

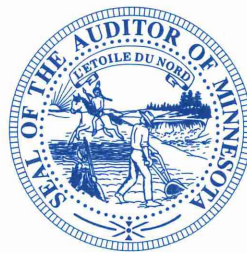


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**REPORT OF THE
STATE AUDITOR of MINNESOTA**

**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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Saint Paul, Minnesota 55155

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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

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50 Sherburne Avenue
St. Paul, Minnesota 55155

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St. Paul, Minnesota 55155

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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,

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

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				
	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>
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	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>768</u>	<u>676</u>	<u>609</u>	<u>520</u>	<u>498</u>

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><u>\$ 838,870,600</u></u>	<u><u>100.0%</u></u>

Questioned costs from:

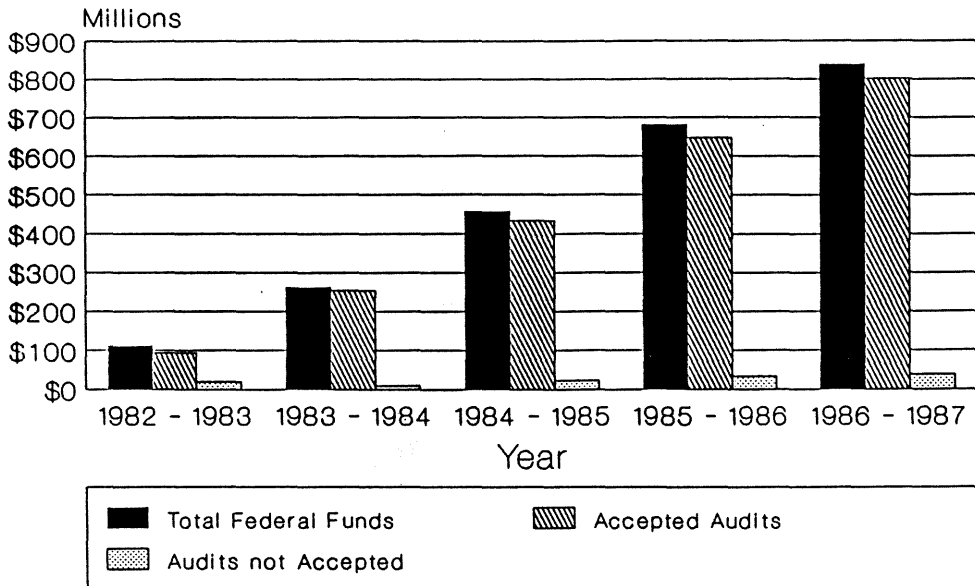
Direct awards	\$ 925,462	68.7%
Pass-through funds from:		
State of Minnesota	420,281	31.2%
Other subrecipients	<u>131</u>	<u>.0%</u>
Total	<u>\$ 1,345,874</u>	<u>100.0%</u>

Percentage of questioned costs to total audited federal funds	<u><u>1.6%</u></u>
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The following charts and graphs illustrate changes that have occurred since the first state-wide single audit report was issued.

