE COUNTY	98,121	379,325	....	477,446	YES
BLUE EARTH COUNTY	474,756	4,390,876	....	4,865,632	YES
BROWN COUNTY	203,636	1,398,042	28,288	1,629,966	YES
CARLTON COUNTY	383,630	2,768,179	2,724	3,154,533	YES
CARVER COUNTY	276,527	1,744,928	173,169	2,194,624	YES
CASS COUNTY	300,033	2,933,036	31,600	3,264,669	YES
CHIPEWA COUNTY	236,613	803,817	....	1,040,430	YES
CHISAGO COUNTY	264,400	1,475,033	....	1,739,433	YES
CLAY COUNTY	303,990	3,229,630	34,079	3,568,699	YES
CLEARWATER COUNTY	134,899	1,560,606	15,277	1,710,782	YES
COOK COUNTY	92,842	304,356	....	397,198	YES
COTTONWOOD COUNTY	151,766	638,553	....	790,319	YES
CROW WING COUNTY	423,843	5,472,378	37,500	5,933,721	YES
DAKOTA COUNTY	1,120,363	9,074,423	856,226	11,051,012	YES
DODGE COUNTY	164,632	697,450	....	862,082	YES
DOUGLAS COUNTY	315,938	2,119,589	30,552	2,466,079	YES
PARISBAULT COUNTY	214,020	5,147	....	219,167	YES
FILLMORE COUNTY	203,643	871,899	1,408	1,076,950	YES
FREEBORN COUNTY	282,406	2,114,043	2,414	2,398,863	YES
GOODHUE COUNTY	301,458	2,018,325	7,290	2,327,073	YES
GRANT COUNTY	94,579	353,150	....	447,729	YES
HENNEPIN COUNTY	9,452,536	80,574,317	....	90,026,853	YES
HOUSTON COUNTY	137,302	720,603	700	858,605	YES
HUBBARD COUNTY	215,893	2,249,232	8,031	2,473,156	YES
ISANTI COUNTY	192,706	1,581,590	....	1,774,296	YES
ITASCA COUNTY	852,910	4,673,293	22,500	5,548,703	YES
JACKSON COUNTY	177,726	829,802	....	1,007,528	YES
KANABEC COUNTY	142,059	891,696	....	1,033,155	YES
KANDIYOHI COUNTY	330,095	2,791,592	....	3,121,687	YES
KITTSOM COUNTY	87,958	358,477	2,346	448,781	YES
KOOCHICHING COUNTY	383,482	1,760,630	35,466	2,179,578	YES
LAC QUI PARLE COUNTY	110,361	313,946	....	424,307	YES
LAKE COUNTY	123,739	888,527	6,796	1,019,062	YES
LAKE OF THE WOODS COUNTY	69,068	230,153	....	299,221	YES
LE SUEUR COUNTY	238,480	998,856	....	1,237,336	YES
LINCOLN COUNTY	104,014	42,875	....	146,889	YES
LYON COUNTY	195,985	22,665	....	218,650	YES
MANNOMEN COUNTY	64,129	603,134	....	667,263	YES
MARSHALL COUNTY	184,636	397,959	3,338	585,933	YES
MARTIN COUNTY	181,815	....	....	181,815	YES
MCLEOD COUNTY	220,733	1,106,898	6,955	1,334,886	YES
MEAKER COUNTY	186,317	1,016,909	....	1,203,226	YES
MILLE LACS COUNTY	255,592	1,518,441	....	1,774,033	YES
MORRISON COUNTY	395,625	2,696,422	3,092,047	YES

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
 STATEWIDE SINGLE AUDIT
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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
COUNTIES					
MOWER COUNTY	\$ 289,075	\$ 2,181,898	\$	\$ 2,470,973	YES
MURRAY COUNTY	138,958	11,296	....	150,254	YES
MICOLLET COUNTY	201,871	961,727	4,809	1,168,407	YES
NOBLES COUNTY	209,688	1,155,551	....	1,365,239	YES
NORMAN COUNTY	129,131	330,242	....	459,373	YES
OLMSTED COUNTY	449,010	6,607,675	182,672	7,239,357	YES
OTTER TAIL COUNTY	408,129	4,353,366	23,797	4,785,292	YES
PENNINGTON COUNTY	118,756	973,426	....	1,092,182	YES
PINE COUNTY	336,035	2,082,098	....	2,418,133	YES
PIPESTONE COUNTY	159,286	610,482	....	769,768	YES
POLK COUNTY	394,640	3,114,911	7,759	3,517,310	YES
POPE COUNTY	148,471	590,160	32,311	770,942	YES
RAMSEY COUNTY	3,677,309	46,767,862	654,239	\$1,099,410	YES
RED LAKE COUNTY	71,715	235,790	....	307,505	YES
REDWOOD COUNTY	222,598	1,358,180	....	1,580,778	YES
RENWILLE COUNTY	373,170	938,964	....	1,312,134	YES
RICE COUNTY	327,459	2,024,597	....	2,352,056	YES
ROCK COUNTY	147,906	399,305	....	547,211	YES
ROSEAU COUNTY	135,271	804,543	....	939,814	YES
SCOTT COUNTY	526,578	1,763,202	262,868	2,552,648	YES
SHERBURNE COUNTY	295,438	1,636,336	....	1,931,774	YES
SIBLEY COUNTY	192,113	521,689	6,383	720,185	YES
ST LOUIS COUNTY	2,178,552	23,035,628	120,463	25,334,643	YES
STEARNS COUNTY	879,560	6,008,364	....	6,887,924	YES
STEELE COUNTY	226,934	1,310,987	....	1,537,921	YES
STEVENS COUNTY	97,110	510,957	37,679	645,746	YES
SWIFT COUNTY	270,469	639,633	....	910,102	YES
TODD COUNTY	268,625	2,646,833	....	2,915,458	YES
TRAVERSE COUNTY	75,054	207,302	....	282,356	YES
WABASHA COUNTY	149,736	793,356	1,472	944,564	YES
WADENA COUNTY	162,945	1,336,539	26,376	1,525,860	YES
WASECA COUNTY	202,734	851,044	20,898	1,074,676	YES
WASHINGTON COUNTY	607,969	7,426,006	370,561	8,404,536	YES
WATONWAN COUNTY	241,400	4,151	80,555	326,106	YES
WILKIN COUNTY	110,860	417,231	24,648	552,739	YES
WINONA COUNTY	310,619	2,095,964	....	2,406,583	YES
WRIGHT COUNTY	378,500	3,316,416	....	3,694,916	YES
YELLOW MEDICINE COUNTY	163,576	621,674	....	785,250	YES
TOTAL	\$ 38,934,500	\$301,181,344	\$4,488,071	\$344,603,915	
HOUSING AND REDEVELOPMENT AUTHORITIES					
CARVER COUNTY HRA	....	....	937,155	937,155	YES
DULUTH HRA	4,715,132	....	1,565,590	6,290,722	YES
MOWER COUNTY HRA	287,251	98,823	386,074	YES
TOTAL	\$ 5,002,383	\$ 99,823	\$2,502,745	\$ 7,603,951	

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 OFFICE OF THE STATE AUDITOR
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NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE	
	DIRECT FEDERAL	STATE	OTHER AGENCY			
INDIAN TRIBES						
BOISE FORT RES BUS COMM FOND DU LAC RESERVATION	\$ 207,682 4,364,794	\$ 148,791 380,340	\$ 43,492	\$ 399,965 4,745,134	NO NO	Report on internal accounting controls on the financial statements are not available or incomplete. Schedule of federal financial assistance not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
LOWER SIOUX COMM COUNCIL MILLE LACS RESERVATION BUS COMM MINN CHIPPEWA TRIBE PRAIRIE ISLAND INDIAN COMMUNITY	85,667 1,161,742 2,475,300 318,063	65,182 274,239 529,403 33,875	.... .... .... ....	150,849 1,435,981 3,004,703 351,938	YES YES YES NO	Schedule of federal financial assistance not available or incomplete. Report on the schedule of federal financial assistance not available or incomplete. Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
RED LAKE RES COMM ACT PROG RED LAKE TRIBAL COUNCIL	.... 2,416,052	546,711 ....	.... ....	546,711 2,416,052	YES NO	Schedule of federal financial assistance not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
SHAKOPEE MDEWANKTON UPPER SIOUX COMMUNITY WHITE EARTH RES BUS COMM TOTAL	230,748 62,852 1,191,617 \$ 12,514,517	31,637 48,435 873,371 \$ 2,931,984	.... .... 59,581 \$ 103,073	262,385 111,287 2,124,569 \$ 15,549,574	YES YES YES NO	Report on compliance for the federal financial assistance programs not available or incomplete.
LIBRARIES						
ARROWHEAD LIBRARY SYSTEM CENTRAL MINN LIBRARIES EXCHANGE EAST CENTRAL REGIONAL LIBRARY GREAT RIVER REGIONAL LIBRARY KITCHIGAMI REGIONAL LIBRARY LAKE AGASSIZ REGIONAL LIBRARY MELSA	.... .... .... 122	199,335 38,126 110,361 45,017 66,657 328,371	.... .... .... .... .... .... ....	199,335 38,126 110,483 45,017 66,857 328,371	NO YES Audit report not received in time for this publication. YES YES NO	Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete. Audit report not received in time for this publication. Report on internal accounting controls on the financial statements are not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete. Audit report not received in time for this publication.
METRONET NORTH COUNTRY LIBRARY COOPERATIVE NORTHERN LIGHTS LIBRARY NETWORK NORTHWEST REGIONAL LIBRARY PIONEER LAND LIBRARY SYSTEM	.... .... .... 39,349 ....	.... 42,752 49,805 139,107 36,306	.... 42,752 49,805 178,456 36,306	.... YES YES YES NO	Inappropriate general purpose or basic financial statement. Schedule of federal financial assistance not available or incomplete. Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete. Report on the general purpose financial statements not available or inappropriate. Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.	
PLUM CREEK LIBRARY SYSTEM SC MINN INTERLIBRARY EXCHANGE	33,646 57,501	33,646 57,501	NO YES	

STATE OF MINNESOTA
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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
LIBRARIES					
SELCO	\$	\$ 129,776	\$	\$ 129,776	NO
SOUTHEAST LIBRARY SYSTEM	....	....	....	....	Report on internal accting and admin controls on the federal programs not available or incomplete.
SW AREA INTERLIBRARY EXCHANGE	....	38,324	....	38,324	Report on compliance for the federal financial assistance programs not available or incomplete.
TRAVERSE DES SIOUX LIBRARY SYSTEM	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
VIKING LIBRARY SYSTEM	....	39,581	....	39,581	Audit report not received in time for this publication.
TOTAL	\$ 39,471	\$ 1,354,865	\$	\$ 1,394,336	Report on compliance based on the general purpose financial statements not available or incomplete.
NONPROFIT AGENCIES					
ANOKA COUNTY COMM ACTION PROG	343,225	1,867,412	....	2,210,637	YES
ARROWHEAD-ECON OPPORTUN AGENCY	2,961,881	7,456,108	672,938	11,090,927	YES
ASSOC RETARDED CITIZENS-MINN	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
ASSOC RETARDED CITIZENS-SUBURBAN	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
BI-COUNTY COMM ACTION COUNCIL	285,958	3,491,718	....	3,777,676	YES
CATHOLIC CHARITIES ST CLOUD DIOCESE	180,355	....	526,101	706,456	YES
CENTRAL MINNESOTA CHILD CARE INC	....	1,792,998	....	1,792,998	YES
CLAY COUNTY DEVELOPMENT SER INC	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
CLAY-WILKIN OPPORTUNITY COUNCIL	331,787	1,395,128	42,905	1,769,820	YES
COMM ACTION FOR SUBURBAN HENNEPIN	....	288,725	....	288,725	YES
COMPAS	88,311	66,300	....	154,611	NO
DULUTH COMM ACTION PROG INC	....	3,126,952	184,463	3,311,415	YES
EPISCOPAL COMMUNITY SERVICES INC	....	59,636	....	59,636	YES
ETHIOPIAN REFUGEE MUTUAL ASSN	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
FREEBORN CO ALPHA DAC INC	....	23,708	....	23,708	YES
GOODHUR-RICE-WABASHA CITIZ CNCL	303,838	2,239,031	344,942	2,887,811	YES
GR MANKATO AR COALITION APP HOUSING	....	25,000	....	25,000	YES
HEALTHCARE ED & RESEARCH FOUND INC	....	140,000	....	140,000	YES
HISPANOS EN MINNESOTA	....	38,493	....	38,493	YES
INTER-COUNTY COMMUNITY COUNCIL	97,197	2,730,643	....	2,828,440	YES
KAPOSIA INC	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
KCQ INC RICE CO SHLTD	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
KOOCHICHING-ITASCA ACTION CNCL	426,125	2,926,310	66,755	3,419,190	YES
LAKES & PINES COMM ACT COUNCIL	508,965	4,659,544	....	5,168,509	YES
LOCAL 41 UAW	....	175,786	....	175,786	YES
MAHUBE COMMUNITY COUNCIL	491,362	1,921,145	....	2,412,507	YES
MANKATO REHAB CENTER	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
METRO CENTER IND LIVING	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
MID-MINNESOTA LEGAL ASSISTANCE INC	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
MIGRANT HEALTH SERVICE, INC	760,198	151,568	16,179	927,945	YES
MINNESOTA VALLEY ACTION COUNCIL	1,058,963	5,823,216	610,632	7,492,811	YES
MPLS AGE & OPPORTUNITY CENTER	....	45,965	907,161	953,126	YES
MPLS URBAN LEAGUE	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
MULTI RESOURCE CENTERS INC	260,146	244,623	504,769	YES

STATE OF MINNESOTA
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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
NONPROFIT AGENCIES					
NE MINN OFFICE OF JOB TRAINING	\$ 363	\$ 4,944,433	\$	\$ 4,944,796	YES
NORTHWEST COMM ACTION INC	307,434	1,085,809	....	1,393,243	YES
NORTHWEST PRIVATE INDUSTRY COUNCIL	....	1,674,046	....	1,674,046	YES
OTTERTAIIL-WADENA COMM ACT CNCL	262,256	1,204,175	....	1,466,431	YES
RAIRIE FIVE COMM ACT CNCL	483,046	1,888,269	259,050	2,630,365	YES
PRIVATE INDUSTRY COUNCIL FIVE	....	3,207,392	....	3,207,392	YES
RAMSEY ACTION PROGRAMS	1,097,303	7,050,555	851,106	8,998,964	YES
RAMSEY COUNTY FAMILY DAY CARE ASSN	....	848,343	....	848,343	YES
REGION SIX EAST COMM ACT CNCL	453,086	2,281,193	206,100	2,940,379	YES
RISK INC	....	....	....	....
ROCHESTER CTR FOR IND LIVING	....	....	....	....
RURAL ENTERPRISE ACCEPTABLE LIVING	....	....	....	....
SCOTT-CARVER ECONOMIC COUNCIL	402,852	910,425	239,244	1,552,521	NO
SEMCAC INC	633,280	3,957,171	2,657,976	7,248,427	YES
SERVICE INDUSTRIES INC	....	....	....	....
SEVEN COUNTY SENIOR FEDERATION INC	....	....	....	....
SOUTHWEST MINN OPPORTUNITY CNCL	209,903	1,837,274	48,509	2,095,686	YES
SOUTHWEST MINN PIC	....	1,880,011	....	1,880,011	YES
TM & M CONSULTANTS	....	54,651	....	54,651	YES
TRI-COUNTY ACTION PROGRAMS	....	1,729,243	....	1,729,243	YES
TRI-COUNTY COMM ACTION PROGRAM	404,781	819,583	499,651	1,724,015	NO
TRI-VALLEY OPPORTUN COUN INC	661,002	2,409,644	144,113	3,214,759	YES
UNITED WAY OF DULUTH-COMM SER ACTIV	....	....	....	....
UPPER MISS MENTAL HEALTH CENTER INC	....	39,997	3,204	43,201	NO
WEST CENTRAL MN COMM ACTION CNCL	347,670	1,742,634	....	2,090,304	YES
WEST HENN COMM MENTAL HEALTH CTR	....	149,035	....	149,035	YES
WEST HENRIPIN HUMAN SERVICES	....	2,756,325	....	2,756,325	YES
WESTERN COMM ACT PROGRAM	288,441	2,203,434	....	2,491,875	YES
WRIGHT COUNTY COMMUNITY ACTION INC	299,349	350,379	....	649,728	YES
TOTAL	\$ 13,949,677	\$ 85,469,407	\$ 8,525,652	\$107,944,736	
OTHER GOVERNMENTAL AGENCIES					
ARROWHEAD REGIONAL CORR BOARD	....	40,694	....	40,694	YES
BROWN NICOLLET HUMAN SERVICE BOARD	....	25,840	....	25,840	YES
COUNTRYSIDE PUBLIC HEALTH SERV	....	97,453	....	97,453	YES
DULUTH AIRPORT AUTHORITY	1,087,131	1,087,131	YES
DULUTH TRANSIT AUTHORITY	2,391,809	2,391,809	YES

STATE OF MINNESOTA
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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY	TOTAL		
OTHER GOVERNMENTAL AGENCIES						
EAST METRO SERVICE DELIVERY AREA	\$ 50,012	\$ 1,625,794	\$	\$ 1,675,806	YES	
FAIRBAULT-MARTIN-WATONWAH HSB	....	2,770,579	....	2,770,579	YES	
LINCOLN-LYON-MURRAY-PIPESTONE CHS	....	81,384	....	81,384	YES	
METROPOLITAN AIRPORTS COMMISSION	....	8,310,112	....	8,310,112	YES	
METROPOLITAN WASTE CONTROL COM	10,605,882	....	....	10,605,882	YES	
MINNEAPOLIS PUBLIC HOUSING AUTH	25,358,359	....	....	25,358,359	YES	
MULTI-COUNTY BOARD OF HEALTH	....	124,433	25,627	150,060	YES	
REGION VIII NORTH WELFARE BRD	....	2,435,776	7,863	2,443,639	YES	
ST CLOUD METROPOLITAN TRANSIT COMM	409,759	....	....	409,759	YES	
TOTAL	\$ 38,815,821	\$ 16,599,196	\$ 33,490	\$ 55,448,507		
REGIONAL DEVELOPMENT COMMISSIONS						
ARROWHEAD REG DEVELOP COMM	71,500	1,605,742	....	1,677,242	YES	
EAST CENTRAL REG DEVELOP COMM	37,286	530,360	....	567,646	YES	
HEADWATERS REG DEVELOP COMM	47,921	448,906	....	496,827	YES	
METROPOLITAN COUNCIL	13,451,680	4,781,285	....	18,232,965	YES	
MID-MINNESOTA DEVELOPMENT COMM	33,831	593,289	....	627,120	YES	
NORTHWEST REG DEVELOP COMM	225,338	742,045	....	967,383	YES	
REGION 5 REG DEVELOP COMM	49,894	808,407	....	856,301	YES	
REGION 9 DEVELOPMENT COMMISSION	....	954,312	....	954,312	YES	
SOUTHWEST REG DEVELOP COMM	58,599	662,089	....	721,488	YES	
UPPER MN VALLEY REG DEVELOP COMM	51,817	602,338	....	654,155	YES	
TOTAL	\$ 14,027,866	\$ 11,729,573	\$	\$ 25,757,439		
SCHOOLS AND RELATED AGENCIES						
AGASSIZ VALLEY VOCATIONAL CENTER	....	....	....	....	YES	
ARROWHEAD REG COMPUTER CONSORT	....	....	....	....	YES	
BEMIDJI INTERDISTRICT COUNCIL	....	196,144	11,946	208,090	YES	
BENTON-STEAMERS SPECIAL ED COOP	....	243,036	....	243,036	YES	
BLUE MOUND COOPERATIVE CENTER	....	....	....	....	YES	
BOUNDARY WATERS SPC ED COOP	....	56,886	....	56,886	YES	
CARVER-SCOTT VOCATIONAL CENTER	....	....	....	....	Audit report not received in time for this publication.	
CENTRAL MN ED COOP SERV UNIT	....	257,485	....	257,485	YES	
CENTRAL STEAMERS VOCATIONAL CENTER	....	....	....	....	YES	
CHISAGO COUNTY VOCATIONAL CENTER	....	....	....	....	Audit report not received in time for this publication.	
CLAY COUNTY VOCATIONAL CENTER	66,313	25,441	....	91,754	YES	
COMMON SCHOOL DISTRICT 323	....	....	....	....	Audit report not received in time for this publication.	
COMMON SCHOOL DISTRICT 815	....	....	....	....	YES	
COMPUTER REGION THREE	....	....	....	....	YES	
COTTONWOOD RIVER VOCATIONAL CENTER	....	....	....	....	YES	
CROW RIVER SPECIAL ED COOP	....	158,858	....	158,858	YES	
DES MOINES VALLEY VOCATIONAL CENTER	....	....	....	....	Audit report not received in time for this publication.	
EAST CENTRAL VOCATIONAL CENTER	....	....	....	....	Audit report not received in time for this publication.	
EAST RANGE VOCATIONAL CENTER	4,049	4,049	YES	
ED COOP SERVICE UNIT 5-924	156,734	31,965	228,699	YES	

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NAME OF ENTITY	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
SCHOOLS AND RELATED AGENCIES					
FERGUS FALLS SPEC ED COOP	\$	\$ 210,811	\$	\$ 210,811	YES
FRESHWATER-WOODLAND SP ED COOP	....	187,156	9,109	196,265	YES
HIGHLAND VOCATIONAL CENTER	....	18,361	....	18,361	YES
INTERDISTRICT OF ST PETER VOC CNTR	....	....	....	....	YES
INTERMEDIATE SCHOOL DISTRICT 287	987,649	979,507	861,144	2,828,300	YES
INTERMEDIATE SCHOOL DISTRICT 916	808,818	927,249	42,736	1,778,003	YES
INTERMEDIATE SCHOOL DISTRICT 917	....	983,127	....	983,127	YES
ISD 001 AITKIN	4,000	160,700	....	164,700	YES
ISD 002 HILL CITY	....	67,800	....	67,800	YES
ISD 004 MCGREGOR	39,486	154,115	....	193,601	YES
ISD 011 ANOKA	967,600	4,196,518	....	5,164,118	YES
ISD 012 CENTENNIAL	....	393,126	....	393,126	YES
ISD 013 COLUMBIA HEIGHTS	....	525,322	....	525,322	YES
ISD 014 FRIDLEY	....	377,766	....	377,766	YES
ISD 015 ST FRANCIS	....	470,501	....	470,501	YES
ISD 016 SPRING LAKE PARK	....	414,942	....	414,942	YES
ISD 021 AUDUBON	....	81,046	....	81,046	YES
ISD 022 DETROIT LAKES	948,643	846,913	....	1,795,556	NO
ISD 023 FRAZEE	6,347	314,121	....	320,468	YES
ISD 024 LAKE PARK	....	68,294	....	68,294	YES
ISD 025 PINE POINT	57,393	38,370	6,800	102,563	YES
ISD 031 BEMIDJI	620,677	1,359,346	24,820	2,004,843	YES
ISD 032 BLACKDUCK	17,630	198,006	3,838	219,474	YES
ISD 036 KELLIHER	....	107,651	....	107,651	YES
ISD 038 RED LAKE	3,619,262	291,315	61,386	3,971,963	YES
ISD 047 SAUK RAPIDS	....	247,221	66,081	313,302	NO
ISD 051 FOLEY	....	311,906	....	311,906	YES
ISD 057 BEARDSLEY	....	22,158	....	22,158	YES
ISD 058 CLINTON	....	108,107	....	108,107	YES
ISD 060 GRACEVILLE	....	29,145	....	29,145	YES
ISD 062 ORTONVILLE	....	123,174	....	123,174	NO
ISD 070 LAKE CRYSTAL	....	94,277	....	94,277	YES
ISD 072 MAPLETON	....	79,794	....	79,794	YES
ISD 075 ST CLAIR	....	77,407	....	77,407	YES
ISD 077 MANKATO	953,175	1,321,479	....	2,274,654	YES
ISD 078 GARDEN CITY	....	92,149	....	92,149	YES
ISD 079 AMBOY-GOOD THUNDER	....	74,745	....	74,745	YES
ISD 081 COMPREY	....	65,743	1,770	67,513	NO
Report on internal accounting controls on the financial statements are not available or incomplete.					
Report on the schedule of federal financial assistance not available or incomplete.					
Report on internal accounting controls on the financial statements are not available or incomplete.					
Report on compliance based on the general purpose financial statements not available or incomplete.					
Report on internal accting and admin controls on the federal programs not available or incomplete.					
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STATE OF MINNESOTA
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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	---- PASS THROUGH ----			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
SCHOOLS AND RELATED AGENCIES					
ISD 084 SLEEPY EYE	\$	\$ 131,914	\$	\$ 131,914	YES
ISD 085 SPRINGFIELD	....	84,982	....	84,982	YES
ISD 088 NEW ULM	....	330,270	6,588	336,858	YES
ISD 091 BARNUM	....	123,621	....	123,621	YES
ISD 093 CARMEL	89,270	118,984	....	208,254	YES
ISD 094 CLOQUET	241,209	524,592	....	765,801	YES
ISD 095 CROMWELL	....	68,921	....	68,921	YES
ISD 097 MOOSE LAKE	....	136,276	....	136,276	NO
					Report on the schedule of federal financial assistance not available or incomplete.
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 099 ESKO	....	100,133	12,890	113,023	YES
ISD 100 WRENSHALL	....	47,639	....	47,639	YES
ISD 108 MORWOOD	....	113,362	18,186	131,548	YES
ISD 110 WACONIA	....	112,976	....	112,976	YES
ISD 111 WATERTOWN-MAYER	....	116,285	....	116,285	YES
ISD 112 CHASKA	....	246,766	....	246,766	NO
ISD 114 BACKUS	....	85,434	....	85,434	YES
ISD 115 CASS LAKE	446,709	278,117	....	724,826	YES
ISD 116 PILLAGER	....	83,770	....	83,770	YES
ISD 117 PINE RIVER	....	263,553	....	263,553	YES
ISD 118 REINER	61,635	159,766	....	221,401	YES
ISD 119 WALKER	15,454	149,726	....	165,180	NO
					Report on the schedule of federal financial assistance not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 126 CLARA CITY	....	90,066	....	90,066	YES
ISD 127 HAYWARD	....	56,967	6,006	62,973	YES
ISD 128 MILAN	....	57,963	4,718	62,681	NO
ISD 129 MONTEVIDEO	177,943	330,180	17,434	525,557	YES
ISD 138 NORTH BRANCH	....	351,960	....	351,960	NO
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 139 RUSH CITY	....	84,596	....	84,596	YES
ISD 140 TAYLOR FALLS	....	45,214	....	45,214	NO
ISD 141 CHISAGO LAKES	....	212,378	....	212,378	YES
ISD 145 GLYNDON	....	137,023	....	137,023	YES
ISD 146 BARNEVILLE	....	180,715	....	180,715	YES
ISD 147 DILWORTH	....	117,524	....	117,524	YES
ISD 150 HAWLEY	....	85,226	6,985	92,211	YES
ISD 152 MOORHEAD	928,859	1,152,440	15,300	2,096,599	YES
ISD 158 GOWVICK	....	41,220	....	41,220	YES
ISD 161 CLEARBROOK	91,542	91,542	YES
ISD 162 BAGLEY	188,950	322,265	511,215	YES

STATE OF MINNESOTA
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 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	PASS THROUGH				AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY	TOTAL		
SCHOOLS AND RELATED AGENCIES						
ISD 166 COOK COUNTY	\$ 83,579	\$ 118,165	\$ 54,945	\$ 256,689	YES	
ISD 173 MOUNTAIN LAKE	107,174	....	107,174	YES	
ISD 175 WESTBROOK	76,002	4,100	80,102	NO	Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 177 WINDOM	255,335	....	255,335	YES	
ISD 178 STORDEN-JEPPERS	85,950	....	85,950	YES	
ISD 181 BRAINERD	1,206,610	1,323,546	....	2,530,156	YES	
ISD 182 CROSBY	333,695	....	333,695	YES	
ISD 186 PEQUOT LAKES	164,294	....	164,294	YES	
ISD 191 BURNSVILLE	825,115	....	825,115	YES	
ISD 192 FARMINGTON	244,949	....	244,949	YES	
ISD 194 LAKEVILLE	285,883	....	285,883	YES	
ISD 195 RANDOLPH	42,963	....	42,963	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 196 ROSEMOUNT	1,251,716	12,457	1,264,173	YES	
ISD 197 WEST ST PAUL	594,525	21,230	615,755	YES	
ISD 199 INVER GROVE HEIGHTS	435,403	....	435,403	YES	
ISD 200 HASTINGS	547,142	....	547,142	YES	
ISD 201 CLAREMONT	40,312	....	40,312	NO	Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 202 DODGE CENTER	92,587	....	92,587	YES	
ISD 203 WAYFIELD	175,790	....	175,790	YES	
ISD 204 KASSON-MANTORVILLE	120,664	....	120,664	YES	
ISD 205 WEST CONCORD	86,959	....	86,959	NO	Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 206 ALEXANDRIA	1,396,134	1,202,148	....	2,598,282	YES	
ISD 207 BRANDON	88,487	....	88,487	NO	Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 208 EVANSVILLE	70,331	....	70,331	NO	Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 209 KENNSINGTON	30,429	....	30,429	YES	
ISD 213 OSAKIS	197,222	....	197,222	YES	
ISD 217 BRICKLYN	35,899	....	35,899	YES	
ISD 218 DELAVAN	35,724	....	35,724	YES	
ISD 219 ELMORE	49,483	....	49,483	YES	
ISD 222 KIESTER	36,420	....	36,420	YES	
ISD 223 MINNESOTA LAKE	53,413	....	53,413	YES	
ISD 224 WELLS	149,339	....	149,339	NO	Report on the schedule of federal financial assistance not available or incomplete.
ISD 225 WINNEBAGO	62,291	....	62,291	YES	
ISD 227 CHATFIELD	265,065	....	265,065	YES	
ISD 228 HARMONY	75,279	....	75,279	NO	Report on the schedule of federal financial assistance not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 229 LANESBORO	95,784	....	95,784	YES	
ISD 232 PETERSON	62,225	....	62,225	YES	
ISD 233 PRESTON	13,030	71,183	84,213	NO	Report on the schedule of federal financial assistance not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.

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	DIRECT FEDERAL	STATE	OTHER AGENCY		
SCHOOLS AND RELATED AGENCIES					
ISD 234 RUSHFORD	\$	\$ 105,441	\$	\$ 105,441	YES
ISD 236 NYKOFF	....	62,744	....	62,744	YES
ISD 237 SPRING VALLEY	....	122,225	....	122,225	YES
ISD 238 MABEL-CANYON	....	....	....	....	The financial statements received did not include a schedule/or reports on federal programs.
ISD 240 BLUE BARTH	....	166,772	....	166,772	YES
ISD 241 ALBERT LEA	601,982	899,406	61,453	1,562,841	YES
ISD 242 ALDEN	....	37,237	....	37,237	NO
					Report on the schedule of federal financial assistance not available or incomplete.
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 243 EMMONS	....	29,455	....	29,455	YES
ISD 244 FREEBORN	3,050	40,418	....	43,468	NO
					Report on the schedule of federal financial assistance not available or incomplete.
					Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 245 GLENNVILLE	....	58,717	....	58,717	YES
ISD 252 CANNON FALLS	....	128,027	....	128,027	YES
ISD 253 GOODBUE	....	97,527	....	97,527	YES
ISD 254 KENYON	....	79,669	....	79,669	NO
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 255 PINE ISLAND	....	88,026	....	88,026	YES
ISD 256 RED WING	354,121	563,611	....	917,732	NO
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 258 WAMAHINGO	....	46,706	....	46,706	NO
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 260 ZUMBROTA	....	350,409	....	350,409	YES
ISD 261 ASHBY	....	54,814	....	54,814	NO
ISD 262 BARRETT	....	....	....	....	YES
ISD 263 ELBOW LAKE	....	80,208	....	80,208	YES
ISD 264 HERMAN	....	60,588	....	60,588	YES
ISD 265 HOFFMAN	....	60,002	....	60,002	NO
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 270 HOPKINS	109,867	688,993	....	798,860	YES
ISD 271 BLOOMINGTON	....	1,363,336	....	1,363,336	YES
ISD 272 EDEB PRAIRIE	....	296,016	....	296,016	YES
ISD 273 EDINA	....	....	....	....	Audit report not received in time for this publication.
ISD 276 MINNETONKA	....	410,131	5,861	415,992	YES
ISD 277 WESTONKA	....	371,897	14,997	386,894	YES
ISD 278 ORONO	....	193,945	....	193,945	YES
ISD 279 OSSEO	19,299	1,588,340	....	1,607,639	YES
ISD 280 RICHFIELD	....	516,860	....	516,860	YES
ISD 281 ROBBINSDALE	39,847	1,467,890	....	1,507,737	YES
ISD 282 ST ANTHONY-NEW BRIGHTON	....	102,834	....	102,834	NO
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on internal accting and admin controls on the federal programs not available or incomplete.

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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 283 ST LOUIS PARK	\$ 9,726	\$ 365,408	\$	\$ 375,134	NO		Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 284 WAYZATA	....	421,295	....	421,295	YES		
ISD 286 BROOKLYN CENTER	....	226,616	....	226,616	YES		
ISD 294 HOUSTON	....	92,679	....	92,679	YES		
ISD 297 SPRING GROVE	....	87,410	....	87,410	YES		
ISD 299 CALEDONIA	....	179,850	....	179,850	NO		Report on the schedule of federal financial assistance not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 300 LA CRESCENT	....	120,459	....	120,459	YES		
ISD 301 AKELEY	....	69,825	....	69,825	YES		
ISD 306 LAPORTE	....	68,155	....	68,155	YES		
ISD 308 NEVIS	....	64,405	....	64,405	YES		
ISD 309 PARK RAPIDS	13,660	558,603	....	572,263	NO		Report on the schedule of federal financial assistance not available or incomplete. Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 314 BRAHAM	....	178,400	....	178,400	YES		
ISD 316 COLERAIN	10,349	277,082	2,316	289,747	YES		
ISD 317 DEER RIVER	553,366	232,564	....	785,930	YES		
ISD 318 GRAND RAPIDS	24,561	836,869	46,178	907,608	YES		
ISD 319 MASHWAUK-KEEWATIN	6,485	114,232	....	120,717	YES		
ISD 324 JACKSON	....	194,404	....	194,404	YES		
ISD 325 LAKERFIELD	....	111,588	....	111,588	YES		
ISD 328 SIOUX VALLEY	....	63,414	....	63,414	YES		
ISD 330 HERON LAKE-OKEAHEA	....	86,941	....	86,941	YES		
ISD 332 MORA	....	282,206	111	282,317	NO		Report on the schedule of federal financial assistance not available or incomplete. Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 333 OGILVIE	5,860	130,026	....	135,886	YES		
ISD 341 ATWATER	....	101,090	10,452	111,542	NO		Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 345 NEW LONDON-SPICER	....	155,765	....	155,765	YES		
ISD 346 RAYMOND	....	62,129	5,225	67,354	YES		
ISD 347 WILLMAR	....	585,660	94,285	679,945	YES		
ISD 351 HALLOCK	....	39,347	856	40,203	YES		
ISD 352 HUMBOLDT	....	10,703	....	10,703	YES		
ISD 353 KARLSTAD	....	87,965	....	87,965	YES		
ISD 354 KENNEDY	....	31,388	....	31,388	YES		
ISD 356 LANCASTER	....	46,387	....	46,387	YES		
ISD 361 INTERNATIONAL FALLS	20,697	433,897	2,879	457,473	YES		
ISD 362 LITTLEFORK-BIG FALLS	80,020	80,020	NO		Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.

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NAME OF ENTITY	PASS THROUGH				AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY	TOTAL		
SCHOOLS AND RELATED AGENCIES						
ISD 363 SOUTH KOOCHICHING	\$	\$ 100,429	\$	\$ 100,429	YES	
ISD 371 BELLINGHAM	63,990	4,040	68,030	NO	Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 376 MARINETTA-MASSAU	35,571	....	35,571	NO	Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 377 MADISON	111,853	....	111,853	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 378 DAWSON	19,450	113,824	16,045	149,319	YES	
ISD 381 LAKE SUPERIOR	10,996	295,509	....	306,505	YES	
ISD 390 LAKE OF THE WOODS	141,670	....	141,670	YES	
ISD 391 CLEVELAND	55,014	....	55,014	YES	
ISD 392 LE CENTER	92,994	....	92,994	YES	
ISD 393 LE SUBUR	130,550	....	130,550	YES	
ISD 394 MONTGOMERY	175,688	13,863	189,551	YES	
ISD 395 WATERVILLE	130,114	....	130,114	YES	
ISD 402 HENDRICKS	59,930	....	59,930	YES	
ISD 403 IVANHOE	110,926	....	110,926	NO	Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 404 LAKE BENTON	69,737	....	69,737	NO	Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 408 VERDI	39,094	....	39,094	YES	
ISD 409 TYLER	204,636	....	204,636	YES	
ISD 411 BALATON	67,806	....	67,806	YES	
ISD 412 COTTONWOOD	81,053	....	81,053	NO	Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 413 MARSHALL	376,846	....	376,846	YES	
ISD 414 MINNEOTA	114,290	....	114,290	YES	
ISD 415 LYND	26,001	....	26,001	YES	
ISD 417 TRACY	171,732	23,076	194,808	YES	
ISD 418 RUSSELL	31,940	....	31,940	YES	
ISD 421 BROWNTOWN	57,374	....	57,374	YES	
ISD 422 GLENCOE	105,164	....	105,164	YES	
ISD 423 HUTCHINSON	429,373	474,605	8,100	912,078	YES	
ISD 424 LESTER PRAIRIE	61,458	....	61,458	NO	Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 425 SILVER LAKE	44,634	....	44,634	YES	
ISD 426 STEWART	60,239	....	60,239	YES	
ISD 427 WINSTED	36,043	....	36,043	YES	
ISD 432 MAHONEN	506,895	289,321	....	796,216	YES	
ISD 435 WAUBUN	168,486	200,890	....	369,376	YES	
ISD 436 ALVARADO	26,153	293	26,446	YES	
ISD 437 ARGYLE	2,603	53,406	....	56,009	YES	
ISD 440 MIDDLE RIVER	79,747	....	79,747	YES	
ISD 441 NEWFOLDEN	88,195	....	88,195	YES	
ISD 442 OSLO	45,131	4,374	49,505	YES	
ISD 443 STEPHEN	96,676	....	96,676	YES	
ISD 444 STRANDQUIST	38,969	....	38,969	YES	
ISD 446 WARREN	86,288	....	86,288	YES	
ISD 447 GRYGLA	105,100	....	105,100	YES	
ISD 451 CBYLON	27,473	27,473	NO	Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.

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NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY	TOTAL		
SCHOOLS AND RELATED AGENCIES						
ISD 453 EAST CHAIN	\$	\$ 47,446	\$	\$ 47,446	YES	
ISD 454 FAIRMONT	2,347	227,983	....	230,330	YES	
ISD 456 SHERBURN	63,260	....	63,260	NO	
ISD 457 TRIMONT	51,513	....	51,513	NO	
ISD 458 TRUMAN	77,895	....	77,895	YES	
ISD 459 WELCOME	39,625	....	39,625	NO	
ISD 460 GRANADA-HUNTLEY	48,293	....	48,293	YES	
ISD 461 COSMOS	46,551	....	46,551	YES	
ISD 463 EDEN VALLEY	184,988	....	184,988	YES	
ISD 464 GROVE CITY	74,715	13,775	88,490	YES	
ISD 465 LITCHFIELD	268,585	....	268,585	YES	
ISD 466 DASSEL-COKATO	205,304	....	205,304	YES	
ISD 473 ISLE	2,204	75,903	....	78,107	YES	
ISD 477 PRINCETON	423,699	....	423,699	NO	
ISD 480 ONAMIA	237,685	199,584	....	437,269	YES	
ISD 482 LITTLE FALLS	3,600	638,721	....	642,321	YES	
ISD 483 HOTLEY	98,596	....	98,596	YES	
ISD 484 PIERZ	299,195	....	299,195	YES	
ISD 485 ROYALTON	198,632	....	198,632	YES	
ISD 486 SWANVILLE	89,320	....	89,320	YES	
ISD 487 UPSALA	124,912	....	124,912	YES	
ISD 492 AUSTIN	704,950	919,914	....	1,624,864	YES	
ISD 495 GRAND MEADOW	56,316	....	56,316	YES	
ISD 497 LYLE	65,428	....	65,428	YES	
ISD 499 LE ROY	76,882	....	76,882	NO	
ISD 500 SOUTHLAND	142,605	....	142,605	YES	
ISD 504 SLAYTON	159,347	....	159,347	YES	
ISD 505 KULDA	2,245	139,948	2,093	144,286	YES	
ISD 507 NICOLLET	73,371	....	73,371	NO	
ISD 508 ST PETER	214,559	....	214,559	YES	
ISD 511 ADRIAN	145,913	19,486	165,399	YES	
ISD 513 BREWSTER	49,751	....	49,751	YES	
ISD 514 ELLSWORTH	48,536	....	48,536	YES	
ISD 516 ROUND LAKE	27,608	....	27,608	YES	
ISD 518 WORTHINGTON	490,722	17,179	507,901	YES	
ISD 521 ADA	98,630	98,630	YES	
ISD 522 BORUP	32,754	32,754	YES	

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NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY	TOTAL		
SCHOOLS AND RELATED AGENCIES						
ISD 523 GARY	\$	\$ 65,983	\$	\$ 65,983	YES	
ISD 524 HALSTAD	....	167,829	....	167,829	YES	
ISD 525 BENDRUM	....	49,710	....	49,710	YES	
ISD 526 TWIN VALLEY	....	77,218	....	77,218	YES	
ISD 531 BYRON	....	94,168	....	94,168	YES	
ISD 533 DOVER-EYOTA	....	87,558	....	87,558	YES	
ISD 534 STEWARTVILLE	....	163,908	....	163,908	NO	
						Report on the schedule of federal financial assistance not available or incomplete.
						Report on compliance based on the general purpose financial statements not available or incomplete.
						Report on internal accting and admin controls on the federal programs not available or incomplete.
						Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 535 ROCHESTER	585,940	2,332,253	....	2,918,193	YES	
ISD 542 BATTLE LAKE	....	91,756	....	91,756	NO	
						Report on compliance based on the general purpose financial statements not available or incomplete.
						Report on internal accting and admin controls on the federal programs not available or incomplete.
						Report on compliance for the federal financial assistance programs not available or incomplete.
						Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 543 DEER CREEK	....	74,414	....	74,414	NO	
ISD 544 FERGUS FALLS	....	279,882	....	279,882	YES	
ISD 545 BREWING	....	87,241	....	87,241	NO	
ISD 547 PARKERS PRAIRIE	....	158,482	....	158,482	YES	
ISD 548 PELICAN RAPIDS	....	185,095	....	185,095	YES	
ISD 549 PERHAM	....	259,652	....	259,652	YES	
ISD 550 UNDERWOOD	....	90,544	....	90,544	YES	
ISD 553 NEW YORK HILLS	11,826	167,673	....	179,499	YES	
ISD 561 GOODRIDGE	....	106,096	....	106,096	YES	
ISD 564 THIEF RIVER FALLS	605,115	824,536	64,775	1,494,426	YES	
ISD 566 ASKOV	....	93,398	....	93,398	NO	
						Report on internal accounting controls on the financial statements are not available or incomplete.
						Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 570 FINLAYSON	....	51,006	....	51,006	YES	
ISD 573 HINCKLEY	2,548	194,202	....	196,750	NO	
						Report on internal accounting controls on the financial statements are not available or incomplete.
						Report on compliance based on the general purpose financial statements not available or incomplete.
						Report on internal accting and admin controls on the federal programs not available or incomplete.
						Report on internal accounting controls on the financial statements are not available or incomplete.
						Report on compliance based on the general purpose financial statements not available or incomplete.
						Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 576 SANDSTONE	63,640	282,619	....	346,259	NO	
						Report on internal accounting controls on the financial statements are not available or incomplete.
						Report on compliance based on the general purpose financial statements not available or incomplete.
						Report on internal accting and admin controls on the federal programs not available or incomplete.
						Report on internal accounting controls on the financial statements are not available or incomplete.
						Report on compliance based on the general purpose financial statements not available or incomplete.
						Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 577 WILLOW RIVER	....	86,060	....	86,060	YES	
ISD 578 PINE CITY	222,466	428,827	....	651,293	YES	
ISD 581 EDGERTON	....	95,859	6,537	102,396	YES	
ISD 582 JASPER	....	60,014	....	60,014	YES	
ISD 583 PIPESTONE	....	297,557	....	297,557	YES	
ISD 584 RUTHTON	....	38,413	....	38,413	YES	
ISD 592 CLIMAX	....	25,565	....	25,565	YES	
ISD 593 CROOKSTON	....	357,265	....	357,265	YES	
ISD 595 EAST GRAND FORKS	546,765	345,758	....	892,523	YES	
ISD 597 ERSKINE	48,918	48,918	YES	
ISD 599 FERTILE	101,408	101,408	YES	
ISD 600 FISHER	36,092	36,092	YES	

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 STATEWIDE SINGLE AUDIT
 SUMMARY OF GRANT REVENUE BY ENTITY
 FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY	TOTAL		
SCHOOLS AND RELATED AGENCIES						
ISD 601 FOSSTON	\$ 6,071	\$ 187,723	\$ 1,488	\$ 195,282	YES	
ISD 603 MCINTOSH	68,670	....	68,670	YES	
ISD 604 MENTOR	35,791	....	35,791	YES	
ISD 611 CYRUS	40,204	....	40,204	YES	
ISD 612 GLENWOOD	180,950	....	180,950	YES	
ISD 614 STARBUCK	76,034	....	76,034	YES	
ISD 615 VILLARD	50,682	....	50,682	YES	
ISD 621 MOUNDS VIEW	1,088,701	24,453	1,113,154	YES	
ISD 622 NORTH ST PAUL-MAPLEWOOD	1,026,597	....	1,026,597	NO	Report on the schedule of federal financial assistance not available or incomplete.
ISD 623 ROSEVILLE	707,096	8,859	715,955	YES	Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 624 WHITE BEAR LAKE	29,122	706,331	7,963	743,416	NO	Report on compliance for the federal financial assistance programs not available or incomplete.
ISD 625 ST PAUL	3,895,295	10,713,789	971,732	15,580,816	YES	
ISD 627 OKLEE	88,903	....	88,903	YES	
ISD 628 PLUMMER	78,682	....	78,682	YES	
ISD 630 RED LAKE FALLS	114,024	....	114,024	YES	
ISD 631 BELVIEW	21,022	....	21,022	YES	
ISD 633 LAMBERTON	123,961	83,068	....	207,029	YES	
ISD 635 MILFROY	32,742	....	32,742	YES	
ISD 636 MORGAN	69,538	5,222	74,760	YES	
ISD 637 REDWOOD FALLS	163,744	....	163,744	YES	
ISD 638 SANBORN	63,980	5,154	69,134	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 640 WABASSO	149,093	....	149,093	YES	Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 641 WALNUT GROVE	69,676	....	69,676	YES	
ISD 646 BIRD ISLAND	63,494	10,762	74,256	YES	
ISD 647 BUFFALO LAKE	55,388	....	55,388	YES	
ISD 648 DANUBE	57,087	5,313	62,400	YES	
ISD 649 FAIRFAIR	87,360	....	87,360	YES	
ISD 650 FRANKLIN	YES	
ISD 651 HECTOR	56,186	....	56,186	YES	
ISD 652 MORTON	112,704	34,269	....	146,973	YES	
ISD 653 OLIVIA	95,339	12,440	107,779	YES	
ISD 654 RENVILLE	17,512	58,194	75,706	NO	Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 655 SACRED HEART	96,186	....	96,186	NO	Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 656 PARIBAULT	989,774	74,821	1,064,595	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 657 MORRISTOWN	48,066	....	48,066	YES	Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 659 NORTHFIELD	240,302	....	240,302	YES	
ISD 669 MAGNOLIA	31,456	3,194	34,650	YES	
ISD 670 LUVERNE	212,241	40,840	253,081	YES	
ISD 671 HILLS-BEAVER CREEK	82,818	....	82,818	YES	
ISD 676 BADGER	40,806	40,806	NO	Report on internal accting and admin controls on the federal programs not available or incomplete.