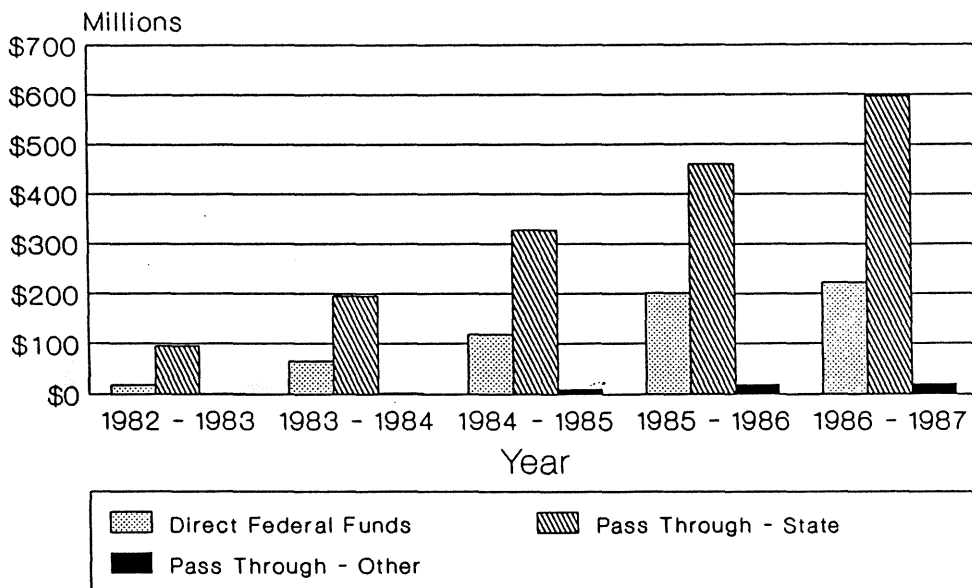
STATEWIDE SINGLE AUDIT

Total Federal Funds Audited



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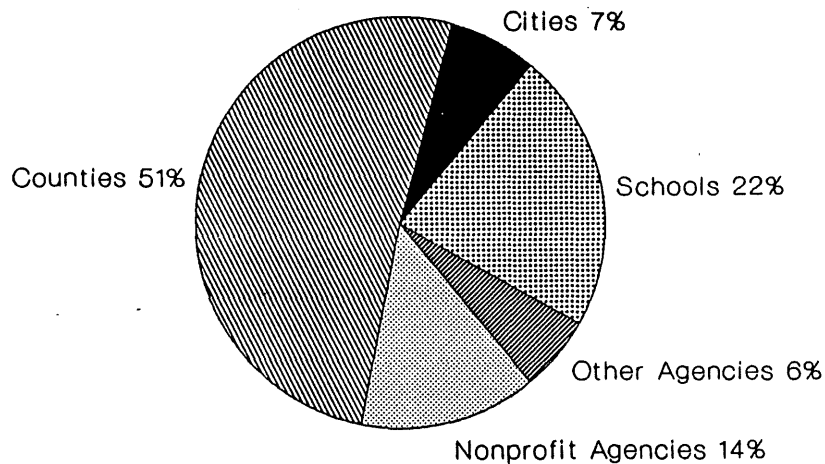
Funding Source



STATEWIDE SINGLE AUDIT

State Pass Through Funds - Distribution

For the year ended June 30, 1987



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Audit Reports Reviewed

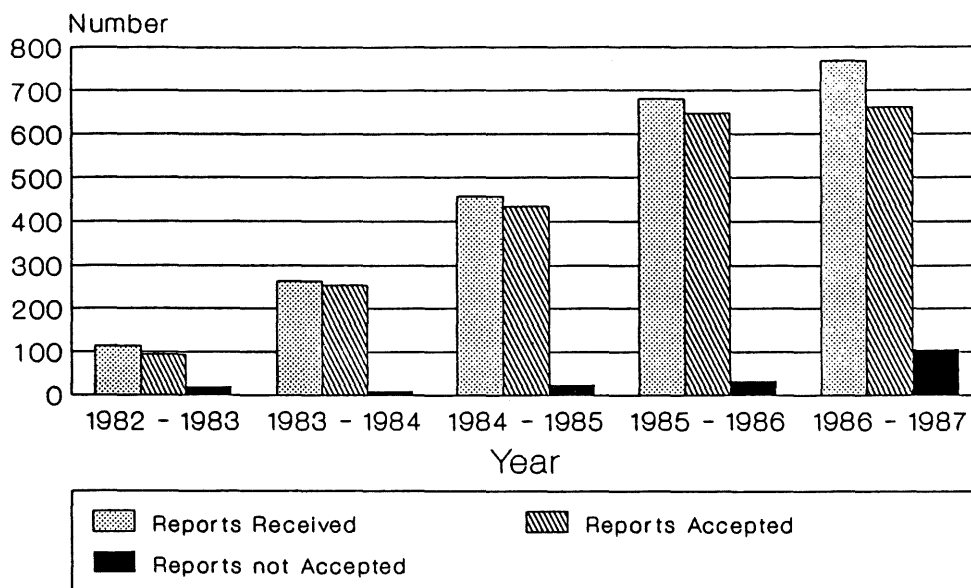


EXHIBIT 1
QUESTIONED COSTS

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

ADMINISTERING AGENCY	NAME OF ENTITY	CFDA NUMBER	REASON	AMOUNT
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 BENIDJI	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 UPPER SIOUX COMMUNITY	15.139	Expenditures	2,805
		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

AUDITED GRANT REVENUE AMOUNTS

CFDA NUMBER	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			TOTAL
	DIRECT FEDERAL	----- PASS THROUGH -----		DIRECT FEDERAL	----- PASS THROUGH -----		
		STATE	OTHER AGENCY		STATE	OTHER AGENCY	
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
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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
	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
	DIRECT FEDERAL	----- PASS THROUGH -----		DIRECT FEDERAL	----- PASS THROUGH -----		
		STATE	OTHER AGENCY		STATE	OTHER AGENCY	
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