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NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY	TOTAL		
SCHOOLS AND RELATED AGENCIES						
ISD 678 GREENBUSH	\$	\$ 109,012	\$	\$ 109,012	YES	
ISD 682 ROSEAU	21,369	226,676	....	248,045	YES	
ISD 690 WARROAD	....	140,934	....	140,934	YES	
ISD 691 AURORA	3,450	166,832	4,975	175,257	YES	
ISD 692 BABBITT	....	102,961	8,837	111,798	YES	
ISD 693 BIWABIK	....	77,726	1,070	78,796	YES	
ISD 695 CHISHOLM	10,499	140,264	904	151,667	YES	
ISD 696 ELY	....	122,140	6,862	129,002	YES	
ISD 697 EVELYN	325,316	331,628	24,000	680,944	YES	
ISD 698 FLOODWOOD	....	76,652	....	76,652	YES	
ISD 699 GILBERT	2,208	87,134	14,040	103,382	YES	
ISD 700 HERMANSTOWN	29,977	140,513	....	170,490	YES	
ISD 701 HIBBING	490,871	753,225	658	1,244,754	YES	
ISD 704 PROCTOR	....	292,590	....	292,590	YES	
ISD 706 VIRGINIA	12,812	258,739	....	271,551	YES	
ISD 707 WETT LAKE	....	....	....	....		Audit report not received in time for this publication.
ISD 708 TOWER-SOUDAN	....	48,931	....	48,931	YES	
ISD 709 DULUTH	1,738,366	3,567,576	432,668	5,738,610	YES	
ISD 710 ST LOUIS COUNTY	110,845	579,285	44,440	734,570	YES	
ISD 712 MOUNTAIN IRON-BUHL	....	165,561	....	165,561	YES	
ISD 716 BELLE PLAINE	....	93,336	....	93,336	YES	
ISD 717 JORDAN	....	126,499	....	126,499	NO	Report on compliance based on the general purpose financial statements not available or incomplete. Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 719 PRIOR LAKE	....	249,059	....	249,059	YES	
ISD 720 SHAKOPEE	4,691	229,706	....	234,397	YES	
ISD 721 NEW PRAGUE	....	188,730	....	188,730	NO	Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 726 BECKER	....	72,528	....	72,528	YES	
ISD 727 BIG LAKE	....	125,541	....	125,541	YES	
ISD 728 ELK RIVER	....	453,482	....	453,482	YES	
ISD 731 ARLINGTON	....	128,636	8,515	137,151	NO	Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 732 GAYLORD	....	88,557	....	88,557	YES	
ISD 733 GIBBON	....	65,872	....	65,872	YES	
ISD 734 HENDERSON	....	43,188	....	43,188	YES	
ISD 735 WINTHROP	....	79,370	....	79,370	YES	
ISD 736 BELGRADE	....	133,007	....	133,007	YES	
ISD 737 BROOKEN	....	129,629	....	129,629	YES	
ISD 738 HOLDINGFORD	....	227,876	....	227,876	YES	
ISD 739 KIMBALL	....	161,747	23,436	185,183	NO	Report on internal accounting controls on the financial statements are not available or incomplete. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 740 MELROSE	....	329,400	....	329,400	YES	
ISD 741 PAYNESVILLE	....	212,342	....	212,342	YES	
ISD 742 ST CLOUD	1,140,587	1,904,638	3,045,225	YES	
ISD 743 SAUK CENTRE	363,235	363,235	YES	

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	DIRECT FEDERAL	STATE	OTHER AGENCY		
SCHOOLS AND RELATED AGENCIES					
ISD 745 ALBANY	\$ 9,185	\$ 284,627	\$	\$ 293,812	NO
ISD 748 SARTELL	19,400	100,392	....	119,792	YES
ISD 750 COLD SPRING	....	321,137	....	321,137	YES
ISD 756 BLOOMING PRAIRIE	....	165,970	....	165,970	YES
ISD 761 OWATONNA	....	643,081	....	643,081	NO
ISD 762 ELLENDALE	....	74,977	....	74,977	NO
ISD 763 MEDFORD	....	67,546	....	67,546	NO
ISD 768 HANCOCK	6,110	50,647	....	56,757	YES
ISD 769 MORRIS	....	192,432	....	192,432	YES
ISD 771 CHOKIO-ALBERTA	....	94,311	....	94,311	YES
ISD 775 KERKHOVEN	....	178,823	17,398	196,221	YES
ISD 777 BENSON	....	238,792	14,328	253,120	YES
ISD 784 APPLETON	117,696	142,399	12,832	272,927	NO
ISD 786 BERTHA	....	186,997	....	186,997	NO
ISD 787 BROWERVILLE	....	138,291	....	138,291	YES
ISD 789 CLARISSA	....	95,051	....	95,051	YES
ISD 790 EAGLE BEND	51,140	108,255	....	159,395	NO
ISD 791 GREY EAGLE	....	91,164	....	91,164	YES
ISD 792 LONG PRAIRIE	....	230,890	....	230,890	YES
ISD 793 STAPLES	714,063	763,380	....	1,477,443	YES
ISD 801 BROWNS VALLEY	8,524	80,673	10,296	99,493	YES
ISD 803 WHEATON	....	100,665	....	100,665	YES
ISD 806 ELGIN	....	75,917	....	75,917	NO
ISD 809 MAZEPPO	....	51,182	....	51,182	YES
ISD 810 PLAINVIEW	....	139,588	....	139,588	YES
ISD 811 WABASHA	....	116,612	....	116,612	YES
ISD 813 LAKE CITY	....	186,840	....	186,840	NO
ISD 818 VERNDALE	....	128,827	....	128,827	YES
ISD 819 WADENA	658,663	806,137	....	1,464,800	YES
ISD 820 SEBEKA	....	200,126	....	200,126	YES
ISD 821 NEWARGA	....	154,203	....	154,203	YES
ISD 827 NEW RICHLAND	....	101,519	....	101,519	NO
					Report on the schedule of federal financial assistance not available or incomplete.
					Report on internal accounting controls on the financial statements are not available or incomplete.
					Report on compliance based on the general purpose financial statements not available or incomplete.
					Report on internal accounting and admin controls on the federal programs not available or incomplete.
					Report on compliance for the federal financial assistance programs not available or incomplete.

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NAME OF ENTITY	---- PASS THROUGH ----			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
	DIRECT FEDERAL	STATE	OTHER AGENCY		
SCHOOLS AND RELATED AGENCIES					
ISD 829 WASCA	\$	\$ 314,785	\$	\$ 314,785	YES
ISD 830 JAMESVILLE	104,371	....	104,371	NO
ISD 831 FOREST LAKE	725,712	....	725,712	NO
ISD 832 MAHTOMEDI	233,443	....	233,443	NO
ISD 833 SO WASHINGTON COUNTY	720,244	17,490	737,734	YES
ISD 834 STILLWATER	2,057	782,059	....	784,116	YES
ISD 836 BUTTERFIELD	66,181	590	66,771	NO
ISD 837 MADELIA	145,321	....	145,321	NO
ISD 840 ST JAMES	194,557	....	194,557	YES
ISD 846 BRECKENRIDGE	181,311	....	181,311	YES
ISD 850 ROTHSAY	43,623	....	43,623	YES
ISD 852 CAMPBELL	126,053	....	126,053	YES
ISD 857 LEWISTON	106,495	....	106,495	YES
ISD 858 ST CHARLES	157,585	....	157,585	YES
ISD 861 WINONA	333,636	1,012,919	....	1,346,555	YES
ISD 876 ANNANDALE	166,250	....	166,250	YES
ISD 877 BUFFALO	463,729	....	463,729	YES
ISD 879 DELANO	118,463	....	118,463	YES
ISD 880 HOWARD LAKE-WAVERLY	175,749	....	175,749	YES
ISD 881 MAPLE LAKE	93,302	....	93,302	YES
ISD 882 MONTICELLO	514,437	....	514,437	YES
ISD 883 ROCKFORD	101,407	....	101,407	YES
ISD 885 ST MICHAEL-ALBERTVILLE	108,270	....	108,270	YES
ISD 891 CANBY	165,431	....	165,431	NO
ISD 892 CLARKFIELD	100,247	....	100,247	YES
ISD 893 ECHO	53,861	....	53,861	YES
ISD 894 GRANITE FALLS	3,689	138,439	10,750	152,878	YES
ISD 896 WOOD LAKE	14,711	....	14,711	YES
ISD 911 CAMBRIDGE	702,288	....	702,288	YES
ISD 912 MILACA	217,580	....	217,580	YES
ISD 913 WALDORF-PEMBERTON	70,082	6,900	76,982	YES
ISD 914 ULW-HITTERDAL	90,716	....	90,716	YES
ISD 918 CHANDLER-LAKE WILSON	54,634	....	54,634	YES
LAKE AGASSIZ SPEC ED COOP	75,441	....	75,441	YES
LEAP RIVER VALLEY VOCATIONAL CENTER	YES
MARTIN COUNTY SPEC ED COOP	114,226	....	114,226	YES
MARTIN COUNTY VOCATIONAL CNTR	YES
MEEKER-WRIGHT SPECIAL ED COOP	218,199	218,199	YES
METRO - II	YES

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NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH			AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY	TOTAL		
SCHOOLS AND RELATED AGENCIES						
METROPOLITAN ECSU	\$	108,111	\$	108,111	YES	
MID-RANGE SP ED COOP 5-932	125,608	....	125,608	YES	
MID-STATE VOCATIONAL CENTER		Audit report not received in time for this publication.
MIDWEST SPECIAL ED COOP	140,170	....	140,170	YES	
MINNESOTA VALLEY COOPERATIVE	64,009	....	64,009	YES	
MM RIVER VALLEY SP/EC ED COOP		The financial statements received did not include a schedule/or reports on federal programs.
MM VALLEY SPEC ED COOP		Audit report not received in time for this publication.
MOWER COUNTY SPECIAL ED COOP	124,697	84,770	209,467	YES	
MISW-MAYANSHING VOC CENTER	YES	
NORTH COUNTY VOCATIONAL CENTER	46,964	....	46,964	YES	
NORTHEAST ED COOP SERVICE UNIT	303,594	....	303,594	YES	
NORTHERN LITLES VOCATIONAL CENTER	YES	
NORTHWEST VOCATIONAL CENTER	YES	
NW MN ED COOP SERVICE UNIT	275,812	....	275,812	YES	
NW REGION INTERDISTRICT COUNCIL	79,580	6,151	85,731	YES	
OAK LAND VOCATIONAL CENTER	38,278	19,166	57,444	YES	
PINE TO PRAIRIE VOCATIONAL CENTER	35,077	....	35,077	YES	
PRairie Lakes Vocational Center	YES	
RED LAKE FALLS SPEC ED COOP	193,135	....	193,135	YES	
RED RIVER VALLEY VOCATIONAL CENTER	YES	
RIVER BEND SPECIAL ED COOP	151,217	....	151,217	YES	
SE MN JTPA JOINT POWERS BOARD	2,569,412	....	2,569,412	YES	
SIBLEY COUNTY VOCATIONAL CENTER	YES	
SOUTH CENTRAL ED COOP SER UNIT	214,027	....	214,027	YES	
SOUTH CENTRAL SP ED COOP	78,700	....	78,700	YES	
SOUTH CENTRAL VOCATIONAL CENTER	YES	
SOUTHEAST MN ED COOP SERV UNIT	268,071	....	268,071	YES	
SOUTHERN MINNESOTA CENTER	YES	
SOUTHERN MN SPCL SERVICES COOP	82,689	....	82,689	NO	Report on the schedule of federal financial assistance not available or incomplete.
SOUTHERN POLAR VOCATIONAL CENTER	YES	Report on internal accounting controls on the financial statements are not available or incomplete.
SOUTHWESTERN VOC TECH INST	1,729,325	572,258	....	2,301,583	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
SSD 1 MINNEAPOLIS	3,701,217	11,186,397	69,374	14,956,988	YES	
SSD 6 SOUTH ST PAUL	446,434	....	446,434	YES	
ST PETER INTERDIST SP ED COOP	89,405	....	89,405	YES	
SW & WEST CENTRAL ED SERV UNIT	YES	
TIES ESV REGION VII	YES	
TRI-COUNTY VOCATIONAL CENTER 946	135,185	....	135,185	YES	
VIKING VOCATIONAL CENTER	YES	
W MN MULTI REG COMPUTER CNTR	YES	
WEST CENTRAL ED COOP SERV UNIT	240,560	....	240,560	NO	Report on the schedule of federal financial assistance not available or incomplete.
WRIGHT VOCATIONAL CENTER	YES	Report on internal accounting controls on the financial statements are not available or incomplete.
TOTAL	\$ 35,261,228	\$132,396,153	\$3,811,566	\$171,468,949		Report on compliance based on the general purpose financial statements not available or incomplete.
GRAND TOTAL	\$222,720,878	\$595,818,961	\$20,330,761	\$838,870,600		Report on internal accting and admin controls on the federal programs not available or incomplete.

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. The exhibit also discloses whether the entity's audit report was determined to be acceptable or unacceptable. Reasons for the unacceptable audits are shown in Exhibit 3. Findings in this exhibit do not necessarily constitute quantifiable questioned costs.

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
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ARROWHEAD ECON OPPORTUN AGENCY

MULTI RESOURCE CENTERS INC		YES
CFDA 17.246	\$ 77,349	
	=====	
TRI-VALLEY OPPORTUN COUN INC		YES
CFDA 81.042	\$ 9,490	
	=====	

ARROWHEAD REGIONAL DEVELOPMENT COMMISSION

ARROWHEAD ECON OPPORTUN AGENCY		YES
CFDA 13.635	\$ 672,938	
	=====	
CARLTON COUNTY		YES
CFDA 13.633	\$ 2,724	
	=====	
CITY OF DULUTH		YES
CFDA 13.635	\$ 246,851	
	=====	
ITASCA COUNTY		YES
CFDA 13.633	\$ 22,500	
	=====	
KOOCHICHING COUNTY		YES
CFDA 13.633	\$ 35,466	
	=====	
KOOCHICHING-ITASCA ACTION CNCL		YES
CFDA 13.635	\$ 38,795	
	=====	
LAKE COUNTY		YES
CFDA 13.633	\$ 6,796	
	=====	
ST LOUIS COUNTY		YES
CFDA 13.633	\$ 6,825	
CFDA 13.635	\$ 113,638	
	=====	
	\$ 120,463	
	=====	

Expenditures

Grant Reporting

BEMIDJI STATE UNIVERSITY

ISD 564 THIEF RIVER FALLS		YES
CFDA 59.037	\$ 24,663	
	=====	

BENTON-STEARN'S SPECIAL ED COOP

ISD 047 SAUK RAPIDS		NO
CFDA 84.027	\$ 66,081	
	=====	
ISD 739 KIMBALL		NO
CFDA 84.027	\$ 23,436	
	=====	

CARVER COUNTY

CARVER COUNTY HRA		YES
CFDA 14.228	\$ 115,549	
	=====	

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
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CARVER-SCOTT VOCATIONAL CENTER

ISD 108 NORWOOD	\$ 18,186	YES
CFDA 84.027	-----	
	\$ 18,186	
	=====	

CENTRAL MINN COUNCIL ON AGING

CATHOLIC CHARITIES ST CLOUD DIOCESE	YES	
CFDA 13.635	\$ 188,594	YES
CFDA 10.550	74,817	

	\$ 263,411	
	=====	

CITY OF CARVER

CARVER COUNTY HRA	YES	
CFDA 14.228	\$ 821,606	YES
	=====	

CITY OF DULUTH

DULUTH COMM ACTION PROG INC	YES	
CFDA 14.218	\$ 184,463	YES
	=====	
DULUTH HRA		
CFDA 14.218	\$ 459,135	
CFDA 14.222	63,970	
CFDA 20.205	1,042,485	

	\$ 1,565,590	
	=====	
ISD 709 DULUTH		
CFDA 17.246	\$ 4,100	
CFDA 17.250	404,568	

	\$ 408,668	
	=====	

CITY OF EXCELSIOR

ISD 276 MINNETONKA	YES	
CFDA 84.173	\$ 3,518	YES
	=====	

CITY OF MINNEAPOLIS

CITY OF BLOOMINGTON	YES	
CFDA 10.557	\$ 14,652	YES
	=====	
MPLS AGE & OPPORTUNITY CENTER		
CFDA 10.550	\$ 1,798	
CFDA 14.218	292,050	

	\$ 293,848	
	=====	

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
CITY OF MINNEAPOLIS			
MULTI RESOURCE CENTERS INC			
CFDA 17.246	\$ 105,079	YES	
CFDA 17.250	17,283		

	\$ 122,362		
	=====		
SSD 1 MINNEAPOLIS			
CFDA 17.250	\$ 69,374	YES	
	=====		
CITY OF ROCHESTER			
OLMSTED COUNTY			
CFDA 13.991	\$ 1,500	YES	
CFDA 14.156	57,145		
CFDA 14.218	13,415		
CFDA 14.220	44,295		
CFDA 14.222	2,650		
CFDA 14.850	60,357		

	\$ 179,362		
	=====		
CITY OF ST. PAUL			
ISD 625 ST PAUL			
CFDA 17.232	\$ 971,732	YES	
	=====		
CLAY COUNTY			
WILKIN COUNTY			
CFDA 10.557	\$ 17,762	YES	
	=====		
COOK COUNTY			
ISD 166 COOK COUNTY			
CFDA 10.665	\$ 45,260	YES	
	=====		
EAST CENTRAL REGIONAL DEVELOPMENT COMMISSION			
CATHOLIC CHARITIES ST CLOUD DIOCESE			YES
CFDA 10.550	\$ 262,690		
	=====		
EAST METRO SERVICE DELIVERY AREA			
ANOKA COUNTY			
CFDA 17.235	\$ 67,190	YES	
CFDA 17.246	122,296		
CFDA 17.250	1,095,145		

	\$ 1,284,631		
	=====		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
EAST METRO SERVICE DELIVERY AREA			
DAKOTA COUNTY			
CFDA 17.250	\$ 856,226	YES	
	=====		
RAMSEY COUNTY			
CFDA 17.250	\$ 355,889	YES	
CFDA 17.802	21,705		

	\$ 377,594		
	=====		
WASHINGTON COUNTY			
CFDA 17.250	\$ 370,561	YES	
	=====		
ED COOP SERVICE UNIT 5-924			
FRESHWATER-WOODLAND SP ED COOP			
CFDA 84.027	\$ 9,109	YES	
	=====		
ISD 152 MOORHEAD			
CFDA 84.151	\$ 1,000	YES	
	=====		
ISD 505 FULDA			
CFDA 84.027	\$ 2,093	YES	
	=====		
GREATER MPLS COUNCIL OF CHURCHES			
MPLS AGE & OPPORTUNITY CENTER			
CFDA 13.635	\$ 72,911	YES	
	=====		
HEADWATERS REGIONAL DEVELOPMENT COMMISSION			
BELTRAMI COUNTY			
CFDA 13.633	\$ 12,720	YES	
	=====		
CLEARWATER COUNTY			
CFDA 13.635	\$ 15,277	YES	
	=====		
HUBBARD COUNTY			
CFDA 13.633	\$ 8,031	YES	
	=====		
MULTI-COUNTY BOARD OF HEALTH			
CFDA 13.633	\$ 6,180	YES	
	=====		
UPPER MISS MENTAL HEALTH CENTER INC NO			
CFDA 13.633	\$ 3,204		
	=====		
HENNEPIN COUNTY			
CITY OF BLOOMINGTON			
CFDA 13.994	\$ 31,416	YES	
CFDA 83.503	27,527		

	\$ 58,943		
	=====		
CITY OF EDEN PRAIRIE			
CFDA 14.228	\$ 18,372	YES	
	=====		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
HENNEPIN COUNTY				
CITY OF RICHFIELD				
CFDA 14.218	\$ 258,688		YES	

	\$ 258,688			
	=====			
INTERMEDIATE SCHOOL DISTRICT 287				
CFDA 17.250	\$ 861,144		YES	
	=====			
MPLS AGE & OPPORTUNITY CENTER				
CFDA 13.667	\$ 119,276		YES	
CFDA 13.714	421,126			

	\$ 540,402			
	=====			
HENNEPIN COUNTY TRAINING & EMPLOYMENT ASSISTANCE PROGRAM				
CARVER COUNTY				
CFDA 17.250	\$ 144,274		YES	
	=====			
SCOTT COUNTY				
CFDA 17.250	\$ 262,868		YES	
	=====			
INTER-COUNTY COMMUNITY COUNCIL				
ISD 351 HALLOCK				
CFDA 17.250	\$ 856		YES	
	=====			
INTERMEDIATE SCHOOL DISTRICT 287				
ISD 276 MINNETONKA				
CFDA 84.050	\$ 2,343		YES	
	=====			
ISD 075 ST CLAIR				
ISD 913 WALDORF-PEMBERTON				
CFDA 84.027	\$ 6,900		YES	
	=====			
ISD 094 CLOQUET				
ISD 099 ESKO				
CFDA 84.027	\$ 12,890		YES	
	=====			
ISD 129 MONTEVIDEO				
ISD 152 MOORHEAD				
CFDA 84.011	\$ 14,300		YES	
	=====			
TRI-VALLEY OPPORTUN COUN INC				
CFDA 10.550	\$ 11,343		YES	
	=====			

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		ACCEPTABLE	
ISD 655 SACRED HEART			
ISD 654 RENVILLE CFDA 84.010	\$ 47,821 =====	NO	
ISD 706 VIRGINIA			
ISD 699 GILBERT CFDA 84.027	\$ 14,040 =====	YES	
ITASCA COUNTY			
ISD 318 GRAND RAPIDS CFDA 10.665	\$ 46,178 =====	YES	
LAKE AGASSIZ SPEC ED COOP			
ISD 150 HAWLEY CFDA 84.027	\$ 6,985 =====	YES	
METROPOLITAN COUNCIL			
ANOKA COUNTY CFDA 13.633	\$ 25,771 =====	YES	
CARVER COUNTY CFDA 13.633	\$ 28,895 =====	YES	
CITY OF RICHLFIELD CFDA 14.156	\$ 39,097 =====	YES	
ISD 196 ROSEMOUNT CFDA 13.635	\$ 12,457 =====	YES	Grant Administration
ISD 197 WEST ST PAUL CFDA 13.633	\$ 21,230 =====	YES	
ISD 277 WESTONKA CFDA 13.633	\$ 14,997 =====	YES	
ISD 621 MOUNDS VIEW CFDA 13.633	\$ 8,453 =====	YES	
ISD 833 SO WASHINGTON COUNTY CFDA 13.633	\$ 17,490 =====	YES	
RAMSEY ACTION PROGRAMS CFDA 13.633 CFDA 13.635	\$ 4,941 \$ 846,165 =====	YES	
	\$ 851,106 =====		
RAMSEY COUNTY CFDA 13.635	\$ 276,645 =====	YES	

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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METROPOLITAN COUNCIL

SCOTT-CARVER ECONOMIC COUNCIL		
CFDA 13.633	\$ 239,244	NO
	=====	
	\$ 239,244	
	=====	

MID STATE COMMUNITY HEALTH SERVICE

STEVENS COUNTY		YES
CFDA 13.994	\$ 6,755	
	=====	

MID-MINNESOTA REGIONAL DEVELOPMENT COMMISSION

REGION SIX EAST COMM ACT CNL		YES
CFDA 13.635	\$ 206,100	
	=====	

MINN CHIPPEWA TRIBE

BOISE FORTE RES BUS COMM		
CFDA 13.635	\$ 43,492	NO
	=====	
ISD 031 BEMIDJI		YES
CFDA 15.130	\$ 24,820	
	=====	
ISD 166 COOK COUNTY		YES
CFDA 15.130	\$ 9,685	
	=====	
ISD 316 COLERAINE		YES
CFDA 15.130	\$ 2,316	
	=====	
ISD 361 INTERNATIONAL FALLS		YES
CFDA 15.130	\$ 2,879	
	=====	
ISD 696 ELY		YES
CFDA 15.130	\$ 1,353	
	=====	
ISD 701 HIBBING		YES
CFDA 15.130	\$ 658	
	=====	
ISD 710 ST LOUIS COUNTY		YES
CFDA 15.130	\$ 3,767	
	=====	
WHITE EARTH RES BUS COMM		YES
CFDA 11.302	\$ 1,999	
CFDA 13.600	233	
CFDA 13.635	54,797	
	=====	
	\$ 57,029	
	=====	

MINNESOTA VALLEY ACTION COUNCIL

WASECA COUNTY		YES
CFDA 13.994	\$ 11,714	
	=====	
WATONWAN COUNTY		YES
CFDA 17.250	\$ 80,555	
	=====	

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF CORRECTIONS				
ANOKA COUNTY			YES	
CFDA 16.575	\$ 9,003			

	\$ 9,003			
	=====			
CARVER COUNTY			YES	
CFDA 13.991	\$ 186			
CFDA 16.575	750			

	\$ 936			
	=====			
COOK COUNTY			YES	
CFDA 16.575	\$ 242			
	=====			
INTERMEDIATE SCHOOL DISTRICT 916			YES	
CFDA 84.002	\$ 18,457			
	=====			
OLMSTED COUNTY			YES	
CFDA 16.575	\$ 5,093			
CFDA 16.603	5,526			

	\$ 10,619			
	=====			
RAMSEY COUNTY			YES	
CFDA 13.991	\$ 1,400			
	=====			
MN - DEPARTMENT OF EDUCATION				
ARROWHEAD LIBRARY SYSTEM			NO	
CFDA 84.034	\$ 199,335			
	=====			
ARROWHEAD REGIONAL CORR BOARD			YES	Grant Reporting
CFDA 10.555	\$ 25,516			
	=====			
BEMIDJI INTERDISTRICT COUNCIL			YES	
CFDA 84.027	\$ 196,144			
	=====			
BENTON-STEARN'S SPECIAL ED COOP			YES	
CFDA 84.027	\$ 243,036			
	=====			
BOUNDARY WATERS SPEC ED COOP			YES	
CFDA 84.027	\$ 56,886			
	=====			
CENTRAL MINN LIBRARIES EXCHANGE			YES	
CFDA 84.035	\$ 38,126			
	=====			
CENTRAL MINNESOTA CHILD CARE INC			YES	
CFDA 10.550	\$ 220,442			
CFDA 10.558	1,572,556			

	\$ 1,792,998			
	=====			
CENTRAL MN ED COOP SERV UNIT			YES	
CFDA 84.027	\$ 236,694			
CFDA 84.164	20,791			

	\$ 257,485			
	=====			
CITY OF AURORA			YES	
CFDA 84.154	\$ 5,034			
	=====			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
CITY OF BLOOMINGTON			YES	
CFDA 10.556	\$ 143			
	\$ 143			
CITY OF FERGUS FALLS			YES	
CFDA 84.154	\$ 14,094			
CITY OF HIBBING			YES	
CFDA 84.154	\$ 36,000			
CITY OF MINNEAPOLIS			YES	
CFDA 84.034	\$ 23,560			
CLAY COUNTY VOCATIONAL CENTER			YES	
CFDA 84.009	\$ 2,964			
CFDA 84.048	6,545			
CFDA 84.052	15,932			
	\$ 25,441			
CROW RIVER SPECIAL ED COOP			YES	
CFDA 84.027	\$ 158,858			
DOUGLAS COUNTY			YES	
CFDA 10.551	\$ 48,456			
ED COOP SERVICE UNIT 5-924			YES	Grant Compliance
CFDA 84.024	\$ 171,892			
CFDA 84.151	10,500			
CFDA 84.164	14,342			
	\$ 196,734			
EPISCOPAL COMMUNITY SERVICES INC			YES	
CFDA 10.553	\$ 10,971			
CFDA 10.555	10,569			
CFDA 10.550	7,406			
	\$ 28,946			
FERGUS FALLS SPEC ED COOP			YES	Grant Reporting
CFDA 84.027	\$ 203,122			
CFDA 84.024	7,689			
	\$ 210,811			
FRESHWATER-WOODLAND SP ED COOP			YES	
CFDA 84.048	\$ 62,343			
CFDA 84.173	7,458			
CFDA 84.027	117,355			
	\$ 187,156			
GREAT RIVER REGIONAL LIBRARY			YES	
CFDA 84.034	\$ 110,361			
HIGHLAND VOCATIONAL CENTER			YES	
CFDA 84.048	\$ 18,111			
INTERMEDIATE SCHOOL DISTRICT 287			YES	
CFDA 10.550	\$ 7,294			
CFDA 10.555	13,068			

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MN - DEPARTMENT OF EDUCATION				
INTERMEDIATE SCHOOL DISTRICT 287			YES	
CFDA 84.027	\$ 60			
CFDA 84.048	51,054			

	\$ 71,476			
	=====			
INTERMEDIATE SCHOOL DISTRICT 916			YES	
CFDA 81.052	\$ 11,426			
CFDA 84.009	6,896			
CFDA 84.011	108,868			
CFDA 84.027	145,766			
CFDA 84.048	516,421			Expenditures
CFDA 84.049	85,347			
CFDA 84.050	22,976			
CFDA 84.151	11,092			

	\$ 908,792			
	=====			
INTERMEDIATE SCHOOL DISTRICT 917			YES	
CFDA 84.048	\$ 223,925			
CFDA 84.049	6,500			
CFDA 84.063	630,005			
CFDA 84.007	13,826			
CFDA 84.033	30,997			
CFDA 84.050	77,874			

	\$ 983,127			
	=====			
ISD 001 AITKIN			YES	
CFDA 10.550	\$ 13,571			
CFDA 10.556	15,965			
CFDA 84.010	111,070			
CFDA 84.151	19,678			
CFDA 84.164	416			

	\$ 160,700			
	=====			
ISD 002 HILL CITY			YES	
CFDA 10.550	\$ 12,114			
CFDA 10.555	34,207			
CFDA 84.010	17,347			
CFDA 84.164	160			
CFDA 84.151	3,972			

	\$ 67,800			
	=====			
ISD 004 MCGREGOR			YES	
CFDA 10.550	\$ 14,922			
CFDA 10.555	60,370			
CFDA 84.010	73,821			
CFDA 84.151	5,002			

	\$ 154,115			
	=====			
ISD 011 ANOKA			YES	
CFDA 10.550	\$ 815,498			
CFDA 10.553	36,267			
CFDA 10.555	896,792			
CFDA 84.002	43,060			
CFDA 84.010	651,679			
CFDA 84.025	2,000			
CFDA 84.027	861,660			
CFDA 84.050	15,143			

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MN - DEPARTMENT OF EDUCATION				
ISD 011 ANOKA			YES	
CFDA 84.151	\$ 274,112			
CFDA 84.164	9,809			
CFDA 84.048	104,542			
	<hr/>			
	\$ 3,710,562			
	<hr/>			
ISD 012 CENTENNIAL			YES	
CFDA 10.550	\$ 73,885			
CFDA 10.555	92,784			
CFDA 84.010	98,114			
CFDA 84.027	92,694			
CFDA 84.060	2,945			
CFDA 84.151	32,704			
	<hr/>			
	\$ 393,126			
	<hr/>			
ISD 013 COLUMBIA HEIGHTS			YES	
CFDA 10.550	\$ 93,604			
CFDA 10.555	145,650			
CFDA 84.010	154,951			
CFDA 84.027	101,620			
CFDA 84.151	29,497			
	<hr/>			
	\$ 525,322			
	<hr/>			
ISD 014 FRIDLEY			YES	
CFDA 10.550	\$ 65,079			
CFDA 10.555	95,702			
CFDA 84.010	94,702			
CFDA 84.027	77,965			
CFDA 84.048	10,860			
CFDA 84.164	2,700			
CFDA 84.151	29,733			
CFDA 84.146	1,025			
	<hr/>			
	\$ 377,766			
	<hr/>			
ISD 015 ST FRANCIS			YES	
CFDA 10.550	\$ 56,158			
CFDA 10.555	123,033			
CFDA 84.010	88,293			
CFDA 84.013	47,973			
CFDA 84.027	109,829			Grant Reporting
CFDA 84.151	44,210			
CFDA 84.164	1,005			
	<hr/>			
	\$ 470,501			
	<hr/>			
ISD 016 SPRING LAKE PARK			YES	
CFDA 10.550	\$ 66,088			
CFDA 10.555	105,228			
CFDA 84.002	119			
CFDA 84.010	93,772			
CFDA 84.024	5,362			
CFDA 84.027	116,028			
CFDA 84.151	28,345			
	<hr/>			
	\$ 414,942			
	<hr/>			
ISD 021 AUDUBON			YES	
CFDA 10.550	\$ 12,510			
CFDA 10.553	2,742			

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		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 021 AUDUBON		YES	
CFDA 10.555	\$ 28,004		
CFDA 84.010	33,484		
CFDA 84.151	4,306		
	<hr/>		
	\$ 81,046		
	<hr/>		
ISD 022 DETROIT LAKES		NO	
CFDA 10.550	\$ 38,327		
CFDA 10.555	187,874		
CFDA 84.010	224,824		
CFDA 84.027	54,253		
CFDA 84.146	1,429		
CFDA 84.151	9,631		
	<hr/>		
	\$ 516,338		
	<hr/>		
ISD 023 FRAZEE		YES	
CFDA 10.550	\$ 31,586		Grant Compliance
CFDA 10.553	19,031		Grant Compliance
CFDA 10.555	116,257		Grant Compliance
CFDA 84.010	107,555		Grant Compliance
CFDA 84.027	30,780		Grant Compliance
CFDA 84.151	8,203		Grant Compliance
CFDA 84.164	709		Grant Compliance
	<hr/>		
	\$ 314,121		
	<hr/>		
ISD 024 LAKE PARK		YES	
CFDA 10.550	\$ 8,866		Grant Compliance
CFDA 10.555	24,368		
CFDA 84.010	28,828		
CFDA 84.027	2,167		
CFDA 84.151	4,065		
	<hr/>		
	\$ 68,294		
	<hr/>		
ISD 025 PINE POINT		YES	
CFDA 10.550	\$ 2,405		
CFDA 10.553	5,222		
CFDA 10.555	11,880		
CFDA 84.010	11,973		
CFDA 84.027	6,890		
	<hr/>		
	\$ 38,370		
	<hr/>		
ISD 031 BEMIDJI		YES	
CFDA 10.550	\$ 99,285		
CFDA 10.553	36,170		
CFDA 10.555	292,301		
CFDA 84.002	35,078		
CFDA 84.010	383,703		
CFDA 84.027	128,171		
CFDA 84.146	4,101		
CFDA 84.151	46,153		
CFDA 84.164	19,750		
	<hr/>		
	\$ 1,044,712		
	<hr/>		
ISD 032 BLACKDUCK		YES	
CFDA 10.550	\$ 19,278		
CFDA 10.555	57,275		
CFDA 84.010	94,778		

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		<u>REPORT</u>	
<u>ACCEPTABLE</u>			
MN - DEPARTMENT OF EDUCATION			
ISD 032 BLACKDUCK		YES	
CFDA 84.151	\$ 9,228		
	\$ 180,559		
ISD 036 KELLIHER		YES	
CFDA 10.550	\$ 10,564		
CFDA 10.555	31,345		
CFDA 84.010	50,367		
CFDA 84.048	11,577		
CFDA 84.151	3,538		
CFDA 84.164	260		
	\$ 107,651		
ISD 038 RED LAKE		YES	
CFDA 10.550	\$ 17,743		
CFDA 10.555	88,620		
CFDA 84.010	157,594		
CFDA 84.027	1,403		
CFDA 84.151	24,892		
CFDA 84.164	1,063		
	\$ 291,315		
ISD 047 SAUK RAPIDS		NO	
CFDA 10.550	\$ 52,176		Cash Management
CFDA 10.555	102,265		
CFDA 84.010	69,254		
CFDA 84.151	23,526		
	\$ 247,221		
ISD 051 FOLEY		YES	
CFDA 10.550	\$ 38,734		
CFDA 10.555	96,288		
CFDA 84.010	146,220		
CFDA 84.027	14,435		
CFDA 84.151	15,466		
CFDA 84.164	763		
	\$ 311,906		
ISD 057 BEARDSLEY		YES	
CFDA 10.550	\$ 4,280		
CFDA 10.555	16,875		
CFDA 84.151	1,003		
	\$ 22,158		
ISD 058 CLINTON		YES	
CFDA 10.550	\$ 6,015		
CFDA 10.555	26,316		
CFDA 84.010	73,432		
CFDA 84.151	2,344		
	\$ 108,107		
ISD 060 GRACEVILLE		YES	
CFDA 10.550	\$ 7,288		
CFDA 10.555	18,535		
CFDA 84.151	3,322		
	\$ 29,145		

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		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 062 ORTONVILLE		NO	
CFDA 10.550	\$ 16,550		
CFDA 10.555	53,950		
CFDA 84.010	43,901		
CFDA 84.151	8,773		
	<hr/>		
	\$ 123,174		
	<hr/>		
ISD 070 LAKE CRYSTAL		YES	
CFDA 10.550	\$ 13,681		
CFDA 10.555	33,546		
CFDA 84.010	29,372		
CFDA 84.027	13,404		
CFDA 84.048	117		
CFDA 84.151	4,157		
	<hr/>		
	\$ 94,277		
	<hr/>		
ISD 072 MAPLETON		YES	
CFDA 84.010	\$ 22,724		
CFDA 84.151	5,132		
CFDA 84.164	353		
CFDA 10.555	51,585		
	<hr/>		
	\$ 79,794		
	<hr/>		
ISD 075 ST CLAIR		YES	
CFDA 10.550	\$ 8,177		
CFDA 10.555	18,650		
CFDA 10.556	39		
CFDA 84.010	15,579		
CFDA 84.027	31,671		
CFDA 84.048	120		
CFDA 84.151	3,171		
	<hr/>		
	\$ 77,407		
	<hr/>		
ISD 077 MANKATO		YES	
CFDA 10.550	\$ 122,145		
CFDA 10.555	281,219		
CFDA 84.002	2,948		
CFDA 84.010	211,173		
CFDA 84.027	173,010		
CFDA 84.146	12,238		
CFDA 84.151	54,134		
CFDA 84.164	2,311		
	<hr/>		
	\$ 859,178		
	<hr/>		
ISD 078 GARDEN CITY		YES	
CFDA 10.550	\$ 10,559		
CFDA 10.555	25,645		
CFDA 84.010	40,281		
CFDA 84.027	10,800		
CFDA 84.151	4,864		
	<hr/>		
	\$ 92,149		
	<hr/>		
ISD 079 AMBOY-GOOD THUNDER		YES	
CFDA 10.550	\$ 8,586		
CFDA 10.555	19,627		
CFDA 84.010	41,949		
CFDA 84.048	84		

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MN - DEPARTMENT OF EDUCATION				
ISD 079 AMBOY-GOOD THUNDER			YES	
CFDA 84.151	\$ 4,499			

	\$ 74,745			
	=====			
ISD 081 COMFREY			NO	
CFDA 10.550	\$ 6,791			
CFDA 10.555	15,213			
CFDA 84.010	40,978			
CFDA 84.048	66			
CFDA 84.151	2,695			

	\$ 65,743			
	=====			
ISD 084 SLEEPY EYE			YES	
CFDA 10.550	\$ 15,619			
CFDA 10.555	36,601			
CFDA 84.010	70,835			
CFDA 84.151	8,859			

	\$ 131,914			
	=====			
ISD 085 SPRINGFIELD			YES	
CFDA 10.550	\$ 12,511			
CFDA 10.555	35,222			
CFDA 84.010	23,903			
CFDA 84.027	6,168			
CFDA 84.151	6,905			
CFDA 84.164	273			

	\$ 84,982			
	=====			
ISD 088 NEW ULM			YES	
CFDA 10.555	\$ 110,877			
CFDA 10.550	52,435			
CFDA 84.010	136,968			
CFDA 84.151	29,990			

	\$ 330,270			
	=====			
ISD 091 BARNUM			YES	
CFDA 10.550	\$ 17,881			
CFDA 10.555	54,273			
CFDA 84.010	38,754			
CFDA 84.048	1,711			
CFDA 84.151	8,520			
CFDA 84.164	2,482			

	\$ 123,621			
	=====			
ISD 093 CARLTON			YES	
CFDA 10.550	\$ 20,187			
CFDA 10.555	49,216			
CFDA 84.010	27,937			
CFDA 84.060	13,384			
CFDA 84.151	8,260			

	\$ 118,984			
	=====			
ISD 094 CLOQUET			YES	
CFDA 10.550	\$ 39,604			
CFDA 10.555	122,870			
CFDA 84.010	110,600			

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		ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 094 CLOQUET		YES	
CFDA 84.024	\$ 5,254		
CFDA 84.027	231,239		
CFDA 84.151	15,025		
	\$ 524,592		
ISD 095 CROMWELL		YES	
CFDA 10.550	\$ 11,573		
CFDA 10.555	21,399		Grant Compliance
CFDA 84.010	32,416		
CFDA 84.151	3,533		
	\$ 68,921		
ISD 097 MOOSE LAKE		NO	
CFDA 10.555	\$ 57,818		
CFDA 84.010	20,398		
CFDA 84.027	55,582		
CFDA 84.151	2,478		
	\$ 136,276		
ISD 099 ESKO		YES	
CFDA 10.550	\$ 22,824		
CFDA 10.555	32,453		
CFDA 84.010	41,726		
CFDA 84.151	3,130		
	\$ 100,133		
ISD 100 WRENSHALL		YES	
CFDA 10.555	\$ 31,271		
CFDA 84.010	14,159		
CFDA 84.151	2,079		
CFDA 84.164	130		
	\$ 47,639		
ISD 108 NORWOOD		YES	
CFDA 10.550	\$ 15,071		
CFDA 10.555	30,196		Grant Reporting
CFDA 84.010	60,455		
CFDA 84.151	7,640		
	\$ 113,362		
ISD 110 WACONIA		YES	
CFDA 84.010	\$ 47,842		
CFDA 84.151	12,020		
CFDA 10.555	53,114		
	\$ 112,976		
ISD 111 WATERTOWN-MAYER		YES	
CFDA 10.555	\$ 52,724		
CFDA 84.010	39,169		
CFDA 84.027	14,733		
CFDA 84.151	9,659		
	\$ 116,285		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
MN - DEPARTMENT OF EDUCATION			
ISD 112 CHASKA			NO
CFDA 10.550	\$ 59,924		
CFDA 10.555	79,234		
CFDA 84.010	85,647		
CFDA 84.151	21,961		
	<hr/>		
	\$ 246,766		
	<hr/>		
ISD 114 BACKUS		YES	
CFDA 84.151	\$ 4,530		
CFDA 84.010	32,539		
CFDA 10.555	48,365		
	<hr/>		
	\$ 85,434		
	<hr/>		
ISD 115 CASS LAKE		YES	
CFDA 84.010	\$ 118,731		
CFDA 84.151	12,643		
CFDA 84.164	2,312		
CFDA 84.002	12,754		
CFDA 10.550	19,944		
CFDA 10.553	17,020		
CFDA 10.555	91,264		
CFDA 84.048	3,449		
	<hr/>		
	\$ 278,117		
	<hr/>		
ISD 116 PILLAGER		YES	
CFDA 10.555	\$ 47,065		
CFDA 84.010	32,824		
CFDA 84.151	3,792		
CFDA 84.164	89		
	<hr/>		
	\$ 83,770		
	<hr/>		
ISD 117 PINE RIVER		YES	
CFDA 10.555	\$ 98,741		
CFDA 84.010	154,465		
CFDA 84.151	9,331		
CFDA 84.164	1,016		
	<hr/>		
	\$ 263,553		
	<hr/>		
ISD 118 REMER		YES	
CFDA 84.151	\$ 6,747		
CFDA 84.010	80,505		
CFDA 10.555	70,942		
CFDA 84.164	1,572		
	<hr/>		
	\$ 159,766		
	<hr/>		
ISD 119 WALKER		NO	
CFDA 10.550	\$ 20,415		
CFDA 10.555	61,519		
CFDA 84.010	53,888		
CFDA 84.151	13,904		
	<hr/>		
	\$ 149,726		
	<hr/>		
ISD 126 CLARA CITY		YES	
CFDA 84.010	\$ 43,598		
CFDA 84.151	4,017		
CFDA 10.550	10,561		

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		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 126 CLARA CITY		YES	
CFDA 10.555	\$ 26,006		
CFDA 84.027	5,884		
	\$ 90,066		
	=====		
ISD 127 MAYNARD		YES	
CFDA 10.550	\$ 6,414		
CFDA 10.555	15,887		
CFDA 84.010	31,946		
CFDA 84.151	2,600		
CFDA 84.164	120		
	\$ 56,967		
	=====		
ISD 128 MILAN		NO	
CFDA 10.550	\$ 7,192		
CFDA 10.555	18,637		
CFDA 84.010	29,564		
CFDA 84.151	2,570		
	\$ 57,963		
	=====		
ISD 129 MONTEVIDEO		YES	
CFDA 10.555	\$ 107,872		
CFDA 10.550	33,526		
CFDA 84.010	71,650		
CFDA 84.151	7,222		
CFDA 84.164	968		
CFDA 10.558	108,942		
	\$ 330,180		
	=====		
ISD 138 NORTH BRANCH		NO	
CFDA 84.010	\$ 76,119		
CFDA 10.550	53,662		
CFDA 10.555	109,130		
CFDA 84.151	18,702		
CFDA 84.164	735		
CFDA 84.173	4,298		
CFDA 84.027	89,314		
	\$ 351,960		
	=====		
ISD 139 RUSH CITY		YES	
CFDA 10.550	\$ 14,610		
CFDA 10.555	34,843		
CFDA 84.010	28,380		
CFDA 84.151	6,763		
	\$ 84,596		
	=====		
ISD 140 TAYLOR FALLS		NO	
CFDA 10.550	\$ 6,287		
CFDA 10.555	16,172		
CFDA 84.010	20,729		
CFDA 84.151	2,026		
	\$ 45,214		
	=====		
ISD 141 CHISAGO LAKES		YES	
CFDA 84.010	\$ 45,455		
CFDA 84.151	18,795		

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		<u>REPORT</u>	
<u>ACCEPTABLE</u>			
MN - DEPARTMENT OF EDUCATION			
ISD 141 CHISAGO LAKES		YES	
CFDA 10.555	\$ 148,128		

	\$ 212,378		
	=====		
ISD 145 GLYNDON		YES	
CFDA 10.550	\$ 14,626		
CFDA 10.555	32,726		
CFDA 84.010	49,921		
CFDA 84.027	33,413		
CFDA 84.151	6,337		

	\$ 137,023		
	=====		
ISD 146 BARNESVILLE		YES	
CFDA 10.550	\$ 25,599		
CFDA 10.555	59,865		
CFDA 84.010	46,118		
CFDA 84.011	36,805		
CFDA 84.027	2,890		
CFDA 84.151	9,438		

	\$ 180,715		
	=====		
ISD 147 DILWORTH		YES	
CFDA 10.550	\$ 6,794		
CFDA 10.553	10,948		
CFDA 10.555	57,647		
CFDA 84.010	16,500		
CFDA 84.027	17,550		
CFDA 84.151	4,522		
CFDA 84.164	3,563		

	\$ 117,524		
	=====		
ISD 150 HAWLEY		YES	
CFDA 10.550	\$ 13,019		
CFDA 10.555	35,903		
CFDA 84.010	29,606		
CFDA 84.151	6,441		
CFDA 84.164	257		

	\$ 85,226		
	=====		
ISD 152 MOORHEAD		YES	
CFDA 10.550	\$ 89,201		
CFDA 10.553	9,660		
CFDA 10.555	214,840		
CFDA 13.814	10,804		
CFDA 84.002	16,041		
CFDA 84.010	118,439		
CFDA 84.011	165,388		
CFDA 84.027	162,826		
CFDA 84.048	316,313		
CFDA 84.049	3,000		
CFDA 84.146	10,461		
CFDA 84.151	35,467		

	\$ 1,152,440		
	=====		
ISD 158 GONVICK		YES	
CFDA 10.550	\$ 5,825		
CFDA 10.555	18,117		

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MN - DEPARTMENT OF EDUCATION				
ISD 158 GONVICK			YES	
CFDA 84.010	\$ 15,021			
CFDA 84.151	2,123			
CFDA 84.164	134			
	<hr/>			
	\$ 41,220			
	<hr/>			
ISD 161 CLEARBROOK			YES	Grant Compliance
CFDA 10.550	\$ 36,676			
CFDA 10.555	16,042			
CFDA 84.010	34,884			
CFDA 84.151	3,940			
	<hr/>			
	\$ 91,542			
	<hr/>			
ISD 162 BAGLEY			YES	
CFDA 10.550	\$ 38,779			
CFDA 10.555	114,933			
CFDA 84.010	150,988			
CFDA 84.151	16,735			
CFDA 84.164	830			
	<hr/>			
	\$ 322,265			
	<hr/>			
ISD 166 COOK COUNTY			YES	
CFDA 10.550	\$ 7,175			
CFDA 10.555	27,771			
CFDA 84.010	53,834			
CFDA 84.027	22,317			
CFDA 84.151	6,852			
CFDA 84.173	216			
	<hr/>			
	\$ 118,165			
	<hr/>			
ISD 173 MOUNTAIN LAKE			YES	
CFDA 10.550	\$ 22,592			
CFDA 10.555	33,254			
CFDA 84.010	26,606			
CFDA 84.027	17,750			
CFDA 84.151	6,972			
	<hr/>			
	\$ 107,174			
	<hr/>			
ISD 175 WESTBROOK			NO	
CFDA 10.550	\$ 11,234			
CFDA 10.555	25,840			
CFDA 84.010	35,070			
CFDA 84.151	3,858			
	<hr/>			
	\$ 76,002			
	<hr/>			
ISD 177 WINDOM			YES	
CFDA 10.550	\$ 65,968			
CFDA 10.555	80,493			
CFDA 84.010	99,028			
CFDA 84.151	9,846			
	<hr/>			
	\$ 255,335			
	<hr/>			
ISD 178 STORDEN-JEFFERS			YES	
CFDA 10.550	\$ 11,346			
CFDA 10.555	32,328			
CFDA 84.010	36,070			

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		ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 178 STORDEN-JEFFERS		YES	
CFDA 84.151	\$ 3,735		
CFDA 84.027	2,471		

	\$ 85,950		
	=====		
ISD 181 BRAINERD		YES	
CFDA 10.550	\$ 153,624		
CFDA 10.553	8,509		
CFDA 10.555	331,254		
CFDA 84.002	5,016		
CFDA 84.010	448,269		
CFDA 84.013	12,062		
CFDA 84.027	219,527		
CFDA 84.151	50,532		
CFDA 84.164	4,951		

	\$ 1,233,744		
	=====		
ISD 182 CROSBY		YES	
CFDA 10.555	\$ 178,129		
CFDA 84.010	141,650		
CFDA 84.151	13,916		

	\$ 333,695		
	=====		
ISD 186 PEQUOT LAKES		YES	
CFDA 10.555	\$ 88,755		
CFDA 84.010	69,099		
CFDA 84.151	6,440		

	\$ 164,294		
	=====		
ISD 191 BURNSVILLE		YES	
CFDA 10.550	\$ 151,475		
CFDA 10.555	200,146		
CFDA 84.002	9,934		
CFDA 84.010	138,915		
CFDA 84.027	219,909		
CFDA 84.048	6,156		
CFDA 84.146	5,592		
CFDA 84.151	58,561		

	\$ 790,688		
	=====		
ISD 192 FARMINGTON		YES	
CFDA 84.010	\$ 81,138		
CFDA 84.151	18,746		
CFDA 84.027	38,700		
CFDA 10.555	70,419		
CFDA 10.550	35,946		

	\$ 244,949		
	=====		
ISD 194 LAKEVILLE		YES	
CFDA 10.550	\$ 71,399		
CFDA 10.555	67,809		
CFDA 84.010	46,571		
CFDA 84.027	85,214		
CFDA 84.151	14,890		