STATE OF MINNESOTA
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FOR THE YEAR ENDED JUNE 30, 1987

AUDITED GRANT REVENUE AMOUNTS

CFDA NUMBER	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			TOTAL
	DIRECT FEDERAL	----- PASS THROUGH -----		DIRECT FEDERAL	----- PASS THROUGH -----		
		STATE	OTHER AGENCY		STATE	OTHER AGENCY	
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

AUDITED GRANT REVENUE AMOUNTS

CFDA NUMBER	ACCEPTABLE AUDIT			UNACCEPTABLE AUDIT			TOTAL
	DIRECT FEDERAL	----- PASS THROUGH -----		DIRECT FEDERAL	----- PASS THROUGH -----		
		STATE	OTHER AGENCY		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	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		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	290,234	....	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 BENIDJI	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 acting 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 BIVABIK	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 BROWERVILLE	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	Report on internal accounting controls on the financial statements are not available or incomplete.
CITY OF CELYON	3,817	70,949	....	74,766	YES	
CITY OF CHATFIELD	13,351	456,488	....	469,839	NO	Report on internal acting 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 CHRISHOLM	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	543,720	....	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 acting 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
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SUMMARY OF GRANT REVENUE BY ENTITY
FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
CITIES						
CITY OF HANKATO	\$ 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 PIPESTONE	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.
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 TRIMONT	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	

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	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
COUNTIES						
BENTON COUNTY	\$ 224,068	\$ 1,890,416	\$	\$ 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	1,390,042	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	
CHIPPEWA 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	34,879	3,568,499	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	
KITTSOPH COUNTY	87,958	358,477	2,346	448,781	YES	
KOOCHICHIING 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	
MAHONEN 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	1,334,586	YES	
NEEKER COUNTY	186,317	1,016,909	.....	1,203,226	YES	
WILLE 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
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STATEWIDE SINGLE AUDIT
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FOR THE YEAR ENDED JUNE 30, 1987

NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
COUNTIES						
HOWER COUNTY	\$ 289,075	\$ 2,181,898	\$	\$ 2,470,973	YES	
MURRAY COUNTY	138,958	11,296	.....	150,254	YES	
NICOLLET 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	51,099,410	YES	
RED LAKE COUNTY	71,715	235,790	.....	307,505	YES	
REDWOOD COUNTY	222,598	1,358,180	.....	1,580,778	YES	
RENVILLE 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	6,280,722	YES	
HOWER COUNTY HRA	287,251	98,823	386,074	YES	
TOTAL	\$ 5,002,383	\$ 98,823	\$2,502,745	\$ 7,603,951		
INDIAN TRIBES						

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		STATE	OTHER AGENCY			
INDIAN TRIBES						
BOISE FORTE RES BUS COMM	\$ 207,682	\$ 148,791	\$ 43,492	\$ 399,965	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.
FOND DU LAC RESERVATION	4,364,794	380,340	....	4,745,134	NO
LOWER SIOUX COMM COUNCIL	85,667	65,182	150,849	YES	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.
MILLE LACS RESERVATION BUS COMM	1,161,742	274,239	....	1,435,981	YES
MINN CHIPPEWA TRIBE	2,475,300	529,403	....	3,004,703	YES
PRAIRIE ISLAND INDIAN COMMUNITY	318,063	33,875	....	351,938	NO
RED LAKE RES COMM ACT PROG	....	546,711	....	546,711	YES
RED LAKE TRIBAL COUNCIL	2,416,052	2,416,052	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 NDEWANKTON	230,748	31,637	262,385	YES	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.
UPPER SIOUX COMMUNITY	62,852	48,435	....	111,287	YES
WHITE EARTH RES BUS COMM	1,191,617	873,371	59,581	2,124,569	YES	
TOTAL	\$ 12,514,517	\$ 2,931,984	\$ 103,073	\$ 15,549,574		
LIBRARIES						
ARROWHEAD LIBRARY SYSTEM	199,335	199,335	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.
CENTRAL MINN LIBRARIES EXCHANGE	38,126	38,126	YES	Audit report not received in time for this publication.
EAST CENTRAL REGIONAL LIBRARY	....	....	....	....	YES
GREAT RIVER REGIONAL LIBRARY	122	110,361	110,483	YES	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. Audit report not received in time for this publication.
KITCHIGAMI REGIONAL LIBRARY	....	45,017	....	45,017	YES
LAKE AGASSIZ REGIONAL LIBRARY	....	66,857	....	66,857	YES
MELSA	328,371	328,371	NO	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. Audit report not received in time for this publication.
NETRONET	....	....	....	....	YES
NORTH COUNTRY LIBRARY COOPERATIVE	....	42,752	....	42,752	YES
NORTHERN LIGHTS LIBRARY NETWORK	....	49,805	....	49,805	YES
NORTHWEST REGIONAL LIBRARY	39,349	139,107	178,456	YES	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.
PIONEER LAND LIBRARY SYSTEM	....	36,306	....	36,306	NO
PLUM CREEK LIBRARY SYSTEM	33,646	33,646	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.
SC MINN INTERLIBRARY EXCHANGE	57,501	57,501	YES	