	\$ 285,883		
	=====		

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ADMINISTERING AGENCY	TOTAL	AUDIT	REASON OF NONCOMPLIANCE
		REPORT ACCEPTABLE	
MN - DEPARTMENT OF EDUCATION			
ISD 195 RANDOLPH		NO	
CFDA 10.550	\$ 7,016		
CFDA 10.555	8,744		
CFDA 84.010	24,459		
CFDA 84.151	2,744		
	\$ 42,963		
ISD 196 ROSEMOUNT		YES	
CFDA 84.003	\$ 5,426		Grant Administration
CFDA 84.010	210,198		Grant Administration
CFDA 84.027	309,942		Grant Administration
CFDA 84.151	129,908		Grant Reporting
CFDA 84.164	43,881		Grant Administration
CFDA 10.555	333,135		Grant Administration
CFDA 10.550	219,226		Grant Reporting
	\$ 1,251,716		Grant Compliance
ISD 197 WEST ST PAUL		YES	Grant Administration
CFDA 84.010	\$ 127,273		
CFDA 84.073	71,535		
CFDA 84.027	93,818		
CFDA 84.151	44,420		
CFDA 10.555	139,194		
CFDA 10.553	14,037		
CFDA 10.550	104,248		
	\$ 594,525		
ISD 199 INVER GROVE HEIGHTS		YES	
CFDA 84.027	\$ 125,964		
CFDA 84.151	23,832		Grant Administration
CFDA 84.164	1,913		
CFDA 84.010	79,580		
CFDA 10.555	115,824		
CFDA 10.550	88,290		
	\$ 435,403		
ISD 200 HASTINGS		YES	
CFDA 84.027	\$ 87,364		
CFDA 84.010	169,671		
CFDA 84.151	35,981		
CFDA 84.146	2,175		
CFDA 84.164	3,846		
CFDA 10.555	153,448		
CFDA 10.550	94,657		
	\$ 547,142		
ISD 201 CLAREMONT		NO	
CFDA 10.550	\$ 4,519		
CFDA 10.555	15,023		
CFDA 84.010	10,629		
CFDA 84.011	10,141		
	\$ 40,312		

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		<u>REPORT</u>			
<u>ACCEPTABLE</u>					
MN - DEPARTMENT OF EDUCATION					
ISD 202 DODGE CENTER		YES			
CFDA 84.011	\$ 7,824				
CFDA 84.151	2,831				
CFDA 84.010	26,606				
CFDA 84.164	415				
CFDA 10.555	39,953				
CFDA 10.550	14,958				
	\$ 92,587				
	=====				
ISD 203 HAYFIELD		YES			
CFDA 10.550	\$ 22,710				
CFDA 10.555	60,627				
CFDA 84.151	7,175				
CFDA 84.010	85,278				
	\$ 175,790				
	=====				
ISD 204 KASSON-MANTORVILLE		YES			
CFDA 84.010	\$ 43,457				
CFDA 84.151	10,672				
CFDA 10.555	40,661				
CFDA 10.550	25,874				
	\$ 120,664				
	=====				
ISD 205 WEST CONCORD		NO			
CFDA 10.550	\$ 16,298				
CFDA 10.555	34,485				
CFDA 84.010	32,879				
CFDA 84.151	3,297				
	\$ 86,959				
	=====				
ISD 206 ALEXANDRIA		YES			
CFDA 10.550	\$ 91,907				
CFDA 10.555	228,611				
CFDA 84.010	218,540				
CFDA 84.151	29,179				
CFDA 84.027	148,626				
CFDA 84.164	2,301				
CFDA 84.002	17,909				
	\$ 737,073				
	=====				
ISD 207 BRANDON		NO			
CFDA 10.550	\$ 12,482				
CFDA 10.555	26,185				
CFDA 84.010	44,861				
CFDA 84.151	4,959				
	\$ 88,487				
	=====				
ISD 208 EVANSVILLE		NO			
CFDA 10.550	\$ 10,227				
CFDA 10.555	22,628				
CFDA 84.010	34,630				
CFDA 84.151	2,846				
	\$ 70,331				
	=====				
ISD 209 KENSINGTON		YES			
CFDA 10.550	\$ 5,778				

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MN - DEPARTMENT OF EDUCATION				
ISD 209 KENSINGTON			YES	
CFDA 10.555	\$ 22,361			
CFDA 84.151	2,290			
	<hr/>			
	\$ 30,429			
ISD 213 OSAKIS			YES	
CFDA 10.550	\$ 13,359			
CFDA 10.555	42,350			
CFDA 84.010	93,037			
CFDA 84.151	6,841			
CFDA 84.027	41,635			
	<hr/>			
	\$ 197,222			
ISD 217 BRICELYN			YES	
CFDA 84.010	\$ 18,626			
CFDA 84.151	1,851			
CFDA 10.555	10,527			
CFDA 10.550	4,895			
	<hr/>			
	\$ 35,899			
ISD 218 DELAVAN			YES	
CFDA 10.550	\$ 5,323			
CFDA 10.555	9,933			
CFDA 84.010	20,468			
	<hr/>			
	\$ 35,724			
ISD 219 ELMORE			YES	
CFDA 10.550	\$ 6,519			
CFDA 10.555	17,903			
CFDA 84.010	22,616			
CFDA 84.151	2,445			
	<hr/>			
	\$ 49,483			
ISD 222 KIESTER			YES	
CFDA 84.010	\$ 15,654			
CFDA 84.151	2,184			
CFDA 10.555	11,969			
CFDA 10.550	6,571			
CFDA 84.048	42			
	<hr/>			
	\$ 36,420			
ISD 223 MINNESOTA LAKE			YES	Grant Reporting
CFDA 10.555	\$ 14,534			
CFDA 10.550	7,992			
CFDA 84.010	28,545			
CFDA 84.151	2,342			
	<hr/>			
	\$ 53,413			
ISD 224 WELLS			NO	
CFDA 10.550	\$ 25,010			
CFDA 10.555	49,628			
CFDA 84.010	67,124			
CFDA 84.151	6,673			
CFDA 84.164	904			
	<hr/>			
	\$ 149,339			
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		<u>REPORT</u>	
<u>ACCEPTABLE</u>			
MN - DEPARTMENT OF EDUCATION			
ISD 225 WINNEBAGO		YES	
CFDA 10.555	\$ 29,780		
CFDA 10.550	7,461		
CFDA 84.010	21,972		
CFDA 84.151	3,078		
	<hr/>		
	\$ 62,291		
	<hr/>		
ISD 227 CHATFIELD		YES	
CFDA 10.550	\$ 19,920		
CFDA 10.555	37,129		
CFDA 84.010	35,131		
CFDA 84.027	164,934		Grant Reporting
CFDA 84.151	7,951		
	<hr/>		
	\$ 265,065		
	<hr/>		
ISD 228 HARMONY		NO	
CFDA 10.555	\$ 28,694		
CFDA 84.010	42,398		
CFDA 84.151	4,187		
	<hr/>		
	\$ 75,279		
	<hr/>		
ISD 229 LANESBORO		YES	
CFDA 10.550	\$ 13,715		
CFDA 10.555	36,550		
CFDA 84.151	4,058		
CFDA 84.010	41,461		Grant Compliance
	<hr/>		
	\$ 95,784		
	<hr/>		
ISD 232 PETERSON		YES	
CFDA 10.550	\$ 6,076		
CFDA 10.555	14,003		
CFDA 84.010	40,042		
CFDA 84.151	2,104		Grant Reporting
	<hr/>		
	\$ 62,225		
	<hr/>		
ISD 233 PRESTON		NO	
CFDA 10.555	\$ 35,156		
CFDA 84.151	3,551		
CFDA 84.010	32,476		
	<hr/>		
	\$ 71,183		
	<hr/>		
ISD 234 RUSHFORD		YES	
CFDA 10.550	\$ 21,187		Grant Compliance
CFDA 10.555	46,463		Grant Compliance
CFDA 84.010	32,396		
CFDA 84.151	5,395		
	<hr/>		
	\$ 105,441		
	<hr/>		
ISD 236 WYKOFF		YES	
CFDA 10.550	\$ 8,182		
CFDA 10.555	21,789		
CFDA 84.010	29,770		
CFDA 84.151	3,003		
	<hr/>		
	\$ 62,744		
	<hr/>		

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MN - DEPARTMENT OF EDUCATION				
ISD 237 SPRING VALLEY			YES	
CFDA 10.550	\$ 15,541			
CFDA 10.555	41,172			
CFDA 84.151	5,933			
CFDA 84.010	59,579			
	<hr/>			
	\$ 122,225			
	<hr/>			
ISD 240 BLUE EARTH			YES	
CFDA 10.555	\$ 50,319			
CFDA 10.550	20,388			
CFDA 84.010	85,720			
CFDA 84.151	7,878			
CFDA 84.146	2,243			
CFDA 84.164	224			
	<hr/>			
	\$ 166,772			
	<hr/>			
ISD 241 ALBERT LEA			YES	
CFDA 84.002	\$ 2,618			
CFDA 84.010	200,225			
CFDA 84.013	2,412			
CFDA 84.027	104,486			
CFDA 84.048	293,217			Grant Reporting
CFDA 84.052	38,206			
CFDA 84.151	3,581			
CFDA 10.550	67,235			
CFDA 10.555	187,426			
	<hr/>			
	\$ 899,406			
	<hr/>			
ISD 242 ALDEN			NO	
CFDA 84.010	\$ 20,681			
CFDA 84.151	3,300			
CFDA 10.555	9,714			
CFDA 10.550	3,542			
	<hr/>			
	\$ 37,237			
	<hr/>			
ISD 243 EMMONS			YES	
CFDA 84.010	\$ 10,199			
CFDA 84.151	1,690			
CFDA 10.555	12,264			
CFDA 10.550	5,302			
	<hr/>			
	\$ 29,455			
	<hr/>			
ISD 244 FREEBORN			NO	
CFDA 10.550	\$ 6,395			
CFDA 10.555	11,916			
CFDA 84.010	18,182			
CFDA 84.151	3,836			
CFDA 84.164	89			
	<hr/>			
	\$ 40,418			
	<hr/>			
ISD 245 GLENNVILLE			YES	
CFDA 10.550	\$ 12,862			
CFDA 10.555	20,477			
CFDA 84.151	4,266			
CFDA 84.010	21,112			
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	\$ 58,717			
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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 252 CANNON FALLS		YES	
CFDA 10.550	\$ 32,833		
CFDA 10.555	47,646		
CFDA 84.010	37,019		
CFDA 84.151	10,113		
CFDA 84.164	416		
	<hr/>		
	\$ 128,027		
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ISD 253 GOODHUE		YES	
CFDA 84.010	\$ 55,027		
CFDA 10.555	38,040		
CFDA 84.151	4,460		
	<hr/>		
	\$ 97,527		
	<hr/>		
ISD 254 KENYON		NO	
CFDA 10.550	\$ 13,465		
CFDA 10.555	27,501		
CFDA 84.010	38,703		
	<hr/>		
	\$ 79,669		
	<hr/>		
ISD 255 PINE ISLAND		YES	
CFDA 10.555	\$ 55,173		
CFDA 84.010	24,519		
CFDA 84.151	8,334		
	<hr/>		
	\$ 88,026		
	<hr/>		
ISD 256 RED WING		NO	
CFDA 10.550	\$ 47,549		
CFDA 10.555	110,045		
CFDA 84.002	3,204		
CFDA 84.010	112,562		
CFDA 84.027	78,551		
CFDA 84.151	23,587		
	<hr/>		
	\$ 375,498		
	<hr/>		
ISD 258 WANAMINGO		NO	
CFDA 10.555	\$ 23,279		
CFDA 84.010	20,002		
CFDA 84.151	3,425		
	<hr/>		
	\$ 46,706		
	<hr/>		
ISD 260 ZUMBROTA		YES	
CFDA 84.010	\$ 22,969		
CFDA 84.027	272,402		
CFDA 10.555	50,069		
CFDA 84.151	4,969		
	<hr/>		
	\$ 350,409		
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ISD 261 ASHBY		NO	
CFDA 10.550	\$ 9,615		
CFDA 10.555	15,696		
CFDA 84.010	26,879		
CFDA 84.151	2,624		
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	\$ 54,814		
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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
MN - DEPARTMENT OF EDUCATION			
ISD 263 ELBOW LAKE		YES	
CFDA 10.550	\$ 10,040		
CFDA 10.555	27,981		
CFDA 84.010	37,404		
CFDA 84.151	4,783		

	\$ 80,208		
	=====		
ISD 264 HERMAN		YES	
CFDA 10.550	\$ 8,793		
CFDA 10.555	22,001		
CFDA 84.010	26,782		
CFDA 84.151	3,012		

	\$ 60,588		
	=====		
ISD 265 HOFFMAN		NO	
CFDA 10.550	\$ 6,658		
CFDA 10.555	13,857		
CFDA 84.010	37,373		
CFDA 84.151	2,114		

	\$ 60,002		
	=====		
ISD 270 HOPKINS		YES	
CFDA 10.550	\$ 102,542		
CFDA 10.555	137,697		
CFDA 84.010	205,982		
CFDA 84.027	161,746		
CFDA 84.029	25,024		
CFDA 84.146	3,449		
CFDA 84.151	47,005		
CFDA 84.164	5,548		

	\$ 688,993		
	=====		
ISD 271 BLOOMINGTON		YES	
CFDA 10.550	\$ 379,204		
CFDA 10.553	33,634		
CFDA 10.555	313,511		
CFDA 84.002	14,614		
CFDA 84.010	232,652		
CFDA 84.027	277,215		
CFDA 84.048	2,670		
CFDA 84.151	100,197		
CFDA 84.164	9,639		

	\$ 1,363,336		
	=====		
ISD 272 EDEN PRAIRIE		YES	
CFDA 10.550	\$ 78,496		
CFDA 10.555	60,728		
CFDA 84.010	27,493		
CFDA 84.027	98,237		
CFDA 84.151	30,031		
CFDA 84.164	1,031		

	\$ 296,016		
	=====		
ISD 276 MINNETONKA		YES	
CFDA 10.550	\$ 66,138		
CFDA 10.555	65,209		
CFDA 84.151	29,415		

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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 276 MINNETONKA		YES	
CFDA 84.027	\$ 143,203		
CFDA 84.048	7,306		
CFDA 84.164	5,480		
CFDA 84.010	70,679		
CFDA 16.540	22,701		
	<hr/>		
	\$ 410,131		
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ISD 277 WESTONKA		YES	
CFDA 10.550	\$ 41,395		
CFDA 10.555	75,233		
CFDA 84.002	56,023		
CFDA 84.010	87,285		
CFDA 84.027	79,135		
CFDA 84.146	10,365		
CFDA 84.151	20,957		
CFDA 84.164	1,504		
	<hr/>		
	\$ 371,897		
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ISD 278 ORONO		YES	
CFDA 10.550	\$ 41,447		
CFDA 10.555	45,574		
CFDA 84.010	34,402		
CFDA 84.027	46,041		
CFDA 84.151	19,185		
CFDA 84.164	7,296		
	<hr/>		
	\$ 193,945		
	<hr/>		
ISD 279 OSSEO		YES	
CFDA 84.027	\$ 374,850		
CFDA 84.010	394,481		
CFDA 84.151	78,582		
CFDA 84.146	9,787		
CFDA 84.164	7,818		
CFDA 84.171	4,580		
CFDA 84.000	1,015		
CFDA 10.555	424,726		
CFDA 10.550	292,501		
	<hr/>		
	\$ 1,588,340		
	<hr/>		
ISD 280 RICHFIELD		YES	
CFDA 84.027	\$ 122,546		
CFDA 84.010	112,183		
CFDA 84.151	42,252		
CFDA 84.146	4,940		
CFDA 84.164	272		
CFDA 10.555	125,405		
CFDA 10.550	98,059		
CFDA 84.041	11,203		
	<hr/>		
	\$ 516,860		
	<hr/>		
ISD 281 ROBBINSDALE		YES	
CFDA 84.010	\$ 320,201		
CFDA 84.151	82,931		
CFDA 84.164	1,970		
CFDA 84.027	402,625		
CFDA 84.146	141		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 281 ROBBINSDALE			YES	
CFDA 10.555	\$ 395,109			
CFDA 10.553	3,497			
CFDA 10.550	251,473			
CFDA 10.564	1,039			
CFDA 10.556	273			
CFDA 84.002	8,290			
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	\$ 1,467,549			
	<hr/>			
ISD 282 ST ANTHONY-NEW BRIGHTON			NO	
CFDA 10.550	\$ 16,229			
CFDA 10.555	25,188			
CFDA 84.010	19,955			
CFDA 84.027	29,660			
CFDA 84.151	10,487			
CFDA 84.146	280			
CFDA 84.173	1,035			
	<hr/>			
	\$ 102,834			
	<hr/>			
ISD 283 ST LOUIS PARK			NO	
CFDA 84.010	\$ 80,804			
CFDA 84.027	139,155			Expenditures
CFDA 84.151	22,030			Grant Administration
CFDA 84.002	14,589			
CFDA 84.003	8,575			
CFDA 10.555	91,850			
CFDA 84.048	7,905			
CFDA 10.564	500			
	<hr/>			
	\$ 365,408			
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ISD 284 WAYZATA			YES	
CFDA 10.555	\$ 90,152			
CFDA 10.550	84,340			
CFDA 84.010	52,808			
CFDA 84.151	38,875			
CFDA 84.027	148,538			
CFDA 84.173	5,222			
CFDA 84.146	497			
CFDA 84.164	863			
	<hr/>			
	\$ 421,295			
	<hr/>			
ISD 286 BROOKLYN CENTER			YES	
CFDA 10.550	\$ 27,584			
CFDA 10.555	59,143			
CFDA 84.010	100,236			
CFDA 84.151	11,275			
CFDA 84.027	28,378			
	<hr/>			
	\$ 226,616			
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ISD 294 HOUSTON			YES	
CFDA 84.010	\$ 35,737			
CFDA 84.151	4,417			Grant Reporting
CFDA 10.555	19,991			
CFDA 10.550	32,534			
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	\$ 92,679			
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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 297 SPRING GROVE		YES	
CFDA 10.550	\$ 12,324		
CFDA 10.555	26,122		
CFDA 84.010	45,462		
CFDA 84.151	3,502		

	\$ 87,410		
	=====		
ISD 299 CALEDONIA		NO	
CFDA 10.550	\$ 22,972		
CFDA 10.555	59,406		
CFDA 84.151	8,769		
CFDA 84.002	1,025		
CFDA 84.164	655		

	\$ 92,827		
	=====		
ISD 300 LA CRESCENT		YES	
CFDA 10.555	\$ 37,858		
CFDA 84.151	12,968		
CFDA 84.010	44,544		
CFDA 10.550	25,089		

	\$ 120,459		
	=====		
ISD 301 AKELEY		YES	
CFDA 84.010	\$ 36,008		
CFDA 84.151	3,044		
CFDA 84.048	1,603		
CFDA 10.555	21,762		
CFDA 10.550	7,408		

	\$ 69,825		
	=====		
ISD 306 LAPORTE		YES	
CFDA 84.010	\$ 27,050		
CFDA 84.151	2,446		
CFDA 10.550	9,151		
CFDA 10.555	27,548		
CFDA 84.048	1,960		

	\$ 68,155		
	=====		
ISD 308 NEVIS		YES	
CFDA 84.010	\$ 20,905		
CFDA 84.151	3,036		
CFDA 84.048	2,462		
CFDA 10.555	26,702		
CFDA 10.550	11,300		

	\$ 64,405		
	=====		
ISD 309 PARK RAPIDS		NO	
CFDA 10.555	\$ 155,134		
CFDA 10.550	54,556		
CFDA 84.027	122,506		
CFDA 84.010	205,140		
CFDA 84.151	21,267		

	\$ 558,603		
	=====		
ISD 314 BRAHAM		YES	
CFDA 84.010	\$ 85,831		

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MN - DEPARTMENT OF EDUCATION				
ISD 314 BRAHAM			YES	
CFDA 84.164	\$ 533			
CFDA 84.151	9,523			
CFDA 10.550	23,917			
CFDA 10.555	58,596			

	\$ 178,400			
	=====			
ISD 316 COLERAINE			YES	
CFDA 10.550	\$ 32,750			
CFDA 10.555	125,060			
CFDA 84.010	101,975			
CFDA 84.151	16,258			
CFDA 84.164	1,039			

	\$ 277,082			
	=====			
ISD 317 DEER RIVER			YES	
CFDA 10.550	\$ 30,507			
CFDA 10.553	6,087			
CFDA 10.555	83,286			
CFDA 10.665	24,232			
CFDA 84.010	75,010			
CFDA 84.151	13,442			

	\$ 232,564			
	=====			
ISD 318 GRAND RAPIDS			YES	
CFDA 10.550	\$ 87,685			
CFDA 10.555	250,797			
CFDA 84.010	324,827			
CFDA 84.013	33,389			
CFDA 84.027	81,848			
CFDA 84.048	810			
CFDA 84.151	51,225			
CFDA 84.164	6,288			

	\$ 836,869			
	=====			
ISD 319 NASHWAUK-KEEWATIN			YES	
CFDA 10.550	\$ 15,513			
CFDA 10.555	52,820			
CFDA 84.010	36,133			
CFDA 84.151	9,766			

	\$ 114,232			
	=====			
ISD 324 JACKSON			YES	
CFDA 10.550	\$ 35,064			
CFDA 10.555	62,993			
CFDA 84.010	66,873			
CFDA 84.027	13,039			
CFDA 84.151	16,435			

	\$ 194,404			
	=====			
ISD 325 LAKEFIELD			YES	
CFDA 10.550	\$ 14,919			
CFDA 10.555	35,513			
CFDA 84.010	46,342			
CFDA 84.027	9,160			
CFDA 84.151	5,654			

	\$ 111,588			
	=====			

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MN - DEPARTMENT OF EDUCATION				
ISD 328 SIOUX VALLEY			YES	
CFDA 10.550	\$ 8,870			
CFDA 10.555	10,914			
CFDA 84.010	42,351			
CFDA 84.151	1,279			
	<hr/>			
	\$ 63,414			
ISD 330 HERON LAKE-OKABENA			YES	
CFDA 10.550	\$ 17,946			
CFDA 10.555	31,102			
CFDA 84.010	33,690			
CFDA 84.151	4,203			
	<hr/>			
	\$ 86,941			
ISD 332 MORA			NO	
CFDA 84.010	\$ 126,739			
CFDA 84.151	14,385			
CFDA 84.164	1,789			
CFDA 10.555	139,293			
	<hr/>			
	\$ 282,206			
ISD 333 OGILVIE			YES	
CFDA 10.555	\$ 63,926			
CFDA 84.010	61,622			
CFDA 84.050	147			
CFDA 84.151	4,331			
	<hr/>			
	\$ 130,026			
ISD 341 ATWATER			NO	
CFDA 10.550	\$ 12,253			
CFDA 10.555	38,155			
CFDA 84.010	45,739			
CFDA 84.151	4,943			
	<hr/>			
	\$ 101,090			
ISD 345 NEW LONDON-SPICER			YES	
CFDA 10.550	\$ 32,221			
CFDA 10.555	77,615			
CFDA 84.010	34,666			
CFDA 84.151	11,263			
	<hr/>			
	\$ 155,765			
ISD 346 RAYMOND			YES	
CFDA 84.010	\$ 28,229			
CFDA 84.151	2,894			
CFDA 10.555	25,693			
CFDA 10.550	5,313			
	<hr/>			
	\$ 62,129			
ISD 347 WILLMAR			YES	
CFDA 84.048	\$ 5,683			
CFDA 84.146	1,181			
CFDA 84.164	1,924			
CFDA 84.010	32,250			
CFDA 84.151	24,515			
CFDA 84.011	21,856			

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MN - DEPARTMENT OF EDUCATION				
ISD 347 WILLMAR			YES	
CFDA 84.010	\$ 188,866			
CFDA 10.555	211,952			
CFDA 10.550	64,723			

	\$ 552,950			
	=====			
ISD 351 HALLOCK			YES	
CFDA 10.550	\$ 8,715			
CFDA 10.555	14,996			
CFDA 84.010	12,646			
CFDA 84.151	2,990			

	\$ 39,347			
	=====			
ISD 352 HUMBOLDT			YES	
CFDA 10.555	\$ 10,703			
	=====			
ISD 353 KARLSTAD			YES	
CFDA 84.010	\$ 27,050			
CFDA 84.151	4,781			
CFDA 10.555	42,151			
CFDA 10.550	13,983			

	\$ 87,965			
	=====			
ISD 354 KENNEDY			YES	
CFDA 10.550	\$ 4,717			
CFDA 10.555	9,778			
CFDA 84.010	11,800			
CFDA 84.027	2,890			
CFDA 84.151	2,203			

	\$ 31,388			
	=====			
ISD 356 LANCASTER			YES	
CFDA 84.010	\$ 18,181			
CFDA 84.151	1,886			
CFDA 10.550	8,621			
CFDA 10.555	17,699			

	\$ 46,387			
	=====			
ISD 361 INTERNATIONAL FALLS			YES	
CFDA 10.550	\$ 48,147			
CFDA 10.555	128,808			
CFDA 84.010	156,497			
CFDA 84.027	76,302			
CFDA 84.151	24,143			

	\$ 433,897			
	=====			
ISD 362 LITTLEFORK-BIG FALLS			NO	
CFDA 84.010	\$ 40,353			
CFDA 84.151	5,784			
CFDA 10.550	10,872			
CFDA 10.555	23,011			

	\$ 80,020			
	=====			
ISD 363 SOUTH KOOCHICHING			YES	
CFDA 10.550	\$ 16,715			
CFDA 10.555	38,292			

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MN - DEPARTMENT OF EDUCATION			
ISD 363 SOUTH KOOCHICHING		YES	
CFDA 84.010	\$ 40,999		
CFDA 84.151	4,423		

	\$ 100,429		
	=====		
ISD 371 BELLINGHAM		NO	
CFDA 10.550	\$ 5,897		
CFDA 10.555	17,634		
CFDA 84.010	38,223		
CFDA 84.151	2,236		

	\$ 63,990		
	=====		
ISD 376 MARIETTA-NASSAU		NO	
CFDA 10.550	\$ 5,392		
CFDA 10.555	16,511		
CFDA 84.010	11,529		
CFDA 84.151	2,139		

	\$ 35,571		
	=====		
ISD 377 MADISON		NO	
CFDA 10.550	\$ 13,796		
CFDA 10.555	43,947		
CFDA 84.010	48,493		
CFDA 84.151	5,377		
CFDA 84.164	240		

	\$ 111,853		
	=====		
ISD 378 DAWSON		YES	
CFDA 10.555	\$ 39,877		
CFDA 10.550	12,975		
CFDA 84.010	53,615		
CFDA 84.151	7,208		
CFDA 84.164	149		

	\$ 113,824		
	=====		
ISD 381 LAKE SUPERIOR		YES	
CFDA 10.550	\$ 51,666		
CFDA 10.555	122,659		
CFDA 84.010	41,291		
CFDA 84.027	76,037		
CFDA 84.151	2,643		
CFDA 84.164	1,213		

	\$ 295,509		
	=====		
ISD 390 LAKE OF THE WOODS		YES	
CFDA 10.550	\$ 11,631		
CFDA 10.555	46,459		
CFDA 84.010	76,715		
CFDA 84.151	6,530		
CFDA 84.164	335		

	\$ 141,670		
	=====		
ISD 391 CLEVELAND		YES	
CFDA 10.555	\$ 33,280		
CFDA 84.010	18,529		
CFDA 84.151	3,205		

	\$ 55,014		
	=====		

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		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 392 LE CENTER		YES	
CFDA 84.010	\$ 38,304		
CFDA 84.151	4,784		
CFDA 84.048	129		
CFDA 84.164	273		
CFDA 10.555	49,504		

	\$ 92,994		
	=====		
ISD 393 LE SUEUR		YES	
CFDA 84.010	\$ 51,920		
CFDA 84.151	9,743		
CFDA 10.555	30,365		
CFDA 10.550	11,046		
CFDA 84.027	19,630		
CFDA 84.002	7,846		

	\$ 130,550		
	=====		
ISD 394 MONTGOMERY		YES	
CFDA 10.550	\$ 17,759		
CFDA 10.555	50,453		
CFDA 84.010	96,552		
CFDA 84.048	348		
CFDA 84.151	9,992		
CFDA 84.164	584		

	\$ 175,688		
	=====		
ISD 395 WATERVILLE		YES	
CFDA 10.550	\$ 15,104		
CFDA 10.555	36,467		
CFDA 84.010	42,210		
CFDA 84.027	29,844		
CFDA 84.151	5,866		
CFDA 84.164	623		

	\$ 130,114		
	=====		
ISD 402 HENDRICKS		YES	
CFDA 10.550	\$ 6,822		
CFDA 10.555	24,942		
CFDA 84.010	25,633		
CFDA 84.151	2,533		

	\$ 59,930		
	=====		
ISD 403 IVANHOE		NO	
CFDA 10.550	\$ 8,585		
CFDA 10.555	43,146		
CFDA 84.010	54,743		
CFDA 84.151	3,624		
CFDA 84.164	85		
CFDA 17.250	743		

	\$ 110,926		
	=====		
ISD 404 LAKE BENTON		NO	
CFDA 10.550	\$ 6,749		
CFDA 10.555	29,475		
CFDA 84.010	30,459		
CFDA 84.151	2,994		
CFDA 84.164	60		

	\$ 69,737		
	=====		

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MN - DEPARTMENT OF EDUCATION			
ISD 408 VERDI		YES	
CFDA 10.550	\$ 2,609		
CFDA 10.555	8,245		
CFDA 84.010	26,902		
CFDA 84.151	1,338		
	\$ 39,094		
ISD 409 TYLER		YES	
CFDA 10.550	\$ 11,773		
CFDA 10.555	21,596		
CFDA 84.010	162,448		
CFDA 84.027	4,487		
CFDA 84.151	4,332		
	\$ 204,636		
ISD 411 BALATON		YES	
CFDA 10.550	\$ 10,742		
CFDA 10.555	31,022		
CFDA 84.010	22,672		
CFDA 84.048	54		
CFDA 84.151	3,316		
	\$ 67,806		
ISD 412 COTTONWOOD		NO	
CFDA 10.550	\$ 10,521		
CFDA 10.555	22,411		
CFDA 84.010	43,958		
CFDA 84.151	4,078		
CFDA 84.164	85		
	\$ 81,053		
ISD 413 MARSHALL		YES	
CFDA 84.027	\$ 53,201		
CFDA 84.010	112,991		
CFDA 84.013	3,122		
CFDA 84.151	16,562		
CFDA 84.002	19,388		
CFDA 10.555	111,410		
CFDA 10.550	54,283		
CFDA 84.164	4,539		
	\$ 375,496		
ISD 414 MINNEOTA		YES	
CFDA 84.010	\$ 64,315		
CFDA 84.151	6,421		
CFDA 84.164	517		
CFDA 10.555	31,337		
CFDA 10.550	11,700		
	\$ 114,290		
ISD 415 LYND		YES	
CFDA 10.550	\$ 4,183		
CFDA 10.555	12,900		
CFDA 84.010	7,706		
CFDA 84.151	1,212		
	\$ 26,001		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 417 TRACY			YES	
CFDA 10.550	\$ 18,338			
CFDA 10.555	66,386			
CFDA 84.010	77,366			
CFDA 84.151	9,642			
	<hr/>			
	\$ 171,732			
	<hr/>			
ISD 418 RUSSELL			YES	
CFDA 10.550	\$ 8,336			
CFDA 10.555	20,174			
CFDA 84.027	1,146			
CFDA 84.151	2,284			
	<hr/>			
	\$ 31,940			
	<hr/>			
ISD 421 BROWNTOWN			YES	
CFDA 10.550	\$ 8,212			
CFDA 10.555	11,800			
CFDA 84.010	33,607			
CFDA 84.151	3,755			
	<hr/>			
	\$ 57,374			
	<hr/>			
ISD 422 GLENCOE			YES	
CFDA 10.550	\$ 24,309			
CFDA 10.555	34,687			
CFDA 84.010	35,090			
CFDA 84.151	11,078			
	<hr/>			
	\$ 105,164			
	<hr/>			
ISD 423 HUTCHINSON			YES	
CFDA 84.002	\$ 2,724			
CFDA 84.010	99,891			
CFDA 84.151	17,138			
CFDA 84.164	115			
CFDA 10.550	31,045			
CFDA 10.555	46,397			
	<hr/>			
	\$ 197,310			
	<hr/>			
ISD 424 LESTER PRAIRIE			NO	
CFDA 10.550	\$ 11,342			
CFDA 10.555	13,617			
CFDA 84.010	32,276			
CFDA 84.151	4,223			
	<hr/>			
	\$ 61,458			
	<hr/>			
ISD 425 SILVER LAKE			YES	
CFDA 10.550	\$ 6,458			Grant Administration
CFDA 10.555	9,913			
CFDA 84.151	3,454			
CFDA 84.010	24,464			
CFDA 84.048	240			
CFDA 84.164	105			
	<hr/>			
	\$ 44,634			
	<hr/>			
ISD 426 STEWART			YES	
CFDA 10.550	\$ 6,469			Grant Compliance
CFDA 10.555	12,922			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT		REASON OF NONCOMPLIANCE
		ACCEPTABLE		
MN - DEPARTMENT OF EDUCATION				
ISD 426 STEWART			YES	
CFDA 84.010	\$ 38,678			
CFDA 84.151	2,023			
CFDA 84.164	147			
	<hr/>			
	\$ 60,239			
	<hr/>			
ISD 427 WINSTED		YES		
CFDA 10.550	\$ 4,333			
CFDA 10.555	7,689			
CFDA 84.010	20,437			
CFDA 84.151	3,584			
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	\$ 36,043			
	<hr/>			
ISD 432 MAHNOMEN		YES		
CFDA 10.550	\$ 20,150			
CFDA 10.553	8,700			
CFDA 10.555	97,216			
CFDA 84.010	148,650			
CFDA 84.151	14,605			
	<hr/>			
	\$ 289,321			
	<hr/>			
ISD 435 WAUBUN		YES		
CFDA 10.550	\$ 19,344			
CFDA 10.555	75,623			
CFDA 84.010	95,919			
CFDA 84.151	10,004			
	<hr/>			
	\$ 200,890			
	<hr/>			
ISD 436 ALVARADO		YES		
CFDA 10.550	\$ 6,772			
CFDA 10.555	8,495			
CFDA 84.010	9,218			
CFDA 84.151	1,668			
	<hr/>			
	\$ 26,153			
	<hr/>			
ISD 437 ARGYLE		YES		
CFDA 10.550	\$ 7,135			
CFDA 10.555	13,950			
CFDA 84.010	29,374			
CFDA 84.151	2,947			
	<hr/>			
	\$ 53,406			
	<hr/>			
ISD 440 MIDDLE RIVER		YES		
CFDA 10.550	\$ 8,783			
CFDA 10.555	52,948			
CFDA 84.010	15,283			
CFDA 84.151	2,733			
	<hr/>			
	\$ 79,747			
	<hr/>			
ISD 441 NEWFOLDEN		YES		
CFDA 10.550	\$ 14,040			
CFDA 10.555	36,291			
CFDA 84.010	35,962			
CFDA 84.151	1,902			
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	\$ 88,195			
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ADMINISTERING AGENCY	TOTAL	ACCEPTABLE	AUDIT REPORT	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION				
ISD 442 OSLO			YES	
CFDA 10.550	\$ 6,418			
CFDA 10.555	18,171			
CFDA 84.010	11,976			
CFDA 84.011	5,707			
CFDA 84.151	2,859			
	\$ 45,131			
ISD 443 STEPHEN			YES	
CFDA 10.550	\$ 10,554			
CFDA 10.555	28,351			
CFDA 84.010	54,090			
CFDA 84.151	3,488			
CFDA 84.164	193			
	\$ 96,676			
ISD 444 STRANDQUIST			YES	
CFDA 10.550	\$ 9,421			
CFDA 10.555	14,832			
CFDA 84.010	13,725			
CFDA 84.151	991			
	\$ 38,969			
ISD 446 WARREN			YES	
CFDA 84.011	\$ 890			
CFDA 84.010	27,079			
CFDA 84.151	6,101			
CFDA 10.555	34,358			
CFDA 10.550	17,860			
	\$ 86,288			
ISD 447 GRYGLA			YES	
CFDA 84.010	\$ 52,661			
CFDA 84.151	3,027			
CFDA 10.550	14,772			
CFDA 10.555	34,640			
	\$ 105,100			
ISD 451 CEYLON			NO	
CFDA 10.550	\$ 4,179			
CFDA 10.555	10,434			
CFDA 84.010	12,860			
	\$ 27,473			
ISD 453 EAST CHAIN			YES	
CFDA 84.010	\$ 26,082			
CFDA 84.151	1,726			
CFDA 10.550	6,452			
CFDA 10.555	13,186			
	\$ 47,446			
ISD 454 FAIRMONT			YES	
CFDA 10.555	\$ 94,825			
CFDA 10.550	39,402			
CFDA 84.010	76,575			
CFDA 84.151	16,806			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 454 FAIRMONT			YES	
CFDA 84.048	\$ 375			
	\$ 227,983			
ISD 456 SHERBURN			NO	
CFDA 10.550	\$ 14,936			
CFDA 10.555	28,250			
CFDA 84.010	15,383			
CFDA 84.151	4,500			
CFDA 84.164	191			
	\$ 63,260			
ISD 457 TRIMONT			NO	
CFDA 10.550	\$ 6,945			
CFDA 10.555	22,787			
CFDA 84.010	19,220			
CFDA 84.151	2,561			
	\$ 51,513			
ISD 458 TRUMAN			YES	
CFDA 10.550	\$ 10,062			
CFDA 10.555	20,300			
CFDA 84.010	41,732			
CFDA 84.027	890			
CFDA 84.151	4,401			
CFDA 84.164	510			
	\$ 77,895			
ISD 459 WELCOME			NO	
CFDA 10.550	\$ 7,490			
CFDA 10.555	15,612			
CFDA 84.010	14,228			
CFDA 84.151	2,295			
	\$ 39,625			
ISD 460 GRANADA-HUNTLEY			YES	
CFDA 10.550	\$ 10,865			
CFDA 10.555	18,040			
CFDA 84.151	383			
CFDA 84.010	18,855			
CFDA 84.164	90			
CFDA 84.048	60			
	\$ 48,293			
ISD 461 COSMOS			YES	
CFDA 10.550	\$ 10,754			
CFDA 10.555	15,829			
CFDA 84.010	17,367			
CFDA 84.151	2,601			
	\$ 46,551			
ISD 463 EDEN VALLEY			YES	
CFDA 10.550	\$ 24,407			
CFDA 10.555	87,578			
CFDA 84.010	64,412			
CFDA 84.151	7,780			

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MN - DEPARTMENT OF EDUCATION				
ISD 463 EDEN VALLEY			YES	
CFDA 84.164	\$ 811			

	\$ 184,988			
	=====			
ISD 464 GROVE CITY			YES	
CFDA 84.010	\$ 34,589			
CFDA 84.151	4,013			
CFDA 10.555	28,203			
CFDA 10.550	7,910			

	\$ 74,715			
	=====			
ISD 465 LITCHFIELD			YES	
CFDA 10.550	\$ 29,145			
CFDA 10.555	84,960			
CFDA 84.010	139,511			
CFDA 84.151	14,969			

	\$ 268,585			
	=====			
ISD 466 DASSEL-COKATO			YES	Grant Reporting
CFDA 10.550	\$ 39,242			
CFDA 10.555	72,418			
CFDA 84.010	78,658			
CFDA 84.164	746			
CFDA 84.151	14,240			

	\$ 205,304			
	=====			
ISD 473 ISLE			YES	
CFDA 10.550	\$ 10,101			
CFDA 10.555	27,417			
CFDA 84.010	33,866			
CFDA 84.151	4,316			
CFDA 84.164	203			

	\$ 75,903			
	=====			
ISD 477 PRINCETON			NO	
CFDA 10.550	\$ 77,651			
CFDA 10.555	148,448			
CFDA 84.010	124,319			
CFDA 84.027	49,572			
CFDA 84.151	22,943			
CFDA 84.164	766			

	\$ 423,699			
	=====			
ISD 480 ONAMIA			YES	
CFDA 10.555	\$ 90,904			
CFDA 84.010	100,202			
CFDA 84.151	8,478			

	\$ 199,584			
	=====			
ISD 482 LITTLE FALLS			YES	
CFDA 10.550	\$ 67,255			
CFDA 10.555	287,151			
CFDA 84.010	252,832			
CFDA 84.151	31,483			

	\$ 638,721			
	=====			

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		<u>REPORT</u>			
<u>ACCEPTABLE</u>					
MN - DEPARTMENT OF EDUCATION					
ISD 483 MOTLEY		YES			
CFDA 10.550	\$ 10,412				
CFDA 10.555	41,030				
CFDA 84.010	42,127				
CFDA 84.151	4,769				
CFDA 84.164	258				

	\$ 98,596				
	=====				
ISD 484 PIERZ		YES			
CFDA 10.550	\$ 20,426				
CFDA 10.555	92,924				
CFDA 84.010	174,279				
CFDA 84.151	11,566				

	\$ 299,195				
	=====				
ISD 485 ROYALTON		YES			
CFDA 10.555	\$ 73,391				
CFDA 10.550	17,513				
CFDA 84.010	100,095				
CFDA 84.151	7,633				

	\$ 198,632				
	=====				
ISD 486 SWANVILLE		YES			
CFDA 10.550	\$ 9,116				
CFDA 10.555	32,975				
CFDA 84.010	40,980				
CFDA 84.151	6,249				

	\$ 89,320				
	=====				
ISD 487 UPSALA		YES			
CFDA 10.550	\$ 17,257				
CFDA 10.555	32,729				
CFDA 84.010	68,241				
CFDA 84.151	6,685				

	\$ 124,912				
	=====				
ISD 492 AUSTIN		YES			
CFDA 10.550	\$ 65,876				
CFDA 10.555	208,725				
CFDA 84.151	20,882				
CFDA 84.010	246,875				
CFDA 84.027	106,066				
CFDA 84.146	1,771				
CFDA 84.048	251,781				
CFDA 84.164	5,418				
CFDA 84.002	2,520				
CFDA 84.049	10,000				

	\$ 919,914				
	=====				
ISD 495 GRAND MEADOW		YES			
CFDA 10.550	\$ 10,962				
CFDA 10.555	14,334				
CFDA 84.151	3,417				
CFDA 84.010	27,603				

	\$ 56,316				
	=====				

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		ACCEPTABLE				
MN - DEPARTMENT OF EDUCATION						
ISD 497 LYLE		YES				
CFDA 84.010	\$ 32,411					
CFDA 84.151	2,711					
CFDA 10.555	21,452			Grant Administration		
CFDA 10.550	8,854					
	\$ 65,428					
ISD 499 LE ROY		NO				
CFDA 10.550	\$ 10,749					
CFDA 10.555	27,213					
CFDA 84.010	35,035					
CFDA 84.151	3,885					
	\$ 76,882					
ISD 500 SOUTHLAND		YES				
CFDA 10.550	\$ 16,897					
CFDA 10.555	50,125					
CFDA 84.010	67,964					
CFDA 84.151	7,619					
	\$ 142,605					
ISD 504 SLAYTON		YES				
CFDA 10.550	\$ 20,180					
CFDA 10.555	55,256					
CFDA 84.010	75,819					
CFDA 84.151	8,089					
CFDA 84.027	3					
	\$ 159,347					
ISD 505 FULDA		YES				
CFDA 10.555	\$ 45,186					
CFDA 10.550	14,451					
CFDA 84.010	73,782					
CFDA 84.151	6,529					
	\$ 139,948					
ISD 507 NICOLLET		NO				
CFDA 84.010	\$ 36,145					
CFDA 10.555	19,738					
CFDA 84.151	5,052					
CFDA 10.550	12,436					
	\$ 73,371					
ISD 508 ST PETER		YES				
CFDA 10.550	\$ 27,808					
CFDA 10.555	53,237			Grant Compliance		
CFDA 84.009	5,846					
CFDA 84.010	114,418					
CFDA 84.151	13,250					
	\$ 214,559					
ISD 511 ADRIAN		YES				
CFDA 10.550	\$ 16,482					
CFDA 10.555	35,723					
CFDA 84.010	87,526					
CFDA 84.151	6,182					
	\$ 145,913					

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		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 513 BREWSTER		YES	
CFDA 10.550	\$ 7,515		
CFDA 10.555	11,367		
CFDA 84.010	26,806		
CFDA 84.027	2,011		
CFDA 84.151	2,052		
	\$ 49,751		
ISD 514 ELLSWORTH		YES	
CFDA 10.550	\$ 7,478		
CFDA 10.555	14,548		
CFDA 84.010	20,660		
CFDA 84.027	3,507		
CFDA 84.151	2,242		
CFDA 84.164	101		
	\$ 48,536		
ISD 516 ROUND LAKE		YES	
CFDA 10.550	\$ 13,581		
CFDA 10.555	12,526		
CFDA 84.151	1,501		
	\$ 27,608		
ISD 518 WORTHINGTON		YES	
CFDA 10.550	\$ 136,066		
CFDA 10.553	4,200		
CFDA 10.555	144,111		
CFDA 84.002	16,889		
CFDA 84.010	130,388		
CFDA 84.027	37,505		
CFDA 84.151	19,614		
CFDA 84.164	1,949		
	\$ 490,722		
ISD 521 ADA		YES	
CFDA 10.550	\$ 16,150		
CFDA 10.555	35,321		
CFDA 84.010	41,709		
CFDA 84.151	5,219		
CFDA 84.164	231		
	\$ 98,630		
ISD 522 BORUP		YES	
CFDA 10.550	\$ 5,938		
CFDA 10.555	12,437		
CFDA 84.010	12,981		
CFDA 84.151	1,398		
	\$ 32,754		
ISD 523 GARY		YES	
CFDA 10.550	\$ 6,509		
CFDA 10.555	26,018		
CFDA 84.010	31,089		
CFDA 84.151	2,367		
	\$ 65,983		

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MN - DEPARTMENT OF EDUCATION				
ISD 524 HALSTAD			YES	
CFDA 10.550	\$ 7,093			
CFDA 10.555	7,901			
CFDA 84.010	150,878			Grant Reporting
CFDA 84.151	1,957			
	\$ 167,829			
ISD 525 HENDRUM			YES	
CFDA 10.550	\$ 6,798			
CFDA 10.555	17,080			
CFDA 84.010	22,172			
CFDA 84.151	3,660			
	\$ 49,710			
ISD 526 TWIN VALLEY			YES	
CFDA 10.550	\$ 12,700			
CFDA 10.555	34,502			
CFDA 84.010	26,606			
CFDA 84.151	3,410			
	\$ 77,218			
ISD 531 BYRON			YES	
CFDA 84.010	\$ 27,494			
CFDA 84.151	10,444			
CFDA 10.555	30,648			
CFDA 10.550	25,582			
	\$ 94,168			
ISD 533 DOVER-EYOTA			YES	
CFDA 10.550	\$ 18,934			
CFDA 10.555	43,708			
CFDA 84.010	24,230			
CFDA 84.151	686			
	\$ 87,558			
ISD 534 STEWARTVILLE			NO	
CFDA 10.550	\$ 36,393			
CFDA 10.555	70,126			
CFDA 84.151	13,997			
CFDA 84.010	42,864			
CFDA 84.164	528			
	\$ 163,908			
ISD 535 ROCHESTER			YES	
CFDA 10.550	\$ 147,737			
CFDA 10.555	460,972			
CFDA 84.002	19,349			
CFDA 84.003	171,844			
CFDA 84.010	264,775			
CFDA 84.027	569,248			
CFDA 84.052	14,168			
CFDA 84.146	79,693			
CFDA 84.151	87,201			
CFDA 84.162	23,197			
CFDA 84.164	1,953			
	\$ 1,840,137			

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MN - DEPARTMENT OF EDUCATION				
ISD 542 BATTLE LAKE			NO	
CFDA 84.010	\$ 40,459			
CFDA 84.151	3,798			
CFDA 10.555	32,760			
CFDA 10.550	12,918			
CFDA 84.164	1,821			
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	\$ 91,756			
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ISD 543 DEER CREEK			NO	
CFDA 84.010	\$ 36,721			
CFDA 84.151	6,208			
CFDA 10.555	25,152			
CFDA 10.550	6,333			
	<hr/>			
	\$ 74,414			
	<hr/>			
ISD 544 FERGUS FALLS			YES	
CFDA 84.010	\$ 87,427			
CFDA 10.555	124,915			
CFDA 10.550	35,425			
CFDA 84.009	17,256			
CFDA 84.146	1,522			
CFDA 84.048	13,337			
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	\$ 279,882			
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ISD 545 HENNING			NO	
CFDA 10.550	\$ 8,360			
CFDA 10.555	32,211			
CFDA 84.010	45,784			
CFDA 84.151	657			
CFDA 84.164	229			
	<hr/>			
	\$ 87,241			
	<hr/>			
ISD 547 PARKERS PRAIRIE			YES	
CFDA 10.550	\$ 12,933			
CFDA 10.555	54,431			
CFDA 84.010	83,810			
CFDA 84.151	7,308			
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	\$ 158,482			
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ISD 548 PELICAN RAPIDS			YES	
CFDA 10.550	\$ 18,924			
CFDA 10.555	71,917			
CFDA 84.010	82,091			
CFDA 84.146	1,647			
CFDA 84.151	10,516			
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	\$ 185,095			
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ISD 549 PERHAM			YES	
CFDA 10.550	\$ 34,762			
CFDA 10.555	102,053			
CFDA 84.010	108,642			
CFDA 84.151	13,440			
CFDA 84.164	755			
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	\$ 259,652			
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		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 550 UNDERWOOD		YES	
CFDA 84.010	\$ 42,772		
CFDA 84.151	2,045		
CFDA 10.555	32,851		
CFDA 10.550	12,876		

	\$ 90,544		
	=====		
ISD 553 NEW YORK MILLS		YES	
CFDA 10.550	\$ 14,965		
CFDA 10.555	70,663		
CFDA 84.010	73,335		
CFDA 84.151	8,332		
CFDA 84.164	378		

	\$ 167,673		
	=====		
ISD 561 GOODRIDGE		YES	
CFDA 10.550	\$ 10,093		
CFDA 10.555	40,948		
CFDA 84.010	52,180		
CFDA 84.151	2,784		
CFDA 84.164	91		

	\$ 106,096		
	=====		
ISD 564 THIEF RIVER FALLS		YES	
CFDA 10.550	\$ 53,299		
CFDA 10.555	132,143		
CFDA 17.600	45,719		
CFDA 84.009	499		
CFDA 84.010	117,309		
CFDA 84.027	74,864		
CFDA 84.048	204,155		
CFDA 84.050	129,330		
CFDA 84.151	24,444		

	\$ 781,762		
	=====		
ISD 566 ASKOV		NO	
CFDA 10.550	\$ 12,075		
CFDA 10.555	36,266		
CFDA 84.010	40,206		
CFDA 84.151	4,851		

	\$ 93,398		
	=====		
ISD 570 FINLAYSON		YES	
CFDA 84.010	\$ 9,756		
CFDA 84.151	3,136		
CFDA 10.555	24,651		
CFDA 10.550	9,089		
CFDA 84.002	4,374		

	\$ 51,006		
	=====		
ISD 573 HINCKLEY		NO	
CFDA 10.550	\$ 19,289		
CFDA 10.555	69,841		
CFDA 84.010	75,299		
CFDA 84.041	19,800		
CFDA 84.151	9,973		

	\$ 194,202		
	=====		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 576 SANDSTONE			NO
CFDA 10.555	\$ 49,850		
CFDA 84.010	105,348		
CFDA 84.146	6		
CFDA 84.151	9,176		
CFDA 84.027	111,778		
CFDA 10.550	6,461		

	\$ 282,619		
ISD 577 WILLOW RIVER		YES	
CFDA 10.550	\$ 7,455		
CFDA 10.555	28,643		
CFDA 84.010	45,267		
CFDA 84.151	4,695		

	\$ 86,060		
ISD 578 PINE CITY		YES	
CFDA 84.002	\$ 326		
CFDA 84.010	120,476		
CFDA 84.151	10,991		
CFDA 10.555	94,114		
CFDA 10.550	19,081		
CFDA 84.164	2,000		

	\$ 246,988		
ISD 581 EDGERTON		YES	
CFDA 84.010	\$ 53,641		
CFDA 84.151	6,017		
CFDA 10.555	27,655		
CFDA 10.550	8,546		

	\$ 95,859		
ISD 582 JASPER		YES	
CFDA 10.550	\$ 6,614		
CFDA 10.555	17,973		
CFDA 84.010	30,118		
CFDA 84.151	5,309		

	\$ 60,014		
ISD 583 PIPESTONE		YES	
CFDA 10.550	\$ 36,481		
CFDA 10.555	73,038		
CFDA 84.002	997		
CFDA 84.010	140,559		
CFDA 84.027	26,716		
CFDA 84.048	10,211		
CFDA 84.151	9,555		

	\$ 297,557		
ISD 584 RUTHTON		YES	
CFDA 10.550	\$ 9,050		
CFDA 10.555	27,038		
CFDA 84.151	2,325		

	\$ 38,413		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 592 CLIMAX			YES	
CFDA 10.550	\$ 7,662			
CFDA 10.555	15,579			
CFDA 84.151	2,324			

	\$ 25,565			
	=====			
ISD 593 CROOKSTON			YES	
CFDA 10.550	\$ 46,051			
CFDA 10.555	122,834			
CFDA 84.010	91,348			
CFDA 84.011	46,610			
CFDA 84.027	31,090			
CFDA 84.151	19,332			

	\$ 357,265			
	=====			
ISD 595 EAST GRAND FORKS			YES	
CFDA 84.010	\$ 112,324			
CFDA 84.146	1,087			
CFDA 84.151	17,586			
CFDA 84.164	1,353			
CFDA 10.550	36,881			
CFDA 10.555	100,989			

	\$ 270,220			
	=====			
ISD 597 ERSKINE			YES	
CFDA 10.550	\$ 7,104			
CFDA 10.555	20,342			
CFDA 84.010	19,194			
CFDA 84.151	2,278			

	\$ 48,918			
	=====			
ISD 599 FERTILE			YES	
CFDA 10.550	\$ 16,813			
CFDA 10.555	46,752			
CFDA 84.010	32,530			
CFDA 84.151	5,313			

	\$ 101,408			
	=====			
ISD 600 FISHER			YES	
CFDA 10.550	\$ 8,353			
CFDA 10.555	10,678			
CFDA 84.010	14,633			
CFDA 84.151	2,271			
CFDA 84.164	157			

	\$ 36,092			
	=====			
ISD 601 FOSSTON			YES	
CFDA 10.550	\$ 20,153			
CFDA 10.555	65,541			
CFDA 84.010	89,165			
CFDA 84.151	12,301			
CFDA 84.164	563			

	\$ 187,723			
	=====			
ISD 603 MCINTOSH			YES	
CFDA 10.550	\$ 9,067			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
MN - DEPARTMENT OF EDUCATION			
ISD 603 MCINTOSH			
CFDA 10.555	\$ 27,213	YES	
CFDA 84.010	28,814		
CFDA 84.151	3,576		
	<hr/>		
	\$ 68,670		
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ISD 604 MENTOR			
CFDA 10.550	\$ 3,311	YES	
CFDA 10.555	7,660		
CFDA 84.010	22,846		
CFDA 84.151	1,974		
	<hr/>		
	\$ 35,791		
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ISD 611 CYRUS			
CFDA 10.550	\$ 6,681	YES	
CFDA 10.555	12,066		
CFDA 84.010	19,735		
CFDA 84.151	1,685		
CFDA 84.164	37		
	<hr/>		
	\$ 40,204		
	<hr/>		
ISD 612 GLENWOOD			
CFDA 10.550	\$ 23,497	YES	
CFDA 10.555	64,736		
CFDA 84.010	82,854		
CFDA 84.151	9,863		
	<hr/>		
	\$ 180,950		
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ISD 614 STARBUCK			
CFDA 10.550	\$ 10,241	YES	
CFDA 10.555	27,284		
CFDA 84.010	34,461		
CFDA 84.151	4,048		
	<hr/>		
	\$ 76,034		
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ISD 615 VILLARD			
CFDA 10.550	\$ 6,718	YES	
CFDA 10.555	19,931		
CFDA 84.010	21,688		
CFDA 84.151	2,221		
CFDA 84.164	124		
	<hr/>		
	\$ 50,682		
	<hr/>		
ISD 621 MOUNDS VIEW			
CFDA 84.010	\$ 215,202	YES	
CFDA 84.151	80,619		
CFDA 84.164	2,361		
CFDA 84.027	228,062		
CFDA 84.048	27,656		
CFDA 84.060	7,047		
CFDA 84.050	21,500		
CFDA 84.048	8,314		
CFDA 84.002	28,673		
CFDA 84.164	7,593		
CFDA 84.151	13,000		
CFDA 10.555	213,357		
CFDA 10.550	233,427		
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	\$ 1,086,811		
	<hr/>		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 622 NORTH ST PAUL-MAPLEWOOD			NO	
CFDA 10.550	\$ 212,491			
CFDA 10.555	303,931			
CFDA 84.002	4,181			
CFDA 84.010	300,346			
CFDA 84.027	170,570			
CFDA 84.151	35,078			
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	\$ 1,026,597			
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ISD 623 ROSEVILLE			YES	
CFDA 84.010	\$ 160,953			
CFDA 84.027	193,090			
CFDA 84.151	54,929			
CFDA 10.550	115,972			
CFDA 10.555	182,152			
	<hr/>			
	\$ 707,096			
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ISD 624 WHITE BEAR LAKE			NO	Grant Reporting
CFDA 84.027	\$ 154,097			
CFDA 84.010	163,841			
CFDA 84.048	5,209			
CFDA 84.151	48,541			
CFDA 84.164	5,057			
CFDA 10.555	186,846			
CFDA 10.550	129,748			
CFDA 10.564	500			
CFDA 10.553	3,800			
CFDA 84.117	8,692			
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	\$ 706,331			
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ISD 625 ST PAUL			YES	
CFDA 10.550	\$ 754,336			
CFDA 10.553	552,322			
CFDA 10.555	2,851,872			
CFDA 84.002	213,937			
CFDA 84.003	401,351			
CFDA 84.010	3,245,308			
CFDA 84.011	162,204			
CFDA 84.013	154,686			
CFDA 84.025	23,574			
CFDA 84.027	1,180,544			Grant Compliance
CFDA 84.151	409,695			
CFDA 84.164	105,731			
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	\$ 10,055,560			
	<hr/>			
ISD 627 OKLEE			YES	
CFDA 10.550	\$ 12,629			
CFDA 10.555	41,613			
CFDA 84.010	31,193			
CFDA 84.151	3,468			
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	\$ 88,903			
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ISD 628 PLUMMER			YES	
CFDA 10.550	\$ 6,587			
CFDA 10.555	31,351			
CFDA 84.010	38,209			
CFDA 84.151	2,535			
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	\$ 78,682			
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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
MN - DEPARTMENT OF EDUCATION			
ISD 630 RED LAKE FALLS		YES	
CFDA 10.550	\$ 11,324		
CFDA 10.555	41,967		
CFDA 84.010	56,015		
CFDA 84.151	4,718		
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	\$ 114,024		
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ISD 631 BELVIEW		YES	
CFDA 10.550	\$ 5,199		
CFDA 10.555	14,328		
CFDA 84.151	1,495		
	<hr/>		
	\$ 21,022		
	<hr/>		
ISD 633 LAMBERTON		YES	
CFDA 10.550	\$ 6,189		
CFDA 10.555	29,391		
CFDA 84.010	43,944		
CFDA 84.151	3,340		
CFDA 84.164	204		
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	\$ 83,068		
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ISD 635 MILROY		YES	
CFDA 10.550	\$ 5,228		
CFDA 10.555	11,618		
CFDA 84.010	13,877		
CFDA 84.151	1,889		
CFDA 84.164	130		
	<hr/>		
	\$ 32,742		
	<hr/>		
ISD 636 MORGAN		YES	
CFDA 10.550	\$ 6,025		
CFDA 10.555	10,815		
CFDA 84.151	4,043		
CFDA 84.164	206		
CFDA 84.010	48,449		
	<hr/>		
	\$ 69,538		
	<hr/>		
ISD 637 REDWOOD FALLS		YES	
CFDA 10.550	\$ 23,977		
CFDA 10.555	61,026		
CFDA 84.010	61,628		
CFDA 84.027	7,739		
CFDA 84.151	9,374		
	<hr/>		
	\$ 163,744		
	<hr/>		
ISD 638 SANBORN		NO	
CFDA 10.550	\$ 6,703		
CFDA 10.555	24,357		
CFDA 84.010	29,713		
CFDA 84.151	3,207		
	<hr/>		
	\$ 63,980		
	<hr/>		
ISD 640 WABASSO		YES	
CFDA 10.550	\$ 9,176		
CFDA 10.555	32,913		
CFDA 84.010	100,253		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	
		<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION			
ISD 640 WABASSO		YES	
CFDA 84.151	\$ 6,751		
	\$ 149,093		
ISD 641 WALNUT GROVE		YES	
CFDA 10.550	\$ 6,909		
CFDA 10.555	18,721		
CFDA 84.010	38,111		
CFDA 84.027	3,000		
CFDA 84.151	2,935		
	\$ 69,676		
ISD 646 BIRD ISLAND		YES	
CFDA 10.555	\$ 19,642		
CFDA 84.010	31,679		
CFDA 84.151	4,763		Expenditures
CFDA 10.550	7,410		
	\$ 63,494		
ISD 647 BUFFALO LAKE		YES	
CFDA 10.550	\$ 7,445		
CFDA 10.555	14,490		
CFDA 84.010	30,849		
CFDA 84.151	2,604		
	\$ 55,388		
ISD 648 DANUBE		YES	
CFDA 10.550	\$ 8,398		
CFDA 10.555	21,209		
CFDA 84.010	24,345		
CFDA 84.151	3,135		
	\$ 57,087		
ISD 649 FAIRFAX		YES	
CFDA 10.550	\$ 6,612		
CFDA 10.555	16,716		
CFDA 84.027	8,208		
CFDA 84.010	50,119		
CFDA 84.164	360		
CFDA 84.048	132		
CFDA 84.151	5,213		
	\$ 87,360		
ISD 651 HECTOR		YES	Grant Administration
CFDA 10.550	\$ 7,522		
CFDA 10.555	11,155		
CFDA 84.010	26,336		
CFDA 84.027	6,875		
CFDA 84.151	4,126		
CFDA 84.164	172		
	\$ 56,186		
ISD 652 MORTON		YES	
CFDA 10.550	\$ 3,734		
CFDA 10.555	13,348		
CFDA 10.556	148		

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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 652 MORTON		YES	
CFDA 84.010	\$ 14,396		
CFDA 84.151	2,643		
	\$ 34,269		
ISD 653 OLIVIA		YES	
CFDA 84.010	\$ 35,981		
CFDA 84.151	5,284		
CFDA 10.555	36,173		Grant Compliance
CFDA 10.550	17,901		
	\$ 95,339		
ISD 654 RENVILLE		NO	
CFDA 10.550	\$ 5,278		
CFDA 10.555	9,155		
CFDA 84.151	3,079		
	\$ 17,512		
ISD 655 SACRED HEART		NO	
CFDA 10.550	\$ 7,579		
CFDA 10.555	25,200		Grant Compliance
CFDA 84.010	60,651		
CFDA 84.151	2,756		
	\$ 96,186		
ISD 656 FARIBAULT		NO	
CFDA 10.550	\$ 90,038		
CFDA 10.555	209,023		
CFDA 10.598	500		
CFDA 84.117	11,359		
CFDA 84.002	8,843		
CFDA 84.009	9,557		
CFDA 84.010	161,841		
CFDA 84.027	244,650		
CFDA 84.146	2,486		
	\$ 738,297		
ISD 657 MORRISTOWN		YES	
CFDA 10.555	\$ 24,980		
CFDA 84.010	21,371		
CFDA 84.151	1,715		
	\$ 48,066		
ISD 659 NORTHEFIELD		YES	
CFDA 10.550	\$ 36,945		
CFDA 10.555	77,574		
CFDA 10.564	853		
CFDA 84.010	113,921		
CFDA 84.146	186		
CFDA 84.151	9,232		
CFDA 84.164	1,591		
	\$ 240,302		
ISD 669 MAGNOLIA		YES	
CFDA 84.010	\$ 18,170		
CFDA 84.151	1,039		

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		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 669 MAGNOLIA		YES	
CFDA 10.555	\$ 8,681		
CFDA 10.550	3,566		

	\$ 31,456		
	=====		
ISD 670 LUVERNE		YES	
CFDA 84.010	\$ 95,723		
CFDA 84.151	9,442		
CFDA 10.555	71,645		
CFDA 10.550	35,431		

	\$ 212,241		
	=====		
ISD 671 HILLS-BEAVER CREEK		YES	
CFDA 10.550	\$ 8,115		
CFDA 10.555	28,732		
CFDA 84.010	33,424		
CFDA 84.027	7,946		
CFDA 84.151	4,370		
CFDA 84.164	231		

	\$ 82,818		
	=====		
ISD 676 BADGER		NO	
CFDA 10.550	\$ 6,069		
CFDA 10.555	15,479		
CFDA 84.010	17,038		
CFDA 84.151	2,220		

	\$ 40,806		
	=====		
ISD 678 GREENBUSH		YES	
CFDA 84.010	\$ 61,202		
CFDA 84.151	4,953		
CFDA 10.550	11,614		
CFDA 10.555	31,243		

	\$ 109,012		
	=====		
ISD 682 ROSEAU		YES	
CFDA 10.555	\$ 55,029		
CFDA 84.151	51,713		
CFDA 84.010	119,934		

	\$ 226,676		
	=====		
ISD 690 WARROAD		YES	
CFDA 84.010	\$ 25,606		
CFDA 84.151	8,890		
CFDA 10.555	70,382		
CFDA 84.027	13,208		
CFDA 84.164	337		
CFDA 10.550	22,511		

	\$ 140,934		
	=====		
ISD 691 AURORA		YES	
CFDA 84.151	\$ 3,800		
CFDA 10.550	24,442		
CFDA 10.555	75,519		
CFDA 84.010	30,154		
CFDA 84.027	32,917		

	\$ 166,832		
	=====		

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		<u>ACCEPTABLE</u>	<u>YES</u>	
MN - DEPARTMENT OF EDUCATION				
ISD 692 BABBITT				YES
CFDA 10.550	\$ 16,490			
CFDA 10.555	59,457			
CFDA 84.010	16,340			
CFDA 84.151	10,386			
CFDA 84.164	288			
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	\$ 102,961			
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ISD 693 BIWABIK				YES
CFDA 10.550	\$ 5,628			
CFDA 84.010	29,775			
CFDA 84.027	13,560			
CFDA 10.555	23,960			
CFDA 84.048	75			
CFDA 84.151	4,728			
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	\$ 77,726			
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ISD 695 CHISHOLM				YES
CFDA 10.550	\$ 13,488			
CFDA 10.555	74,022			
CFDA 84.010	41,440			
CFDA 84.048	207			
CFDA 84.151	11,107			
	<hr/>			
	\$ 140,264			
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ISD 696 ELY				YES
CFDA 11.550	\$ 18,142			
CFDA 10.555	57,514			
CFDA 84.010	28,604			
CFDA 84.041	1,994			
CFDA 84.060	4,829			
CFDA 84.151	11,057			
	<hr/>			
	\$ 122,140			
	<hr/>			
ISD 697 EVELETH				YES
CFDA 10.550	\$ 14,430			
CFDA 10.555	50,053			
CFDA 84.010	49,222			
CFDA 84.027	25,774			
CFDA 84.151	12,233			
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	\$ 151,712			
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ISD 698 FLOODWOOD				YES
CFDA 10.550	\$ 10,157			
CFDA 10.555	24,243			
CFDA 84.010	38,749			
CFDA 84.151	3,503			
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	\$ 76,652			
	<hr/>			
ISD 699 GILBERT				YES
CFDA 10.550	\$ 11,956			
CFDA 10.555	48,896			
CFDA 84.010	20,398			
CFDA 84.027	300			
CFDA 84.151	5,584			
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	\$ 87,134			
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MN - DEPARTMENT OF EDUCATION				
ISD 700 HERMANTOWN			YES	
CFDA 10.555	\$ 57,585			
CFDA 84.010	27,453			
CFDA 84.048	225			
CFDA 84.146	249			
CFDA 84.151	13,297			
CFDA 10.550	41,704			
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	\$ 140,513			
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ISD 701 HIBBING			YES	
CFDA 84.151	\$ 36,498			
CFDA 84.010	163,357			
CFDA 10.550	48,389			
CFDA 10.553	5,925			
CFDA 10.555	191,654			
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	\$ 445,823			
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ISD 704 PROCTOR			YES	
CFDA 10.550	\$ 44,744			
CFDA 10.555	105,428			Grant Compliance
CFDA 10.564	500			
CFDA 84.002	30,732			
CFDA 84.010	58,534			
CFDA 84.027	32,694			
CFDA 84.048	405			
CFDA 84.151	19,553			
	<hr/>			
	\$ 292,590			
	<hr/>			
ISD 706 VIRGINIA			YES	
CFDA 10.550	\$ 17,245			Grant Compliance
CFDA 10.555	99,481			Grant Compliance
CFDA 84.010	108,499			
CFDA 84.027	20,040			
CFDA 84.151	13,001			
CFDA 84.164	473			
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	\$ 258,739			
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ISD 708 TOWER-SOUDAN			YES	
CFDA 10.556	\$ 3,097			
CFDA 84.010	13,871			
CFDA 84.027	2,800			
CFDA 84.060	2,760			
CFDA 84.151	3,897			
CFDA 84.041	22,506			
	<hr/>			
	\$ 48,931			
	<hr/>			
ISD 709 DULUTH			YES	
CFDA 10.550	\$ 336,429			
CFDA 10.553	79,911			
CFDA 10.555	848,846			
CFDA 10.558	58,310			
CFDA 84.002	49,604			
CFDA 84.010	969,104			
CFDA 84.013	43,978			
CFDA 84.027	460,064			
CFDA 84.164	10,294			
CFDA 84.146	18,561			
CFDA 84.151	144,092			
	<hr/>			
	\$ 3,019,193			
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 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1987

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 710 ST LOUIS COUNTY		YES	
CFDA 10.550	\$ 70,883		
CFDA 10.555	300,245		
CFDA 84.010	151,380		
CFDA 84.027	25,201		
CFDA 84.048	997		
CFDA 84.146	311		
CFDA 84.151	30,268		
	\$ 579,285		
=====	=====	=====	=====
ISD 712 MOUNTAIN IRON-BUHL		YES	
CFDA 10.555	\$ 75,512		
CFDA 10.550	9,098		
CFDA 84.151	10,897		
CFDA 84.010	33,405		
CFDA 84.027	36,649		
	\$ 165,561		
=====	=====	=====	=====
ISD 716 BELLE PLAINE		YES	
CFDA 10.550	\$ 15,639		
CFDA 10.555	33,109		
CFDA 84.151	7,081		
CFDA 84.010	37,507		
	\$ 93,336		
=====	=====	=====	=====
ISD 717 JORDAN		NO	
CFDA 10.550	\$ 29,144		
CFDA 10.555	42,260		
CFDA 84.010	24,397		
CFDA 84.027	21,052		
CFDA 84.151	9,460		
CFDA 84.164	186		
	\$ 126,499		
=====	=====	=====	=====
ISD 719 PRIOR LAKE		YES	
CFDA 10.550	\$ 57,350		
CFDA 10.555	61,633		
CFDA 84.010	53,719		
CFDA 84.027	52,035		
CFDA 84.151	22,020		
CFDA 84.164	2,302		
	\$ 249,059		
=====	=====	=====	=====
ISD 720 SHAKOPEE		YES	
CFDA 10.550	\$ 54,191		
CFDA 10.555	65,416		
CFDA 84.010	89,650		
CFDA 84.151	19,597		
CFDA 84.164	852		
	\$ 229,706		
=====	=====	=====	=====
ISD 721 NEW PRAGUE		NO	
CFDA 10.550	\$ 31,641		
CFDA 10.555	60,892		
CFDA 84.010	77,119		
CFDA 84.151	18,679		
CFDA 84.050	399		
	\$ 188,730		
=====	=====	=====	=====

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 FOR THE YEAR ENDED JUNE 30, 1987

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
ISD 726 BECKER		YES	
CFDA 10.555	\$ 29,695		
CFDA 84.010	23,268		
CFDA 84.151	5,532		
CFDA 10.550	14,033		
	<hr/>		
	\$ 72,528		
	<hr/>		
ISD 727 BIG LAKE		YES	
CFDA 10.550	\$ 24,613		
CFDA 10.555	40,132		
CFDA 84.010	51,373		
CFDA 84.151	9,423		
	<hr/>		
	\$ 125,541		
	<hr/>		
ISD 728 ELK RIVER		YES	
CFDA 84.010	\$ 138,458		
CFDA 84.151	46,701		
CFDA 10.555	171,812		
CFDA 10.550	96,511		
	<hr/>		
	\$ 453,482		
	<hr/>		
ISD 731 ARLINGTON		NO	
CFDA 10.550	\$ 19,391		
CFDA 10.555	44,086		
CFDA 84.010	56,547		
CFDA 84.011	1,794		
CFDA 84.151	6,483		
CFDA 84.164	335		
	<hr/>		
	\$ 128,636		
	<hr/>		
ISD 732 GAYLORD		YES	
CFDA 84.010	\$ 35,097		
CFDA 84.151	4,636		
CFDA 84.164	228		
CFDA 10.555	48,596		
	<hr/>		
	\$ 88,557		
	<hr/>		
ISD 733 GIBBON		YES	
CFDA 10.550	\$ 7,773		
CFDA 10.555	16,664		
CFDA 84.010	27,861		
CFDA 84.151	3,337		
CFDA 84.027	9,200		
CFDA 84.164	1,037		
	<hr/>		
	\$ 65,872		
	<hr/>		
ISD 734 HENDERSON		YES	
CFDA 84.010	\$ 19,511		
CFDA 84.151	2,675		
CFDA 10.555	14,981		
CFDA 10.550	6,021		
	<hr/>		
	\$ 43,188		
	<hr/>		
ISD 735 WINTHROP		YES	
CFDA 10.550	\$ 9,630		
CFDA 10.555	28,651		

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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 735 WINTHROP		YES	
CFDA 84.010	\$ 33,465		
CFDA 84.027	4,391		
CFDA 84.151	3,233		

	\$ 79,370		
	=====		
ISD 736 BELGRADE		YES	
CFDA 84.010	\$ 50,062		
CFDA 84.151	6,581		
CFDA 10.555	76,364		

	\$ 133,007		
	=====		
ISD 737 BROOTEN		YES	
CFDA 84.010	\$ 63,687		
CFDA 84.151	4,971		
CFDA 10.555	44,975		
CFDA 84.011	3,312		
CFDA 10.550	12,684		

	\$ 129,629		
	=====		
ISD 738 HOLDINGFORD		YES	
CFDA 10.550	\$ 29,287		
CFDA 10.555	67,653		
CFDA 84.010	118,635		
CFDA 84.151	12,301		

	\$ 227,876		
	=====		
ISD 739 KIMBALL		NO	
CFDA 10.550	\$ 13,777		
CFDA 10.555	58,169		
CFDA 84.010	82,015		
CFDA 84.151	6,612		
CFDA 84.164	1,015		
CFDA 84.050	159		

	\$ 161,747		
	=====		
ISD 740 MELROSE		YES	
CFDA 10.550	\$ 27,521		
CFDA 10.555	71,810		
CFDA 84.010	215,043		
CFDA 84.164	1,313		
CFDA 84.151	13,713		

	\$ 329,400		
	=====		
ISD 741 PAYNESVILLE		YES	
CFDA 10.550	\$ 31,132		
CFDA 10.555	77,834		
CFDA 84.151	11,238		
CFDA 84.010	91,581		
CFDA 84.164	557		

	\$ 212,342		
	=====		
ISD 742 ST CLOUD		YES	
CFDA 10.550	\$ 183,509		
CFDA 10.555	449,823		
CFDA 84.002	23,846		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>		
		<u>REPORT</u>			
<u>ACCEPTABLE</u>					
MN - DEPARTMENT OF EDUCATION					
ISD 742 ST CLOUD		YES			
CFDA 84.010	\$ 384,531				
CFDA 84.027	221,720				
CFDA 84.048	488,916				
CFDA 84.146	12,148				
CFDA 84.151	117,397				
CFDA 84.164	4,699				
CFDA 84.049	18,049				
	<hr/>				
	\$ 1,904,638				
	<hr/>				
ISD 743 SAUK CENTRE		YES			
CFDA 10.550	\$ 19,211				
CFDA 10.555	65,375				
CFDA 84.027	125,120				
CFDA 84.010	140,283				
CFDA 84.151	12,362				
CFDA 84.164	884				
	<hr/>				
	\$ 363,235				
	<hr/>				
ISD 745 ALBANY		NO			
CFDA 10.550	\$ 42,302				
CFDA 10.555	96,348				
CFDA 84.010	128,666				
CFDA 84.151	16,438				
CFDA 84.164	873				
	<hr/>				
	\$ 284,627				
	<hr/>				
ISD 748 SARTELL		YES			
CFDA 10.555	\$ 56,175				
CFDA 84.010	33,820				
CFDA 84.151	10,397				
	<hr/>				
	\$ 100,392				
	<hr/>				
ISD 750 COLD SPRING		YES			
CFDA 10.550	\$ 59,840				
CFDA 10.555	105,957				
CFDA 84.010	120,230				
CFDA 84.164	2,338				
CFDA 84.151	20,432				
CFDA 84.048	11,447				
CFDA 10.564	893				
	<hr/>				
	\$ 321,137				
	<hr/>				
ISD 756 BLOOMING PRAIRIE		YES			
CFDA 10.550	\$ 20,564				
CFDA 10.555	66,358				
CFDA 84.151	6,642				
CFDA 84.010	57,158				
CFDA 84.011	15,037				
CFDA 84.164	211				
	<hr/>				
	\$ 165,970				
	<hr/>				
ISD 761 OWATONNA		NO			
CFDA 10.550	\$ 95,319				
CFDA 10.555	132,572				
CFDA 84.173	4,255				
CFDA 84.010	136,950				

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MN - DEPARTMENT OF EDUCATION				
ISD 761 OWATONNA			NO	
CFDA 84.011	\$ 123,404			
CFDA 84.027	115,079			
CFDA 84.146	466			
CFDA 84.151	31,272			
CFDA 84.164	3,764			

	\$ 643,081			
	=====			
ISD 762 ELLENDALE			NO	
CFDA 10.550	\$ 11,879			
CFDA 10.555	23,384			
CFDA 84.010	20,522			
CFDA 84.027	15,000			
CFDA 84.151	4,192			

	\$ 74,977			
	=====			
ISD 763 MEDFORD			NO	
CFDA 10.550	\$ 19,141			
CFDA 10.555	23,279			
CFDA 84.010	21,285			
CFDA 84.151	3,727			
CFDA 84.050	114			

	\$ 67,546			
	=====			
ISD 768 HANCOCK			YES	
CFDA 10.550	\$ 6,131			
CFDA 10.555	16,015			
CFDA 84.010	24,966			
CFDA 84.151	3,144			
CFDA 84.164	391			

	\$ 50,647			
	=====			
ISD 769 MORRIS			YES	
CFDA 10.550	\$ 20,136			
CFDA 10.555	64,423			
CFDA 84.010	99,927			
CFDA 84.151	7,946			

	\$ 192,432			
	=====			
ISD 771 CHOKIO-ALBERTA			YES	
CFDA 10.550	\$ 10,845			
CFDA 10.555	28,182			
CFDA 84.010	55,284			

	\$ 94,311			
	=====			
ISD 775 KERKHOVEN			YES	
CFDA 84.010	\$ 87,815			
CFDA 84.151	6,594			
CFDA 10.555	56,008			
CFDA 10.550	16,390			

	\$ 166,807			
	=====			
ISD 777 BENSON			YES	
CFDA 84.010	\$ 122,909			
CFDA 84.151	13,533			
CFDA 10.555	78,401			
	=====			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION			
ISD 777 BENSON		YES	
CFDA 10.550	\$ 23,949		
	\$ 238,792		
ISD 784 APPLETON		NO	
CFDA 10.550	\$ 13,415		
CFDA 10.555	59,144		
CFDA 84.010	65,666		
CFDA 84.151	4,174		
	\$ 142,399		
ISD 786 BERTHA		NO	
CFDA 10.550	\$ 14,449		
CFDA 10.555	73,081		
CFDA 84.010	91,523		
CFDA 84.151	7,521		
CFDA 84.164	423		
	\$ 186,997		
ISD 787 BROWERVILLE		YES	
CFDA 10.550	\$ 11,964		
CFDA 10.555	43,932		
CFDA 84.010	76,253		
CFDA 84.151	5,165		
CFDA 84.164	977		
	\$ 138,291		
ISD 789 CLARISSA		YES	
CFDA 10.550	\$ 10,784		
CFDA 10.555	37,456		
CFDA 84.010	45,840		
CFDA 84.151	1,771		
	\$ 95,851		
ISD 790 EAGLE BEND		NO	
CFDA 10.550	\$ 8,509		
CFDA 10.555	31,194		
CFDA 84.101	67,166		
CFDA 84.151	1,386		
	\$ 108,255		
ISD 791 GREY EAGLE		YES	
CFDA 10.550	\$ 7,030		
CFDA 10.555	28,737		
CFDA 84.010	52,537		
CFDA 84.151	2,860		
	\$ 91,164		
ISD 792 LONG PRAIRIE		YES	
CFDA 84.010	\$ 120,139		
CFDA 84.151	10,884		
CFDA 84.027	12,389		
CFDA 10.555	67,278		
CFDA 10.550	20,200		
	\$ 230,890		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 793 STAPLES		YES	
CFDA 84.151	\$ 14,197		
CFDA 84.010	159,194		
CFDA 84.164	381		
CFDA 17.250	33,662		
CFDA 10.555	124,444		
CFDA 10.550	36,489		
CFDA 10.558	1,539		
	\$ 369,906		
ISD 801 BROWNS VALLEY		YES	
CFDA 10.550	\$ 6,950		
CFDA 10.555	26,939		
CFDA 84.010	44,334		
CFDA 84.151	2,369		
CFDA 84.048	81		
	\$ 80,673		
ISD 803 WHEATON		YES	
CFDA 10.550	\$ 13,261		
CFDA 10.555	29,166		
CFDA 84.010	52,912		
CFDA 84.151	5,326		
	\$ 100,665		
ISD 806 ELGIN		NO	
CFDA 10.550	\$ 14,664		
CFDA 10.555	27,348		
CFDA 84.010	30,403		
CFDA 84.151	3,502		
	\$ 75,917		
ISD 809 MAZEPPA		YES	
CFDA 84.010	\$ 22,293		
CFDA 10.555	26,445		
CFDA 84.151	2,444		
	\$ 51,182		
ISD 810 PLAINVIEW		YES	
CFDA 10.550	\$ 17,624		
CFDA 10.555	55,115		
CFDA 84.010	58,739		
CFDA 84.151	7,854		
CFDA 84.164	256		
	\$ 139,588		
ISD 811 WABASHA		YES	
CFDA 10.550	\$ 15,063		
CFDA 10.555	46,237		
CFDA 84.151	6,377		
CFDA 84.010	48,935		
	\$ 116,612		
ISD 813 LAKE CITY		NO	
CFDA 10.550	\$ 40,881		
CFDA 10.555	57,858		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 813 LAKE CITY			NO	
CFDA 84.010	\$ 73,699			
CFDA 84.146	4,039			
CFDA 84.151	10,363			
	<hr/>			
	\$ 186,840			
	<hr/>			
ISD 818 VERNDALE			YES	
CFDA 10.550	\$ 10,110			
CFDA 10.555	41,298			
CFDA 84.010	72,146			
CFDA 84.151	5,026			
CFDA 84.164	247			
	<hr/>			
	\$ 128,827			
	<hr/>			
ISD 819 WADENA			YES	
CFDA 10.550	\$ 20,860			
CFDA 10.555	66,457			
CFDA 84.010	127,307			
CFDA 84.027	168,843			
CFDA 84.151	13,662			
CFDA 84.048	376,572			
CFDA 84.002	28,436			
CFDA 84.049	4,000			
	<hr/>			
	\$ 806,137			
	<hr/>			
ISD 820 SEBEKA			YES	
CFDA 10.550	\$ 19,925			
CFDA 10.555	82,357			
CFDA 84.010	83,083			
CFDA 84.151	8,861			
CFDA 84.164	5,900			
	<hr/>			
	\$ 200,126			
	<hr/>			
ISD 821 MENAHLGA			YES	
CFDA 10.550	\$ 17,306			
CFDA 10.555	72,540			
CFDA 84.010	56,760			
CFDA 84.151	7,597			
	<hr/>			
	\$ 154,203			
	<hr/>			
ISD 827 NEW RICHLAND			NO	
CFDA 10.555	\$ 47,819			
CFDA 84.010	32,213			
CFDA 84.027	16,085			
CFDA 84.151	5,402			
	<hr/>			
	\$ 101,519			
	<hr/>			
ISD 829 WASECA			YES	
CFDA 10.550	\$ 46,213			
CFDA 10.555	95,400			
CFDA 84.002	12,477			
CFDA 84.010	80,264			
CFDA 84.013	3,548			
CFDA 84.027	53,543			
CFDA 84.151	15,340			
CFDA 84.164	8,000			
	<hr/>			
	\$ 314,785			
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MN - DEPARTMENT OF EDUCATION				
ISD 830 JANESVILLE			NO	
CFDA 10.550	\$ 12,706			
CFDA 10.555	29,796			
CFDA 84.010	41,121			
CFDA 84.027	16,760			
CFDA 84.151	3,668			
CFDA 84.164	320			
	<hr/>			
	\$ 104,371			
	<hr/>			
ISD 831 FOREST LAKE			NO	
CFDA 10.550	\$ 149,031			
CFDA 10.555	213,598			
CFDA 84.010	140,064			
CFDA 84.024	5,964			
CFDA 84.027	161,032			
CFDA 84.048	8,233			
CFDA 84.151	45,853			
CFDA 84.164	1,937			
	<hr/>			
	\$ 725,712			
	<hr/>			
ISD 832 MAHTOMEDI			NO	
CFDA 10.550	\$ 25,147			
CFDA 10.555	41,682			
CFDA 84.010	98,796			
CFDA 84.151	14,943			
CFDA 84.027	52,875			
	<hr/>			
	\$ 233,443			
	<hr/>			
ISD 833 SO WASHINGTON COUNTY			YES	
CFDA 10.550	\$ 145,913			
CFDA 10.555	176,770			
CFDA 84.010	137,854			
CFDA 84.027	176,712			
CFDA 84.048	12,750			
CFDA 84.151	67,614			
CFDA 84.164	2,631			
	<hr/>			
	\$ 720,244			
	<hr/>			
ISD 834 STILLWATER			YES	
CFDA 10.555	\$ 350,902			
CFDA 84.010	194,658			Grant Compliance
CFDA 84.027	178,049			Grant Compliance
CFDA 84.151	54,420			
CFDA 84.164	4,030			
	<hr/>			
	\$ 782,059			
	<hr/>			
ISD 836 BUTTERFIELD			NO	
CFDA 10.550	\$ 6,609			
CFDA 10.555	16,336			
CFDA 84.010	40,506			
CFDA 84.151	2,730			
	<hr/>			
	\$ 66,181			
	<hr/>			
ISD 837 MADELIA			NO	
CFDA 10.550	\$ 12,722			
CFDA 10.555	41,149			
CFDA 84.010	55,054			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT		REASON OF NONCOMPLIANCE
		ACCEPTABLE	NONACCEPTABLE	
MN - DEPARTMENT OF EDUCATION				
ISD 837 MADELIA			NO	
CFDA 84.027	\$ 27,192			
CFDA 84.151	6,754			
CFDA 84.164	168			
CFDA 84.173	2,282			

	\$ 145,321			
	=====			
ISD 840 ST JAMES		YES		
CFDA 10.550	\$ 25,871			
CFDA 10.555	65,981			
CFDA 84.010	40,311			
CFDA 84.027	43,534			
CFDA 84.151	18,417			
CFDA 84.164	443			

	\$ 194,557			
	=====			
ISD 846 BRECKENRIDGE		YES		
CFDA 10.550	\$ 21,032			Grant Compliance
CFDA 10.555	58,322			
CFDA 84.010	49,124			
CFDA 84.011	50,980			
CFDA 84.151	1,158			
CFDA 84.164	695			

	\$ 181,311			
	=====			
ISD 850 ROTHSAY		YES		
CFDA 10.550	\$ 5,762			
CFDA 10.555	16,242			
CFDA 84.010	19,514			
CFDA 84.151	2,105			

	\$ 43,623			
	=====			
ISD 852 CAMPBELL		YES		
CFDA 10.550	\$ 6,405			
CFDA 10.555	17,245			
CFDA 84.010	44,605			
CFDA 84.011	55,485			
CFDA 84.151	2,313			

	\$ 126,053			
	=====			
ISD 857 LEWISTON		YES		
CFDA 10.550	\$ 15,577			
CFDA 10.555	32,843			
CFDA 84.010	57,432			
CFDA 84.151	643			

	\$ 106,495			
	=====			
ISD 858 ST CHARLES		YES		
CFDA 10.550	\$ 26,672			
CFDA 10.555	66,425			
CFDA 84.010	55,987			
CFDA 84.146	1,243			
CFDA 84.151	6,834			
CFDA 84.164	424			

	\$ 157,585			
	=====			

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 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1987

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 861 WINONA			YES	
CFDA 10.550	\$ 75,780			
CFDA 10.555	180,830			
CFDA 84.164	1,608			
CFDA 84.010	175,104			
CFDA 84.027	305,765			
CFDA 84.164	777			
CFDA 84.171	9,137			
CFDA 84.151	53,339			

	\$ 802,340			
	=====			
ISD 876 ANNANDALE			YES	
CFDA 10.550	\$ 26,008			
CFDA 10.555	74,628			
CFDA 84.010	54,858			
CFDA 84.151	10,756			

	\$ 166,250			
	=====			
ISD 877 BUFFALO			YES	
CFDA 10.550	\$ 71,797			
CFDA 10.555	130,672			
CFDA 84.010	114,658			
CFDA 84.048	112,480			
CFDA 84.151	33,175			
CFDA 84.164	947			

	\$ 463,729			
	=====			
ISD 879 DELANO			YES	
CFDA 10.550	\$ 33,356			
CFDA 10.555	43,668			
CFDA 84.010	29,060			
CFDA 84.151	11,922			
CFDA 84.164	457			

	\$ 118,463			
	=====			
ISD 880 HOWARD LAKE-WAVERLY			YES	
CFDA 10.550	\$ 25,936			
CFDA 10.555	60,740			
CFDA 10.556	91			
CFDA 84.010	72,905			
CFDA 84.013	5,523			
CFDA 84.151	10,554			

	\$ 175,749			
	=====			
ISD 881 MAPLE LAKE			YES	
CFDA 10.550	\$ 24,538			
CFDA 10.555	28,984			
CFDA 84.010	34,190			
CFDA 84.151	5,590			

	\$ 93,302			
	=====			
ISD 882 MONTICELLO			YES	
CFDA 10.550	\$ 43,372			
CFDA 10.555	98,534			
CFDA 84.010	66,813			
CFDA 84.024	14,322			
CFDA 84.048	272,417			

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 STATEWIDE SINGLE AUDIT
 SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE
 BY ADMINISTERING AGENCY
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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
ISD 882 MONTICELLO			YES	
CFDA 84.151	\$ 17,169			
CFDA 84.164	1,810			
	<hr/>			
	\$ 514,437			
	<hr/>			
ISD 883 ROCKFORD			YES	
CFDA 10.555	\$ 42,468			
CFDA 10.550	27,409			
CFDA 84.010	29,707			
CFDA 84.151	1,823			
	<hr/>			
	\$ 101,407			
	<hr/>			
ISD 885 ST MICHAEL-ALBERTVILLE			YES	
CFDA 10.555	\$ 34,307			
CFDA 84.010	32,420			
CFDA 84.151	9,252			
CFDA 10.550	32,291			
	<hr/>			
	\$ 108,270			
	<hr/>			
ISD 891 CANBY			NO	
CFDA 10.550	\$ 13,863			
CFDA 10.555	60,782			
CFDA 84.010	80,345			
CFDA 84.151	10,028			
CFDA 84.164	413			
	<hr/>			
	\$ 165,431			
	<hr/>			
ISD 892 CLARKFIELD			YES	
CFDA 84.010	\$ 47,118			
CFDA 84.151	4,372			
CFDA 10.550	11,229			
CFDA 10.555	37,528			
	<hr/>			
	\$ 100,247			
	<hr/>			
ISD 893 ECHO			YES	
CFDA 84.010	\$ 35,034			
CFDA 84.151	1,470			
CFDA 10.555	12,357			
CFDA 10.550	5,000			
	<hr/>			
	\$ 53,861			
	<hr/>			
ISD 894 GRANITE FALLS			YES	
CFDA 84.010	\$ 51,216			
CFDA 84.011	3,077			
CFDA 84.151	6,922			
CFDA 10.550	21,053			
CFDA 10.555	56,171			
	<hr/>			
	\$ 138,439			
	<hr/>			
ISD 896 WOOD LAKE			YES	
CFDA 84.151	\$ 4,030			
CFDA 10.555	6,345			
CFDA 10.550	4,336			
	<hr/>			
	\$ 14,711			
	<hr/>			

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 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1987

AUDIT
 REPORT

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION			
ISD 911 CAMBRIDGE		YES	
CFDA 10.550	\$ 51,575		
CFDA 10.555	145,237		
CFDA 84.002	5,934		
CFDA 84.010	112,842		
CFDA 84.027	346,159		
CFDA 84.146	1,181		
CFDA 84.151	39,018		
CFDA 84.164	342		
	<hr/>		
	\$ 702,288		
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ISD 912 MILACA		YES	
CFDA 10.550	\$ 21,366		
CFDA 10.555	86,661		
CFDA 84.010	87,724		
CFDA 84.151	16,958		
CFDA 84.164	1,934		
CFDA 84.002	2,937		
	<hr/>		
	\$ 217,580		
	<hr/>		
ISD 913 WALDORF-PEMBERTON		YES	
CFDA 10.550	\$ 11,454		
CFDA 10.555	31,120		
CFDA 84.010	23,900		
CFDA 84.151	3,608		
	<hr/>		
	\$ 70,082		
	<hr/>		
ISD 914 ULEN-HITTERDAL		YES	
CFDA 10.550	\$ 11,425		
CFDA 10.555	39,685		
CFDA 84.010	35,456		
CFDA 84.151	4,150		
	<hr/>		
	\$ 90,716		
	<hr/>		
ISD 918 CHANDLER-LAKE WILSON		YES	
CFDA 10.566	\$ 1,336		
CFDA 84.010	49,776		
CFDA 84.151	3,447		
CFDA 84.164	75		
	<hr/>		
	\$ 54,634		
	<hr/>		
KITCHIGAMI REGIONAL LIBRARY		YES	
CFDA 84.034	\$ 45,017		
	<hr/>		
LAKE AGASSIZ REGIONAL LIBRARY		YES	
CFDA 84.034	\$ 66,857		
	<hr/>		
LAKE AGASSIZ SPEC ED COOP		YES	
CFDA 84.027	\$ 75,441		
	<hr/>		
MARTIN COUNTY SPEC ED COOP		YES	
CFDA 84.027	\$ 114,226		
	<hr/>		
MEEKER-WRIGHT SPECIAL ED COOP		YES	
CFDA 84.027	\$ 218,199		
	<hr/>		
MELSA		NO	
CFDA 84.034	\$ 328,371		
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 BY ADMINISTERING AGENCY
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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
MN - DEPARTMENT OF EDUCATION			
METROPOLITAN ECSU		YES	
CFDA 84.027	\$ 100,820		
CFDA 84.164	7,291		
	<hr/>		
	\$ 108,111		
MID-RANGE SP ED COOP 5-932		YES	
CFDA 84.027	\$ 125,608		
	<hr/>		
MIDWEST SPECIAL ED COOP		YES	
CFDA 84.027	\$ 140,170		
	<hr/>		
MIGRANT HEALTH SERVICE, INC		YES	
CFDA 13.246	\$ 34,131		
CFDA 13.600	21,980		
	<hr/>		
	\$ 56,111		
MINNESOTA VALLEY ACTION COUNCIL		YES	
CFDA 10.558	\$ 30,354		
	<hr/>		
MOWER COUNTY SPECIAL ED COOP		YES	
CFDA 84.024	\$ 22,596		
CFDA 84.027	102,101		
	<hr/>		
	\$ 124,697		
NORTH COUNTRY LIBRARY COOPERATIVE		YES	
CFDA 84.035	\$ 42,752		
	<hr/>		
NORTH COUNTY VOCATIONAL CENTER		YES	
CFDA 84.048	\$ 46,964		
	<hr/>		
NORTHEAST ED COOP SERVICE UNIT		YES	
CFDA 84.027	\$ 291,772		
CFDA 84.164	11,822		
	<hr/>		
	\$ 303,594		
NORTHERN LIGHTS LIBRARY NETWORK		YES	
CFDA 84.035	\$ 49,805		
	<hr/>		
NORTHWEST REGIONAL LIBRARY		YES	
CFDA 84.034	\$ 139,107		
	<hr/>		
NW MN ED COOP SERVICE UNIT		YES	
CFDA 84.002	\$ 26,685		
CFDA 84.027	237,407		
CFDA 84.164	6,602		
	<hr/>		
	\$ 270,694		
NW REGION INTERDISTRICT COUNCIL		YES	
CFDA 84.027	\$ 79,580		
	<hr/>		
OAK LAND VOCATIONAL CENTER		YES	
CFDA 84.084	\$ 38,278		
	<hr/>		
OTTERTAIL-WADENA COMM ACT CNCL		YES	
CFDA 10.558	\$ 4,950		
	<hr/>		
PIONEER LAND LIBRARY SYSTEM		NO	
CFDA 84.034	\$ 36,306		
	<hr/>		