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NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
LIBRARIES						
SELCO	\$	\$ 129,776	\$	\$ 129,776	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. The financial statements received did not include a schedule/or reports on federal programs.
SOUTHEAST LIBRARY SYSTEM	....	....	....	....	YES	The financial statements received did not include a schedule/or reports on federal programs.
SW AREA INTERLIBRARY EXCHANGE	....	38,324	....	38,324	YES	
TRAVERSE DES SIOUX LIBRARY SYSTEM	....	....	....	....	NO	Audit report not received in time for this publication.
VIKING LIBRARY SYSTEM	....	39,581	....	39,581	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.
TOTAL	\$ 39,471	\$ 1,354,865	\$	\$ 1,394,336		
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-MN	....	....	....	....		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 DEVELOPMENTAL 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	Report on compliance for the federal financial assistance programs not available or incomplete.
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 ASSM	....	....	....	....		The financial statements received did not include a schedule/or reports on federal programs.
FREEBORN CO ALPHA DAC INC	....	23,708	....	23,708	YES	
GOODHUE-RICE-WABASHA CITY CNCL	303,838	2,239,031	344,942	2,887,811	YES	
GR HANKATO AR COALITION AFF HOUSING	....	25,000	....	25,000	YES	
HEALTHCARE ED & RESEARCH FOUND INC	....	140,000	....	140,000	YES	
HISPANOS IN MINNESOTA	....	38,493	....	38,493	YES	
INTER-COUNTY COMMUNITY COUNCIL	97,797	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 SHLTRD	....	....	....	....		The financial statements received did not include a schedule/or reports on federal programs.
KOOCHICING-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	
MAHUR COMMUNITY COUNCIL	491,362	1,921,145	....	2,412,507	YES	
HANKATO 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.
ND-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	

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NAME OF ENTITY	DIRECT FEDERAL	PASS THROUGH		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
NONPROFIT AGENCIES						
WE 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	
OTTERTAIL-WADENA COMM ACT CMCL	262,256	1,204,175	.....	1,466,431	YES	
PRAIRIE FIVE COMM ACT CML	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 CML	453,086	2,281,193	206,100	2,940,379	YES	
RISE INC	.....	.....	.....	.....		The financial statements received did not include a schedule/or reports on federal programs.
ROCHESTER CTR FOR IND LIVING	.....	.....	.....	.....		The financial statements received did not include a schedule/or reports on federal programs.
RURAL ENTERPRISE ACCEPTABLE LIVING	.....	.....	.....	.....		The financial statements received did not include a schedule/or reports on federal programs.
SCOTT-CARVER ECONOMIC COUNCIL	402,852	910,425	239,244	1,552,521	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 actting and admin controls on the federal programs not available or incomplete.
SEMCAC INC	633,280	3,957,171	2,657,976	7,248,427	YES	
SERVICE INDUSTRIES INC	.....	.....	.....	.....		The financial statements received did not include a schedule/or reports on federal programs.
SEVEN COUNTY SENIOR FEDERATION INC	.....	.....	.....	.....		The financial statements received did not include a schedule/or reports on federal programs.
SOUTHWEST MINN OPPORTUNITY CML	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	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 actting and admin controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
TRI-VALLEY OPPORTUN COUN INC	661,002	2,409,644	144,113	3,214,759	YES	
UNITED WAY OF DULUTH-COMM SER ACTIV	.....	.....	.....	.....		The financial statements received did not include a schedule/or reports on federal programs.
UPPER MISS MENTAL HEALTH CENTER INC	.....	39,997	3,204	43,201	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.
WEST CENTRAL MN COMM ACTION CMCL	347,670	1,742,634	.....	2,090,304	YES	
WEST HENN COMM MENTAL HEALTH CTR	.....	149,035	.....	149,035	YES	
WEST HENNEPIN 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	

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NAME OF ENTITY	DIRECT FEDERAL	----- PASS THROUGH -----		TOTAL	AUDIT REPORT ACCEPTABLE	REASON AUDIT REPORT UNACCEPTABLE
		STATE	OTHER AGENCY			
OTHER GOVERNMENTAL AGENCIES						
EAST METRO SERVICE DELIVERY AREA	\$ 50,012	\$ 1,625,794	\$	\$ 1,675,806	YES	
PARIBAUT-MARTIN-WATONWAN 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	.....	858,301	YES	
REGION 9 DEVELOPMENT COMMISSION	.....	954,312	.....	954,312	YES	
SOUTHWEST REG DEVELOP COMM	58,599	662,889	.....	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	
BEHIDJI INTERDISTRICT COUNCIL	.....	196,144	11,946	208,090	YES	
BENTON-STEARNES SPECIAL ED COOP	.....	243,036	.....	243,036	YES	
BLUE MOUND COOPERATIVE CENTER	.....	.....	.....	.....	YES	
BOUNDARY WATERS SPEC 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 STEARNES 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	196,734	31,965	228,699	YES	

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		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	1,778,803	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	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 023 PRAZER	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	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 adain controls on the federal programs not available or incomplete. Report on compliance for the federal financial assistance programs not available or incomplete.
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	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 adain controls on the federal programs not available or incomplete.
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 HANKATO	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 compliance based on the general purpose financial statements not available or incomplete.

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		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 CARLTON	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	Report on internal accounting controls on the financial statements are not available or incomplete.
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 RENER	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 MAYNARD	. . . .	56,967	6,006	62,973	YES	
ISD 128 MILAN	. . . .	57,963	4,718	62,681	NO	Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 129 MONTEVIDEO	177,943	330,180	17,434	525,557	YES	
ISD 138 NORTH BRANCH	. . . .	351,960	. . . .	351,960	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.
ISD 139 RUSH CITY	. . . .	84,596	. . . .	84,596	YES	
ISD 140 TAYLOR FALLS	. . . .	45,214	. . . .	45,214	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 141 CHRISAGO LAKES	. . . .	212,378	. . . .	212,378	YES	
ISD 145 GLYNDON	. . . .	137,023	. . . .	137,023	YES	
ISD 146 BARNESVILLE	. . . .	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 GONVICK	. . . .	41,220	. . . .	41,220	YES	
ISD 161 CLEARBROOK	91,542	91,542	YES	
ISD 162 BAGLEY	188,950	322,265	511,215	YES	