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 BY ADMINISTERING AGENCY
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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	
		ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
PLUM CREEK LIBRARY SYSTEM			
CFDA 84.034	\$ 33,646	NO	
	\$ 33,646		
	=====		
RAMSEY COUNTY		YES	
CFDA 10.553	\$ 15,450		
CFDA 10.555	32,118		
	\$ 47,568		
	=====		
RAMSEY COUNTY FAMILY DAY CARE ASSN		YES	
CFDA 10.558	\$ 698,971		
CFDA 10.550	148,772		
	\$ 847,743		
	=====		
RED LAKE FALLS SPEC ED COOP		YES	
CFDA 84.027	\$ 193,135		Grant Compliance
	=====		
RIVER BEND SPECIAL ED COOP		YES	
CFDA 84.027	\$ 151,217		
	=====		
SC MINN INTERLIBRARY EXCHANGE		YES	
CFDA 84.035	\$ 57,501		
	=====		
SELCO		NO	
CFDA 84.034	\$ 129,776		
	=====		
SOUTH CENTRAL ED COOP SER UNIT		YES	
CFDA 84.027	\$ 195,735		
CFDA 84.151	13,490		
CFDA 84.164	4,802		
	\$ 214,027		
	=====		
SOUTH CENTRAL SP ED COOP		YES	
CFDA 84.027	\$ 78,700		Cash Management
	=====		
SOUTHEAST MN ED COOP SERV UNIT		YES	
CFDA 84.027	\$ 255,820		
CFDA 84.164	9,251		
	\$ 265,071		
	=====		
SOUTHERN MN SPCL SERVICES COOP		NO	
CFDA 84.027	\$ 82,689		
	=====		
SOUTHWESTERN VOC TECH INST		NO	
CFDA 10.558	\$ 3,235		
	=====		
SSD 1 MINNEAPOLIS		YES	
CFDA 84.002	\$ 180,997		
CFDA 84.010	4,059,943		
CFDA 84.027	1,308,452		
CFDA 84.048	66,782		
CFDA 84.049	33,033		
CFDA 84.151	537,466		
CFDA 84.164	48,232		
CFDA 10.550	438,604		
CFDA 10.553	391,001		
CFDA 10.555	3,264,458		
CFDA 10.558	10,742		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF EDUCATION				
SSD 1 MINNEAPOLIS			YES	
CFDA 84.050	\$ 1,317			
CFDA 84.146	78,949			
CFDA 84.162	59,730			
	\$ 10,479,706			
SSD 6 SOUTH ST PAUL			YES	
CFDA 84.027	\$ 119,118			
CFDA 84.010	85,491			
CFDA 84.151	22,749			
CFDA 84.002	35,106			
CFDA 84.164	318			
CFDA 10.555	117,730			
CFDA 10.550	65,922			
	\$ 446,434			
ST LOUIS COUNTY			YES	
CFDA 10.553	\$ 10,140			Grant Reporting
CFDA 10.558	69,086			Grant Reporting
	\$ 79,226			
ST PETER INTERDIST SP ED COOP			YES	
CFDA 84.027	\$ 89,405			
SW AREA INTERLIBRARY EXCHANGE			YES	
CFDA 84.035	\$ 38,324			
TRI-COUNTY VOCATIONAL CENTER	946		YES	
CFDA 84.027	\$ 135,185			
TRI-VALLEY OPPORTUN COUN INC			YES	
CFDA 10.550	\$ 12,676			
CFDA 84.011	119,086			
	\$ 131,762			
VIKING LIBRARY SYSTEM			NO	
CFDA 84.034	\$ 39,581			
WASHINGTON COUNTY			YES	
CFDA 84.034	\$ 3,528			
WEST CENTRAL ED COOP SERV UNIT			NO	
CFDA 84.027	\$ 240,560			
WEST CENTRAL MN COMM ACTION CNCL			YES	
CFDA 10.558	\$ 6,254			
WHITE EARTH RES BUS COMM			YES	
CFDA 10.558	\$ 38,941			
CFDA 84.002	7,581			
	\$ 46,522			

MN - DEPARTMENT OF FINANCE

BLUE EARTH COUNTY		YES
CFDA 12.104	\$ 3,741	

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF FINANCE			
CASS COUNTY		YES	
CFDA 10.665	\$ 72,658		
CFDA 12.104	\$ 2,033		

	\$ 74,691		
GOODHUE COUNTY		YES	
CFDA 12.104	\$ 137		
ISD 032 BLACKDUCK		YES	
CFDA 10.665	\$ 17,447		
ITASCA COUNTY		YES	
CFDA 10.665	\$ 199,135		
KOOCHICHING COUNTY		YES	
CFDA 10.665	\$ 28,387		
MCLEOD COUNTY		YES	
CFDA 12.104	\$ 1,215		
WINONA COUNTY		YES	
CFDA 12.104	\$ 2,400		
	=====		
MN - DEPARTMENT OF HEALTH			
AITKIN COUNTY		YES	
CFDA 10.557	\$ 35,129		
ANOKA COUNTY		YES	
CFDA 10.557	\$ 148,599		
BELTRAMI COUNTY		YES	
CFDA 10.557	\$ 38,971		
BLUE EARTH COUNTY		YES	
CFDA 13.994	\$ 32,514		
BOISE FORTE RES BUS COMM		NO	
CFDA 13.994	\$ 8,668		
BROWN NICOLLET HUMAN SERVICE BOARD		YES	
CFDA 13.994	\$ 25,840		
CARLTON COUNTY		YES	
CFDA 10.557	\$ 29,014		
CFDA 13.994	\$ 11,869		

	\$ 40,883		
CARVER COUNTY		YES	
CFDA 13.994	\$ 19,399		
CASS COUNTY		YES	
CFDA 10.557	\$ 46,662		
CFDA 13.994	\$ 22,365		

	\$ 69,027		
CHISAGO COUNTY		YES	
CFDA 10.557	\$ 20,109		
	=====		

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MN - DEPARTMENT OF HEALTH				
CITY OF MINNEAPOLIS			YES	
CFDA 10.557	\$ 680,588			
CFDA 13.994	1,469,360			
	\$ 2,149,948			
CITY OF ST PAUL			YES	
CFDA 10.557	\$ 622,331			
CLAY COUNTY			YES	
CFDA 10.557	\$ 49,706			
CLAY-WILKIN OPPORTUNITY COUNCIL			YES	
CFDA 13.217	\$ 35,125			
COOK COUNTY			YES	
CFDA 10.557	\$ 6,490			
CFDA 13.994	2,050			
	\$ 8,540			
COUNTRYSIDE PUBLIC HEALTH SERV			YES	
CFDA 10.557	\$ 64,874			
CFDA 13.994	32,579			
	\$ 97,453			
CROW WING COUNTY			YES	
CFDA 10.557	\$ 98,081			
CFDA 13.994	38,557			
	\$ 136,638			
DOUGLAS COUNTY			YES	
CFDA 10.557	\$ 34,231			
FARIBAULT-MARTIN-WATONWAN HSB			YES	
CFDA 13.994	\$ 3,843			
FILLMORE COUNTY			YES	
CFDA 10.557	\$ 19,526			
FREEBORN COUNTY			YES	
CFDA 10.557	\$ 21,496			
CFDA 13.994	10,100			
	\$ 31,596			
GOODHUE COUNTY			YES	
CFDA 10.557	\$ 48,446			
CFDA 13.994	46,236			
	\$ 94,682			
HOUSTON COUNTY			YES	
CFDA 10.557	\$ 22,747			
CFDA 13.991	2,920			
	\$ 25,667			
HUBBARD COUNTY			YES	
CFDA 10.557	\$ 19,903			
CFDA 13.994	34,673			
	\$ 54,576			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>ACCEPTABLE</u>	<u>AUDIT REPORT</u>
			<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF HEALTH			
ITASCA COUNTY			YES
CFDA 13.992	\$ 14,579		
CFDA 13.994	83,227		

	\$ 97,806		
	=====		
JACKSON COUNTY			YES
CFDA 10.557	\$ 24,928		
CFDA 13.994	5,948		

	\$ 30,876		
	=====		
KANABEC COUNTY			YES
CFDA 10.557	\$ 11,424		
CFDA 13.994	28,590		

	\$ 40,014		
	=====		
KANDIYOHU COUNTY			YES
CFDA 10.557	\$ 4,388		
CFDA 13.994	15,381		

	\$ 19,769		
	=====		
KITTSON COUNTY			YES
CFDA 10.557	\$ 57,352		
	=====		
KOOCHICHING-ITASCA ACTION CNCL			YES
CFDA 10.557	\$ 110,564		
	=====		
LAKE COUNTY			YES
CFDA 13.994	\$ 7,256		
	=====		
LE SUEUR COUNTY			YES
CFDA 13.992	\$ 3,480		
CFDA 13.994	29,511		

	\$ 32,991		
	=====		
MCLEOD COUNTY			YES
CFDA 10.557	\$ 16,695		
CFDA 13.994	22,078		

	\$ 38,773		
	=====		
MEEKER COUNTY			YES
CFDA 10.557	\$ 14,342		
CFDA 13.994	6,927		

	\$ 21,269		
	=====		
MIGRANT HEALTH SERVICE, INC			YES
CFDA 13.246	\$ 95,457		
	=====		
MILLE LACS COUNTY			YES
CFDA 10.557	\$ 16,081		
CFDA 13.994	23,019		

	\$ 39,100		
	=====		
MINNESOTA VALLEY ACTION COUNCIL			YES
CFDA 10.557	\$ 125,428		
	=====		

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		<u>REPORT</u>	
MN - DEPARTMENT OF HEALTH			
MORRISON COUNTY		YES	
CFDA 10.557	\$ 44,312		
	\$ 44,312		
MOWER COUNTY		YES	
CFDA 10.557	\$ 28,748		
CFDA 13.994	23,897		
	\$ 52,645		
MULTI-COUNTY BOARD OF HEALTH		YES	
CFDA 10.557	\$ 65,602		
CFDA 13.994	38,503		
	\$ 104,105		
NOBLES COUNTY		YES	
CFDA 10.557	\$ 27,372		
CFDA 13.994	12,241		
	\$ 39,613		
OLMSTED COUNTY		YES	
CFDA 10.557	\$ 67,405		
CFDA 13.987	19,510		
CFDA 13.994	43,873		
	\$ 130,788		
OTTER TAIL COUNTY		YES	
CFDA 10.557	\$ 51,331		
CFDA 13.994	3,634		
	\$ 54,965		
PINE COUNTY		YES	
CFDA 10.557	\$ 7,556		
CFDA 13.994	7,068		
	\$ 14,624		
POPE COUNTY		YES	
CFDA 10.557	\$ 12,164		
CFDA 13.994	1,524		
	\$ 13,688		
RAMSEY COUNTY		YES	
CFDA 13.994	\$ 56,601		
REDWOOD COUNTY		YES	
CFDA 10.557	\$ 21,634		
CFDA 13.994	971		
	\$ 22,605		
REGION SIX EAST COMM ACT CNL		YES	
CFDA 10.557	\$ 44,487		
RENVILLE COUNTY		YES	
CFDA 10.557	\$ 16,994		
CFDA 13.994	5,574		
	\$ 22,568		

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ADMINISTERING AGENCY	TOTAL	AUDIT	REASON OF NONCOMPLIANCE
		REPORT ACCEPTABLE	
MN - DEPARTMENT OF HEALTH			
RICE COUNTY		YES	
CFDA 10.557	\$ 84,273		
CFDA 13.994	\$ 31,698		
	\$ 115,971		
SCOTT-CARVER ECONOMIC COUNCIL		NO	
CFDA 10.557	\$ 50,598		
SEMCAC INC		YES	
CFDA 13.260	\$ 43,303		
CFDA 10.557	\$ 4,483		
	\$ 47,786		
SHERBURNE COUNTY		YES	
CFDA 13.994	\$ 15,993		
SIBLEY COUNTY		YES	
CFDA 10.557	\$ 16,712		
CFDA 13.994	\$ 5,791		
	\$ 22,503		
ST LOUIS COUNTY		YES	
CFDA 10.557	\$ 308,272		Grant Reporting
CFDA 13.991	\$ 11,808		Grant Reporting
CFDA 13.994	\$ 97,043		
	\$ 417,123		
STEARNS COUNTY		YES	
CFDA 13.994	\$ 82,266		
STEELE COUNTY		YES	
CFDA 10.557	\$ 26,984		
CFDA 13.994	\$ 20,127		
	\$ 47,111		
STEVENS COUNTY		YES	
CFDA 10.557	\$ 16,923		
TODD COUNTY		YES	
CFDA 10.557	\$ 42,630		
TRI-COUNTY ACTION	PROGRAMS	YES	
CFDA 10.557	\$ 145,755		
WADENA COUNTY		YES	
CFDA 10.557	\$ 32,718		
CFDA 13.994	\$ 19,570		
	\$ 52,288		
WASECA COUNTY		YES	
CFDA 10.557	\$ 1,115		
WASHINGTON COUNTY		YES	
CFDA 10.557	\$ 92,798		
CFDA 13.994	\$ 40,922		
	\$ 133,720		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
MN - DEPARTMENT OF HEALTH			
WHITE EARTH RES BUS COMM			
CFDA 10.557	\$ 60,558	YES	
	\$ 60,558		
WINONA COUNTY			
CFDA 10.557	\$ 47,802	YES	
CFDA 13.991	3,000		
CFDA 13.994	30,328		
	\$ 81,130		
WRIGHT COUNTY			
CFDA 13.994	\$ 25,447	YES	
WRIGHT COUNTY COMMUNITY ACTION INC			
CFDA 10.557	\$ 48,100	YES	
	\$ 48,100		
MN - DEPARTMENT OF HUMAN SERVICES			
AITKIN COUNTY			
CFDA 10.551	\$ 26,736	YES	
CFDA 13.645	4,675		
CFDA 13.658	60,832		
CFDA 13.667	191,725		
CFDA 13.679	72,484		
CFDA 13.714	79,553		
CFDA 13.808	673,814		
	\$ 1,109,819		
ANOKA COUNTY			
CFDA 10.551	\$ 320,776	YES	
CFDA 10.555	23,584		
CFDA 13.645	53,480		
CFDA 13.646	93,787		
CFDA 13.658	333,279		
CFDA 13.667	1,326,604		
CFDA 13.679	922,477		
CFDA 13.714	382,652		
CFDA 13.808	5,521,536		
CFDA 13.814	223,983		
CFDA 13.992	23,870		
CFDA 13.994	134,645		
	\$ 9,360,673		
ARROWHEAD REG DEVELOP COMM			
CFDA 13.633	\$ 447,056	YES	
CFDA 13.635	954,148		
	\$ 1,401,204		
BECKER COUNTY			
CFDA 10.551	\$ 59,272	YES	
CFDA 13.645	12,714		
CFDA 13.646	1,333		
CFDA 13.658	85,473		
CFDA 13.667	340,118		Grant Compliance
CFDA 13.679	119,625		
CFDA 13.714	98,110		

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		ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SERVICES			
BECKER COUNTY		YES	
CFDA 13.808	\$ 1,700,853		
CFDA 13.814	68,242		
CFDA 13.992	6,430		
	<hr/>		
	\$ 2,492,170		
	<hr/>		
BELTRAMI COUNTY		YES	
CFDA 10.551	\$ 86,334		
CFDA 13.645	19,194		
CFDA 13.646	9,329		
CFDA 13.658	100,431		
CFDA 13.667	465,051		
CFDA 13.679	142,227		
CFDA 13.714	349,297		
CFDA 13.808	3,223,927		
CFDA 13.814	130,528		
	<hr/>		
	\$ 4,526,318		
	<hr/>		
BENTON COUNTY		YES	
CFDA 10.551	\$ 38,695		
CFDA 13.635	25,942		
CFDA 13.645	5,942		
CFDA 13.658	29,001		
CFDA 13.667	237,733		
CFDA 13.679	103,225		
CFDA 13.714	86,281		
CFDA 13.714	17,870		
CFDA 13.808	901,944		
CFDA 13.814	2,255		
CFDA 13.992	100		
	<hr/>		
	\$ 1,448,988		
	<hr/>		
BIG STONE COUNTY		YES	
CFDA 13.645	\$ 1,779		
CFDA 13.658	8,468		
CFDA 13.667	83,315		
CFDA 13.679	23,796		
CFDA 13.714	33,042		
CFDA 13.808	214,565		
CFDA 10.551	14,360		
	<hr/>		
	\$ 379,325		
	<hr/>		
BLUE EARTH COUNTY		YES	
CFDA 10.551	\$ 147,885		
CFDA 13.645	15,324		
CFDA 13.646	12,141		
CFDA 13.658	168,288		
CFDA 13.667	474,435		
CFDA 13.679	250,378		
CFDA 13.714	183,211		
CFDA 13.808	1,957,067		
CFDA 13.814	146,035		
CFDA 13.818	736,437		
CFDA 13.992	17,768		
	<hr/>		
	\$ 4,108,969		
	<hr/>		
BROWN COUNTY		YES	
CFDA 10.551	\$ 37,936		

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MN - DEPARTMENT OF HUMAN SERVICES				
BROWN COUNTY			YES	
CFDA 13.645	\$ 6,101			
CFDA 13.658	19,147			
CFDA 13.667	207,145			
CFDA 13.679	85,639			
CFDA 13.714	88,682			
CFDA 13.808	573,181			
CFDA 13.814	14,550			
CFDA 13.992	3,910			
	<hr/>			
	\$ 1,036,291			
	<hr/>			
CARLTON COUNTY			YES	
CFDA 10.551	\$ 87,228			
CFDA 13.645	13,212			
CFDA 13.658	52,307			
CFDA 13.667	374,923			
CFDA 13.679	199,061			
CFDA 13.714	179,659			
CFDA 13.808	1,682,213			
CFDA 13.814	25,122			
CFDA 13.992	5,317			
	<hr/>			
	\$ 2,619,042			
	<hr/>			
CARVER COUNTY			YES	
CFDA 10.551	\$ 69,488			
CFDA 13.645	6,943			
CFDA 13.646	4,280			
CFDA 13.658	37,839			
CFDA 13.667	264,757			
CFDA 13.679	98,101			
CFDA 13.714	135,576			
CFDA 13.808	516,853			
CFDA 13.814	30,979			
CFDA 13.992	1,930			
	<hr/>			
	\$ 1,166,746			
	<hr/>			
CASS COUNTY			YES	
CFDA 10.551	\$ 79,824			
CFDA 13.645	33,010			
CFDA 13.658	76,677			
CFDA 13.667	342,920			
CFDA 13.679	102,327			
CFDA 13.714	160,744			
CFDA 13.808	1,944,459			
CFDA 13.992	3,880			
	<hr/>			
	\$ 2,743,841			
	<hr/>			
CHIPPEWA COUNTY			YES	
CFDA 10.551	\$ 23,627			
CFDA 13.645	4,387			
CFDA 13.658	39,470			
CFDA 13.667	143,483			
CFDA 13.679	36,866			
CFDA 13.714	108,536			
CFDA 13.808	350,273			
CFDA 13.814	5,481			
CFDA 13.992	2,080			
	<hr/>			
	\$ 714,203			
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		ACCEPTABLE	
MN - DEPARTMENT OF HUMAN SERVICES			
CHISAGO COUNTY		YES	
CFDA 10.551	\$ 31,995		
CFDA 13.635	3,747		
CFDA 13.645	5,565		
CFDA 13.658	30,368		
CFDA 13.667	207,446		
CFDA 13.679	100,749		
CFDA 13.714	118,172		
CFDA 13.808	902,787		
CFDA 13.814	5,144		
CFDA 13.992	3,500		
CFDA 13.994	13,404		
	<hr/>		
	\$ 1,422,877		
	<hr/>		
CITY OF MINNEAPOLIS		YES	
CFDA 13.992	\$ 14,080		
	<hr/>		
CLAY COUNTY		YES	
CFDA 10.551	\$ 90,000		
CFDA 13.645	11,863		
CFDA 13.658	69,733		
CFDA 13.667	364,718		
CFDA 13.679	151,506		
CFDA 13.714	165,673		
CFDA 13.808	2,064,884		
CFDA 13.814	229,338		
CFDA 13.992	8,430		
CFDA 13.646	7,311		
	<hr/>		
	\$ 3,163,456		
	<hr/>		
CLEARWATER COUNTY		YES	
CFDA 10.551	\$ 31,447		
CFDA 13.645	1,788		
CFDA 13.658	20,667		
CFDA 13.667	172,714		
CFDA 13.679	55,790		
CFDA 13.714	75,324		
CFDA 13.808	742,457		
CFDA 13.814	693		
CFDA 13.992	2,820		
	<hr/>		
	\$ 1,103,700		
	<hr/>		
COOK COUNTY		YES	
CFDA 10.551	\$ 11,728		
CFDA 13.633	4,905		Expenditures
CFDA 13.645	866		Expenditures
CFDA 13.658	2,036		Expenditures
CFDA 13.667	46,975		
CFDA 13.679	22,095		
CFDA 13.714	29,830		
CFDA 13.808	104,066		
	<hr/>		
	\$ 222,501		
	<hr/>		
COTTONWOOD COUNTY		YES	
CFDA 10.551	\$ 18,433		
CFDA 13.645	6,009		
CFDA 13.658	9,949		
CFDA 13.667	123,526		Grant Reporting
CFDA 13.679	43,457		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	
		ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SERVICES			
COTTONWOOD COUNTY		YES	
CFDA 13.714	\$ 91,713		
CFDA 13.808	339,103		
CFDA 13.992	3,625		

	\$ 635,815		
	=====		
CROW WING COUNTY		YES	
CFDA 10.551	\$ 268,001		
CFDA 10.669	29,000		
CFDA 13.645	7,221		
CFDA 13.646	13,282		
CFDA 13.658	54,527		
CFDA 13.667	513,171		
CFDA 13.679	86,306		
CFDA 13.714	255,817		
CFDA 13.808	2,490,163		
CFDA 13.814	19,303		
CFDA 13.992	15,184		
CFDA 72.002	29,717		

	\$ 3,781,692		
	=====		
DAKOTA COUNTY		YES	
CFDA 10.551	\$ 139,109		
CFDA 10.557	97,708		
CFDA 13.645	57,698		
CFDA 13.658	120,195		
CFDA 13.667	1,147,392		
CFDA 13.714	544,022		
CFDA 13.780	5,315,126		
CFDA 13.783	464,714		
CFDA 13.787	165,936		
CFDA 13.790	64,607		
CFDA 13.992	20,890		
CFDA 13.994	23,290		

	\$ 8,160,687		
	=====		
DODGE COUNTY		YES	
CFDA 10.551	\$ 29,151		
CFDA 10.557	20,959		
CFDA 13.645	3,219		
CFDA 13.646	1,325		
CFDA 13.658	2,826		
CFDA 13.667	117,743		
CFDA 13.679	40,292		
CFDA 13.714	75,973		
CFDA 13.808	385,050		
CFDA 13.814	146		
CFDA 13.992	15,560		

	\$ 692,244		
	=====		
DOUGLAS COUNTY		YES	
CFDA 13.645	\$ 5,838		
CFDA 13.658	3,922		
CFDA 13.667	247,998		
CFDA 13.679	116,557		
CFDA 13.714	111,730		
CFDA 13.808	860,514		
CFDA 13.814	2,366		

	\$ 1,348,925		
	=====		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
<u>ACCEPTABLE</u>			
MN - DEPARTMENT OF HUMAN SERVICES			
EAST CENTRAL REG DEVELOP COMM		YES	
CFDA 10.550	\$ 99,876		
CFDA 13.633	189,195		
CFDA 13.635	241,289		
	<hr/>		
	\$ 530,360		
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EPISCOPAL COMMUNITY SERVICES INC		YES	
CFDA 13.992	\$ 30,690		
	<hr/>		
FARIBAULT-MARTIN-WATONWAN HSB		YES	
CFDA 10.551	\$ 90,138		
CFDA 13.645	20,693		
CFDA 13.658	78,778		
CFDA 13.667	466,005		
CFDA 13.679	153,879		
CFDA 13.714	245,761		
CFDA 13.805	1,661,975		
CFDA 13.814	40,838		
CFDA 13.992	8,669		
	<hr/>		
	\$ 2,766,736		
	<hr/>		
FILLMORE COUNTY		YES	
CFDA 10.551	\$ 30,406		
CFDA 13.645	4,998		
CFDA 13.658	11,325		
CFDA 13.667	182,896		
CFDA 13.679	32,056		
CFDA 13.714	78,567		
CFDA 13.808	505,658		
CFDA 13.814	337		
	<hr/>		
	\$ 846,243		
	<hr/>		
FREEBORN COUNTY		YES	
CFDA 10.551	\$ 63,676		
CFDA 13.645	14,269		
CFDA 13.646	5,892		
CFDA 13.658	109,589		
CFDA 13.667	327,363		
CFDA 13.679	142,095		
CFDA 13.714	148,381		
CFDA 13.808	1,180,090		
CFDA 13.814	8,546		
CFDA 13.992	5,180		
	<hr/>		
	\$ 2,005,081		
	<hr/>		
GOODHUE COUNTY		YES	
CFDA 10.551	\$ 48,991		
CFDA 13.217	19,286		
CFDA 13.645	6,708		
CFDA 13.658	8,790		
CFDA 13.667	313,086		
CFDA 13.679	95,812		
CFDA 13.714	163,838		
CFDA 13.808	1,064,349		
CFDA 13.992	4,179		
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	\$ 1,725,039		
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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SERVICES			
GRANT COUNTY		YES	
CFDA 10.551	\$ 13,680		
CFDA 13.645	1,553		
CFDA 13.658	14,521		
CFDA 13.667	71,288		
CFDA 13.679	11,048		
CFDA 13.714	83,169		
CFDA 13.808	157,091		
CFDA 13.992	800		
	<hr/>		
	\$ 353,150		
	<hr/>		
HEADWATERS REG DEVELOP COMM		YES	
CFDA 10.550	\$ 78,592		
CFDA 13.633	179,914		
CFDA 13.635	190,400		
	<hr/>		
	\$ 448,906		
	<hr/>		
HEALTHCARE ED & RESEARCH FOUND INC		YES	
CFDA 13.714	\$ 140,000		
	<hr/>		
HENNEPIN COUNTY		YES	
CFDA 13.269	\$ 694,274		
CFDA 13.646	1,093,202		
CFDA 13.667	12,308,219		
CFDA 13.679	2,161,806		
CFDA 13.714	100,020		
CFDA 13.808	58,857,873		
CFDA 13.814	2,615,817		
CFDA 13.993	137,502		
	<hr/>		
	\$ 77,968,713		
	<hr/>		
HISPANOS EN MINNESOTA		YES	
CFDA 13.992	\$ 38,493		
	<hr/>		
HOUSTON COUNTY		YES	
CFDA 10.551	\$ 24,603		
CFDA 13.645	2,762		
CFDA 13.658	10,478		
CFDA 13.667	139,175		
CFDA 13.679	25,809		
CFDA 13.808	386,418		
CFDA 13.814	62		
CFDA 13.992	1,960		
CFDA 13.714	98,516		
	<hr/>		
	\$ 689,783		
	<hr/>		
HUBBARD COUNTY		YES	
CFDA 10.551	\$ 38,638		
CFDA 13.645	6,234		
CFDA 13.658	48,110		
CFDA 13.667	170,387		
CFDA 13.679	47,561		
CFDA 13.714	104,712		
CFDA 13.808	950,663		
CFDA 13.814	16,311		
CFDA 13.818	769,569		
CFDA 13.992	1,610		
	<hr/>		
	\$ 2,153,795		
	<hr/>		

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		ACCEPTABLE	REASON OF NONCOMPLIANCE	
MN - DEPARTMENT OF HUMAN SERVICES				
ISANTI COUNTY			YES	
CFDA 10.551	\$ 43,133			
CFDA 13.633	6,357			
CFDA 13.645	11,757			
CFDA 13.658	41,602			
CFDA 13.667	240,768			
CFDA 13.679	70,813			
CFDA 13.714	84,350			
CFDA 13.808	910,053			
CFDA 13.814	9,933			
CFDA 13.992	4,630			
CFDA 13.994	9,180			

	\$ 1,432,576			
	=====			
ISD 191 BURNSVILLE			YES	
CFDA 13.815	\$ 34,427			
	=====			
ISD 625 ST PAUL			YES	
CFDA 13.814	\$ 91,851			
CFDA 13.994	28,640			

	\$ 120,491			
	=====			
ISD 775 KERKHOVEN			YES	
CFDA 84.048	\$ 12,016			
	=====			
ITASCA COUNTY			YES	
CFDA 10.551	\$ 92,582			
CFDA 13.645	12,150			
CFDA 13.646	15,940			
CFDA 13.658	53,513			
CFDA 13.667	549,106			
CFDA 13.679	224,765			
CFDA 13.714	208,818			
CFDA 13.808	3,064,911			

	\$ 4,221,785			
	=====			
JACKSON COUNTY			YES	
CFDA 10.551	\$ 25,045			
CFDA 13.645	4,467			
CFDA 13.658	8,704			
CFDA 13.667	118,643			
CFDA 13.679	50,714			
CFDA 13.714	91,509			
CFDA 13.808	488,068			
CFDA 13.814	5,059			
CFDA 13.992	2,000			

	\$ 794,209			
	=====			
KANABEC COUNTY			YES	
CFDA 10.551	\$ 36,731			
CFDA 13.645	3,996			
CFDA 13.658	31,250			
CFDA 13.667	137,547			
CFDA 13.679	59,077			
CFDA 13.714	64,720			
CFDA 13.808	513,160			
CFDA 13.992	2,000			

	\$ 848,481			
	=====			

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MN - DEPARTMENT OF HUMAN SERVICES				
KANDIYOHI COUNTY			YES	
CFDA 10.551	\$ 57,689			
CFDA 13.633	16,201			
CFDA 13.645	15,564			
CFDA 13.658	88,116			
CFDA 13.667	340,821			
CFDA 13.679	75,300			
CFDA 13.714	207,936			
CFDA 13.808	1,646,376			
CFDA 13.814	129,469			
CFDA 13.992	5,000			

	\$ 2,582,472			
	=====			
KITTSON COUNTY			YES	
CFDA 10.551	\$ 24,126			
CFDA 13.658	5,045			
CFDA 13.667	72,862			
CFDA 13.679	20,240			
CFDA 13.714	42,364			
CFDA 13.808	132,105			
CFDA 13.814	1,626			

	\$ 298,368			
	=====			
KOOCHICHING COUNTY			YES	
CFDA 10.551	\$ 48,637			
CFDA 13.645	6,768			
CFDA 13.658	38,276			
CFDA 13.667	236,121			
CFDA 13.679	66,110			
CFDA 13.714	184,632			
CFDA 13.808	1,069,196			
CFDA 13.814	2,231			

	\$ 1,651,971			
	=====			
LAC QUI PARLE COUNTY			YES	
CFDA 10.551	\$ 11,283			
CFDA 13.645	1,833			
CFDA 13.658	13,308			
CFDA 13.667	78,275			
CFDA 13.679	10,072			
CFDA 13.714	47,396			
CFDA 13.808	140,962			
CFDA 13.814	9,377			
CFDA 13.992	1,440			

	\$ 313,946			
	=====			
LAKE COUNTY			YES	
CFDA 10.551	\$ 39,484			Grant Reporting Expenditures
CFDA 10.557	21,865			
CFDA 13.645	3,976			
CFDA 13.658	2,053			
CFDA 13.667	138,450			Grant Reporting
CFDA 13.679	84,323			Grant Reporting
CFDA 13.714	69,150			Grant Reporting
CFDA 13.808	460,228			Grant Reporting
CFDA 13.814	33,036			
CFDA 13.992	1,944			

	\$ 854,509			
	=====			

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MN - DEPARTMENT OF HUMAN SERVICES				
LAKE OF THE WOODS COUNTY			YES	
CFDA 10.551	\$ 17,145			
CFDA 13.658	5,735			
CFDA 13.667	36,188			
CFDA 13.679	18,598			
CFDA 13.714	31,083			
CFDA 13.808	116,786			

	\$ 225,535			
	=====			
LE SUEUR COUNTY			YES	
CFDA 10.551	\$ 25,608			
CFDA 13.645	6,268			
CFDA 13.646	1,599			
CFDA 13.658	31,556			
CFDA 13.667	193,716			
CFDA 13.679	41,286			
CFDA 13.714	52,792			
CFDA 13.808	605,140			
CFDA 13.814	2,010			

	\$ 959,975			
	=====			
LINCOLN-LYON-MURRAY-PIPESTONE CHS			YES	
CFDA 10.557	\$ 50,733			
CFDA 13.994	30,651			

	\$ 81,384			
	=====			
LYON COUNTY			YES	
CFDA 10.551	\$ 2,970			
CFDA 13.658	489			
CFDA 13.679	1,074			
CFDA 13.714	3,887			
CFDA 13.808	3,440			
CFDA 13.814	21			

	\$ 11,881			
	=====			
MAHNOMEN COUNTY			YES	
CFDA 10.551	\$ 23,586			
CFDA 13.645	3,118			
CFDA 13.658	17,929			
CFDA 13.667	78,895			
CFDA 13.679	25,712			
CFDA 13.714	20,651			
CFDA 13.808	429,749			

	\$ 599,640			
	=====			
MARSHALL COUNTY			YES	
CFDA 10.551	\$ 18,238			
CFDA 13.645	3,247			
CFDA 13.658	2,371			
CFDA 13.667	110,022			
CFDA 13.679	22,998			
CFDA 13.714	33,134			
CFDA 13.808	204,076			

	\$ 394,086			
	=====			
MCLEOD COUNTY			YES	
CFDA 10.551	\$ 51,759			

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MN - DEPARTMENT OF HUMAN SERVICES				
MCLEOD COUNTY			YES	
CFDA 13.217	\$ 6,019			
CFDA 13.645	6,597			
CFDA 13.658	27,180			
CFDA 13.667	213,514			
CFDA 13.679	52,224			
CFDA 13.714	123,358			
CFDA 13.808	572,772			
CFDA 13.814	189			
CFDA 13.992	5,305			
	\$ 1,058,917			
-----	-----			
MEEKER COUNTY			YES	
CFDA 10.551	\$ 34,579			
CFDA 13.635	5,592			
CFDA 13.645	5,066			
CFDA 13.658	19,760			
CFDA 13.667	165,141			
CFDA 13.679	32,087			
CFDA 13.714	103,723			
CFDA 13.808	626,568			
CFDA 13.814	34			
CFDA 13.992	3,090			
	\$ 995,640			
-----	-----			
METROPOLITAN COUNCIL			YES	
CFDA 10.550	\$ 794,848			
CFDA 13.633	1,581,355			
CFDA 13.635	1,707,783			
	\$ 4,083,986			
-----	-----			
MID-MINNESOTA DEVELOPMENT COMM			YES	
CFDA 10.550	\$ 132,189			
CFDA 13.633	200,574			
CFDA 13.635	260,526			
	\$ 593,289			
-----	-----			
MILLE LACS COUNTY			YES	
CFDA 10.551	\$ 69,003			
CFDA 13.645	24,919			
CFDA 13.658	37,653			
CFDA 13.667	238,214			
CFDA 13.679	64,726			
CFDA 13.714	109,189			
CFDA 13.808	924,740			
CFDA 13.992	3,850			
	\$ 1,472,294			
-----	-----			
MILLE LACS RESERVATION BUS COMM			YES	
CFDA 13.000	\$ 95,807			
-----	-----			
MINN CHIPPEWA TRIBE			YES	
CFDA 13.633	\$ 235,387			
CFDA 13.667	40,000			
CFDA 13.992	76,842			
	\$ 352,229			
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SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

**AUDIT
REPORT
ACCEPTABLE** **REASON OF NONCOMPLIANCE**

MN - DEPARTMENT OF HUMAN SERVICES

MORRISON COUNTY

CFDA	10.551	\$	31,049
CFDA	13.633		39,000
CFDA	13.645		8,234
CFDA	13.646		8,312
CFDA	13.658		63,871
CFDA	13.667		310,199
CFDA	13.679		107,802
CFDA	13.714		136,612
CFDA	13.808		1,084,123
CFDA	13.992		3,000
CFDA	13.994		13,085
		\$	-----
			1,805,287

MOWER COUNTY		\$	YES
CFDA	10.551			59,664
CFDA	13.645	11,585	
CFDA	13.646	7,608	
CFDA	13.658	28,864	
CFDA	13.667	380,929	
CFDA	13.679	111,644	
CFDA	13.714	134,366	
CFDA	13.808	1,315,063	
CFDA	13.814	64,777	
CFDA	13.992	5,188	

		\$	2,119,688

MULTI-COUNTY BOARD OF HEALTH YES
CFDA 13.992 \$ 20,328

MURRAY COUNTY YES
CFDA 13.633 \$ 6,979

NICOLLET COUNTY		YES
CFDA 10.551	\$ 33,755	
CFDA 13.633	6,709	
CFDA 13.645	3,911	
CFDA 13.646	3,121	
CFDA 13.658	10,068	
CFDA 13.667	177,138	
CFDA 13.679	62,879	
CFDA 13.714	71,753	
CFDA 13.808	559,671	
CFDA 13.814	8,079	
CFDA 13.992	3,150	

	\$ 940,234	

NOBLES COUNTY		YES
CFDA	10.551	\$ 36,676
CFDA	13.645	7,158
CFDA	13.658	36,540
CFDA	13.667	185,845
CFDA	13.679	36,384
CFDA	13.714	166,940
CFDA	13.808	627,693
CFDA	13.814	11,646

		\$ 1,108,882
		=====

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 FOR THE YEAR ENDED JUNE 30, 1987

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF HUMAN SERVICES				
NORMAN COUNTY			YES	
CFDA 10.551	\$ 25,244			
CFDA 13.645	2,203			
CFDA 13.658	7,098			
CFDA 13.667	88,046			
CFDA 13.679	19,600			
CFDA 13.714	40,441			
CFDA 13.808	132,856			
CFDA 13.814	5,180			
CFDA 13.992	1,600			
	\$ 322,268			
NORTHWEST REG DEVELOP COMM			YES	
CFDA 13.633	\$ 221,327			
CFDA 13.635	407,785			
	\$ 629,112			
NW MN ED COOP SERVICE UNIT			YES	
CFDA 13.787	\$ 5,118			
OLMSTED COUNTY			YES	
CFDA 10.551	\$ 142,599			
CFDA 13.645	17,383			
CFDA 13.646	24,130			
CFDA 13.658	113,289			
CFDA 13.667	732,064			
CFDA 13.679	348,652			
CFDA 13.714	354,254			
CFDA 13.808	2,378,128			
CFDA 13.814	1,645,242			
CFDA 13.992	41,729			
	\$ 5,797,470			
OTTER TAIL COUNTY			YES	
CFDA 10.551	\$ 81,154			
CFDA 13.645	9,392			
CFDA 13.658	14,834			
CFDA 13.667	476,569			
CFDA 13.679	133,527			
CFDA 13.714	242,065			
CFDA 13.808	1,338,830			
CFDA 13.814	171,738			
CFDA 13.818	1,531,381			
CFDA 13.992	4,730			
	\$ 4,004,220			
PENNINGTON COUNTY			YES	
CFDA 10.551	\$ 30,108			
CFDA 13.645	2,272			
CFDA 13.667	152,645			
CFDA 13.679	48,501			
CFDA 13.714	57,483			
CFDA 13.808	661,116			
CFDA 13.992	2,500			
CFDA 13.658	14,485			
	\$ 969,110			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE		
MN - DEPARTMENT OF HUMAN SERVICES					
PINE COUNTY					
CFDA 10.551	\$ 85,922	YES			
CFDA 13.645	16,719				
CFDA 13.658	47,099				
CFDA 13.667	320,713				
CFDA 13.679	121,391				
CFDA 13.714	116,625				
CFDA 13.808	1,104,690				
CFDA 13.814	5,557				
CFDA 13.992	4,000				
	<hr/> \$ 1,822,716 <hr/> <hr/>				
PIPESTONE COUNTY					
CFDA 10.551	\$ 15,950	YES			
CFDA 13.645	2,270				
CFDA 13.658	31,313				
CFDA 13.667	107,564				
CFDA 13.679	19,507				
CFDA 13.714	77,308				
CFDA 13.808	336,568				
CFDA 13.992	1,980				
CFDA 13.814	13,516				
	<hr/> \$ 605,976 <hr/> <hr/>				
POLK COUNTY					
CFDA 10.551	\$ 87,580	YES	Expenditures		
CFDA 13.645	7,772		Expenditures		
CFDA 13.658	47,587		Expenditures		
CFDA 13.667	396,285		Expenditures		
CFDA 13.679	165,999		Expenditures		
CFDA 13.714	275,363		Expenditures		
CFDA 13.808	2,061,866		Expenditures		
CFDA 13.814	50,733		Expenditures		
CFDA 13.992	3,540		Expenditures		
	<hr/> \$ 3,096,725 <hr/> <hr/>				
POPE COUNTY					
CFDA 10.551	\$ 23,152	YES			
CFDA 13.645	3,554				
CFDA 13.658	9,822				
CFDA 13.667	112,206				
CFDA 13.679	16,271				
CFDA 13.714	54,035		Grant Compliance		
CFDA 13.808	357,432		Grant Compliance		
	<hr/> \$ 576,472 <hr/> <hr/>				
RAMSEY COUNTY					
CFDA 10.551	\$ 971,874	YES			
CFDA 13.645	233,683				
CFDA 13.658	1,252,552				
CFDA 13.667	6,022,380				
CFDA 13.714	3,074,784				
CFDA 13.780	28,391,299				
CFDA 13.783	1,512,380				
CFDA 13.787	3,921,946				
CFDA 13.790	129,108				
CFDA 13.992	346,567				
	<hr/> \$ 45,856,573 <hr/> <hr/>				

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ADMINISTERING AGENCY	TOTAL	AUDIT	ACCEPTABLE	REASON OF NONCOMPLIANCE
		REPORT		
MN - DEPARTMENT OF HUMAN SERVICES				
RAMSEY COUNTY FAMILY DAY CARE ASSN	YES			
CFDA 13.667	\$ 600			
	\$ 600			
RED LAKE COUNTY	YES			
CFDA 10.551	\$ 14,478			
CFDA 13.658	2,683			
CFDA 13.667	51,977			
CFDA 13.679	14,037			
CFDA 13.714	45,234			
CFDA 13.808	103,840			
CFDA 13.992	250			
	\$ 232,499			
REDWOOD COUNTY	YES			
CFDA 10.551	\$ 224,808			
CFDA 13.645	7,523			
CFDA 13.658	60,456			
CFDA 13.667	173,911			
CFDA 13.679	52,217			
CFDA 13.714	52,115			
CFDA 13.808	420,845			
CFDA 13.814	30			
	\$ 991,905			
REGION 5 REG DEVELOP COMM	YES			
CFDA 10.550	\$ 143,229			
CFDA 13.633	278,839			
CFDA 13.635	371,699			
	\$ 793,767			
REGION 9 DEVELOPMENT COMMISSION	YES			
CFDA 13.630	\$ 90			
CFDA 13.635	418,824			Grant Compliance
CFDA 10.550	153,109			Grant Compliance
CFDA 13.991	32,357			Grant Compliance
CFDA 13.633	349,932			
	\$ 954,312			
REGION VIII NORTH WELFARE BRD	YES			
CFDA 10.551	\$ 58,078			
CFDA 13.645	17,837			
CFDA 13.658	113,469			
CFDA 13.667	407,335			
CFDA 13.679	110,939			
CFDA 13.714	301,210			
CFDA 13.808	1,394,201			
CFDA 13.814	32,707			
	\$ 2,435,776			
RENVILLE COUNTY	YES			
CFDA 10.551	\$ 21,510			
CFDA 13.645	5,161			
CFDA 13.658	28,927			
CFDA 13.667	158,788			
CFDA 13.679	32,442			
CFDA 13.714	95,126			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF HUMAN SERVICES				
RENNVILLE COUNTY			YES	
CFDA 13.808	\$ 315,745			
CFDA 13.814	105			
CFDA 13.992	2,830			
	<hr/>			
	\$ 660,634			
	<hr/>			
RICE COUNTY			YES	
CFDA 10.551	\$ 57,206			
CFDA 13.645	12,280			
CFDA 13.658	26,870			
CFDA 13.667	374,312			
CFDA 13.679	107,965			
CFDA 13.714	125,431			
CFDA 13.808	1,114,184			
CFDA 13.814	78,114			
CFDA 13.992	3,520			
	<hr/>			
	\$ 1,899,882			
	<hr/>			
ROCK COUNTY			YES	
CFDA 10.551	\$ 17,201			
CFDA 13.645	1,876			
CFDA 13.658	9,697			
CFDA 13.667	69,411			
CFDA 13.679	19,696			
CFDA 13.992	27,340			
CFDA 13.714	37,858			
CFDA 13.808	216,212			
CFDA 13.814	14			
	<hr/>			
	\$ 399,305			
	<hr/>			
ROSEAU COUNTY			YES	
CFDA 10.551	\$ 36,252			
CFDA 13.633	3,784			
CFDA 13.645	2,480			
CFDA 13.658	2,318			
CFDA 13.667	113,746			
CFDA 13.679	66,196			
CFDA 13.714	55,852			
CFDA 13.808	235,642			
CFDA 13.814	404			
CFDA 13.992	2,000			
	<hr/>			
	\$ 518,674			
	<hr/>			
SCOTT COUNTY			YES	
CFDA 10.551	\$ 88,106			
CFDA 13.645	14,492			
CFDA 13.658	16,832			
CFDA 13.667	329,497			
CFDA 13.714	100,068			
CFDA 13.808	882,751			
CFDA 13.679	115,054			
CFDA 13.814	1,979			
CFDA 13.646	7,196			
CFDA 13.992	10,975			
	<hr/>			
	\$ 1,566,950			
	<hr/>			
SHAKOPEE MDEWANKTON			YES	
CFDA 13.992	\$ 6,892			
	<hr/>			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF HUMAN SERVICES				
SHERBURNE COUNTY			YES	
CFDA 10.551	\$ 45,878			
CFDA 13.633	24,870			
CFDA 13.645	7,438			
CFDA 13.646	10,450			
CFDA 13.658	41,817			
CFDA 13.667	220,088			
CFDA 13.679	108,473			
CFDA 13.714	155,226			
CFDA 13.808	962,580			
CFDA 13.814	16,205			
CFDA 13.992	2,120			
	<hr/>			
	\$ 1,595,145			
	<hr/>			
SIBLEY COUNTY			YES	
CFDA 10.551	\$ 19,420			
CFDA 13.645	4,093			
CFDA 13.658	5,707			
CFDA 13.667	109,041			
CFDA 13.679	19,231			
CFDA 13.714	30,164			
CFDA 13.808	302,107			
CFDA 13.992	1,040			
	<hr/>			
	\$ 490,803			
	<hr/>			
SOUTHWEST REG DEVELOP COMM			YES	
CFDA 10.550	\$ 159,503			
CFDA 13.633	192,263			
CFDA 13.635	291,886			
	<hr/>			
	\$ 643,652			
	<hr/>			
SSD 1 MINNEAPOLIS			YES	
CFDA 13.815	\$ 99,106			
CFDA 13.992	65,606			
	<hr/>			
	\$ 164,712			
	<hr/>			
ST LOUIS COUNTY			YES	
CFDA 10.551	\$ 587,354			Grant Reporting
CFDA 13.645	88,115			
CFDA 13.646	78,331			
CFDA 13.658	741,066			
CFDA 13.667	3,307,760			Grant Reporting
CFDA 13.679	1,591,282			
CFDA 13.714	1,053,491			Grant Administration
CFDA 13.808	14,326,533			
CFDA 13.810	4,317			
CFDA 13.814	215,495			Grant Reporting
CFDA 13.992	152,518			
	<hr/>			
	\$ 22,146,262			
	<hr/>			
STEARNS COUNTY			YES	
CFDA 10.551	\$ 164,235			
CFDA 13.633	56,255			
CFDA 13.658	61,242			
CFDA 13.667	760,012			
CFDA 13.679	256,989			
CFDA 13.714	448,634			
CFDA 13.808	2,977,551			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF HUMAN SERVICES				
STEARNs COUNTY			YES	
CFDA 13.814	\$ 33,392			
CFDA 13.992	15,160			
CFDA 13.645	14,153			

	\$ 4,787,623			
	=====			
STEELE COUNTY			YES	
CFDA 10.551	\$ 35,426			
CFDA 13.645	404			
CFDA 13.658	61,988			
CFDA 13.667	217,921			
CFDA 13.679	68,610			
CFDA 13.714	59,897			
CFDA 13.808	530,247			
CFDA 13.814	15,263			
CFDA 13.818	268,211			
CFDA 13.992	2,000			

	\$ 1,259,967			
	=====			
STEVENS COUNTY			YES	
CFDA 10.551	\$ 19,905			
CFDA 13.645	1,745			
CFDA 13.658	232			
CFDA 13.667	94,499			
CFDA 13.679	22,539			
CFDA 13.714	46,029			
CFDA 13.808	300,520			
CFDA 13.814	3,460			
CFDA 13.992	770			

	\$ 489,699			
	=====			
SWIFT COUNTY			YES	
CFDA 10.551	\$ 25,190			
CFDA 13.645	2,642			
CFDA 13.658	13,420			
CFDA 13.667	137,133			
CFDA 13.679	52,658			
CFDA 13.714	48,067			
CFDA 13.808	320,655			
CFDA 13.814	38,618			
CFDA 13.992	1,250			

	\$ 639,633			
	=====			
TODD COUNTY			YES	
CFDA 10.551	\$ 49,035			
CFDA 13.633	29,995			
CFDA 13.645	4,743			
CFDA 13.646	1,354			
CFDA 13.658	17,035			
CFDA 13.667	278,536			
CFDA 13.679	84,337			
CFDA 13.714	211,313			
CFDA 13.808	967,280			
CFDA 13.814	210			
CFDA 13.818	947,474			
CFDA 13.992	3,720			

	\$ 2,595,032			
	=====			

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		<u>ACCEPTABLE</u>	<u>YES</u>	
MN - DEPARTMENT OF HUMAN SERVICES				
TRVERSE COUNTY				
CFDA 10.551	\$ 11,758		YES	
CFDA 13.645	1,325			
CFDA 13.658	2,078			
CFDA 13.667	58,586			
CFDA 13.679	13,568			
CFDA 13.714	19,031			
CFDA 13.808	99,976			
CFDA 13.992	980			
	<hr/>			
	\$ 207,302			
	<hr/>			
TRI-VALLEY OPPORTUN COUN INC				
CFDA 84.011	\$ 480,087		YES	
	<hr/>			
UPPER MISS MENTAL HEALTH CENTER INC NO				
CFDA 13.992	\$ 39,997			
	<hr/>			
UPPER MN VALLEY REG DEVELOP COMM				
CFDA 10.550	\$ 89,721		YES	
CFDA 13.633	146,902			
CFDA 13.635	197,529			
	<hr/>			
	\$ 434,152			
	<hr/>			
UPPER SIOUX COMMUNITY				
CFDA 13.992	\$ 7,735		YES	
	<hr/>			
WABASHA COUNTY				
CFDA 10.551	\$ 26,257		YES	
CFDA 13.645	5,552			
CFDA 13.658	30,253			
CFDA 13.667	152,832			
CFDA 13.679	35,086			
CFDA 13.714	71,689			
CFDA 13.808	405,407			
CFDA 13.814	58,114			
CFDA 13.992	2,040			
	<hr/>			
	\$ 787,230			
	<hr/>			
WADENA COUNTY				
CFDA 10.551	\$ 37,134		YES	
CFDA 13.645	9,544			
CFDA 13.658	24,130			
CFDA 13.667	178,357			
CFDA 13.679	65,087			
CFDA 13.714	111,300			
CFDA 13.808	847,644			
CFDA 13.992	1,670			
CFDA 13.646	5,568			
	<hr/>			
	\$ 1,280,434			
	<hr/>			
WASECA COUNTY				
CFDA 10.551	\$ 32,910		YES	Expenditures
CFDA 13.645	8,413			Expenditures
CFDA 13.658	14,717			Expenditures
CFDA 13.667	149,038			Expenditures
CFDA 13.679	31,823			Grant Administration
CFDA 13.714	53,307			Expenditures
				Expenditures
				Grant Reporting