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		STATE	OTHER AGENCY			
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-JEFFERS	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 HAYFIELD	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. Report on internal accting and admin controls on the federal programs not available or incomplete.
ISD 208 EVANSVILLE	70,331	....	70,331	NO	
ISD 209 KENSINGTON	30,429	....	30,429	YES	
ISD 213 OSAKTS	197,222	....	197,222	YES	
ISD 217 BRICELYN	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 coaplance 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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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 234 RUSHFORD	\$	105,441	\$	105,441	YES	
ISD 236 WYKOFF		62,744		62,744	YES	
ISD 237 SPRING VALLEY		122,225		122,225	YES	
ISD 238 HABEL-CANYON						The financial statements received did not include a schedule/or reports on federal programs.
ISD 240 BLUE EARTH		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 GOODHUE		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 WAWANINGO		46,706		46,706	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.
ISD 260 ZUMBROTA		350,409		350,409	YES	
ISD 261 ASHBY		54,814		54,814	NO	Report on internal accting and admin controls on the federal programs not available or incomplete.
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 EDEN 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 OROMO		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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		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 COLERAINE	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 WASHWAUK-KREWATIN	6,485	114,232	....	120,717	YES	
ISD 324 JACKSON	....	194,404	....	194,404	YES	
ISD 325 LAKEFIELD	....	111,588	....	111,588	YES	
ISD 328 STOUX VALLEY	....	63,414	....	63,414	YES	
ISD 330 HERON LAKE-OKABENA	....	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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		STATE	OTHER AGENCY			
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 MARIETTA-NASSAU	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	113,024	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 SUEUR	130,550	.....	130,550	YES	
ISD 394 MONTGOMERY	175,600	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 MAHONOMET	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 CEYLON	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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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 453 EAST CHAIN	\$	\$ 47,446	\$	\$ 47,446	YES	
ISD 454 FAIRMONT	2,347	227,903	.....	230,330	YES	
ISD 456 SHERBURN	63,260	.....	63,260	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 457 TRIMONT	51,513	.....	51,513	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.
ISD 458 TRUMAN	77,895	.....	77,895	YES	
ISD 459 WELCOME	39,625	.....	39,625	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 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	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.
ISD 480 ONAMIA	237,685	199,584	.....	437,269	YES	
ISD 482 LITTLE FALLS	3,600	638,721	.....	642,321	YES	
ISD 483 MOTLEY	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	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 500 SOUTHLAND	142,605	.....	142,605	YES	
ISD 504 SLAYTON	159,347	.....	159,347	YES	
ISD 505 FULDA	2,245	139,948	2,093	144,286	YES	
ISD 507 NICOLLET	73,371	.....	73,371	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.
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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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 523 GARY	\$	\$ 65,983	\$	\$ 65,983	YES	
ISD 524 HALSTAD	....	167,829	....	167,829	YES	
ISD 525 HENDRUM	....	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-NYOTA	....	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 acting 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 acting 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 543 DEER CREEK	....	74,414	....	74,414	NO	Report on internal acting and admin controls on the federal programs not available or incomplete.
ISD 544 PERGUS FALLS	....	279,882	....	279,882	YES	
ISD 545 HENNING	....	87,241	....	87,241	NO	Report on internal acting and admin controls on the federal programs not available or incomplete.
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 THIEP 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 acting 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 acting 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 CLINAX	....	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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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 601 FOSSSTON	\$ 6,071	\$ 187,723	\$ 1,488	\$ 195,282	YES	
ISD 603 MCINTOSH	68,670	....	68,670	YES	
ISD 604 NEWTOR	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 HOUNDS 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. 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 623 ROSEVILLE	707,096	8,859	715,955	YES	
ISD 624 WHITE BEAR LAKE	29,122	706,331	7,963	743,416	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 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 MILROY	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. Report on compliance based on the general purpose financial statements not available or incomplete.
ISD 640 WABASSO	149,093	....	149,093	YES	
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 FAIRFAX	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 PARIBAUT	989,774	74,821	1,064,595	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 657 MORRISTOWN	48,066	....	48,066	YES	
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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		STATE	OTHER AGENCY			
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 BIVABIK	....	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 EVELETH	325,316	331,620	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 HERMANTOWN	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 NETT 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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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 745 ALBANY	\$ 9,185	\$ 284,627	\$	\$ 293,812	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.
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	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 762 ELLENDALE	....	74,977	....	74,977	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 763 MEDFORD	....	67,546	....	67,546	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 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	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 786 BERTHA	....	186,997	....	186,997	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 787 BROWERVILLE	....	138,291	....	138,291	YES	
ISD 789 CLARISSA	....	95,851	....	95,851	YES	
ISD 790 EAGLE BEND	51,140	108,255	....	159,395	NO	Report on internal accting and admin controls on the federal programs not available or incomplete.
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	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 809 HAZEPPA	....	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	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 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 MEWAHGA	....	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 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.

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		STATE	OTHER AGENCY			
SCHOOLS AND RELATED AGENCIES						
ISD 829 WASECA	\$	\$ 314,785	\$	\$ 314,785	YES	
ISD 830 JAMESVILLE	104,371	.....	104,371	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 831 FOREST LAKE	725,712	.....	725,712	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 832 MAHTOMEDI	233,443	.....	233,443	NO	Report on internal accounting 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.
ISD 833 SO WASHINGTON COUNTY	720,244	17,490	737,734	YES	Report on internal accounting and admin controls on the federal programs not available or incomplete.
ISD 834 STILLWATER	2,057	782,059	.....	784,116	YES	
ISD 836 BUTTERFIELD	66,181	590	66,771	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 837 MADEIRA	145,321	.....	145,321	NO	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 840 ST JAMES	194,557	.....	194,557	YES	
ISD 846 BRECKENRIDGE	181,311	.....	181,311	YES	
ISD 850 ROTHSAV	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	100,270	.....	100,270	YES	
ISD 891 CANBY	165,431	.....	165,431	NO	Report on internal accounting controls on the financial statements are not available or incomplete.
ISD 892 CLARKFIELD	100,247	.....	100,247	YES	
ISD 893 ECHO	53,861	.....	53,861	YES	
ISD 894 GRANITE FALLS	3,689	130,439	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-PENBERTON	70,082	6,900	76,982	YES	
ISD 914 ULEN-HITPERDAL	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	
LEAF RIVER VALLEY VOCATIONAL CENTER	YES	
MARTIN COUNTY SPEC ED COOP	114,226	.....	114,226	YES	
MARTIN COUNTY VOCATIONAL CNTR	YES	
NEEKER-WRIGHT SPECIAL ED COOP	218,199	218,199	YES	
METRO - II	YES	