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MN - DEPARTMENT OF HUMAN SERVICES			
WASECA COUNTY		YES	
CFDA 13.808	\$ 518,547		Expenditures
CFDA 13.814	36,795		Expenditures
	\$ 845,550		=====
WASHINGTON COUNTY		YES	
CFDA 10.551	\$ 126,509		
CFDA 13.645	28,000		
CFDA 13.646	22,504		
CFDA 13.658	59,030		
CFDA 13.667	771,225		
CFDA 13.679	451,819		
CFDA 13.714	331,562		
CFDA 13.808	2,770,375		
CFDA 13.814	79,028		
CFDA 13.992	4,386		
	\$ 4,644,438		=====
WEST HENN COMM MENTAL HEALTH CTR		YES	
CFDA 13.992	\$ 149,035		
	=====		
WESTERN COMM ACT PROGRAM		YES	
CFDA 10.550	\$ 147,868		
CFDA 13.633	42,867		
CFDA 13.635	249,326		
	\$ 440,061		=====
WHITE EARTH RES BUS COMM		YES	
CFDA 13.992	\$ 137,453		
CFDA 15.144	9,207		
	\$ 146,660		=====
WILKIN COUNTY		YES	
CFDA 10.551	\$ 14,847		
CFDA 13.645	1,638		
CFDA 13.658	2,518		
CFDA 13.667	78,666		
CFDA 13.679	18,394		
CFDA 13.714	34,948		
CFDA 13.808	252,858		
CFDA 13.814	5,435		
CFDA 13.991	6,427		
CFDA 13.992	1,500		
	\$ 417,231		=====
WINONA COUNTY		YES	
CFDA 10.551	\$ 67,298		
CFDA 13.645	9,711		
CFDA 13.646	8,543		
CFDA 13.658	28,116		
CFDA 13.667	363,256		
CFDA 13.679	170,363		
CFDA 13.714	139,856		
CFDA 13.808	1,200,707		
CFDA 13.814	13,353		
CFDA 13.992	4,500		
	\$ 2,005,703		=====

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MN - DEPARTMENT OF HUMAN SERVICES				
WRIGHT COUNTY			YES	
CFDA 10.551	\$ 78,415			
CFDA 13.633	45,085			
CFDA 13.645	28,572			
CFDA 13.646	14,187			
CFDA 13.658	38,186			
CFDA 13.667	426,981			
CFDA 13.679	307,602			
CFDA 13.714	276,655			
CFDA 13.808	1,378,187			
CFDA 13.814	16,722			
CFDA 13.992	6,000			
	<hr/> \$ 2,616,592			
YELLOW MEDICINE COUNTY			YES	
CFDA 10.551	\$ 22,815			
CFDA 13.645	2,386			
CFDA 13.658	4,451			
CFDA 13.667	127,936			
CFDA 13.679	35,426			
CFDA 13.714	124,072			
CFDA 13.808	304,302			
CFDA 13.992	286			
	<hr/> \$ 621,674			
MN - DEPARTMENT OF JOBS & TRAINING				
ANOKA COUNTY COMM ACTION PROG			YES	
CFDA 13.665	\$ 239,490			
CFDA 13.818	1,459,145			
CFDA 81.042	168,777			
	<hr/> \$ 1,867,412			
ARROWHEAD ECON OPPORTUN AGENCY			YES	
CFDA 13.665	\$ 216,421			
CFDA 13.818	4,789,190			
CFDA 17.235	51,630			
CFDA 17.250	2,158,335			
CFDA 81.042	109,007			
	<hr/> \$ 7,324,583			
BELTRAMI COUNTY			YES	
CFDA 16.540	\$ 22,996			
	<hr/>			
BENTON COUNTY			YES	
CFDA 13.818	\$ 443,164			
	<hr/>			
BI-COUNTY COMM ACTION COUNCIL			YES	
CFDA 13.665	\$ 214,624			
CFDA 13.818	3,053,789			
CFDA 81.042	223,305			
	<hr/> \$ 3,491,718			
BLUE EARTH COUNTY			YES	
CFDA 17.246	\$ 17,668			
CFDA 17.250	208,469			
	<hr/> \$ 226,137			
	<hr/>			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
MN - DEPARTMENT OF JOBS & TRAINING			
BOISE FORTE RES	BUS COMM		
CFDA 13.665	\$ 29,094	NO	
	\$ 29,094		
BROWN COUNTY			
CFDA 13.818	\$ 352,665	YES	
CARVER COUNTY			
CFDA 17.235	\$ 51,959	YES	
CITY OF DULUTH			
CFDA 17.235	\$ 146,135	YES	
CFDA 17.250	852,349		Expenditures Grant Compliance
	\$ 998,484		
CITY OF MINNEAPOLIS		YES	
CFDA 17.250	\$ 2,845,218		
CFDA 17.246	131,689		
CFDA 13.818	7,955,444		Expenditures
CFDA 13.665	860,312		
CFDA 81.042	1,146,905		
CFDA 10.565	36,991		
CFDA 16.540	45,396		
	\$ 13,021,955		
CITY OF ST PAUL		YES	
CFDA 17.246	\$ 541,530		
CFDA 17.250	2,252,797		
	\$ 2,794,327		
CLAY-WILKIN OPPORTUNITY COUNCIL		YES	
CFDA 13.665	\$ 174,356		
CFDA 13.818	1,050,352		
CFDA 81.042	135,295		
	\$ 1,360,003		
CLEARWATER COUNTY		YES	
CFDA 13.818	\$ 382,726		
COMM ACTION FOR SUBURBAN HENNEPIN		YES	
CFDA 13.665	\$ 288,725		Cash Management Grant Compliance
CROW WING COUNTY		YES	
CFDA 13.818	\$ 1,523,873		
DAKOTA COUNTY		YES	
CFDA 13.818	\$ 734,386		
CFDA 17.235	96,730		
CFDA 17.246	41,466		
CFDA 17.802	5,317		
	\$ 877,899		
DOUGLAS COUNTY		YES	
CFDA 13.818	\$ 681,896		
	\$ 681,896		

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		<u>REPORT</u>	
		<u>ACCEPTABLE</u>	
MN - DEPARTMENT OF JOBS & TRAINING			
DULUTH COMM ACTION PROG INC		YES	
CFDA 10.565 \$ 12,464			
CFDA 13.665 243,040			
CFDA 13.818 2,760,838			Grant Compliance
CFDA 81.042 110,610			
	\$ 3,126,952		
EAST METRO SERVICE DELIVERY AREA		YES	
CFDA 17.246 \$ 20,032			
CFDA 17.250 1,605,762			
	\$ 1,625,794		
FOND DU LAC RESERVATION		NO	
CFDA 13.818 \$ 343,198			
CFDA 81.042 5,551			
CFDA 13.665 31,591			
	\$ 380,340		
FREEBORN CO ALPHA DAC INC		YES	
CFDA 13.630 \$ 23,708			
	\$ 23,708		
FREEBORN COUNTY		YES	
CFDA 10.568 \$ 4,001			
CFDA 13.665 70,095			
	\$ 74,096		
GOODHUE-RICE-WABASHA CITZ CNCL		YES	
CFDA 13.665 \$ 159,638			
CFDA 13.818 1,624,416			
CFDA 17.232 274,848			
CFDA 17.235 55,172			
CFDA 81.042 124,957			
	\$ 2,239,031		
GR MANKATO AR COALITION AFF HOUSING	YES		
CFDA 13.665 \$ 25,000			
	\$ 25,000		
HENNEPIN COUNTY		YES	
CFDA 17.250 \$ 1,135,510			Grant Compliance
CFDA 81.042 615,740			
	\$ 1,751,250		
HIGHLAND VOCATIONAL CENTER		YES	
CFDA 17.250 \$ 250			
	\$ 250		
INTER-COUNTY COMMUNITY COUNCIL		YES	
CFDA 13.665 \$ 132,684			
CFDA 13.818 1,626,056			
CFDA 17.232 652,051			
CFDA 17.235 182,054			
CFDA 81.042 137,798			
	\$ 2,730,643		
INTERMEDIATE SCHOOL DISTRICT 287		YES	
CFDA 17.250 \$ 119,482			
	\$ 119,482		

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MN - DEPARTMENT OF JOBS & TRAINING				
ISD 564 THIEF RIVER FALLS			YES	
CFDA 84.129	\$ 42,774			
	\$ 42,774			
	=====			
ISD 625 ST PAUL			YES	
CFDA 84.126	\$ 57,708			
	=====			
ISD 701 HIBBING			YES	
CFDA 17.250	\$ 24,000			
	=====			
ISD 793 STAPLES			YES	
CFDA 17.245	\$ 2,068			
	=====			
KOOCHICHING-ITASCA ACTION CNCL			YES	
CFDA 13.665	\$ 141,752			
CFDA 13.818	2,493,802			
CFDA 81.042	177,573			
CFDA 10.568	2,619			
	\$ 2,815,746			
	=====			
LAKES & PINES COMM ACT COUNCIL			YES	
CFDA 13.665	\$ 251,782			
CFDA 13.818	4,320,046			
CFDA 81.042	87,716			
	\$ 4,659,544			
	=====			
LOCAL 41 UAW			YES	
CFDA 17.246	\$ 175,786			
	=====			
LOWER SIOUX COMM COUNCIL			YES	
CFDA 13.665	\$ 23,854			
CFDA 13.818	41,328			
	\$ 65,182			
	=====			
MAHUBE COMMUNITY COUNCIL			YES	
CFDA 13.665	\$ 151,522			
CFDA 13.818	1,627,855			
CFDA 10.565	7,262			
	\$ 1,786,639			
	=====			
MILLE LACS RESERVATION BUS COMM			YES	
CFDA 13.818	\$ 166,383			
CFDA 81.042	12,049			
	\$ 178,432			
	=====			
MINN CHIPPEWA TRIBE			YES	
CFDA 17.235	\$ 84,621			
	=====			
MINNESOTA VALLEY ACTION COUNCIL			YES	
CFDA 10.568	\$ 17,479			
CFDA 13.665	434,293			
CFDA 13.818	2,424,927			
CFDA 17.235	190,043			
CFDA 17.246	1,692,660			
CFDA 81.042	676,548			
	\$ 5,435,950			
	=====			

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MN - DEPARTMENT OF JOBS & TRAINING				
MORRISON COUNTY			YES	
CFDA 13.818	\$ 839,005			
	\$ 839,005			
MPLS AGE & OPPORTUNITY CENTER			YES	
CFDA 17.250	\$ 45,965			
NE MINN OFFICE OF JOB TRAINING			YES	
CFDA 17.246	\$ 1,091,420			
CFDA 17.250	3,853,013			
	\$ 4,944,433			
NICOLLET COUNTY			YES	
CFDA 17.802	\$ 6,765			
NORTHWEST COMM ACTION INC			YES	
CFDA 13.665	\$ 106,806			
CFDA 13.818	853,362			
CFDA 81.042	117,517			
CFDA 17.250	3,856			
CFDA 10.565	4,268			
	\$ 1,085,809			
NORTHWEST PRIVATE INDUSTRY COUNCIL			YES	
CFDA 17.250	\$ 1,595,499			
OLMSTED COUNTY			YES	
CFDA 13.665	\$ 132,751			
CFDA 13.818	511,482			
	\$ 644,233			
OTTERTAIL-WADENA COMM ACT CNCL			YES	
CFDA 13.665	\$ 159,691			
CFDA 13.818	980,324			Grant Reporting
CFDA 81.042	59,210			
	\$ 1,199,225			
PRAIRIE FIVE COMM ACT CNL			YES	
CFDA 10.568	\$ 6,527			
CFDA 13.818	1,656,553			
CFDA 81.042	93,270			
CFDA 13.665	131,919			
	\$ 1,888,269			
PRAIRIE ISLAND INDIAN COMMUNITY			NO	
CFDA 13.818	\$ 28,774			Grant Administration
CFDA 13.665	5,101			Grant Administration
	\$ 33,875			
PRIVATE INDUSTRY COUNCIL FIVE			YES	
CFDA 17.250	\$ 2,991,706			
RAMSEY ACTION PROGRAMS			YES	
CFDA 10.565	\$ 28,634			
CFDA 13.665	569,279			
CFDA 13.818	6,053,254			

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		<u>REPORT</u>	
MN - DEPARTMENT OF JOBS & TRAINING			
RAMSEY ACTION PROGRAMS		YES	
CFDA 81.042	\$ 399,388		
	\$ 7,050,555		
RAMSEY COUNTY		YES	
CFDA 17.246	\$ 45,513		
CFDA 17.250	423,721		
	\$ 469,234		
RED LAKE RES COMM ACT PROG		YES	
CFDA 13.665	\$ 46,713		
CFDA 13.818	476,358		
CFDA 81.042	23,640		
	\$ 546,711		
REDWOOD COUNTY		YES	
CFDA 13.818	\$ 343,670		
REGION SIX EAST COMM ACT CNL		YES	
CFDA 10.568	\$ 6,465		
CFDA 13.665	200,700		
CFDA 13.818	1,847,572		
CFDA 81.042	181,969		
	\$ 2,236,706		
RENNVILLE COUNTY		YES	
CFDA 13.818	\$ 250,753		
ROSEAU COUNTY		YES	
CFDA 13.818	\$ 282,007		
SCOTT COUNTY		YES	
CFDA 17.235	\$ 39,670		
SCOTT-CARVER ECONOMIC COUNCIL		NO	
CFDA 13.665	\$ 245,591		
CFDA 13.818	580,843		
CFDA 81.042	33,393		
	\$ 859,827		
SE MN JTPA JOINT POWERS BOARD		YES	Expenditures Grant Administration
CFDA 17.246	\$ 253,003		Expenditures Grant Administration
CFDA 17.250	2,316,409		
	\$ 2,569,412		
SEMCAC INC		YES	
CFDA 13.665	\$ 257,255		
CFDA 13.818	3,356,319		
CFDA 81.042	295,811		
	\$ 3,909,385		
SHAKOPEE MDEWANKTON		YES	
CFDA 13.665	\$ 24,745		
	\$ 24,745		

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MN - DEPARTMENT OF JOBS & TRAINING				
SOUTHWEST MINN OPPORTUNITY CNL			YES	
CFDA 10.568	\$ 4,601			
CFDA 13.665	131,816			
CFDA 13.818	1,496,335			
CFDA 17.235	131,401			
CFDA 81.042	73,121			
	\$ 1,837,274			
SOUTHWEST MINN PIC			YES	
CFDA 17.250	\$ 1,880,011			Cash Management
SSD 1 MINNEAPOLIS			YES	
CFDA 16.540	\$ 14,259			
STEARN COUNTY			YES	
CFDA 13.818	\$ 1,044,398			
CFDA 17.250	82,470			
	\$ 1,126,868			
TM & M CONSULTANTS			YES	
CFDA 17.250	\$ 54,651			
TRI-COUNTY ACTION PROGRAMS			YES	
CFDA 10.565	\$ 21,719			
CFDA 13.665	322,808			
CFDA 13.818	971,515			
CFDA 81.042	229,935			
	\$ 1,545,977			
TRI-COUNTY COMM ACTION PROGRAM			NO	
CFDA 10.568	\$ 11,606			
CFDA 13.818	489,916			
CFDA 81.042	147,415			
CFDA 13.665	170,646			
	\$ 819,583			
TRI-VALLEY OPPORTUN COUN INC			YES	
CFDA 10.568	\$ 4,470			
CFDA 13.665	81,763			Cash Management
CFDA 13.818	1,486,344			
CFDA 17.235	45,226			
CFDA 81.042	92,476			
	\$ 1,710,279			
UPPER SIOUX COMMUNITY			YES	
CFDA 10.568	\$ 5,578			
CFDA 13.665	17,570			
CFDA 15.143	17,552			
	\$ 40,700			
WASHINGTON COUNTY			YES	
CFDA 16.540	\$ 21,000			
CFDA 17.235	44,141			
CFDA 17.802	3,315			
	\$ 68,456			

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		<u>REPORT</u>	
<u>ACCEPTABLE</u>			
MN - DEPARTMENT OF JOBS & TRAINING			
WEST CENTRAL MN COMM ACTION CNCL		YES	
CFDA 13.665	\$ 146,336		
CFDA 13.818	1,463,336		Grant Compliance
CFDA 81.042	126,708		

	\$ 1,736,380		
	=====		
WEST HENNEPIN HUMAN SERVICES		YES	
CFDA 13.665	\$ 100,644		
CFDA 13.818	2,655,681		Grant Compliance

	\$ 2,756,325		
	=====		
WESTERN COMM ACT PROGRAM		YES	
CFDA 10.568	\$ 7,717		
CFDA 13.665	170,627		
CFDA 13.818	1,429,896		
CFDA 81.042	155,133		

	\$ 1,763,373		
	=====		
WHITE EARTH RES BUS COMM		YES	
CFDA 13.665	\$ 84,989		
CFDA 13.818	517,026		
CFDA 81.042	17,616		Expenditures

	\$ 619,631		
	=====		
WRIGHT COUNTY		YES	
CFDA 13.818	\$ 624,504		
	=====		
WRIGHT COUNTY COMMUNITY ACTION INC		YES	
CFDA 13.665	\$ 108,258		
CFDA 13.818	131,362		
CFDA 81.042	62,659		

	\$ 302,279		
	=====		
MN - DEPARTMENT OF NATURAL RESOURCES			
BECKER COUNTY		YES	
CFDA 10.669	\$ 19,000		
	=====		
BELTRAMI COUNTY		YES	
CFDA 10.669	\$ 34,000		
	=====		
CARLTON COUNTY		YES	
CFDA 10.669	\$ 22,732		
	=====		
CASS COUNTY		YES	
CFDA 10.669	\$ 34,917		
	=====		
CLEARWATER COUNTY		YES	
CFDA 10.669	\$ 19,000		
	=====		
HUBBARD COUNTY		YES	
CFDA 10.669	\$ 34,000		
	=====		
ITASCA COUNTY		YES	
CFDA 10.669	\$ 76,985		
	=====		

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MN - DEPARTMENT OF NATURAL RESOURCES			
KOOCHICHING COUNTY CFDA 10.669	\$ 77,441	YES	
	\$ 77,441		
LAKE COUNTY CFDA 10.669	\$ 19,180	YES	Expenditures
PINE COUNTY CFDA 10.669	\$ 9,113	YES	
ST LOUIS COUNTY CFDA 10.669	\$ 153,000	YES	
	\$ 153,000		
MN - DEPARTMENT OF PUBLIC SAFETY			
AITKIN COUNTY CFDA 83.503	\$ 4,390	YES	
ANOKA COUNTY CFDA 83.503	\$ 54,892	YES	
BECKER COUNTY CFDA 83.503	\$ 4,184	YES	
BELTRAMI COUNTY CFDA 83.504	\$ 8,426	YES	
BENTON COUNTY CFDA 83.503	\$ 6,264	YES	
BLUE EARTH COUNTY CFDA 83.504	\$ 10,230	YES	
BROWN COUNTY CFDA 83.503	\$ 9,086	YES	
CARLTON COUNTY CFDA 83.503	\$ 5,516	YES	
CARVER COUNTY CFDA 83.503 CFDA 83.504	\$ 16,933 5,390 \$ 22,323	YES	
CASS COUNTY CFDA 83.503	\$ 8,572	YES	
CHIPPEWA COUNTY CFDA 83.503 CFDA 83.512	\$ 13,114 76,500 \$ 89,614	YES	
CHISAGO COUNTY CFDA 83.503	\$ 4,507	YES	
CITY OF EDEN PRAIRIE CFDA 12.321	\$ 13,558	YES	
	\$ 13,558		

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MN - DEPARTMENT OF PUBLIC SAFETY			
CITY OF GOLDEN VALLEY		YES	
CFDA 20.600	\$ 18,049		
CFDA 83.503	5,124		

	\$ 23,173		
	=====		
CITY OF MINNEAPOLIS		YES	
CFDA 83.000	\$ 38,023		
CFDA 20.600	49,915		

	\$ 87,938		
	=====		
CITY OF ORONO		YES	
CFDA 83.503	\$ 4,622		
	=====		
CITY OF ST CLOUD		YES	
CFDA 83.201	\$ 13,599		
	=====		
CITY OF ST PAUL		YES	
CFDA 83.503	\$ 23,354		
CFDA 83.504	9,685		

	\$ 33,039		
	=====		
CLAY COUNTY		YES	
CFDA 83.504	\$ 16,468		
	=====		
CLEARWATER COUNTY		YES	
CFDA 83.503	\$ 2,270		
	=====		
COOK COUNTY		YES	
CFDA 83.503	\$ 4,302		
	=====		
COTTONWOOD COUNTY		YES	
CFDA 83.504	\$ 2,738		
	=====		
CROW WING COUNTY		YES	
CFDA 83.503	\$ 10,889		
	=====		
DAKOTA COUNTY		YES	
CFDA 83.503	\$ 35,837		
	=====		
DODGE COUNTY		YES	
CFDA 83.503	\$ 5,206		
	=====		
DOUGLAS COUNTY		YES	
CFDA 83.504	\$ 6,081		
	=====		
FARIBAULT COUNTY		YES	
CFDA 83.503	\$ 5,147		
	=====		
FILLMORE COUNTY		YES	
CFDA 83.503	\$ 6,130		
	=====		
FREEBORN COUNTY		YES	
CFDA 83.503	\$ 3,270		
	=====		
GOODHUE COUNTY		YES	
CFDA 83.503	\$ 10,873		
	=====		
HENNEPIN COUNTY		YES	
CFDA 83.503	\$ 151,431		
	=====		

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		ACCEPTABLE	
MN - DEPARTMENT OF PUBLIC SAFETY			
HOUSTON COUNTY		YES	
CFDA 83.503	\$ 5,153		
	\$ 5,153		
HUBBARD COUNTY		YES	
CFDA 20.600	\$ 655		
CFDA 83.503	6,206		
	\$ 6,861		
ISANTI COUNTY		YES	
CFDA 83.503	\$ 6,789		
CFDA 83.512	142,225		
	\$ 149,014		
ITASCA COUNTY		YES	
CFDA 83.503	\$ 22,895		
JACKSON COUNTY		YES	
CFDA 83.503	\$ 4,717		
KANABEC COUNTY		YES	
CFDA 83.503	\$ 2,601		
KANDIYOHU COUNTY		YES	
CFDA 83.503	\$ 8,260		
KITTSON COUNTY		YES	
CFDA 83.503	\$ 2,757		
KOOCHICHING COUNTY		YES	
CFDA 83.503	\$ 2,831		
LAKE COUNTY		YES	
CFDA 83.503	\$ 7,582		
LAKE OF THE WOODS COUNTY		YES	
CFDA 83.504	\$ 4,618		
LE SUEUR COUNTY		YES	
CFDA 83.503	\$ 5,890		
LYON COUNTY		YES	
CFDA 83.504	\$ 10,784		
MAHNOMEN COUNTY		YES	
CFDA 83.503	\$ 3,494		
MARSHALL COUNTY		YES	
CFDA 83.503	\$ 3,873		
MCLEOD COUNTY		YES	
CFDA 83.503	\$ 7,993		
MILLE LACS COUNTY		YES	
CFDA 83.503	\$ 7,047		
MORRISON COUNTY		YES	
CFDA 83.503	\$ 7,818		

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MN - DEPARTMENT OF PUBLIC SAFETY			
MOWER COUNTY CFDA 83.503	\$ 9,565	YES	
MURRAY COUNTY CFDA 83.503	\$ 4,317	YES	
NICOLLET COUNTY CFDA 83.503	\$ 11,244	YES	
NOBLES COUNTY CFDA 83.503	\$ 7,056	YES	
NORMAN COUNTY CFDA 83.503	\$ 7,974	YES	
OLMSTED COUNTY CFDA 16.540 CFDA 83.503	\$ 5,558 19,007 \$ 24,565	YES	
PENNINGTON COUNTY CFDA 83.503	\$ 4,316	YES	
PINE COUNTY CFDA 83.503	\$ 4,366	YES	
PIPESTONE COUNTY CFDA 83.503	\$ 4,506	YES	
POLK COUNTY CFDA 83.503	\$ 15,001	YES	
RAMSEY COUNTY CFDA 83.503	\$ 55,445	YES	
RED LAKE COUNTY CFDA 83.504	\$ 3,291	YES	
RENVILLE COUNTY CFDA 83.504	\$ 5,009	YES	
RICE COUNTY CFDA 83.503	\$ 8,744	YES	
ROSEAU COUNTY CFDA 83.503	\$ 3,862	YES	
SCOTT COUNTY CFDA 83.503 CFDA 83.504	\$ 18,352 1,629 \$ 19,981	YES	
SHERBURNE COUNTY CFDA 83.503	\$ 12,453	YES	
SIBLEY COUNTY CFDA 83.503	\$ 8,383	YES	
ST LOUIS COUNTY CFDA 83.503	\$ 72,663	YES	

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MN - DEPARTMENT OF PUBLIC SAFETY				
STEARNS COUNTY CFDA 83.503	\$ 11,607		YES	
	\$ 11,607			
STEELE COUNTY CFDA 83.503 CFDA 83.504	\$ 3,347 562	=====	YES	
	\$ 3,909	=====		
STEVENS COUNTY CFDA 83.503	\$ 4,335	=====	YES	
TODD COUNTY CFDA 83.504	\$ 9,171	=====	YES	
WABASHA COUNTY CFDA 83.503	\$ 6,126	=====	YES	
WADENA COUNTY CFDA 83.503	\$ 3,817	=====	YES	
WASECA COUNTY CFDA 83.503	\$ 4,379	=====	YES	
WASHINGTON COUNTY CFDA 83.503	\$ 20,457	=====	YES	
WATONWAN COUNTY CFDA 83.503	\$ 4,151	=====	YES	
WINONA COUNTY CFDA 83.504	\$ 6,731	=====	YES	
WRIGHT COUNTY CFDA 83.503	\$ 11,240	=====	YES	

MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT

AITKIN COUNTY CFDA 16.540	\$ 41,027	=====	YES
ARROWHEAD ECON OPPORTUN AGENCY CFDA 14.228	\$ 131,525	=====	YES
ARROWHEAD REGIONAL CORR BOARD CFDA 16.540	\$ 15,178	=====	YES
BLUE EARTH COUNTY CFDA 14.219	\$ 9,285	=====	YES
BOISE FORTE RES BUS COMM CFDA 13.818 CFDA 81.042	\$ 100,600 10,429	=====	NO
	\$ 111,029	=====	
CARVER COUNTY CFDA 14.228	\$ 151,138	=====	YES

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MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT				
CITY OF ADA			YES	
CFDA 14.228	\$ 164,618			
	\$ 164,618			
CITY OF ADRIAN			YES	
CFDA 14.219	\$ 54,837			
CITY OF ALBERT LEA			YES	Grant Compliance
CFDA 14.228	\$ 298,234			
CITY OF ALEXANDRIA			YES	
CFDA 14.219	\$ 130,303			
CITY OF AURORA			YES	Expenditures
CFDA 14.228	\$ 235,600			
CITY OF AUSTIN			YES	
CFDA 14.228	\$ 151,745			
CITY OF BATTLE LAKE			YES	
CFDA 14.228	\$ 37,003			
CITY OF BEMIDJI			YES	
CFDA 14.221	\$ 250,000			
CFDA 14.228	\$ 383,496			
	\$ 633,496			
CITY OF BIWABIK			YES	
CFDA 14.228	\$ 136,825			
CFDA 14.228	\$ 93,248			
	\$ 230,073			
CITY OF BRAINERD			YES	
CFDA 14.219	\$ 5,740			
CITY OF BROWERVILLE			YES	
CFDA 14.228	\$ 393,732			
CITY OF CANBY			NO	
CFDA 14.219	\$ 119,368			
CITY OF CELYON			YES	
CFDA 14.228	\$ 53,609			
CITY OF CHATFIELD			NO	
CFDA 14.228	\$ 456,488			
CITY OF CHISHOLM			YES	Grant Administration
CFDA 14.219	\$ 250,000			Grant Reporting
CITY OF CLOQUET			YES	Grant Reporting
CFDA 14.228	\$ 300,000			
CITY OF CROOKSTON			YES	
CFDA 14.228	\$ 322,336			
CITY OF DEER RIVER			YES	Expenditures
CFDA 14.219	\$ 74,662			
	\$ 74,662			

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MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT				
CITY OF DETROIT LAKES			YES	
CFDA 14.228	\$ 543,720			
	\$ 543,720			
	=====			
CITY OF FARIBAULT			NO	
CFDA 14.219	\$ 485,630			
	=====			
CITY OF FOSSTON			YES	
CFDA 14.228	\$ 700,358			
	=====			
CITY OF FRANKLIN			YES	
CFDA 14.228	\$ 33,980			
	=====			
CITY OF GOLDEN VALLEY			YES	
CFDA 14.218	\$ 37,338			
	=====			
CITY OF HUTCHINSON			YES	
CFDA 14.221	\$ 150,000			
	=====			
CITY OF LITTLE FORK			NO	
CFDA 14.228	\$ 141,976			
	=====			
CITY OF LYND			YES	
CFDA 14.228	\$ 218,118			
	=====			
CITY OF MELROSE			YES	Expenditures
CFDA 14.228	\$ 350,000			
	=====			
CITY OF MOUNTAIN LAKE			YES	
CFDA 14.228	\$ 63,447			
	=====			
CITY OF ORONO			YES	
CFDA 14.218	\$ 99,978			
	=====			
CITY OF PIPESTONE			YES	
CFDA 14.228	\$ 302,498			
	=====			
CITY OF PROCTOR			YES	Grant Compliance
CFDA 14.228	\$ 965,269			
	=====			
CITY OF RED LAKE FALLS			YES	
CFDA 14.219	\$ 249,573			
	=====			
CITY OF RICE			YES	
CFDA 14.228	\$ 322,537			
	=====			
CITY OF RUSH CITY			NO	
CFDA 14.228	\$ 692,703			
	=====			
CITY OF RUSSELL			YES	
CFDA 14.218	\$ 410,412			
	=====			
CITY OF RUTHTON			YES	
CFDA 14.228	\$ 234,149			
	=====			
CITY OF SAVAGE			YES	
CFDA 14.219	\$ 257,341			
	=====			
CITY OF SPRING GROVE			YES	
CFDA 14.219	\$ 29,569			
	=====			

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MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT

CITY OF TRIMONT CFDA 14.228	\$ 170,526	YES
<hr/>		
CITY OF VERNDALE CFDA 14.228	\$ 21,874	YES
<hr/>		
CITY OF VIRGINIA CFDA 14.219	\$ 207,197	NO
<hr/>		
CITY OF WINONA CFDA 14.219	\$ 220,918	YES
<hr/>		
CLEARWATER COUNTY CFDA 14.228	\$ 29,057	YES
<hr/>		
CROW WING COUNTY CFDA 16.540	\$ 19,286	YES
<hr/>		
GOODHUE COUNTY CFDA 15.916	\$ 187,594	YES
<hr/>		
ISD 281 ROBBINSDALE CFDA 15.130	\$ 341	YES
<hr/>		
ISD 621 MOUNDS VIEW CFDA 16.542	\$ 1,890	YES
<hr/>		
ITASCA COUNTY CFDA 16.540	\$ 54,687	YES
<hr/>		
MINNESOTA VALLEY ACTION COUNCIL CFDA 14.228	\$ 231,058	YES
<hr/>		
NORTHWEST REG DEVELOP COMM CFDA 14.228	\$ 112,933	YES
<hr/>		
OTTER TAIL COUNTY CFDA 14.228	\$ 294,181	YES
<hr/>		
POLK COUNTY CFDA 16.540	\$ 3,185	YES
<hr/>		
RAMSEY COUNTY CFDA 16.540	\$ 53,079	YES
<hr/>		
SCOTT COUNTY CFDA 16.540	\$ 40,000	YES
<hr/>		
ST LOUIS COUNTY CFDA 14.219	\$ 164,392	YES
<hr/>		
UPPER MN VALLEY REG DEVELOP COMM CFDA 14.219	\$ 168,186	YES
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MN - DEPARTMENT OF TRANSPORTATION

AITKIN COUNTY CFDA 20.205	\$ 99,529	YES
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ANOKA COUNTY CFDA 20.600	\$ 8,215	YES
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MN - DEPARTMENT OF TRANSPORTATION			
ARROWHEAD REG DEVELOP COMM			
CFDA 20.205	\$ 168,979	YES	Grant Reporting
CFDA 20.505	35,559		Grant Reporting
	<hr/>		
	\$ 204,538		
	<hr/>		
CARLTON COUNTY			
CFDA 20.205	\$ 80,006	YES	
	<hr/>		
CARVER COUNTY			
CFDA 20.509	\$ 81,898	YES	
	<hr/>		
CASS COUNTY			
CFDA 20.600	\$ 1,988	YES	
	<hr/>		
CHISAGO COUNTY			
CFDA 20.509	\$ 27,540	YES	
	<hr/>		
CITY OF AUSTIN			
CFDA 20.102	\$ 80,712	YES	
	<hr/>		
CITY OF BENSON			
CFDA 20.102	\$ 112,943	NO	
CFDA 20.500	25,200		
CFDA 20.507	6,754		
	<hr/>		
	\$ 144,897		
	<hr/>		
CITY OF BRAINERD			
CFDA 20.507	\$ 43,205	YES	
	<hr/>		
CITY OF CHISHOLM			
CFDA 20.205	\$ 2,334	YES	
	<hr/>		
CITY OF CLOQUET			
CFDA 20.507	\$ 40,723	YES	
	<hr/>		
CITY OF DULUTH			
CFDA 20.106	\$ 1,087,131		
CFDA 20.205	2,073,214		Expenditures
	<hr/>		
	\$ 3,160,345		
	<hr/>		
CITY OF EAST GRAND FORKS			
CFDA 20.507	\$ 42,474	YES	
	<hr/>		
CITY OF FAIRMONT			
CFDA 20.102	\$ 16,119	YES	
CFDA 20.205	17,313		
CFDA 20.507	29,688		
	<hr/>		
	\$ 63,120		
	<hr/>		
CITY OF FARIBAULT			
CFDA 20.507	\$ 44,840	NO	
	<hr/>		
CITY OF HERMANTOWN			
CFDA 20.205	\$ 120,559	YES	Grant Administration
	<hr/>		
CITY OF HIBBING			
CFDA 20.507	\$ 32,228	YES	
	<hr/>		

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MN - DEPARTMENT OF TRANSPORTATION			
CITY OF HUTCHINSON			
CFDA 20.507	\$ 38,903	YES	
	=====		
CITY OF MANKATO			
CFDA 20.102	\$ 48,000	YES	
	=====		
CITY OF MINNEAPOLIS			
CFDA 20.205	\$ 3,737,606	YES	
CFDA 20.507	1,281,592		

	\$ 5,019,198		
	=====		
CITY OF MONTEVIDEO			
CFDA 20.507	\$ 39,416	YES	
	=====		
CITY OF MOORHEAD			
CFDA 20.205	\$ 5,367	YES	
	=====		
CITY OF MORRIS			
CFDA 20.200	\$ 12,063	YES	
CFDA 20.507	40,000		

	\$ 52,063		
	=====		
CITY OF NEW ULM			
CFDA 20.102	\$ 47,731	NO	
	=====		
CITY OF PROCTOR			
CFDA 20.205	\$ 1,846	YES	
	=====		
CITY OF ROCHESTER			
CFDA 20.106	\$ 578,145	NO	
	=====		
CITY OF ST PAUL			
CFDA 20.205	\$ 7,888	YES	
	=====		
CITY OF WORTHINGTON			
CFDA 20.106	\$ 10,567	YES	
	=====		
CLEARWATER COUNTY			
CFDA 20.205	\$ 16,853	YES	
CFDA 20.509	7,000		

	\$ 23,853		
	=====		
COOK COUNTY			
CFDA 20.102	\$ 3,409	YES	
CFDA 20.205	65,362		

	\$ 68,771		
	=====		
DULUTH AIRPORT AUTHORITY			
CFDA 20.102	\$ 16,610	YES	
CFDA 20.106	1,070,521		

	\$ 1,087,131		
	=====		
HENNEPIN COUNTY			
CFDA 20.205	\$ 702,923	YES	
	=====		
LINCOLN COUNTY			
CFDA 20.509	\$ 42,875	YES	
	=====		

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MN - DEPARTMENT OF TRANSPORTATION			
MAHUBE COMMUNITY COUNCIL			
CFDA 20.509	\$ 134,506	YES	
	\$ 134,506		
	=====		
METROPOLITAN AIRPORTS COMMISSION			
CFDA 20.102	\$ 400,000	YES	
CFDA 20.106	7,910,112		
	\$ 8,310,112		
	=====		
METROPOLITAN COUNCIL			
CFDA 20.205	\$ 646,363	YES	
	=====		
MINN CHIPPEWA TRIBE			
CFDA 20.205	\$ 58,301	YES	
	=====		
NICOLLET COUNTY			
CFDA 20.600	\$ 3,484	YES	
	=====		
PINE COUNTY			
CFDA 20.205	\$ 231,279	YES	
	=====		
SCOTT COUNTY			
CFDA 20.509	\$ 96,601	YES	Grant Compliance
	=====		
SHERBURNE COUNTY			
CFDA 20.507	\$ 12,745	YES	
	=====		
ST LOUIS COUNTY			
CFDA 20.205	\$ 2,962	YES	
	=====		
TRI-COUNTY ACTION	PROGRAMS		
CFDA 20.507	\$ 37,511	YES	
	=====		
TRI-VALLEY OPPORTUN COUN INC			
CFDA 20.509	\$ 87,516	YES	
	=====		
WASHINGTON COUNTY			
CFDA 20.205	\$ 16,645	YES	
	=====		
WRIGHT COUNTY			
CFDA 20.205	\$ 38,633	YES	
	=====		
MN - HOUSING FINANCE AGENCY			
MINNESOTA VALLEY ACTION COUNCIL			
CFDA 14.506	\$ 426	YES	
	=====		
MOWER COUNTY HRA			
CFDA 14.156	\$ 98,823	YES	
	=====		
MN - MN SCHOOL & RESOURCES FOR THE ARTS			
SOUTHEAST MN ED COOP SERV UNIT			
CFDA 45.003	\$ 3,000	YES	
	=====		

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MN - POLLUTION CONTROL AGENCY				
CARVER COUNTY			YES	
CFDA 66.418	\$ 250,529			
	\$ 250,529			
CITY OF BATTLE LAKE			YES	
CFDA 66.418	\$ 46,428			
	\$ 46,428			
CITY OF BENSON			NO	
CFDA 66.418	\$ 758			
	\$ 758			
CITY OF BUHL			YES	
CFDA 66.418	\$ 104,510			
	\$ 104,510			
CITY OF CELYON			YES	
CFDA 66.418	\$ 17,340			
	\$ 17,340			
CITY OF CIRCLE PINES			YES	
CFDA 66.435	\$ 11,486			
	\$ 11,486			
CITY OF DEER RIVER			YES	
CFDA 10.418	\$ 115,510			
	\$ 115,510			
CITY OF FOSSTON			YES	
CFDA 66.418	\$ 166,687			
	\$ 166,687			
CITY OF HUTCHINSON			YES	
CFDA 66.418	\$ 317,192			
	\$ 317,192			
CITY OF MINNEAPOLIS			YES	
CFDA 66.418	\$ 909,084			
	\$ 909,084			
CITY OF MONTROSE			YES	
CFDA 66.418	\$ 51,444			
	\$ 51,444			
CITY OF PIPESTONE			YES	
CFDA 66.418	\$ 111,529			
	\$ 111,529			
CITY OF ST CLOUD			YES	
CFDA 66.418	\$ 1,540,992			
	\$ 1,540,992			
CITY OF VERNDALE			YES	Grant Administration
CFDA 66.418	\$ 41,800			
	\$ 41,800			
CITY OF VIRGINIA			NO	
CFDA 66.418	\$ 198,606			
	\$ 198,606			
KANDIYOHIO COUNTY			YES	
CFDA 66.418	\$ 181,091			
	\$ 181,091			
RAMSEY COUNTY			YES	
CFDA 66.435	\$ 227,962			
	\$ 227,962			
WASHINGTON COUNTY			YES	
CFDA 66.418	\$ 2,538,762			
	\$ 2,538,762			

MN - STATE ARTS BOARD

COMPAS			NO	
CFDA 45.007	\$ 28,400			
CFDA 45.010	\$ 37,900			
	\$ 66,300			

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MN - STATE ARTS BOARD			
ISD 413 MARSHALL CFDA 45.010	\$ 1,350 ----- \$ 1,350 =====	YES	
MN - STATE COMMUNITY COLLEGE SYSTEM			
ISD 299 CALEDONIA CFDA 84.010	\$ 87,023 =====	NO	
MN - STATE PLANNING AGENCY			
METROPOLITAN COUNCIL CFDA 13.630	\$ 50,936 =====	YES	
REGION 5 REG DEVELOP COMM CFDA 13.630	\$ 14,640 =====	YES	
SOUTHWEST REG DEVELOP COMM CFDA 13.630	\$ 19,237 =====	YES	
MN - VOCATIONAL TECHNICAL EDUCATION			
CITY OF DULUTH CFDA 17.250	\$ 64,697 =====	YES	
CITY OF MINNEAPOLIS CFDA 17.250	\$ 58,152 =====	YES	
EAST RANGE VOCATIONAL CENTER CFDA 84.048	\$ 4,049 =====	YES	
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.048 CFDA 84.049 CFDA 84.164	\$ 736,299 37,250 15,000 ----- \$ 788,549 =====	YES	
ISD 011 ANOKA CFDA 84.048 CFDA 84.049	\$ 462,000 23,956 ----- \$ 485,956 =====	YES	
ISD 022 DETROIT LAKES CFDA 84.048 CFDA 84.049	\$ 322,786 7,789 ----- \$ 330,575 =====	NO	
ISD 031 BEMIDJI CFDA 84.048 CFDA 84.049	\$ 289,675 24,959 ----- \$ 314,634 =====	YES	

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MN - VOCATIONAL TECHNICAL EDUCATION			
ISD 077 MANKATO			
CFDA 17.600	\$ 60,820	YES	
CFDA 84.048	400,801		
CFDA 84.049	680		
	\$ 462,301		
	=====		
ISD 181 BRAINERD			
CFDA 84.048	\$ 75,690	YES	
CFDA 84.049	14,112		
	\$ 89,802		
	=====		
ISD 206 ALEXANDRIA			
CFDA 84.048	\$ 465,075	YES	
	=====		
ISD 256 RED WING			
CFDA 84.048	\$ 184,113	NO	
CFDA 84.049	4,000		
	\$ 188,113		
	=====		
ISD 347 WILLMAR			
CFDA 84.049	\$ 8,000	YES	
CFDA 84.048	24,710		
	\$ 32,710		
	=====		
ISD 423 HUTCHINSON			
CFDA 84.048	\$ 271,051	YES	
CFDA 84.049	6,244		
	\$ 277,295		
	=====		
ISD 535 ROCHESTER			
CFDA 84.048	\$ 480,307	YES	
CFDA 84.049	11,809		
	\$ 492,116		
	=====		
ISD 578 PINE CITY			
CFDA 84.049	\$ 6,000	YES	
CFDA 84.048	175,839		
	\$ 181,839		
	=====		
ISD 595 EAST GRAND FORKS			
CFDA 84.048	\$ 73,282	YES	
CFDA 84.164	2,256		
	\$ 75,538		
	=====		
ISD 625 ST PAUL			
CFDA 84.048	\$ 480,030	YES	
	=====		
ISD 656 FARIBAULT			
CFDA 84.048	\$ 251,477	NO	
	=====		
ISD 697 EVELETH			
CFDA 84.048	\$ 179,916	YES	
	=====		
ISD 701 HIBBING			
CFDA 17.600	\$ 53,853	YES	

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		ACCEPTABLE	
MN - VOCATIONAL TECHNICAL EDUCATION			
ISD 701 HIBBING			
CFDA 84.048	\$ 229,549	YES	
	\$ 283,402		
ISD 709 DULUTH			
CFDA 84.048	\$ 516,666	YES	
CFDA 84.049	31,717		
	\$ 548,383		
ISD 793 STAPLES			
CFDA 84.048	\$ 208,464	YES	
CFDA 84.049	44,066		
CFDA 84.050	138,876		
	\$ 391,406		
ISD 861 WINONA			
CFDA 84.048	\$ 210,579	YES	
MINN CHIPPEWA TRIBE			
CFDA 84.072	\$ 34,252	YES	
MINNESOTA VALLEY COOPERATIVE			
CFDA 84.027	\$ 64,009	YES	
NORTHWEST PRIVATE INDUSTRY COUNCIL			
CFDA 17.250	\$ 78,547	YES	
PINE TO PRAIRIE VOCATIONAL CENTER			
CFDA 84.048	\$ 35,077	YES	
PRIVATE INDUSTRY COUNCIL FIVE			
CFDA 17.250	\$ 215,686	YES	
SOUTHWESTERN VOC TECH INST			
CFDA 84.048	\$ 533,057	NO	
CFDA 84.049	35,966		
	\$ 569,023		
SSD 1 MINNEAPOLIS			
CFDA 84.049	\$ 7,435	YES	
CFDA 84.048	520,285		
	\$ 527,720		

MN RIVER VALLEY SPEC ED COOP

ISD 394 MONTGOMERY			
CFDA 84.027	\$ 13,863	YES	
	\$ 13,863		

NE MINN OFFICE OF JOB TRAINING

ISD 709 DULUTH			
CFDA 17.250	\$ 24,000	YES	
	\$ 24,000		

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NORTH COUNTY VOCATIONAL CENTER				
ISD 032 BLACKDUCK CFDA 84.048	\$ 3,838	YES		
	\$ 3,838		=====	
NORTH DAKOTA-DEPARTMENT OF EDUCATION				
ISD 442 OSLO CFDA 84.010	\$ 4,374	YES		
	=====			
MIGRANT HEALTH SERVICE, INC CFDA 13.246	\$ 16,179	YES		
	=====			
NORTHLAND MENTAL HEALTH CENTER INC				
ISD 697 EVELETH CFDA 17.246	\$ 24,000	YES		
	=====			
NORTHWEST PRIVATE INDUSTRY COUNCIL				
ISD 564 THIEF RIVER FALLS CFDA 17.250	\$ 40,112	YES		
	=====			
TRI-VALLEY OPPORTUN COUN INC CFDA 17.250	\$ 21,077	YES		
	=====			
NORTHWEST REGIONAL DEVELOPMENT COMMISSION				
KITTSON COUNTY CFDA 13.633	\$ 2,346	YES		
	=====			
MARSHALL COUNTY CFDA 13.633	\$ 3,338	YES		
	=====			
POLK COUNTY CFDA 13.633	\$ 7,759	YES		
	=====			
TRI-VALLEY OPPORTUN COUN INC CFDA 13.635 CFDA 17.250	\$ 29,586 72,617 \$ 102,203	YES		
	=====			
NORTHWEST SERVICE DELIVERY AREA				
ISD 436 ALVARADO CFDA 17.232	\$ 293	YES		
	=====			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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NW MN ED COOP SERVICE UNIT

BEMIDJI INTERDISTRICT COUNCIL		YES
CFDA 84.027	\$ 11,946	
<hr/>		
NW REGION INTERDISTRICT COUNCIL		YES
CFDA 84.027	\$ 6,151	
<hr/>		

PLANNED PARENTHOOD OF MINNESOTA

SEMCAC INC		YES
CFDA 13.260	\$ 92,536	
<hr/>		
SOUTHWEST MINN OPPORTUNITY CNL		YES
CFDA 13.217	\$ 48,509	
<hr/>		

PRIVATE INDUSTRY COUNCIL FIVE

ISD 332 MORA		NO
CFDA 17.250	\$ 111	
<hr/>		
ISD 423 HUTCHINSON		YES
CFDA 17.250	\$ 8,100	
<hr/>		
OAK LAND VOCATIONAL CENTER		YES
CFDA 17.250	\$ 19,166	
<hr/>		

RAMSEY COUNTY

CITY OF ST PAUL		YES
CFDA 13.814	\$ 94,167	
<hr/>		
ISD 621 MOUNDS VIEW		YES
CFDA 17.250	\$ 10,000	
CFDA 13.994	\$ 6,000	
<hr/>		
\$ 16,000		
<hr/>		
ISD 623 ROSEVILLE		YES
CFDA 17.250	\$ 8,859	
<hr/>		
ISD 624 WHITE BEAR LAKE		NO
CFDA 17.232	\$ 7,963	
<hr/>		

RED LAKE TRIBAL COUNCIL

ISD 038 RED LAKE		YES
CFDA 15.130	\$ 61,386	
<hr/>		

REGION FIVE REGIONAL DEVELOPMENT COMMISSION

CASS COUNTY		YES
CFDA 13.633	\$ 31,600	
<hr/>		

STATE OF MINNESOTA
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 SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE
 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1987