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		STATE	OTHER AGENCY			
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	
MN RIVER VALLEY SPEC ED COOP						The financial statements received did not include a schedule/or reports on federal programs.
MN 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	
NISWI-MAYANSHING VOC CENTER					YES	
NORTH COUNTY VOCATIONAL CENTER		46,964		46,964	YES	
NORTHEAST ED COOP SERVICE UNIT		303,594		303,594	YES	
NORTHERN LITES 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 SERV 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.
						Report on internal accounting controls on the financial statements are not available or incomplete.
SOUTHERN POLAR VOCATIONAL CENTER					YES	
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 BSV 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.
						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.
WRIGHT VOCATIONAL CENTER					YES	
TOTAL	\$ 35,261,228	\$132,396,153	\$3,811,568	\$171,468,949		
GRAND TOTAL	\$222,720,878	\$595,818,961	\$20,330,761	\$838,870,600		

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 ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
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	Expenditures
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		Grant Reporting

	\$ 120,463		
	=====		
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
CARVER-SCOTT VOCATIONAL CENTER			
ISD 108 NORWOOD		YES	
CFDA 84.027	\$ 18,186		

	\$ 18,186		
	=====		
CENTRAL MINN COUNCIL ON AGING			
CATHOLIC CHARITIES ST CLOUD DIOCESE		YES	
CFDA 13.635	\$ 188,594		
CFDA 10.550	74,817		

	\$ 263,411		
	=====		
CITY OF CARVER			
CARVER COUNTY HRA		YES	
CFDA 14.228	\$ 821,606		
	=====		
CITY OF DULUTH			
DULUTH COMM ACTION PROG INC		YES	
CFDA 14.218	\$ 184,463		
	=====		
DULUTH HRA		YES	
CFDA 14.218	\$ 459,135		Cash Management
CFDA 14.222	63,970		
CFDA 20.205	1,042,485		

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

	\$ 408,668		
	=====		
CITY OF EXCELSIOR			
ISD 276 MINNETONKA		YES	
CFDA 84.173	\$ 3,518		
	=====		
CITY OF MINNEAPOLIS			
CITY OF BLOOMINGTON		YES	
CFDA 10.557	\$ 14,652		
	=====		
MPLS AGE & OPPORTUNITY CENTER		YES	
CFDA 10.550	\$ 1,798		
CFDA 14.218	292,050		

	\$ 293,848		
	=====		

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

	\$ 122,362		
	=====		
SSD 1 MINNEAPOLIS		YES	
CFDA 17.250	\$ 69,374		
	=====		
CITY OF ROCHESTER			
OLMSTED COUNTY		YES	
CFDA 13.991	\$ 1,500		
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		YES	
CFDA 17.232	\$ 971,732		
	=====		
CLAY COUNTY			
WILKIN COUNTY		YES	
CFDA 10.557	\$ 17,762		
	=====		
COOK COUNTY			
ISD 166 COOK COUNTY		YES	
CFDA 10.665	\$ 45,260		
	=====		
EAST CENTRAL REGIONAL DEVELOPMENT COMMISSION			
CATHOLIC CHARITIES ST CLOUD DIOCESE		YES	
CFDA 10.550	\$ 262,690		
	=====		
EAST METRO SERVICE DELIVERY AREA			
ANOKA COUNTY		YES	
CFDA 17.235	\$ 67,190		
CFDA 17.246	122,296		
CFDA 17.250	1,095,145		

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

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

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

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

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HENNEPIN COUNTY			
CITY OF RICHFIELD		YES	
CFDA 14.218	\$ 258,688		

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

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

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ISD 655 SACRED HEART			
ISD 654 RENVILLE CFDA 84.010	\$ 47,821	NO	
	\$ 47,821		
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 RICHFIELD 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	\$ 4,941	YES	
CFDA 13.635	846,165		
	\$ 851,106		
RAMSEY COUNTY CFDA 13.635	\$ 276,645	YES	