<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
REGION FIVE REGIONAL DEVELOPMENT COMMISSION				
CROW WING COUNTY			YES	
CFDA 13.635	\$ 37,500			
=====	=====			
TRI-COUNTY COMM ACTION PROGRAM			NO	
CFDA 13.635	\$ 499,651			
=====	=====			
WADENA COUNTY			YES	
CFDA 13.633	\$ 26,376			
=====	=====			
REGION NINE DEVELOPMENT COMMISSION				
BROWN COUNTY			YES	
CFDA 13.633	\$ 28,288			
=====	=====			
MINNESOTA VALLEY ACTION COUNCIL			YES	
CFDA 13.635	\$ 610,632			
=====	=====			
NICOLLET COUNTY			YES	
CFDA 13.633	\$ 4,809			
=====	=====			
SIBLEY COUNTY			YES	
CFDA 13.633	\$ 6,383			
=====	=====			
WASECA COUNTY			YES	
CFDA 13.633	\$ 9,184			
=====	=====			
RIVER BEND SPECIAL ED COOP				
ISD 088 NEW ULM			YES	
CFDA 84.027	\$ 6,588			
=====	=====			
ISD 731 ARLINGTON			NO	
CFDA 84.027	\$ 8,515			
=====	=====			
RURAL MINNESOTA CEP INC .				
ED COOP SERVICE UNIT 5-924			YES	
CFDA 17.250	\$ 2,285			
=====	=====			
WHITE EARTH RES BUS COMM			YES	
CFDA 13.646	\$ 2,552			
=====	=====			
SOUTH DAKOTA - DEPARTMENT OF EDUCATION				
ISD 801 BROWNS VALLEY			YES	
CFDA 84.010	\$ 8,734			
CFDA 84.151	1,562			
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	\$ 10,296			
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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
SOUTHEAST MINN AREA AGENCY ON AGING				
CITY OF FARIBAULT			NO	
CFDA 13.633	\$ 11,290	=====		
CITY OF WINONA			YES	
CFDA 13.633	\$ 18,515	=====		
FILLMORE COUNTY			YES	
CFDA 13.633	\$ 1,408	=====		
GOODHUE COUNTY			YES	
CFDA 13.633	\$ 7,290	=====		
GOODHUE-RICE-WABASHA CITZ CNCL			YES	
CFDA 13.663	\$ 83,710	=====		
MCLEOD COUNTY			YES	
CFDA 13.633	\$ 6,955	=====		
SEMCAC INC			YES	
CFDA 13.635	\$ 1,456,201	=====		
CFDA 13.633	\$ 142,001	=====		
	\$ 1,598,202	=====		
SOUTHEAST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.				
GOODHUE-RICE-WABASHA CITZ CNCL			YES	
CFDA 17.232	\$ 261,232	=====		
HOUSTON COUNTY			YES	
CFDA 17.250	\$ 700	=====		
ISD 241 ALBERT LEA			YES	
CFDA 17.232	\$ 61,453	=====		
ISD 656 FARIBAULT			NO	
CFDA 17.250	\$ 74,821	=====		
MOWER COUNTY SPECIAL ED COOP			YES	
CFDA 17.232	\$ 84,770	=====		
OLMSTED COUNTY			YES	
CFDA 17.246	\$ 3,310	=====		
SEMCAC INC			YES	
CFDA 17.250	\$ 967,238	=====		
SOUTHEASTERN MN EMERGENCY MED SERV				
FREEBORN COUNTY			YES	
CFDA 13.991	\$ 2,414	=====		
WABASHA COUNTY			YES	
CFDA 13.991	\$ 1,472	=====		

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			<u>REASON OF NONCOMPLIANCE</u>
SOUTHWEST MINN PIC			
ISD 129 MONTEVIDEO		YES	
CFDA 17.250	\$ 9,058		Expenditures
	\$ 9,058		
SOUTHWEST REGIONAL DEVELOPMENT COMMISSION			
CITY OF WORTHINGTON		YES	
CFDA 13.665	\$ 22,771		
	=====		
ISD 518 WORTHINGTON		YES	
CFDA 13.633	\$ 13,475		
	=====		
ISD 894 GRANITE FALLS		YES	
CFDA 13.633	\$ 10,750		
	=====		
REGION VIII NORTH WELFARE BRD		YES	
CFDA 13.633	\$ 7,863		
	=====		
SOUTHWESTERN MINNESOTA AREA HUMANITIES COUNCIL			
ISD 518 WORTHINGTON		YES	
CFDA 13.665	\$ 3,704		
	=====		
SSD 1 MINNEAPOLIS			
ED COOP SERVICE UNIT 5-924		YES	
CFDA 84.073	\$ 29,680		
	=====		
MULTI RESOURCE CENTERS INC		YES	
CFDA 17.235	\$ 44,912		
	=====		
ST LOUIS COUNTY			
ISD 691 AURORA		YES	
CFDA 10.665	\$ 4,975		
	=====		
ISD 692 BABBITT		YES	
CFDA 10.665	\$ 8,837		
	=====		
ISD 693 BIWABIK		YES	
CFDA 10.665	\$ 1,070		
	=====		
ISD 695 CHISHOLM		YES	
CFDA 10.665	\$ 904		
	=====		
ISD 696 ELY		YES	
CFDA 10.665	\$ 5,509		
	=====		
ISD 710 ST LOUIS COUNTY		YES	
CFDA 10.665	\$ 40,673		
	=====		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
ST THOMAS COLLEGE				
INTERMEDIATE SCHOOL DISTRICT 916	916		YES	
CFDA 59.037	\$ 10,057			

	\$ 10,057			
	=====			

SW & WEST CENTRAL ED SERV UNIT

ISD 081 COMFREY			NO	
CFDA 84.027	\$ 1,770			
	=====			
ISD 127 MAYNARD			YES	
CFDA 84.027	\$ 6,006			
	=====			
ISD 128 MILAN			NO	
CFDA 84.027	\$ 4,718			
	=====			
ISD 129 MONTEVIDEO			YES	
CFDA 84.027	\$ 8,376			Grant Administration
	=====			
ISD 175 WESTBROOK			NO	
CFDA 84.027	\$ 4,100			
	=====			
ISD 341 ATWATER			NO	
CFDA 84.027	\$ 10,452			
	=====			
ISD 346 RAYMOND			YES	
CFDA 84.027	\$ 5,225			
	=====			
ISD 347 WILLMAR			YES	
CFDA 84.027	\$ 94,285			
	=====			
ISD 371 BELLINGHAM			NO	
CFDA 84.027	\$ 4,040			
	=====			
ISD 378 DAWSON			YES	
CFDA 84.027	\$ 16,045			
	=====			
ISD 417 TRACY			YES	
CFDA 84.027	\$ 23,076			
	=====			
ISD 464 GROVE CITY			YES	
CFDA 84.027	\$ 13,775			
	=====			
ISD 511 ADRIAN			YES	
CFDA 84.027	\$ 19,486			
	=====			
ISD 581 EDGERTON			YES	
CFDA 84.027	\$ 6,537			
	=====			
ISD 636 MORGAN			YES	
CFDA 84.027	\$ 5,222			
	=====			
ISD 638 SANBORN			NO	
CFDA 84.027	\$ 5,154			
	=====			
ISD 646 BIRD ISLAND			YES	
CFDA 84.027	\$ 10,762			
	=====			
ISD 648 DANUBE			YES	
CFDA 84.027	\$ 5,313			
	=====			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT		REASON OF NONCOMPLIANCE
		ACCEPTABLE		
SW & WEST CENTRAL ED SERV UNIT				
ISD 653 OLIVIA CFDA 84.027	\$ 12,440 =====	YES		
	\$ 12,440 =====			
ISD 654 RENVILLE CFDA 84.027	\$ 10,373 =====	NO		
ISD 669 MAGNOLIA CFDA 84.027	\$ 3,194 =====	YES		
ISD 670 LUVERNE CFDA 84.027	\$ 40,840 =====	YES		
ISD 775 KERKHOVEN CFDA 84.027	\$ 17,398 =====	YES		
ISD 777 BENSON CFDA 84.027	\$ 14,328 =====	YES		
ISD 784 APPLETON CFDA 84.027	\$ 12,832 =====	NO		
ISD 836 BUTTERFIELD CFDA 84.027	\$ 590 =====	NO		
U.S. - ACTION				
ANOKA COUNTY CFDA 72.002	\$ 25,895 =====	YES		
ARROWHEAD ECON OPPORTUN AGENCY CFDA 72.002	\$ 61,554 =====	YES		
CATHOLIC CHARITIES ST CLOUD DIOCESE CFDA 72.001	\$ 180,355 =====	YES		
CITY OF ST CLOUD CFDA 72.002	\$ 42,035 =====	YES		
KOOCHICHING-ITASCA ACTION CNCL CFDA 72.002	\$ 13,010 =====	YES		
MAHUBE COMMUNITY COUNCIL CFDA 72.002	\$ 44,136 =====	YES		
OTTERTAIL-WADENA COMM ACT CNCL CFDA 72.002	\$ 47,032 =====	YES		
REGION SIX EAST COMM ACT CNL CFDA 72.002	\$ 29,150 =====	YES		
SEMCAC INC CFDA 72.002	\$ 81,618 =====	YES		
ST LOUIS COUNTY CFDA 72.002	\$ 46,270 =====	YES		
WEST CENTRAL MN COMM ACTION CNCL CFDA 72.002 CFDA 72.010	\$ 49,986 377 =====	YES		
	\$ 50,363 =====			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF AGRICULTURE			
AITKIN COUNTY			
CFDA 10.669	\$ 60,119	YES	
	\$ 60,119		
ARROWHEAD ECON OPPORTUN AGENCY			
CFDA 10.558	\$ 52,728	YES	
BOISE FORTE RES BUS COMM			
CFDA 10.550	\$ 55,172	NO	
CHIPPEWA COUNTY			
CFDA 10.902	\$ 34,027	YES	
CITY OF ROCHESTER			
CFDA 10.904	\$ 143,564	NO	
FILLMORE COUNTY			
CFDA 10.904	\$ 13,537	YES	
FOND DU LAC RESERVATION			
CFDA 10.550	\$ 154,291	NO	
ISD 025 PINE POINT			
CFDA 10.559	\$ 2,107	YES	
ISD 115 CASS LAKE			
CFDA 10.665	\$ 32,112	YES	
ISD 129 MONTEVIDEO			
CFDA 10.558	\$ 90,859	YES	
ISD 709 DULUTH			
CFDA 10.559	\$ 112,954	YES	
LOWER SIOUX COMM COUNCIL			
CFDA 10.550	\$ 44,399	YES	
MIGRANT HEALTH SERVICE, INC			
CFDA 10.557	\$ 11,986	YES	
PRAIRIE FIVE COMM ACT CNL			
CFDA 10.555	\$ 42,979	YES	
RAMSEY COUNTY			
CFDA 10.555	\$ 20,398	YES	
RED LAKE TRIBAL COUNCIL			
CFDA 10.550	\$ 142,941	NO	
REGION SIX EAST COMM ACT CNL			
CFDA 10.555	\$ 26,702	YES	
RENVILLE COUNTY			
CFDA 10.902	\$ 176,029	YES	
ST LOUIS COUNTY			
CFDA 10.063	\$ 845	YES	
WHITE EARTH RES BUS COMM			
CFDA 10.550	\$ 223,836	YES	
CFDA 10.559	\$ 6,816		
	\$ 230,652		

Grant Reporting

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
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 SUMMARY OF GRANT REVENUE AND NONCOMPLIANCE
 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1987

ADMINISTERING AGENCY	TOTAL	AUDIT REPORT		REASON OF NONCOMPLIANCE
		ACCEPTABLE		
U.S. - DEPARTMENT OF COMMERCE				
ARROWHEAD REG DEVELOP COMM				
CFDA 11.302	\$ 71,500	YES		
	\$ 71,500			
	=====			
CITY OF ALBERT LEA				
CFDA 11.304	\$ 123,047	YES		
	=====			
CITY OF DETROIT LAKES				
CFDA 11.300	\$ 518,837	YES		
	=====			
CITY OF EAST GRAND FORKS				
CFDA 11.300	\$ 16,478	YES		
	=====			
CITY OF HIBBING				
CFDA 11.300	\$ 677,519	YES		Grant Compliance Grant Reporting
	=====			
CITY OF TWO HARBORS				
CFDA 11.300	\$ 149,720	YES		Grant Administration
	=====			
EAST CENTRAL REG DEVELOP COMM				
CFDA 11.301	\$ 37,286	YES		
	=====			
HEADWATERS REG DEVELOP COMM				
CFDA 11.302	\$ 47,921	YES		
	=====			
ISD 790 EAGLE BEND				
CFDA 11.500	\$ 51,140	NO		
	=====			
KOOCHICHING COUNTY				
CFDA 11.307	\$ 58,152	YES		
	=====			
MID-MINNESOTA DEVELOPMENT COMM				
CFDA 11.302	\$ 33,831	YES		
	=====			
MINN CHIPPEWA TRIBE				
CFDA 11.303	\$ 91,548	YES		Grant Compliance
CFDA 11.800	\$ 103,883			
	=====			
	\$ 195,431			
	=====			
NORTHWEST REG DEVELOP COMM				
CFDA 11.302	\$ 225,338	YES		
	=====			
RED LAKE TRIBAL COUNCIL				
CFDA 11.300	\$ 308,245	NO		
	=====			
REGION 5 REG DEVELOP COMM				
CFDA 11.302	\$ 42,743	YES		
CFDA 11.307	\$ 7,151			
	=====			
	\$ 49,894			
	=====			
SOUTHWEST REG DEVELOP COMM				
CFDA 11.302	\$ 58,599	YES		
	=====			
UPPER MN VALLEY REG DEVELOP COMM				
CFDA 11.301	\$ 51,817	YES		
	=====			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF EDUCATION				
ARROWHEAD ECON OPPORTUN AGENCY			YES	
CFDA 84.002	\$ 71,033			

	\$ 71,033			
	=====			
CLAY COUNTY VOCATIONAL CENTER			YES	
CFDA 84.024	\$ 66,313			
	=====			
FOND DU LAC RESERVATION			NO	
CFDA 84.003	\$ 122,538			
CFDA 84.060	589,785			
CFDA 84.061	42,091			
CFDA 84.072	160,586			

	\$ 915,000			
	=====			
GREAT RIVER REGIONAL LIBRARY			YES	
CFDA 84.167	\$ 122			
	=====			
INTERMEDIATE SCHOOL DISTRICT 287			YES	
CFDA 84.023	\$ 48,246			
CFDA 84.063	818,987			
CFDA 84.007	57,378			
CFDA 84.033	63,038			

	\$ 987,649			
	=====			
INTERMEDIATE SCHOOL DISTRICT 916			YES	
CFDA 84.007	\$ 38,587			Grant Compliance
CFDA 84.033	70,011			Grant Administration
CFDA 84.063	445,000			Grant Compliance
CFDA 84.086	50,741			Grant Administration
CFDA 84.129	204,479			Grant Compliance

	\$ 808,818			
	=====			
ISD 004 MCGREGOR			YES	
CFDA 84.040	\$ 39,486			
	=====			
ISD 011 ANOKA			YES	
CFDA 84.007	\$ 10,000			Grant Compliance
CFDA 84.033	35,088			
CFDA 84.041	32,307			
CFDA 84.060	50,087			
CFDA 84.063	840,118			Grant Compliance

	\$ 967,600			
	=====			
ISD 022 DETROIT LAKES			NO	
CFDA 84.007	\$ 29,375			
CFDA 84.033	32,510			
CFDA 84.060	40,428			
CFDA 84.063	846,330			Grant Administration

	\$ 948,643			
	=====			
ISD 023 FRAZEE			YES	
CFDA 84.060	\$ 6,347			Grant Compliance
	=====			

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U.S. - DEPARTMENT OF EDUCATION			
ISD 025 PINE POINT		YES	
CFDA 84.041	\$ 43,558		
CFDA 84.060	\$ 11,728		
	\$ 55,286		
ISD 031 BEMIDJI		YES	
CFDA 84.007	\$ 6,203		Cash Management
CFDA 84.033	18,334		Grant Reporting
CFDA 84.041	59,789		Cash Management
CFDA 84.060	55,109		Grant Reporting
CFDA 84.063	481,242		
	\$ 620,677		
ISD 032 BLACKDUCK		YES	
CFDA 84.041	\$ 17,630		
ISD 038 RED LAKE		YES	
CFDA 84.003	\$ 122,628		
CFDA 84.040	1,849,990		
CFDA 84.041	1,646,644		
	\$ 3,619,262		
ISD 077 MANKATO		YES	
CFDA 84.007	\$ 35,440		Grant Administration
CFDA 84.033	49,807		Grant Administration
CFDA 84.063	867,928		Grant Administration
	\$ 953,175		
ISD 093 CARLTON		YES	
CFDA 84.041	\$ 89,270		
ISD 094 CLOQUET		YES	
CFDA 84.041	\$ 195,668		
CFDA 84.060	31,874		
	\$ 227,542		
ISD 115 CASS LAKE		YES	
CFDA 84.060	\$ 75,086		
CFDA 84.041	339,511		
	\$ 414,597		
ISD 118 REMER		YES	
CFDA 84.041	\$ 46,871		
CFDA 84.060	14,764		
	\$ 61,635		
ISD 119 WALKER		NO	
CFDA 84.060	\$ 15,454		
ISD 129 MONTEVIDEO		YES	
CFDA 84.014	\$ 87,084		Expenditures
	\$ 87,084		

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U.S. - DEPARTMENT OF EDUCATION				
ISD 152 MOORHEAD			YES	
CFDA 84.007	\$ 11,666			
CFDA 84.033	32,723			
CFDA 84.060	5,988			
CFDA 84.063	748,482			

	\$ 798,859			
	=====			
ISD 162 BAGLEY			YES	
CFDA 84.041	\$ 145,486			
CFDA 84.060	43,464			

	\$ 188,950			
	=====			
ISD 166 COOK COUNTY			YES	
CFDA 84.041	\$ 70,471			
CFDA 84.060	13,108			

	\$ 83,579			
	=====			
ISD 181 BRAINERD			YES	
CFDA 84.007	\$ 45,126			Grant Reporting
CFDA 84.033	70,216			Grant Reporting
CFDA 84.048	361,280			Grant Reporting
CFDA 84.063	702,448			

	\$ 1,179,070			
	=====			
ISD 206 ALEXANDRIA			YES	
CFDA 84.033	\$ 106,102			
CFDA 84.007	100,663			
CFDA 84.063	1,171,109			

	\$ 1,377,874			
	=====			
ISD 241 ALBERT LEA			YES	
CFDA 84.063	\$ 544,249			
CFDA 84.007	25,639			
CFDA 84.033	32,094			

	\$ 601,982			
	=====			
ISD 256 RED WING			NO	
CFDA 84.007	\$ 5,906			
CFDA 84.033	19,157			
CFDA 84.063	329,058			

	\$ 354,121			
	=====			
ISD 270 HOPKINS			YES	
CFDA 84.073	\$ 78,410			
	=====			
ISD 281 ROBBINSDALE			YES	
CFDA 84.060	\$ 23,595			
CFDA 84.063	16,252			

	\$ 39,847			
	=====			
ISD 283 ST LOUIS PARK			NO	
CFDA 84.164	\$ 3,526			
CFDA 84.171	6,200			

	\$ 9,726			
	=====			

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U.S. - DEPARTMENT OF EDUCATION				
ISD 309 PARK RAPIDS				
CFDA 84.060	\$ 13,660		NO	
	\$ 13,660			
ISD 316 COLERAINE				
CFDA 84.060	\$ 10,349		YES	
ISD 317 DEER RIVER				
CFDA 84.041	\$ 519,975			
CFDA 84.060	33,391			
	\$ 553,366			
ISD 318 GRAND RAPIDS				
CFDA 84.060	\$ 24,561		YES	
ISD 319 NASHWAUK-KEEWATIN				
CFDA 84.060	\$ 6,485		YES	
ISD 361 INTERNATIONAL FALLS				
CFDA 84.060	\$ 20,697		YES	
ISD 381 LAKE SUPERIOR				
CFDA 84.041	\$ 10,996		YES	
ISD 423 HUTCHINSON				
CFDA 84.007	\$ 18,069			
CFDA 84.033	48,862			
CFDA 84.063	362,442			
	\$ 429,373			
ISD 432 MAHNOMEN				
CFDA 84.060	\$ 39,601		YES	
CFDA 84.041	467,294			
	\$ 506,895			
ISD 435 WAUBUN				
CFDA 84.041	\$ 121,848			
CFDA 84.060	46,638			
	\$ 168,486			
ISD 473 ISLE				
CFDA 84.060	\$ 2,204		YES	
ISD 480 ONAMIA				
CFDA 84.041	\$ 217,540			
CFDA 84.060	20,145			
	\$ 237,685			
ISD 492 AUSTIN				
CFDA 84.007	\$ 23,118			
CFDA 84.033	36,852			
CFDA 84.063	494,860			
	\$ 554,830			
ISD 535 ROCHESTER				
CFDA 84.007	\$ 8,902		YES	

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U.S. - DEPARTMENT OF EDUCATION				
ISD 535 ROCHESTER			YES	
CFDA 84.033	\$ 21,131			
CFDA 84.063	476,261			
CFDA 84.146	71,647			
	<hr/>			
	\$ 577,941			
	<hr/>			
ISD 564 THIEF RIVER FALLS			YES	
CFDA 84.007	\$ 6,950			
CFDA 84.033	26,975			
CFDA 84.063	571,190			
	<hr/>			
	\$ 605,115			
	<hr/>			
ISD 573 HINCKLEY			NO	
CFDA 84.060	\$ 2,548			
	<hr/>			
ISD 576 SANDSTONE			NO	
CFDA 84.041	\$ 63,640			
	<hr/>			
ISD 578 PINE CITY			YES	
CFDA 84.061	\$ 2,484			
CFDA 84.063	205,689			
CFDA 84.007	5,201			
CFDA 84.033	9,092			
	<hr/>			
	\$ 222,466			
	<hr/>			
ISD 595 EAST GRAND FORKS			YES	
CFDA 84.003	\$ 18,916			
CFDA 84.007	10,255			
CFDA 84.063	517,594			
	<hr/>			
	\$ 546,765			
	<hr/>			
ISD 601 FOSSTON			YES	
CFDA 84.060	\$ 6,071			
	<hr/>			
ISD 624 WHITE BEAR LAKE			NO	Grant Administration
CFDA 84.069	\$ 10,000			
	<hr/>			
ISD 625 ST PAUL			YES	
CFDA 84.007	\$ 23,550			
CFDA 84.033	19,820			
CFDA 84.041	128,844			
CFDA 84.060	141,735			
CFDA 84.063	1,504,001			Grant Compliance
CFDA 84.078	573,390			
CFDA 84.165	1,503,955			
	<hr/>			
	\$ 3,895,295			
	<hr/>			
ISD 652 MORTON			YES	
CFDA 84.040	\$ 104,149			
CFDA 84.060	8,555			
	<hr/>			
	\$ 112,704			
	<hr/>			
ISD 691 AURORA			YES	
CFDA 84.060	\$ 3,450			
	<hr/>			
ISD 695 CHISHOLM			YES	
CFDA 84.060	\$ 9,659			
	<hr/>			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT</u>	<u>REASON OF NONCOMPLIANCE</u>
		<u>REPORT</u>	
U.S. - DEPARTMENT OF EDUCATION			
ISD 697 EVELETH		YES	
CFDA 84.007	\$ 6,430		
CFDA 84.033	16,864		
CFDA 84.060	7,865		
CFDA 84.063	294,157		

	\$ 325,316		
	=====		
ISD 699 GILBERT		YES	
CFDA 84.060	\$ 2,208		
	=====		
ISD 700 HERMANTOWN		YES	
CFDA 84.041	\$ 29,977		
	=====		
ISD 701 HIBBING		YES	
CFDA 84.060	\$ 8,969		
CFDA 84.033	19,312		
CFDA 84.063	462,590		

	\$ 490,871		
	=====		
ISD 706 VIRGINIA		YES	
CFDA 84.060	\$ 7,342		
	=====		
ISD 709 DULUTH		YES	
CFDA 84.007	\$ 11,118		
CFDA 84.033	33,468		
CFDA 84.041	42,699		
CFDA 84.060	90,929		
CFDA 84.063	917,178		

	\$ 1,095,392		
	=====		
ISD 710 ST LOUIS COUNTY		YES	
CFDA 84.041	\$ 80,868		
CFDA 84.060	29,977		

	\$ 110,845		
	=====		
ISD 720 SHAKOPEE		YES	
CFDA 84.060	\$ 4,691		
	=====		
ISD 742 ST CLOUD		YES	
CFDA 84.063	\$ 1,009,727		
CFDA 84.007	45,349		
CFDA 84.033	85,511		

	\$ 1,140,587		
	=====		
ISD 745 ALBANY		NO	
CFDA 84.027	\$ 9,185		
	=====		
ISD 784 APPLETON		NO	
CFDA 84.052	\$ 117,696		
	=====		
ISD 793 STAPLES		YES	
CFDA 84.063	\$ 661,311		Cash Management
CFDA 84.033	42,809		
CFDA 84.007	9,943		

	\$ 714,063		
	=====		

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U.S. - DEPARTMENT OF EDUCATION				
ISD 801 BROWNS VALLEY			YES	
CFDA 84.060	\$ 8,524			
	=====			
ISD 819 WADENA			YES	
CFDA 84.063	\$ 613,950			
CFDA 84.007	13,177			
CFDA 84.033	31,536			
	=====			
	\$ 658,663			
	=====			
ISD 834 STILLWATER			YES	
CFDA 84.060	\$ 2,057			
	=====			
ISD 861 WINONA			YES	
CFDA 84.063	\$ 248,101			
CFDA 84.007	26,434			
CFDA 84.014	3,821			
CFDA 84.033	33,127			
	=====			
	\$ 311,483			
	=====			
ISD 894 GRANITE FALLS			YES	
CFDA 84.060	\$ 3,689			
	=====			
MINN CHIPPEWA TRIBE			YES	
CFDA 84.044	\$ 84,683			
	=====			
MULTI RESOURCE CENTERS INC			YES	
CFDA 84.128	\$ 260,146			
	=====			
NORTHWEST REGIONAL LIBRARY			YES	
CFDA 84.034	\$ 39,349			
	=====			
SOUTHWESTERN VOC TECH INST			NO	
CFDA 84.033	\$ 162,038			Cash Management
CFDA 84.063	1,437,590			Cash Management
CFDA 84.007	82,575			Cash Management
CFDA 84.050	8,504			
CFDA 84.002	38,618			
	=====			
	\$ 1,729,325			
	=====			
SSD 1 MINNEAPOLIS			YES	
CFDA 81.052	\$ 38,277			
CFDA 84.003	449,810			
CFDA 84.060	398,212			
CFDA 84.073	184,854			
CFDA 84.086	39,667			
CFDA 84.165	380,727			
CFDA 84.063	1,166,651			Grant Compliance
CFDA 84.007	41,170			
CFDA 10.559	468,171			
CFDA 84.041	106,638			
	=====			
	\$ 3,274,177			
	=====			
WHITE EARTH RES BUS COMM			YES	
CFDA 13.280	\$ 5,992			
CFDA 84.060	10,759			
	=====			
	\$ 16,751			
	=====			

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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			
FOND DU LAC RESERVATION CFDA 81.065	\$ 28,770	NO	
	\$ 28,770		
HENNEPIN COUNTY CFDA 81.052	\$ 50,569	YES	
ISD 001 AITKIN CFDA 81.052	\$ 4,000	YES	
ISD 233 PRESTON CFDA 81.052	\$ 13,030	NO	
ISD 244 FREEBORN CFDA 81.052	\$ 3,050	NO	
ISD 270 HOPKINS CFDA 81.052	\$ 31,457	YES	
ISD 279 OSSEO CFDA 81.052	\$ 19,299	YES	
ISD 333 OGILVIE CFDA 81.052	\$ 5,860	YES	
ISD 378 DAWSON CFDA 81.052	\$ 19,450	YES	
ISD 437 ARGYLE CFDA 81.052	\$ 2,603	YES	
ISD 482 LITTLE FALLS CFDA 81.052	\$ 3,600	YES	
ISD 553 NEW YORK MILLS CFDA 81.052	\$ 11,826	YES	
ISD 624 WHITE BEAR LAKE CFDA 81.052	\$ 19,122	NO	
ISD 682 ROSEAU CFDA 81.052	\$ 21,369	YES	
ISD 695 CHISHOLM CFDA 81.052	\$ 840	YES	
ISD 706 VIRGINIA CFDA 81.052	\$ 5,470	YES	
ISD 748 SARTELL CFDA 81.052	\$ 19,400	YES	
ISD 768 HANCOCK CFDA 81.052	\$ 6,110	YES	
ISD 861 WINONA CFDA 81.052	\$ 22,153	YES	
MAHUBE COMMUNITY COUNCIL CFDA 81.042	\$ 205,635	YES	Cash Management Grant Reporting

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF ENERGY				
RED LAKE TRIBAL COUNCIL			NO	
CFDA 81.066	\$ 29,423			
	\$ 29,423			
STEARNS COUNTY			YES	
CFDA 15.916	\$ 52,734			
WHITE EARTH RES BUS COMM			YES	
CFDA 81.049	\$ 36,269			
	\$ 36,269			
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES				
ANOKA COUNTY COMM ACTION PROG			YES	
CFDA 13.600	\$ 343,225			
	\$ 343,225			
ARROWHEAD ECON OPPORTUN AGENCY			YES	
CFDA 13.600	\$ 565,581			
	\$ 565,581			
BI-COUNTY COMM ACTION COUNCIL			YES	
CFDA 13.600	\$ 285,958			
	\$ 285,958			
BOISE FORTE RES BUS COMM			NO	
CFDA 13.600	\$ 106,067			
	\$ 106,067			
CITY OF MINNEAPOLIS			YES	
CFDA 13.000	\$ 39,494			
	\$ 39,494			
CITY OF ST PAUL			YES	
CFDA 13.217	\$ 189,581			
	\$ 189,581			
CLAY-WILKIN OPPORTUNITY COUNCIL			YES	
CFDA 13.600	\$ 331,787			
	\$ 331,787			
FOND DU LAC RESERVATION			NO	
CFDA 13.228	\$ 1,083,854			
CFDA 13.375	211,179			
CFDA 13.600	249,283			
CFDA 13.612	108,724			
CFDA 13.655	54,344			
CFDA 13.665	750,000			
CFDA 13.668	20,000			
	\$ 2,477,384			
GOODHUE-RICE-WABASHA CITZ CNCL			YES	
CFDA 13.600	\$ 303,838			
	\$ 303,838			
INTER-COUNTY COMMUNITY COUNCIL			YES	
CFDA 13.600	\$ 71,443			
	\$ 71,443			
ISD 709 DULUTH			YES	
CFDA 13.600	\$ 528,587			
	\$ 528,587			
KOOCHICHING-ITASCA ACTION CNCL			YES	Grant Compliance
CFDA 13.600	\$ 413,115			
	\$ 413,115			
LAKES & PINES COMM ACT COUNCIL			YES	
CFDA 13.600	\$ 508,965			
	\$ 508,965			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES			
LOWER SIOUX COMM COUNCIL		YES	
CFDA 13.671	\$ 4,971		
MAHUBE COMMUNITY COUNCIL		YES	
CFDA 13.600	\$ 241,591		
METROPOLITAN COUNCIL		YES	
CFDA 13.294	\$ 380,748		
MIGRANT HEALTH SERVICE, INC		YES	
CFDA 13.246	\$ 748,212		
MILLE LACS RESERVATION BUS COMM		YES	
CFDA 13.000	\$ 822,244		
MINN CHIPPEWA TRIBE		YES	Grant Reporting
CFDA 13.655	\$ 73,379		
CFDA 13.668	12,735		
CFDA 13.670	61,580		
	\$ 147,694		
MINNESOTA VALLEY ACTION COUNCIL		YES	
CFDA 13.600	\$ 671,947		
NORTHWEST COMM ACTION INC		YES	
CFDA 13.600	\$ 307,434		
OTTERTAIL-WADENA COMM ACT CNCL		YES	Grant Administration
CFDA 13.600	\$ 215,224		
PRAIRIE FIVE COMM ACT CNL		YES	
CFDA 13.600	\$ 440,067		
PRAIRIE ISLAND INDIAN COMMUNITY		NO	
CFDA 13.000	\$ 175,523		
RAMSEY ACTION PROGRAMS		YES	
CFDA 13.600	\$ 1,097,303		
RAMSEY COUNTY		YES	
CFDA 13.628	\$ 7,249		
RED LAKE TRIBAL COUNCIL		NO	
CFDA 13.612	\$ 20,625		
CFDA 13.655	19,463		
CFDA 13.992	112,652		
CFDA 13.228	16,586		
CFDA 13.000	172,630		
	\$ 341,956		
REGION SIX EAST COMM ACT CNL		YES	
CFDA 13.600	\$ 397,234		
SCOTT-CARVER ECONOMIC COUNCIL		NO	
CFDA 13.600	\$ 402,852		
SEMCAC INC		YES	
CFDA 13.600	\$ 551,662		
SHAKOPEE MDEWANKTON		YES	
CFDA 13.000	\$ 192,928		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>		<u>REASON OF NONCOMPLIANCE</u>
		<u>ACCEPTABLE</u>	<u>NONCOMPLIANCE</u>	
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES				
SOUTHWEST MINN OPPORTUNITY CNL		YES		
CFDA 13.600	\$ 209,903			
	\$ 209,903			
=====	=====			
TRI-COUNTY COMM ACTION PROGRAM		NO		
CFDA 13.600	\$ 404,781			
=====	=====			
TRI-VALLEY OPPORTUN COUN INC		YES		
CFDA 13.600	\$ 661,002			
=====	=====			
WEST CENTRAL MN COMM ACTION CNCL		YES		
CFDA 13.600	\$ 295,327			
=====	=====			
WESTERN COMM ACT PROGRAM		YES		
CFDA 13.600	\$ 288,441			
=====	=====			
WHITE EARTH RES BUS COMM		YES		
CFDA 13.600	\$ 237,732			
CFDA 13.612	195,451			
	\$ 433,183			
=====	=====			
WRIGHT COUNTY COMMUNITY ACTION INC		YES		
CFDA 13.600	\$ 299,349			
=====	=====			
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
ANOKA COUNTY		YES		
CFDA 14.219	\$ 948,108			
=====	=====			
CITY OF ADRIAN		YES		
CFDA 14.219	\$ 89,767			
=====	=====			
CITY OF AUSTIN		YES		
CFDA 14.146	\$ 258,115			
CFDA 14.156	113,765			
	\$ 371,880			
=====	=====			
CITY OF BEMIDJI		YES		
CFDA 14.221	\$ 800,000			
=====	=====			
CITY OF BENSON		NO		
CFDA 14.228	\$ 50,000			
=====	=====			
CITY OF BLOOMINGTON		YES		
CFDA 14.156	\$ 952,664			
CFDA 14.174	738,005			
CFDA 14.218	398,000			
	\$ 2,088,669			
=====	=====			
CITY OF BRAINERD		YES		
CFDA 14.219	\$ 6,178			
=====	=====			
CITY OF DULUTH		YES		
CFDA 14.218	\$ 4,044,194			
=====	=====			

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
CITY OF EAST GRAND FORKS		YES	
CFDA 14.146	\$ 131,635		
CFDA 14.156	372,986		
	\$ 504,621		
CITY OF FARIBAULT		NO	
CFDA 14.219	\$ 174,118		
CITY OF FERGUS FALLS		YES	
CFDA 14.219	\$ 16,772		
CITY OF HUTCHINSON		YES	
CFDA 14.000	\$ 185,015		
CITY OF MINNEAPOLIS		YES	
CFDA 14.218	\$ 14,033,481		
CFDA 16.540	718,255		
CFDA 14.221	6,663,235		
CFDA 14.550	9,455		
CFDA 14.000	50,618		
	\$ 21,475,044		Grant Compliance
CITY OF MOORHEAD		YES	
CFDA 14.146	\$ 349,886		
CFDA 14.218	161,267		
	\$ 511,153		
CITY OF MORRIS		YES	
CFDA 14.156	\$ 58,560		
CITY OF ROCHESTER		NO	
CFDA 14.146	\$ 337,560		
			Expenditures
CFDA 14.156	506,981		Grant Compliance
			Grant Administration
CFDA 14.220	144,803		Grant Reporting
CFDA 14.218	202,611		
	\$ 1,191,955		
CITY OF ST CLOUD		YES	
CFDA 14.218	\$ 490,213		
CFDA 14.221	13,060		
	\$ 503,273		
CITY OF ST PAUL		YES	
CFDA 14.218	\$ 6,184,138		
CFDA 14.169	16,675		
CFDA 14.000	318,077		
CFDA 14.221	912,901		
	\$ 7,431,791		Grant Compliance

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
CITY OF VIRGINIA			NO	
CFDA 14.221	\$ 880,000			
CITY OF WASHINGTON			YES	
CFDA 14.156	\$ 141,070			
CFDA 14.218	\$ 56,136			
	\$ 197,206			
DULUTH HRA			YES	
CFDA 14.146	\$ 2,693,584			Grant Reporting
CFDA 14.156	\$ 1,865,917			
CFDA 14.170	\$ 155,631			Grant Administration
	\$ 4,715,132			
FOND DU LAC RESERVATION			NO	
CFDA 14.218	\$ 250,000			
HENNEPIN COUNTY			YES	
CFDA 14.218	\$ 356,272			
CFDA 14.218	\$ 3,555,071			
	\$ 3,911,343			
INTER-COUNTY COMMUNITY COUNCIL			YES	
CFDA 14.228	\$ 26,354			
METROPOLITAN COUNCIL			YES	
CFDA 14.156	\$ 12,431,162			Grant Reporting
MILLE LACS RESERVATION BUS COMM			YES	
CFDA 14.000	\$ 61,023			
MINNEAPOLIS PUBLIC HOUSING AUTH			YES	
CFDA 14.146	\$ 15,570,149			
CFDA 14.156	\$ 7,804,830			
CFDA 14.158	\$ 1,983,380			
	\$ 25,358,359			
MINNESOTA VALLEY ACTION COUNCIL			YES	
CFDA 14.156	\$ 387,016			
MOWER COUNTY HRA			YES	
CFDA 14.146	\$ 79,927			
CFDA 14.156	\$ 207,324			
	\$ 287,251			
RAMSEY COUNTY			YES	
CFDA 14.218	\$ 272,467			
RED LAKE TRIBAL COUNCIL			NO	
CFDA 14.000	\$ 250,000			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
U.S. - DEPARTMENT OF INTERIOR			
FOND DU LAC RESERVATION			
CFDA 15.130	\$ 109,031	NO	
CFDA 15.141	81,470		
CFDA 15.142	237,843		
CFDA 15.144	18,395		
CFDA 15.182	13,202		
	\$ 459,941		
ISD 094 CLOQUET			
CFDA 15.130	\$ 13,667	YES	
LOWER SIOUX COMM COUNCIL			
CFDA 10.550	\$ 33,511	YES	
MILLE LACS RESERVATION BUS COMM			
CFDA 15.000	\$ 278,475	YES	
MINN CHIPPEWA TRIBE			
CFDA 15.100	\$ 650,102	YES	
CFDA 15.103	109,000		
CFDA 15.108	9,598		
CFDA 15.111	179,629		
CFDA 15.114	670,400		
CFDA 15.117	37,053		
CFDA 15.118	16,076		
CFDA 15.130	221,348		
CFDA 15.135	75,036		
CFDA 15.139	13,500		
	\$ 1,981,742		
PRAIRIE ISLAND INDIAN COMMUNITY			
CFDA 15.130	\$ 5,629	NO	Grant Administration
CFDA 15.000	136,911		
	\$ 142,540		
RED LAKE TRIBAL COUNCIL			
CFDA 15.114	\$ 110,098	NO	
CFDA 15.130	121,915		
CFDA 15.142	798,234		
CFDA 15.144	82,381		
CFDA 15.000	13,677		
	\$ 1,126,305		
SHAKOPEE MDEWANKTON			
CFDA 15.000	\$ 37,820	YES	
UPPER SIOUX COMMUNITY			
CFDA 15.130	\$ 2,277	YES	
CFDA 15.000	49,004		
CFDA 15.144	11,571		
	\$ 62,852		
WHITE EARTH RES BUS COMM			
CFDA 15.103	\$ 42,141	YES	
CFDA 15.142	121,813		
	\$ 163,954		

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ADMINISTERING AGENCY	TOTAL	ACCEPTABLE	AUDIT REPORT	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF JUSTICE				
CITY OF MINNEAPOLIS			YES	
CFDA 16.000	\$ 35,579			
	\$ 35,579			
HENNEPIN COUNTY			YES	
CFDA 16.603	\$ 2,500			
	\$ 2,500			
U.S. - DEPARTMENT OF LABOR				
ARROWHEAD ECON OPPORTUN AGENCY			YES	
CFDA 17.246	\$ 707,568			
	\$ 707,568			
BOISE FORTE RES BUS COMM			NO	
CFDA 17.246	\$ 46,443			
	\$ 46,443			
CITY OF DULUTH			YES	
CFDA 17.235	\$ 233,915			Expenditures Grant Compliance
	\$ 233,915			
CITY OF ST PAUL			YES	
CFDA 17.000	\$ 38,378			
	\$ 38,378			
EAST METRO SERVICE DELIVERY AREA			YES	
CFDA 17.250	\$ 50,012			
	\$ 50,012			
FOND DU LAC RESERVATION			NO	
CFDA 17.250	\$ 50,188			
	\$ 50,188			
ISD 206 ALEXANDRIA			YES	
CFDA 17.250	\$ 18,260			
	\$ 18,260			
ISD 454 FAIRMONT			YES	
CFDA 17.246	\$ 2,347			
	\$ 2,347			
ISD 492 AUSTIN			YES	
CFDA 17.246	\$ 150,120			
	\$ 150,120			
ISD 505 FULDA			YES	
CFDA 17.246	\$ 2,245			
	\$ 2,245			
ISD 535 ROCHESTER			YES	
CFDA 17.246	\$ 7,999			
	\$ 7,999			
ISD 709 DULUTH			YES	
CFDA 17.250	\$ 1,433			
	\$ 1,433			
NE MINN OFFICE OF JOB TRAINING			YES	
CFDA 17.802	\$ 363			
	\$ 363			
RAMSEY COUNTY			YES	
CFDA 17.802	\$ 1,154			
	\$ 1,154			
RED LAKE TRIBAL COUNCIL			NO	
CFDA 17.234	\$ 217,182			
	\$ 217,182			
WHITE EARTH RES BUS COMM			YES	
CFDA 17.250	\$ 65,188			
CFDA 17.251	\$ 167,985			
	\$ 167,985			
	\$ 233,173			

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U.S. - DEPARTMENT OF TRANSPORTATION				
ARROWHEAD ECON OPPORTUN AGENCY			YES	
CFDA 20.507	\$ 1,503,417			
	\$ 1,503,417			
CITY OF BRAINERD			YES	
CFDA 20.102	\$ 376,796			
	\$ 376,796			
CITY OF DULUTH			YES	
CFDA 20.207	\$ 441,326			
CFDA 20.500	1,950,483			
	\$ 2,391,809			
CITY OF MINNEAPOLIS			YES	
CFDA 20.500	\$ 1,223			
CFDA 20.205	3,763			
	\$ 4,986			
CITY OF MOORHEAD			YES	
CFDA 20.205	\$ 3,635			
CFDA 20.507	202,808			
	\$ 206,443			
CITY OF ROCHESTER			NO	Grant Administration
CFDA 20.507	\$ 346,968			
	\$ 346,968			
DULUTH TRANSIT AUTHORITY			YES	
CFDA 20.207	\$ 441,326			
CFDA 20.500	1,950,483			
	\$ 2,391,809			
METROPOLITAN COUNCIL			YES	
CFDA 20.102	\$ 16,861			
CFDA 20.106	18,645			
CFDA 20.505	604,264			
	\$ 639,770			
OLMSTED COUNTY			YES	
CFDA 20.205	\$ 49,249			
	\$ 49,249			
ST CLOUD METROPOLITAN TRANSIT COMM			YES	
CFDA 20.500	\$ 409,759			
	\$ 409,759			
U.S. - DEPARTMENT OF TREASURY				
AITKIN COUNTY			YES	
CFDA 21.300	\$ 284,092			
	\$ 284,092			
ANOKA COUNTY			YES	
CFDA 21.300	\$ 1,064,751			
	\$ 1,064,751			
BECKER COUNTY			YES	Grant Compliance
CFDA 21.300	\$ 373,096			
	\$ 373,096			
BELTRAMI COUNTY			YES	
CFDA 21.300	\$ 331,865			
	\$ 331,865			

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
U.S. - DEPARTMENT OF TREASURY			
BENTON COUNTY CFDA 21.300	\$ 224,068	YES	
	\$ 224,068		
BIG STONE COUNTY CFDA 21.300	\$ 98,121	YES	
	\$ 98,121		
BLUE EARTH COUNTY CFDA 21.300	\$ 474,756	YES	
	\$ 474,756		
BROWN COUNTY CFDA 21.300	\$ 203,636	YES	
	\$ 203,636		
CARLTON COUNTY CFDA 21.300	\$ 383,630	YES	Grant Compliance
	\$ 383,630		
CARVER COUNTY CFDA 21.300	\$ 276,527	YES	
	\$ 276,527		
CASS COUNTY CFDA 21.300	\$ 300,033	YES	
	\$ 300,033		
CHIPPEWA COUNTY CFDA 21.300	\$ 202,586	YES	
	\$ 202,586		
CHISAGO COUNTY CFDA 21.300	\$ 264,400	YES	
	\$ 264,400		
CITY OF ADA CFDA 21.300	\$ 17,459	YES	
	\$ 17,459		
CITY OF ADRIAN CFDA 21.300	\$ 10,421	YES.	
	\$ 10,421		
CITY OF ALBERT LEA CFDA 21.300	\$ 217,741	YES	Grant Reporting
	\$ 217,741		
CITY OF ALEXANDRIA CFDA 21.300	\$ 109,455	YES	
	\$ 109,455		
CITY OF AURORA CFDA 21.300	\$ 23,895	YES	Grant Compliance
	\$ 23,895		
CITY OF AUSTIN CFDA 21.300	\$ 109,296	YES	
	\$ 109,296		
CITY OF BATTLE LAKE CFDA 21.300	\$ 7,930	YES	
	\$ 7,930		
CITY OF BEMIDJI CFDA 21.300	\$ 84,727	YES	
	\$ 84,727		
CITY OF BENSON CFDA 21.300	\$ 24,241	NO	
	\$ 24,241		
CITY OF BIWABIK CFDA 21.300	\$ 10,480	YES	
	\$ 10,480		
CITY OF BLOOMINGTON CFDA 21.300	\$ 302,530	YES	Grant Reporting
	\$ 302,530		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF TREASURY			
CITY OF BLUE EARTH		YES	
CFDA 21.300	\$ 30,210		
CITY OF BRAINERD		YES	
CFDA 21.300	\$ 112,212		
CITY OF BROWERVILLE		YES	
CFDA 21.300	\$ 5,565		
CITY OF BUHL		YES	
CFDA 21.300	\$ 20,764		
CITY OF CANBY		NO	
CFDA 21.300	\$ 17,882		
CITY OF CELYON		YES	
CFDA 21.300	\$ 3,817		
CITY OF CHATFIELD		NO	
CFDA 21.300	\$ 13,351		
CITY OF CHISHOLM		YES	
CFDA 21.300	\$ 47,162		
CITY OF CIRCLE PINES		YES	
CFDA 21.300	\$ 12,352		
CITY OF CLOQUET		YES	
CFDA 21.300	\$ 94,794		
CITY OF CROOKSTON		YES	
CFDA 21.300	\$ 102,079		
CITY OF DEER RIVER		YES	
CFDA 21.300	\$ 7,853		
CITY OF DETROIT LAKES		YES	
CFDA 21.300	\$ 53,732		
CITY OF DULUTH		YES	
CFDA 21.300	\$ 1,688,373		
CITY OF EAST GRAND FORKS		YES	
CFDA 21.300	\$ 77,401		
CITY OF EDEN PRAIRIE		YES	Grant Compliance Grant Reporting
CFDA 21.300	\$ 126,556		
CITY OF FAIRMONT		YES	Grant Compliance
CFDA 21.300	\$ 45,156		
CITY OF FARIBAULT		NO	
CFDA 21.300	\$ 114,101		
CITY OF FERGUS FALLS		YES	Expenditures Grant Compliance
CFDA 21.300	\$ 125,084		
CITY OF FOSSTON		YES	
CFDA 21.300	\$ 10,779		

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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 TREASURY			
CITY OF FRANKLIN		YES	
CFDA 21.300	\$ 6,246		
CITY OF GOLDEN VALLEY		YES	
CFDA 21.300	\$ 65,393		
CITY OF HERMANTOWN		YES	Grant Administration
CFDA 21.300	\$ 37,750		
CITY OF HIBBING		YES	Expenditures
CFDA 21.300	\$ 207,822		
CITY OF HUTCHINSON		YES	
CFDA 21.300	\$ 134,993		
CITY OF LYND		YES	
CFDA 21.300	\$ 2,111		
CITY OF MANKATO		YES	
CFDA 21.300	\$ 478,165		
CITY OF MELROSE		YES	
CFDA 21.300	\$ 33,005		
CITY OF MINNEAPOLIS		YES	
CFDA 21.300	\$ 4,061,897		
CITY OF MONTEVIDEO		YES	Grant Compliance
CFDA 21.300	\$ 51,886		
CITY OF MONTROSE		YES	
CFDA 21.300	\$ 5,067		
CITY OF MOORHEAD		YES	
CFDA 21.300	\$ 348,146		
CITY OF MORRIS		YES	
CFDA 21.300	\$ 43,266		
CITY OF MOUNTAIN LAKE		YES	
CFDA 21.300	\$ 23,596		
CITY OF NEW ULM		NO	
CFDA 21.300	\$ 165,082		
CITY OF ORONO		YES	
CFDA 21.300	\$ 19,219		
CITY OF PIPESTONE		YES	
CFDA 21.300	\$ 27,556		
CITY OF PROCTOR		YES	Grant Compliance
CFDA 21.300	\$ 27,551		
CITY OF RED LAKE FALLS		YES	
CFDA 21.300	\$ 14,053		
CITY OF RICE		YES	
CFDA 21.300	\$ 7,133		
CITY OF RICHFIELD		YES	
CFDA 21.300	\$ 115,777		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF TREASURY			
CITY OF ROCHESTER CFDA 21.300	\$ 355,396	NO	
	\$ 355,396		
CITY OF RUSH CITY CFDA 21.300	\$ 10,409	NO	
	\$ 10,409		
CITY OF RUSSELL CFDA 21.300	\$ 3,402	YES	
	\$ 3,402		
CITY OF RUTHTON CFDA 21.300	\$ 2,956	YES	
	\$ 2,956		
CITY OF SAVAGE CFDA 21.300	\$ 32,195	YES	Grant Reporting
	\$ 32,195		
CITY OF SPRING GROVE CFDA 21.300	\$ 14,819	YES	
	\$ 14,819		
CITY OF ST CLOUD CFDA 21.300	\$ 548,468	YES	
	\$ 548,468		
CITY OF ST PAUL CFDA 21.300	\$ 3,675,587	YES	
	\$ 3,675,587		
CITY OF TRIMONT CFDA 21.300	\$ 19,102	YES	
	\$ 19,102		
CITY OF TWO HARBORS CFDA 21.300	\$ 27,097	YES	
	\$ 27,097		
CITY OF VERNDALE CFDA 21.300	\$ 5,421	YES	
	\$ 5,421		
CITY OF VIRGINIA CFDA 21.300	\$ 195,141	NO	
	\$ 195,141		
CITY OF WINONA CFDA 21.300	\$ 261,473	YES	Grant Administration
	\$ 261,473		
CITY OF WORTHINGTON CFDA 21.300	\$ 62,457	YES	
	\$ 62,457		
CLAY COUNTY CFDA 21.300	\$ 303,990	YES	
	\$ 303,990		
CLEARWATER COUNTY CFDA 21.300	\$ 134,899	YES	
	\$ 134,899		
COOK COUNTY CFDA 21.300	\$ 92,842	YES	
	\$ 92,842		
COTTONWOOD COUNTY CFDA 21.300	\$ 151,766	YES	
	\$ 151,766		
CROW WING COUNTY CFDA 21.300	\$ 423,843	YES	Grant Compliance
	\$ 423,843		
DAKOTA COUNTY CFDA 21.300	\$ 1,120,363	YES	
	\$ 1,120,363		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
U.S. - DEPARTMENT OF TREASURY			
DODGE COUNTY		YES	
CFDA 21.300	\$ 164,632		
DOUGLAS COUNTY		YES	
CFDA 21.300	\$ 315,938		
FARIBAULT COUNTY		YES	
CFDA 21.300	\$ 214,020		
FILLMORE COUNTY		YES	
CFDA 21.300	\$ 190,106		
FOND DU LAC RESERVATION		NO	
CFDA 21.300	\$ 29,220		
FREEBORN COUNTY		YES	
CFDA 21.300	\$ 282,406		
GOODHUE COUNTY		YES	
CFDA 21.300	\$ 301,458		
GRANT COUNTY		YES	
CFDA 21.300	\$ 94,579		
HENNEPIN COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 5,488,124		
HOUSTON COUNTY		YES	
CFDA 21.300	\$ 137,302		
HUBBARD COUNTY		YES	
CFDA 21.300	\$ 215,893		
ISANTI COUNTY		YES	
CFDA 21.300	\$ 192,706		
ITASCA COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 823,148		
JACKSON COUNTY		YES	
CFDA 21.300	\$ 177,726		
KANABEC COUNTY		YES	
CFDA 21.300	\$ 142,059		
KANDIYOHYI COUNTY		YES	
CFDA 21.300	\$ 330,095		
KITTSON COUNTY		YES	
CFDA 21.300	\$ 87,958		
KOOCHICHING COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 325,330		
LAC QUI PARLE COUNTY		YES	
CFDA 21.300	\$ 104,157		
LAKE COUNTY		YES	
CFDA 21.300	\$ 123,739		
LAKE OF THE WOODS COUNTY		YES	
CFDA 21.300	\$ 69,068		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT</u>	<u>ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - DEPARTMENT OF TREASURY				
LE SUEUR COUNTY CFDA 21.300	\$ 238,480		YES	
	\$ 238,480			
LINCOLN COUNTY CFDA 21.300	\$ 104,014		YES	Grant Compliance
LOWER SIOUX COMM CFDA 21.300	COUNCIL \$ 2,786		YES	Grant Administration
LYON COUNTY CFDA 21.300	\$ 195,985		YES	
MAHNOMEN COUNTY CFDA 21.300	\$ 64,129		YES	
MARSHALL COUNTY CFDA 21.300	\$ 184,636		YES	
MARTIN COUNTY CFDA 21.300	\$ 181,815		YES	
MCLEOD COUNTY CFDA 21.300	\$ 220,733		YES	
MEEKER COUNTY CFDA 21.300	\$ 174,984		YES	
MILLE LACS COUNTY CFDA 21.300	\$ 255,592		YES	
MORRISON COUNTY CFDA 21.300	\$ 395,625		YES	
MOWER COUNTY CFDA 21.300	\$ 289,075		YES	
MURRAY COUNTY CFDA 21.300	\$ 138,958		YES	Grant Compliance
NICOLLET COUNTY CFDA 21.300	\$ 201,871		YES	
NOBLES COUNTY CFDA 21.300	\$ 209,688		YES	
NORMAN COUNTY CFDA 21.300	\$ 129,131		YES	
OLMSTED COUNTY CFDA 21.300	\$ 399,761		YES	
OTTER TAIL COUNTY CFDA 21.300	\$ 408,129		YES	
PENNINGTON COUNTY CFDA 21.300	\$ 118,756		YES	
PINE COUNTY CFDA 21.300	\$ 336,035		YES	
	\$ 336,035			

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		ACCEPTABLE	
U.S. - DEPARTMENT OF TREASURY			
PIPESTONE COUNTY CFDA 21.300	\$ 159,286	YES	
POLK COUNTY CFDA 21.300	\$ 394,640	YES	
POPE COUNTY CFDA 21.300	\$ 148,471	YES	
RAMSEY COUNTY CFDA 21.300	\$ 3,376,041	YES	
RED LAKE COUNTY CFDA 21.300	\$ 71,715	YES	
REDWOOD COUNTY CFDA 21.300	\$ 222,598	YES	
RENNVILLE COUNTY CFDA 21.300	\$ 197,141	YES	
RICE COUNTY CFDA 21.300	\$ 327,459	YES	
ROCK COUNTY CFDA 21.300	\$ 147,906	YES	Grant Compliance
ROSEAU COUNTY CFDA 21.300	\$ 135,271	YES	
SCOTT COUNTY CFDA 21.300	\$ 526,578	YES	
SHERBURNE COUNTY CFDA 21.300	\$ 295,438	YES	
SIBLEY COUNTY CFDA 21.300	\$ 192,113	YES	
ST LOUIS COUNTY CFDA 21.300	\$ 2,131,437	YES	
STEARNS COUNTY CFDA 21.300	\$ 826,826	YES	
STEELE COUNTY CFDA 21.300	\$ 226,934	YES	
STEVENS COUNTY CFDA 21.300	\$ 97,110	YES	
SWIFT COUNTY CFDA 21.300	\$ 270,469	YES	Grant Compliance
TODD COUNTY CFDA 21.300	\$ 268,625	YES	
TRAVERSE COUNTY CFDA 21.300	\$ 75,054	YES	
WABASHA COUNTY CFDA 21.300	\$ 149,736	YES	

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
U.S. - DEPARTMENT OF TREASURY			
WADENA COUNTY			
CFDA 21.300	\$ 162,945	YES	
	\$ 162,945		
WASECA COUNTY			
CFDA 21.300	\$ 202,734	YES	
WASHINGTON COUNTY			
CFDA 21.300	\$ 607,969	YES	
WATONWAN COUNTY			
CFDA 21.300	\$ 241,400	YES	
WEST CENTRAL MN	COMM ACTION CNCL		
CFDA 21.006	\$ 1,980	YES	
WILKIN COUNTY			
CFDA 21.300	\$ 110,860	YES	
WINONA COUNTY			
CFDA 21.300	\$ 310,619	YES	
WRIGHT COUNTY			
CFDA 21.300	\$ 378,500	YES	
YELLOW MEDICINE COUNTY			
CFDA 21.300	\$ 163,576	YES	Grant Compliance
U.S. - ENVIRONMENTAL PROTECTION AGENCY			
CITY OF BEMIDJI			
CFDA 66.418	\$ 39,372	YES	
	\$ 39,372		
CITY OF BLUE EARTH			
CFDA 66.418	\$ 275,074	YES	
	\$ 275,074		
CITY OF FERGUS FALLS			
CFDA 66.418	\$ 101,555	YES	
	\$ 101,555		
CITY OF LYND			
CFDA 66.418	\$ 31,026	YES	
	\$ 31,026		
CITY OF MANKATO			
CFDA 66.418	\$ 76,331	YES	
	\$ 76,331		
CITY OF ROCHESTER			
CFDA 66.418	\$ 0	NO	
CITY OF ST. PAUL			
CFDA 66.418	\$ 1,919,380	YES	Grant Compliance
	\$ 1,919,380		
CITY OF TRIMONT			
CFDA 66.418	\$ 764,850	YES	
	\$ 764,850		
ISD 152 MOORHEAD			
CFDA 66.702	\$ 130,000	YES	
	\$ 130,000		
ISD 633 LAMBERTON			
CFDA 66.702	\$ 123,961	YES	
	\$ 123,961		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>ACCEPTABLE</u>	<u>AUDIT REPORT</u>	<u>REASON OF NONCOMPLIANCE</u>
U.S. - ENVIRONMENTAL PROTECTION AGENCY				
METROPOLITAN WASTE CONTROL COM CFDA 66.418	\$ 10,605,882	YES		Expenditures Grant Reporting
MINN CHIPPEWA TRIBE CFDA 15.709	\$ 65,750	YES		
SSD 1 MINNEAPOLIS CFDA 66.702	\$ 427,040	YES		
WHITE EARTH RES BUS COMM CFDA 66.000	\$ 77,635	YES		
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
CITY OF MINNEAPOLIS CFDA 30.000	\$ 59,805	YES		
U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY				
ITASCA COUNTY CFDA 83.512	\$ 29,762	YES		
MEEKER COUNTY CFDA 83.503	\$ 11,333	YES		
U.S. - GENERAL SERVICES ADMINISTRATION				
CITY OF DULUTH CFDA 39.000	\$ 69,000	YES		
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES				
CITY OF ST PAUL CFDA 45.000	\$ 497	YES		
COMPAS CFDA 45.000	\$ 31,575	NO	Cash Management	
CFDA 45.004	\$ 6,000		Cash Management	
CFDA 45.010	\$ 50,736		Cash Management	
	\$ 88,311			
U.S. - NUCLEAR REGULATORY COMMISSION				
CITY OF MINNEAPOLIS CFDA 77.003	\$ 6,145	YES		

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U.S. - SMALL BUSINESS ADMINISTRATION				
ISD 181 BRAINERD CFDA 59.037	\$ 27,540 =====		YES	
U.S. - VETERANS ADMINISTRATION				
LAC QUI PARLE COUNTY CFDA 64.121	\$ 6,204 =====		YES	
UNITED WAY, GRAND RAPIDS, MINNESOTA				
KOOCHICHING-ITASCA ACTION CNCL CFDA 83.516	\$ 27,960 =====		YES	
UNIVERSITY OF MINNESOTA				
INTERMEDIATE SCHOOL DISTRICT 916 CFDA 84.086	\$ 26,219 =====		YES	
UPPER MINNESOTA VALLEY REGIONAL DEVELOPMENT COMMISSION				
CITY OF CANBY CFDA 13.633	\$ 2,958 =====		NO	
PRAIRIE FIVE COMM ACT CNL CFDA 10.550 CFDA 13.633 CFDA 13.635	\$ 85,876 13,497 159,677 \$ 259,050 =====		YES	
WASHINGTON COUNTY				
INTERMEDIATE SCHOOL DISTRICT 916 CFDA 17.250	\$ 6,460 =====		YES	
WEST CENTRAL AREA AGENCY ON AGING				
CLAY COUNTY CFDA 13.633	\$ 34,879 =====		YES	
CLAY-WILKIN OPPORTUNITY COUNCIL CFDA 13.633	\$ 42,905 =====		YES	
DOUGLAS COUNTY CFDA 13.633	\$ 30,552 =====		YES	
MULTI-COUNTY BOARD OF HEALTH CFDA 13.633	\$ 19,447 =====		YES	
OTTER TAIL COUNTY CFDA 13.633	\$ 23,797 =====		YES	

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WEST CENTRAL AREA AGENCY ON AGING				
POPE COUNTY CFDA 13.633	\$ 32,311 ----- \$ 32,311 =====	YES		
STEVENS COUNTY CFDA 13.633	\$ 30,924 =====	YES		
WILKIN COUNTY CFDA 13.633	\$ 5,981 =====	YES		
WEST CENTRAL MINNESOTA EMS CORPORATION				
WILKIN COUNTY CFDA 83.503	905 ----- \$ 905 =====	YES		
WHITE EARTH RES BUS COMM				
ISD 025 PINE POINT CFDA 15.130	\$ 6,800 =====	YES		
ISD 601 FOSSTON CFDA 15.130	\$ 1,488 =====	YES		
WINONA COUNTY				
CITY OF WINONA CFDA 21.300	\$ 79,858 =====	YES		Grant Administration
TOTAL FEDERAL REVENUES \$ 838,870,600				

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 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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ARROWHEAD REGIONAL DEVELOPMENT COMMISSION

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

Records Retention

State and/or Local Compliance

ITASCA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Financial Management - Adequacy of Records

State and/or Local Compliance

KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Revenue/Receivables

KOOCHICHING-ITASCA ACTION CNCL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Purchasing/Expenditures

Records Retention

State and/or Local Compliance

ST LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

BEMIDJI STATE UNIVERSITY

ISD 564 THIEF RIVER FALLS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables

Payroll/Personnel

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

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BENTON-STEAMNS SPECIAL ED COOP

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

CARVER COUNTY

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

CARVER-SCOTT VOCATIONAL CENTER

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

CITY OF CARVER

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

CITY OF DULUTH

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

DULUTH HRA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

CITY OF MINNEAPOLIS

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

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

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

STATE OF MINNESOTA
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CITY OF ROCHESTER

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CLAY COUNTY

WILKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures
State and/or Local Compliance

EAST METRO SERVICE DELIVERY AREA

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

ED COOP SERVICE UNIT 5-924

FRESHWATER-WOODLAND SP ED COOP

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

ISD 152 MOORHEAD

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

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GREATER MPLS COUNCIL OF CHURCHES

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

HEADWATERS REGIONAL DEVELOPMENT COMMISSION

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

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

MULTI-COUNTY BOARD OF HEALTH
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 General Administration

UPPER MISS MENTAL HEALTH CENTER INC
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties

HENNEPIN COUNTY

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

CITY OF EDEN PRAIRIE
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Inventory
 Fixed Assets
 Revenue/Receivables
 Purchasing/Expenditures
 Payroll/Personnel
 Financial Management - Adequacy of Records
 State and/or Local Compliance

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

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

HENNEPIN COUNTY TRAINING & EMPLOYMENT ASSISTANCE PROGRAM

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

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HENNEPIN COUNTY TRAINING & EMPLOYMENT ASSISTANCE PROGRAM

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

ISD 075 ST CLAIR

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

ISD 094 CLOQUET

ISD 099 ESKO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 129 MONTEVIDEO

ISD 152 MOORHEAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 655 SACRED HEART

ISD 654 RENVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 706 VIRGINIA

ISD 699 GILBERT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ITASCA COUNTY

ISD 318 GRAND RAPIDS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

LAKE AGASSIZ SPEC ED COOP

ISD 150 HAWLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

METROPOLITAN COUNCIL

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

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METROPOLITAN COUNCIL

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

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

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

ISD 197 WEST ST PAUL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 833 SO WASHINGTON COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

MID STATE COMMUNITY HEALTH SERVICE

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

MINN CHIPPEWA TRIBE

ISD 031 BEMIDJI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 316 COLERAINE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 696 ELY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 701 HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Adequacy of Records
State and/or Local Compliance

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MINNESOTA VALLEY ACTION COUNCIL

WASECA 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

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

MN - DEPARTMENT OF CORRECTIONS

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

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

COOK COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

INTERMEDIATE SCHOOL DISTRICT 916
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

OLMSTED COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
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
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

MN - DEPARTMENT OF EDUCATION

ARROWHEAD LIBRARY SYSTEM
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
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MN - DEPARTMENT OF EDUCATION

ARROWHEAD REGIONAL CORR BOARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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

CENTRAL MINNESOTA CHILD CARE INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
General Administration

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

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

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

CITY OF HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

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

FERGUS FALLS SPEC ED COOP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

STATE OF MINNESOTA
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MN - DEPARTMENT OF EDUCATION

INTERMEDIATE SCHOOL DISTRICT 916
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 001 AITKIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

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

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

ISD 013 COLUMBIA HEIGHTS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

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

ISD 021 AUDUBON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 023 FRAZEE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 024 LAKE PARK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 025 PINE POINT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 031 BEMIDJI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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MN - DEPARTMENT OF EDUCATION

ISD 038 RED LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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

ISD 051 FOLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 057 BEARDSLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 058 CLINTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 060 GRACEVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 062 ORTONVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration
State and/or Local Compliance

ISD 070 LAKE CRYSTAL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 072 MAPLETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 075 ST CLAIR
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 077 MANKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 079 AMBOY-GOOD THUNDER
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 084 SLEEPY EYE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 085 SPRINGFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 088 NEW ULM
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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MN - DEPARTMENT OF EDUCATION

ISD 091 BARNUM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 093 CARMEL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 094 CLOQUET
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 095 CROMWELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 099 ESKO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

ISD 110 WACONIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 111 WATERTOWN-MAYER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 114 BACKUS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 115 CASS LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 116 PILLAGER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 117 PINE RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 118 REMER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 126 CLARA CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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MN - DEPARTMENT OF EDUCATION

ISD 127 MAYNARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 128 MILAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 129 MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 141 CHISAGO LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 145 GLYNDON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 147 DILWORTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 150 HAWLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 152 MOORHEAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 162 BAGLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 182 CROSBY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 186 PEQUOT LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

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MN - DEPARTMENT OF EDUCATION

ISD 194 LAKEVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 195 RANDOLPH
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 197 WEST ST PAUL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

ISD 201 CLAREMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

ISD 203 HAYFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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

ISD 205 WEST CONCORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

ISD 213 OSAKIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 217 BRICELYN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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MN - DEPARTMENT OF EDUCATION

ISD 218 DELAVAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 219 ELMORE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 222 KIESTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

ISD 224 WELLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 225 WINNEBAGO
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 227 CHATFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 228 HARMONY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 229 LANESBORO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 232 PETERSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 233 PRESTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 234 RUSHFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 237 SPRING VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 241 ALBERT LEA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management

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MN - DEPARTMENT OF EDUCATION

ISD 242 ALDEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 243 EMMONS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

ISD 245 GLENNVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 252 CANNON FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

ISD 253 GOODHUE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 254 KENYON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 255 PINE ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

ISD 256 RED WING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

ISD 258 WANAMINGO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 260 ZUMBROTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 263 ELBOW LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 264 HERMAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 270 HOPKINS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

STATE OF MINNESOTA
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MN - DEPARTMENT OF EDUCATION

ISD 271 BLOOMINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 272 EDEN PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 280 RICHFIELD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 294 HOUSTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

ISD 297 SPRING GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 300 LA CRESCENT
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 306 LAPORTE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 316 COLERAINE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 318 GRAND RAPIDS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 319 NASHWAUK-KEEWATIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
State and/or Local Compliance

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

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MN - DEPARTMENT OF EDUCATION

ISD 345 NEW LONDON-SPICER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 346 RAYMOND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

ISD 353 KARLSTAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 354 KENNEDY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 362 LITTLEFORK-BIG FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

ISD 376 MARIETTA-NASSAU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 378 DAWSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

ISD 381 LAKE SUPERIOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 391 CLEVELAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 392 LE CENTER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 393 LE SUEUR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 394 MONTGOMERY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 395 WATERVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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ISD 402 HENDRICKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 413 MARSHALL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 414 MINNEOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 417 TRACY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

ISD 423 HUTCHINSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 425 SILVER LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 426 STEWART
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 427 WINSTED
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 432 MAHNOMEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

ISD 435 WAUBUN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 440 MIDDLE RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 442 OSLO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 444 STRANDQUIST
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

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ISD 454 FAIRMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

ISD 459 WELCOME
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 463 EDEN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 464 GROVE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 466 DASSEL-COKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 473 ISLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 477 PRINCETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 480 ONAMIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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

ISD 483 MOTLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 485 ROYALTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 486 SWANVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 487 UPSALA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

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ISD 492 AUSTIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 495 GRAND MEADOW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 497 LYLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 500 SOUTHLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 504 SLAYTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 508 ST PETER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

ISD 511 ADRIAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 514 ELLSWORTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

ISD 521 ADA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

ISD 522 BORUP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

ISD 523 GARY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 524 HALSTAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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

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ISD 526 TWIN VALLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

ISD 533 DOVER-EYOTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 547 PARKERS PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 548 PELICAN RAPIDS
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 549 PERHAM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 550 UNDERWOOD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

ISD 553 NEW YORK MILLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 561 GOODRIDGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

ISD 564 THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

ISD 581 EDGERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 582 JASPER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 584 RUTHTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures

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ISD 592 CLIMAX
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 595 EAST GRAND FORKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 597 ERSKINE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 599 FERTILE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 600 FISHER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

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

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

ISD 611 CYRUS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

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

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

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

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

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

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ISD 627 OKLEE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

ISD 628 PLUMMER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 630 RED LAKE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

ISD 635 MILROY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 638 SANBORN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 640 WABASSO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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

ISD 646 BIRD ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 648 DANUBE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 652 MORTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 653 OLIVIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 654 RENVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 655 SACRED HEART
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 657 MORRISTOWN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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ISD 659 NORTHLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 669 MAGNOLIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 671 HILLS-BEAVER CREEK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 678 GREENBUSH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

ISD 690 WARROAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 691 AURORA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 692 BABBITT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 693 BIWABIK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 695 CHISHOLM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 696 ELY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 697 EVELETH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 699 GILBERT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 700 HERMANTOWN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 701 HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Adequacy of Records
State and/or Local Compliance

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ISD 706 VIRGINIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

ISD 712 MOUNTAIN IRON-BUHL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 716 BELLE PLAINE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 717 JORDAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 719 PRIOR LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 721 NEW PRAGUE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 727 BIG LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 728 ELK RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 731 ARLINGTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 732 GAYLORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 733 GIBBON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 735 WINTHROP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 736 BELGRADE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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ISD 737 BROOTEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 738 HOLDINGFORD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 740 MELROSE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 741 PAYNESVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

ISD 742 ST CLOUD
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 743 SAUK CENTRE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 750 COLD SPRING
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 756 BLOOMING PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 761 OWATONNA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 762 ELLENDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 768 HANCOCK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 769 MORRIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 771 CHOKIO-ALBERTA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 775 KERKHOVEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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ISD 777 BENSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

ISD 784 APPLETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 787 BROWERVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 789 CLARISSA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 791 GREY EAGLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 792 LONG PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

ISD 803 WHEATON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 806 ELGIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 809 MAZEPPA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 810 PLAINVIEW
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 811 WABASHA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 818 VERNDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 819 WADENA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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ISD 820 SEBEKA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 821 MENAHLGA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 827 NEW RICHLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 829 WASECA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 830 JANESVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 833 SO WASHINGTON COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 834 STILLWATER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

ISD 837 MADELIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 840 ST JAMES
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 846 BRECKENRIDGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 850 ROTHSTADT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 852 CAMPBELL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 858 ST CHARLES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 880 HOWARD LAKE-WAVERLY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

ISD 911 CAMBRIDGE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

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

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

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

LAKE AGASSIZ REGIONAL LIBRARY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

MEEKER-WRIGHT SPECIAL ED COOP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

MELSA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

METROPOLITAN ECSU
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

MIGRANT HEALTH SERVICE, INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

MOWER COUNTY SPECIAL ED COOP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

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

NORTHEAST ED COOP SERVICE UNIT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

NW MN ED COOP SERVICE UNIT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
General Administration
State and/or Local Compliance

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

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

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

SOUTHEAST MN ED COOP SERV UNIT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

SOUTHERN MN SPCL SERVICES COOP
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

SOUTHWESTERN VOC TECH INST
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

ST LOUIS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF EDUCATION

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

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

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

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

MN - DEPARTMENT OF FINANCE

BLUE EARTH COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

CASS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration
State and/or Local Compliance

GOODHUE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration

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

KOOCHICHING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables

MCLEOD COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF HEALTH

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

BROWN NICOLLET HUMAN SERVICE BOARD

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
General Administration
State and/or Local Compliance

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
General Administration.

CITY OF ST PAUL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF HEALTH

CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

FARIBAULT-MARTIN-WATONWAN HSB

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
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
General Administration

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Revenue/Receivables
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

GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration

HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
State and/or Local Compliance

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF HEALTH

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

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

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

KANDIYOHI COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

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

LAKE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Records Retention
State and/or Local Compliance

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

MCLEOD COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration

MIGRANT HEALTH SERVICE, INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

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

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

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF HEALTH

MULTI-COUNTY BOARD OF HEALTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
General Administration

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

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

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

PINE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
Indirect Costs

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

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

REDWOOD 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

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF HEALTH

RENNILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

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

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SEMCAC INC

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Financial Management - Segregation of Duties

SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel

State and/or Local Compliance

SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration

State and/or Local Compliance

ST LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

STEELE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Financial Management - Segregation of Duties

State and/or Local Compliance

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

State and/or Local Compliance

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

STATE OF MINNESOTA
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MN - DEPARTMENT OF HEALTH

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

WASECA 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

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

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

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

MN - DEPARTMENT OF HUMAN SERVICES

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

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

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

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

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

BLUE EARTH COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

STATE OF MINNESOTA
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MN - DEPARTMENT OF HUMAN SERVICES

BROWN COUNTY

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

CARLTON COUNTY

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

CARVER COUNTY

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

CASS COUNTY

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

CHIPPEWA COUNTY

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
Records Retention
General Administration
State and/or Local Compliance

CHISAGO COUNTY

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

CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

CLAY COUNTY

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

CLEARWATER COUNTY

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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MN - DEPARTMENT OF HUMAN SERVICES

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

COTTONWOOD 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
State and/or Local Compliance

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DODGE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

FARIBAULT-MARTIN-WATONWAN HSB

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures
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
General Administration

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

STATE OF MINNESOTA
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MN - DEPARTMENT OF HUMAN SERVICES

GOODHUE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration

GRANT COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
State and/or Local Compliance

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

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

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

ISD 775 KERKHOVEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

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

KANDIYOHI COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

KOOCHICHING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables

LAC QUI PARLE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

LAKE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Records Retention
State and/or Local Compliance

STATE OF MINNESOTA
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MN - DEPARTMENT OF HUMAN SERVICES

LAKE OF THE WOODS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

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

LYON COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

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

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

MCLEOD COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration

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

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

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

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

MULTI-COUNTY BOARD OF HEALTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
General Administration

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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MN - DEPARTMENT OF HUMAN SERVICES

MURRAY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel

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

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

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

NW MN ED COOP SERVICE UNIT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
General Administration
State and/or Local Compliance

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

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

PENNINGTON 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

PINE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
Indirect Costs

STATE OF MINNESOTA
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MN - DEPARTMENT OF HUMAN SERVICES

PIPESTONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

POPE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

RED LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

REDWOOD 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

REGION 9 DEVELOPMENT COMMISSION

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

REGION VIII NORTH WELFARE BRD

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Financial Management - Adequacy/Propriety of Procedures

RENNVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

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MN - DEPARTMENT OF HUMAN SERVICES

ROCK COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management

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

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

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

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

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

ST LOUIS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

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

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

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

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

TODD COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
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, 1987

MN - DEPARTMENT OF HUMAN SERVICES

TRAVERSE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Purchasing/Expenditures
Payroll/Personnel
State and/or Local Compliance

UPPER MISS MENTAL HEALTH CENTER INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

UPPER SIOUX COMMUNITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

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

WASECA 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

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

WILKIN COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Purchasing/Expenditures
State and/or Local Compliance

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

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

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

STATE OF MINNESOTA
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STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF JOBS & TRAINING

ANOKA COUNTY COMM ACTION PROG
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

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

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

BLUE EARTH COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

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

CROW WING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel

STATE OF MINNESOTA
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MN - DEPARTMENT OF JOBS & TRAINING

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Revenue/Receivables

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

DULUTH COMM ACTION PROG INC

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

FREEBORN CO ALPHA DAC INC

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Revenue/Receivables

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 564 THIEF RIVER FALLS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables

Payroll/Personnel

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

ISD 701 HIBBING

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Financial Management - Adequacy of Records

State and/or Local Compliance

ISD 793 STAPLES

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

KOOCHICHING-ITASCA ACTION CNCL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

LOWER SIOUX COMM COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

State and/or Local Compliance

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF JOBS & TRAINING

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

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

PRIVATE INDUSTRY COUNCIL FIVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

RED LAKE RES COMM ACT PROG
INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel

REDWOOD 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

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

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

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

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

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

STATE OF MINNESOTA
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MN - DEPARTMENT OF JOBS & TRAINING

STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Financial Management - Segregation of Duties

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

TM & M CONSULTANTS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

UPPER SIOUX COMMUNITY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

State and/or Local Compliance

WEST HENNEPIN HUMAN SERVICES

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures

Payroll/Personnel

General Administration

State and/or Local Compliance

WRIGHT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

State and/or Local Compliance

MN - DEPARTMENT OF NATURAL RESOURCES

BECKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Purchasing/Expenditures

State and/or Local Compliance

BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records

State and/or Local Compliance

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

General Administration

State and/or Local Compliance

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

State and/or Local Compliance

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF NATURAL RESOURCES

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

KOOCHICHING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables

LAKE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Records Retention
State and/or Local Compliance

PINE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
Indirect Costs

ST LOUIS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

MN - DEPARTMENT OF PUBLIC SAFETY

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

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

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

STATE OF MINNESOTA
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MN - DEPARTMENT OF PUBLIC SAFETY

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

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

BLUE EARTH COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

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

CASS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration
State and/or Local Compliance

CHIPPEWA COUNTY
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
Records Retention
General Administration
State and/or Local Compliance

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

CITY OF EDEN PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy of Records
State and/or Local Compliance

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF PUBLIC SAFETY

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
Cash Management
Fixed Assets
General Administration

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

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

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

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

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

COOK COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

COTTONWOOD 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
State and/or Local Compliance

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
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MN - DEPARTMENT OF PUBLIC SAFETY

CROW WING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel

DAKOTA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DODGE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

FARIBAULT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Financial Management - Adequacy/Propriety of Procedures
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
General Administration

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Revenue/Receivables
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

GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration

HOUSTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
State and/or Local Compliance

STATE OF MINNESOTA
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MN - DEPARTMENT OF PUBLIC SAFETY

ISANTI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ITASCA COUNTY

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

JACKSON COUNTY

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

KANABEC COUNTY

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

KANDIYOHU COUNTY

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

KOOCHICHING COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables

LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Records Retention
State and/or Local Compliance

LAKE OF THE WOODS COUNTY

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

LE SUEUR COUNTY

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

LYON COUNTY

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

MAHNOMEN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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MN - DEPARTMENT OF PUBLIC SAFETY

MARSHALL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MCLEOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration

MILLE LACS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MORRISON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MOWER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

MURRAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel

NOBLES COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

NORMAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

OLMSTED COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

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

PINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
Indirect Costs

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MN - DEPARTMENT OF PUBLIC SAFETY

PIPESTONE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
 Revenue/Receivables
 Purchasing/Expenditures
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration

RED LAKE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RENNVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records

SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel
 State and/or Local Compliance

SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
 State and/or Local Compliance

ST LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

STATE OF MINNESOTA
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MN - DEPARTMENT OF PUBLIC SAFETY

STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

STEELE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

WASECA 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

WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WATONWAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

WINONA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
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MN - DEPARTMENT OF PUBLIC SAFETY

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

MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT

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

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

BLUE EARTH COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

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

CITY OF ALBERT LEA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

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

CITY OF BATTLE LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

CITY OF BRAINERD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
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, 1987

MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT

CITY OF BROWERVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Purchasing/Expenditures

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

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

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

CITY OF DEER RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
State and/or Local Compliance

CITY OF DETROIT LAKES
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
General Administration
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 LITTLE FORK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

CITY OF PROCTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

CITY OF RED LAKE FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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, 1987

MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT

CITY OF RICE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

CITY OF SPRING GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

CITY OF VERNDALE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Purchasing/Expenditures
Financial Management - Segregation of Duties

CITY OF VIRGINIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Purchasing/Expenditures

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

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

CROW WING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel

GOODHUE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration

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

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

NORTHWEST REG DEVELOP COMM
INTERNAL CONTROL/MANAGEMENT FINDINGS
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, 1987

MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT

OTTER TAIL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Revenue/Receivables

Purchasing/Expenditures

Payroll/Personnel

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

POLK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records

ST LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

MN - DEPARTMENT OF TRANSPORTATION

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Financial Management - Segregation of Duties

State and/or Local Compliance

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

State and/or Local Compliance

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF TRANSPORTATION

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
General Administration
State and/or Local Compliance

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF BRAINERD

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF CHISHOLM

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
State and/or Local Compliance

CITY OF CLOQUET

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

CITY OF EAST GRAND FORKS

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF FAIRMONT

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
State and/or Local Compliance

CITY OF HERMANTOWN

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF HIBBING

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Purchasing/Expenditures

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
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MN - DEPARTMENT OF TRANSPORTATION

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

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

CITY OF PROCTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

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

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

COOK COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

DULUTH AIRPORT AUTHORITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records

LINCOLN COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Payroll/Personnel
State and/or Local Compliance

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

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
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 SUMMARY OF CROSS CUTTING FINDINGS
 BY ADMINISTERING AGENCY
 FOR THE YEAR ENDED JUNE 30, 1987

MN - DEPARTMENT OF TRANSPORTATION

PINE COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 Inventory
 Fixed Assets
 Revenue/Receivables
 Purchasing/Expenditures
 Payroll/Personnel
 Financial Management - Adequacy/Propriety of Procedures
 Financial Management - Adequacy of Records
 General Administration
 Indirect Costs

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

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

ST LOUIS COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Revenue/Receivables
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

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

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

MN - HOUSING FINANCE AGENCY

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

MN - MN SCHOOL & RESOURCES FOR THE ARTS

SOUTHEAST MN ED COOP SERV UNIT
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
 State and/or Local Compliance

MN - POLLUTION CONTROL AGENCY

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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MN - POLLUTION CONTROL AGENCY

CITY OF BATTLE LAKE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

CITY OF CELYON

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF CIRCLE PINES

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CITY OF DEER RIVER

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Payroll/Personnel

Financial Management - Segregation of Duties

Financial Management - Adequacy of Records

State and/or Local Compliance

CITY OF FOSSTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

State and/or Local Compliance

CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

General Administration

CITY OF MONTROSE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Revenue/Receivables

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

CITY OF ST CLOUD

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

CITY OF VERNDALE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures

Financial Management - Segregation of Duties

CITY OF VIRGINIA

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures

STATE OF MINNESOTA
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STATEWIDE SINGLE AUDIT
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MN - POLLUTION CONTROL AGENCY

KANDIYOHIE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

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

MN - STATE ARTS BOARD

ISD 413 MARSHALL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

MN - STATE PLANNING AGENCY

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

MN - VOCATIONAL TECHNICAL EDUCATION

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

ISD 031 BEMIDJI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN - VOCATIONAL TECHNICAL EDUCATION

ISD 077 MANKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 256 RED WING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

ISD 423 HUTCHINSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 595 EAST GRAND FORKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 697 EVELETH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 701 HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Adequacy of Records
State and/or Local Compliance

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

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

MINNESOTA VALLEY COOPERATIVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

PRIVATE INDUSTRY COUNCIL FIVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties

SOUTHWESTERN VOC TECH INST
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

MN RIVER VALLEY SPEC ED COOP

ISD 394 MONTGOMERY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

NE MINN OFFICE OF JOB TRAINING

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

NORTH DAKOTA-DEPARTMENT OF EDUCATION

ISD 442 OSLO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

MIGRANT HEALTH SERVICE, INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

NORTHLAND MENTAL HEALTH CENTER INC

ISD 697 EVELETH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

NORTHWEST PRIVATE INDUSTRY COUNCIL

ISD 564 THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

NORTHWEST REGIONAL DEVELOPMENT COMMISSION

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

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
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PLANNED PARENTHOOD OF MINNESOTA

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

PRIVATE INDUSTRY COUNCIL FIVE

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

ISD 423 HUTCHINSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

RAMSEY COUNTY

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

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

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

RED LAKE TRIBAL COUNCIL

ISD 038 RED LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

REGION FIVE REGIONAL DEVELOPMENT COMMISSION

CASS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
General Administration
State and/or Local Compliance

CROW WING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel

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

STATE OF MINNESOTA
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REGION NINE DEVELOPMENT COMMISSION

BROWN COUNTY

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

SIBLEY COUNTY

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

WASECA 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

RIVER BEND SPECIAL ED COOP

ISD 088 NEW ULM

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 731 ARLINGTON

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

SOUTH DAKOTA - DEPARTMENT OF EDUCATION

ISD 801 BROWNS VALLEY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

SOUTHEAST MINN AREA AGENCY ON AGING

CITY OF WINONA

INTERNAL CONTROL/MANAGEMENT FINDINGS
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
General Administration

GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
General Administration

MCLEOD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

SOUTHEAST MINN AREA AGENCY ON AGING

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

SOUTHEAST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.

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

ISD 241 ALBERT LEA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management

MOWER COUNTY SPECIAL ED COOP
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

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

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

SOUTHEASTERN MN EMERGENCY MED SERV

FREEBORN COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
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

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
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SOUTHWEST MINN PIC

ISD 129 MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

SOUTHWEST REGIONAL DEVELOPMENT COMMISSION

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

REGION VIII NORTH WELFARE BRD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Adequacy/Propriety of Procedures

ST LOUIS COUNTY

ISD 691 AURORA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 692 BABBITT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 693 BIWABIK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 695 CHISHOLM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 696 ELY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ST THOMAS COLLEGE

INTERMEDIATE SCHOOL DISTRICT 916
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

SW & WEST CENTRAL ED SERV UNIT

ISD 127 MAYNARD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 128 MILAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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SW & WEST CENTRAL ED SERV UNIT

ISD 129 MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 346 RAYMOND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

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

ISD 378 DAWSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

ISD 417 TRACY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

ISD 464 GROVE CITY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 511 ADRIAN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 581 EDGERTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 638 SANBORN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 646 BIRD ISLAND
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 648 DANUBE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 653 OLIVIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 654 RENVILLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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SW & WEST CENTRAL ED SERV UNIT

ISD 669 MAGNOLIA
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

ISD 775 KERKHOVEN
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 State and/or Local Compliance

ISD 777 BENSON
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Cash Management
 State and/or Local Compliance

ISD 784 APPLETON
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

U.S. - ACTION

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

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

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

SEMCAC INC
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Fixed Assets
 Financial Management - Segregation of Duties

ST LOUIS COUNTY
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Revenue/Receivables
 Purchasing/Expenditures
 Financial Management - Segregation of Duties
 Financial Management - Adequacy/Propriety of Procedures
 State and/or Local Compliance

U.S. - DEPARTMENT OF AGRICULTURE

AITKIN 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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U.S. - DEPARTMENT OF AGRICULTURE

CHIPPEWA COUNTY
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
Records Retention
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
General Administration

ISD 025 PINE POINT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 115 CASS LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 129 MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

LOWER SIOUX COMM COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

MIGRANT HEALTH SERVICE, INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

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

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U.S. - DEPARTMENT OF AGRICULTURE

ST LOUIS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

U.S. - DEPARTMENT OF COMMERCE

CITY OF ALBERT LEA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

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

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

CITY OF HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures

KOOCHICHING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables

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

U.S. - DEPARTMENT OF EDUCATION

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

INTERMEDIATE SCHOOL DISTRICT 916
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

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

ISD 023 FRAZEE
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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U.S. - DEPARTMENT OF EDUCATION

ISD 025 PINE POINT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 031 BEMIDJI
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 038 RED LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 077 MANKATO
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 093 CARMEL
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 094 CLOQUET
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 115 CASS LAKE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 118 REMER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 129 MONTEVIDEO
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
General Administration
State and/or Local Compliance

ISD 152 MOORHEAD
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 162 BAGLEY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 241 ALBERT LEA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management

ISD 256 RED WING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

ISD 270 HOPKINS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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SUMMARY OF CROSS CUTTING FINDINGS
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U.S. - DEPARTMENT OF EDUCATION

ISD 316 COLERAINE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 318 GRAND RAPIDS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 319 NASHWAUK-KEEWATIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
State and/or Local Compliance

ISD 381 LAKE SUPERIOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 423 HUTCHINSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 432 MAHNOMEN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

ISD 435 WAUBUN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

ISD 473 ISLE
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 480 ONAMIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 492 AUSTIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

ISD 564 THIEF RIVER FALLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

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U.S. - DEPARTMENT OF EDUCATION

ISD 595 EAST GRAND FORKS
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

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

ISD 652 MORTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 691 AURORA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 695 CHISHOLM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 697 EVELETH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 699 GILBERT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

ISD 700 HERMANTOWN
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 701 HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Adequacy of Records
State and/or Local Compliance

ISD 706 VIRGINIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

ISD 742 ST CLOUD
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 784 APPLETON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

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U.S. - DEPARTMENT OF EDUCATION

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

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

ISD 819 WADENA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 834 STILLWATER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
State and/or Local Compliance

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

SOUTHWESTERN VOC TECH INST
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

U.S. - DEPARTMENT OF ENERGY

ISD 001 AITKIN
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 233 PRESTON
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

ISD 270 HOPKINS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 378 DAWSON
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
General Administration
State and/or Local Compliance

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

ISD 553 NEW YORK MILLS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

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U.S. - DEPARTMENT OF ENERGY

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

ISD 695 CHISHOLM
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

ISD 706 VIRGINIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties
State and/or Local Compliance

ISD 768 HANCOCK
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties
State and/or Local Compliance

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

U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES

ANOKA COUNTY COMM ACTION PROG
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

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

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
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U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES

LOWER SIOUX COMM COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

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

MIGRANT HEALTH SERVICE, INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

SEMCAC INC
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Financial Management - Segregation of Duties

U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

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

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

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

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

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
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U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

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

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

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

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

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

CITY OF VIRGINIA
INTERNAL CONTROL/MANAGEMENT FINDINGS
Purchasing/Expenditures

DULUTH HRA
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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

MINNEAPOLIS PUBLIC HOUSING AUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Inventory
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
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U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

RAMSEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

U.S. - DEPARTMENT OF INTERIOR

ISD 094 CLOQUET

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

LOWER SIOUX COMM COUNCIL

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

UPPER SIOUX COMMUNITY

INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

U.S. - DEPARTMENT OF JUSTICE

CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

U.S. - DEPARTMENT OF LABOR

CITY OF DULUTH

INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

CITY OF ST PAUL

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

ISD 454 FAIRMONT

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

ISD 492 AUSTIN

INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

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SUMMARY OF CROSS CUTTING FINDINGS
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U.S. - DEPARTMENT OF LABOR

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

ISD 709 DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
State and/or Local Compliance

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

U.S. - DEPARTMENT OF TRANSPORTATION

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

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

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

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

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

STATE OF MINNESOTA
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U.S. - DEPARTMENT OF TREASURY

AITKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

ANOKA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

BECKER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Purchasing/Expenditures
State and/or Local Compliance

BELTRAMI COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

BENTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

BLUE EARTH COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

BROWN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CARLTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CARVER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CASS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
General Administration
State and/or Local Compliance

CHIPPEWA COUNTY

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
Records Retention
General Administration
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, 1987

U.S. - DEPARTMENT OF TREASURY

CHISAGO COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

State and/or Local Compliance

CITY OF ADA

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records

CITY OF ADRIAN

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

CITY OF ALBERT LEA

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

CITY OF AURORA

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Financial Management - Segregation of Duties

State and/or Local Compliance

CITY OF BATTLE LAKE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Purchasing/Expenditures

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

CITY OF BLOOMINGTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF BLUE EARTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

CITY OF BRAINERD

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Fixed Assets

Financial Management - Segregation of Duties

State and/or Local Compliance

CITY OF BROWERVILLE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

Purchasing/Expenditures

CITY OF CEYLON

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF CHISHOLM

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

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, 1987

U.S. - DEPARTMENT OF TREASURY

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

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

CITY OF DEER RIVER
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy of Records
State and/or Local Compliance

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

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

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

CITY OF EDEN PRAIRIE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy of Records
State and/or Local Compliance

CITY OF FAIRMONT
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
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

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, 1987

U.S. - DEPARTMENT OF TREASURY

CITY OF HIBBING
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

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

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

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

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

CITY OF PROCTOR
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Payroll/Personnel
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures

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

CITY OF RICE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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

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

CITY OF SPRING GROVE
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets

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, 1987

U.S. - DEPARTMENT OF TREASURY

CITY OF ST CLOUD

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CITY OF ST PAUL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

CITY OF TRIMONT

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CITY OF VERNDALE

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures
Financial Management - Segregation of Duties

CITY OF VIRGINIA

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures

CITY OF WINONA

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

CLEARWATER COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

COOK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

COTTONWOOD 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
State and/or Local Compliance

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
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FOR THE YEAR ENDED JUNE 30, 1987

U.S. - DEPARTMENT OF TREASURY

CROW WING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
Revenue/Receivables
Payroll/Personnel

DAKOTA COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DODGE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS

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

DOUGLAS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

FARIBAULT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Financial Management - Adequacy/Propriety of Procedures
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
General Administration

FREEBORN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Revenue/Receivables
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

GOODHUE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration

GRANT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
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, 1987

U.S. - DEPARTMENT OF TREASURY

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

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

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

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

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

KANDIYOHU COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
State and/or Local Compliance

KOOCHICHING COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables

LAC QUI PARLE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
State and/or Local Compliance

LAKE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Purchasing/Expenditures
Records Retention
State and/or Local Compliance

LAKE OF THE WOODS COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

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

LINCOLN COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Payroll/Personnel
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, 1987

U.S. - DEPARTMENT OF TREASURY

LOWER SIOUX COMM COUNCIL
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Segregation of Duties

LYON COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Fixed Assets
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration
State and/or Local Compliance

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

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

MCLEOD COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Payroll/Personnel
Financial Management - Adequacy of Records
General Administration

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

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

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

MURRAY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Payroll/Personnel

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

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

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

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, 1987

U.S. - DEPARTMENT OF TREASURY

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

PENNINGTON 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

PINE COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Inventory
Fixed Assets
Revenue/Receivables
Purchasing/Expenditures
Payroll/Personnel
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration
Indirect Costs

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

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

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

RAMSEY COUNTY
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

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

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, 1987

U.S. - DEPARTMENT OF TREASURY

REDWOOD 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

RENNILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

RICE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

ROCK COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management

ROSEAU COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SCOTT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy of Records

SHERBURNE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Payroll/Personnel
State and/or Local Compliance

SIBLEY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

General Administration
State and/or Local Compliance

ST LOUIS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables
Purchasing/Expenditures
Financial Management - Segregation of Duties
Financial Management - Adequacy/Propriety of Procedures
State and/or Local Compliance

STEARNS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

STEELE COUNTY

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, 1987

U.S. - DEPARTMENT OF TREASURY

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SWIFT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

TODD COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

TRAVERSE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets
Purchasing/Expenditures
Payroll/Personnel
State and/or Local Compliance

WABASHA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WADENA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

WASECA 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

WASHINGTON COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WATONWAN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

WILKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures
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, 1987

U.S. - DEPARTMENT OF TREASURY

WINONA COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

WRIGHT COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

YELLOW MEDICINE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

U.S. - ENVIRONMENTAL PROTECTION AGENCY

CITY OF BLUE EARTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

CITY OF ST PAUL

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Revenue/Receivables
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
General Administration

CITY OF TRIMONT

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

ISD 152 MOORHEAD

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

METROPOLITAN WASTE CONTROL COM

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

SSD 1 MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

CITY OF MINNEAPOLIS

INTERNAL CONTROL/MANAGEMENT FINDINGS

Cash Management
Fixed Assets
General Administration

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, 1987

U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY

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

U.S. - GENERAL SERVICES ADMINISTRATION

CITY OF DULUTH
INTERNAL CONTROL/MANAGEMENT FINDINGS
Revenue/Receivables
Purchasing/Expenditures
Financial Management - Adequacy/Propriety of Procedures
Financial Management - Adequacy of Records
Records Retention
State and/or Local Compliance

U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES

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

U.S. - NUCLEAR REGULATORY COMMISSION

CITY OF MINNEAPOLIS
INTERNAL CONTROL/MANAGEMENT FINDINGS
Cash Management
Fixed Assets
General Administration

U.S. - VETERANS ADMINISTRATION

LAC QUI PARLE COUNTY
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

UNIVERSITY OF MINNESOTA

INTERMEDIATE SCHOOL DISTRICT 916
INTERNAL CONTROL/MANAGEMENT FINDINGS
Financial Management - Adequacy/Propriety of Procedures
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, 1987

WEST CENTRAL AREA AGENCY ON AGING

CLAY COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Revenue/Receivables

Purchasing/Expenditures

Financial Management - Segregation of Duties

Financial Management - Adequacy/Propriety of Procedures

General Administration

State and/or Local Compliance

DOUGLAS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance

MULTI-COUNTY BOARD OF HEALTH

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

General Administration

OTTER TAIL COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

Revenue/Receivables

Purchasing/Expenditures

Payroll/Personnel

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

General Administration

State and/or Local Compliance

POPE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

State and/or Local Compliance

STEVENS COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Adequacy/Propriety of Procedures

Financial Management - Adequacy of Records

State and/or Local Compliance

WILKIN COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

Purchasing/Expenditures

State and/or Local Compliance

WHITE EARTH RES BUS COMM

ISD 025 PINE POINT

INTERNAL CONTROL/MANAGEMENT FINDINGS

Financial Management - Segregation of Duties

ISD 601 FOSSTON

INTERNAL CONTROL/MANAGEMENT FINDINGS

Fixed Assets

State and/or Local Compliance

WINONA COUNTY

CITY OF WINONA

INTERNAL CONTROL/MANAGEMENT FINDINGS

State and/or Local Compliance