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

	\$ 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		NO	
CFDA 13.635	\$ 43,492		
	=====		
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 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-STEARNS 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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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	
CFDA 84.024	\$ 171,892		Grant Compliance
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	
CFDA 84.027	\$ 203,122		Grant Reporting Grant Reporting
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		

	\$ 3,710,562		
	=====		
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		

	\$ 393,126		
	=====		
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		

	\$ 525,322		
	=====		
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		

	\$ 377,766		
	=====		
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		
CFDA 84.151	44,210		
CFDA 84.164	1,005		

	\$ 470,501		
	=====		
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		

	\$ 414,942		
	=====		
ISD 021 AUDUBON		YES	
CFDA 10.550	\$ 12,510		
CFDA 10.553	2,742		

Grant Reporting

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MN - DEPARTMENT OF EDUCATION			
ISD 021 AUDUBON		YES	
CFDA 10.555	\$ 28,004		
CFDA 84.010	33,484		
CFDA 84.151	4,306		

	\$ 81,046		
	=====		
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		

	\$ 516,338		
	=====		
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

	\$ 314,121		
	=====		
ISD 024 LAKE PARK		YES	
CFDA 10.550	\$ 8,866		
CFDA 10.555	24,368		Grant Compliance
CFDA 84.010	28,828		
CFDA 84.027	2,167		
CFDA 84.151	4,065		

	\$ 68,294		
	=====		
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		

	\$ 38,370		
	=====		
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		

	\$ 1,044,712		
	=====		
ISD 032 BLACKDUCK		YES	
CFDA 10.550	\$ 19,278		
CFDA 10.555	57,275		
CFDA 84.010	94,778		

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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		Grant Reporting
CFDA 84.027	1,403		
CFDA 84.151	24,892		
CFDA 84.164	1,063		

	\$ 291,315		
	=====		
ISD 047 SAUK RAPIDS		NO	Cash Management
CFDA 10.550	\$ 52,176		
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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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		

	\$ 123,174		
	=====		
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		

	\$ 94,277		
	=====		
ISD 072 MAPLETON		YES	
CFDA 84.010	\$ 22,724		
CFDA 84.151	5,132		
CFDA 84.164	353		
CFDA 10.555	51,585		

	\$ 79,794		
	=====		
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		

	\$ 77,407		
	=====		
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		

	\$ 859,178		
	=====		
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		

	\$ 92,149		
	=====		
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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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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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		

	\$ 246,766		
	=====		
ISD 114 BACKUS			YES
CFDA 84.151	\$ 4,530		
CFDA 84.010	32,539		
CFDA 10.555	48,365		

	\$ 85,434		
	=====		
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		

	\$ 278,117		
	=====		
ISD 116 PILLAGER			YES
CFDA 10.555	\$ 47,065		
CFDA 84.010	32,824		
CFDA 84.151	3,792		
CFDA 84.164	89		

	\$ 83,770		
	=====		
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		

	\$ 263,553		
	=====		
ISD 118 REMER			YES
CFDA 84.151	\$ 6,747		
CFDA 84.010	80,505		
CFDA 10.555	70,942		
CFDA 84.164	1,572		

	\$ 159,766		
	=====		
ISD 119 WALKER			NO
CFDA 10.550	\$ 20,415		
CFDA 10.555	61,519		
CFDA 84.010	53,888		
CFDA 84.151	13,904		

	\$ 149,726		
	=====		
ISD 126 CLARA CITY			YES
CFDA 84.010	\$ 43,598		
CFDA 84.151	4,017		
CFDA 10.550	10,561		

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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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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		
	----- \$ 41,220 =====		
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		
	----- \$ 91,542 =====		
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		
	----- \$ 322,265 =====		
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		
	----- \$ 118,165 =====		
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		
	----- \$ 107,174 =====		
ISD 175 WESTBROOK		NO	
CFDA 10.550	\$ 11,234		
CFDA 10.555	25,840		
CFDA 84.010	35,070		
CFDA 84.151	3,858		
	----- \$ 76,002 =====		
ISD 177 WINDOM		YES	
CFDA 10.550	\$ 65,968		
CFDA 10.555	80,493		
CFDA 84.010	99,028		
CFDA 84.151	9,846		
	----- \$ 255,335 =====		
ISD 178 STORDEN-JEFFERS		YES	
CFDA 10.550	\$ 11,346		
CFDA 10.555	32,328		
CFDA 84.010	36,070		

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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		Grant Reporting
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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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
			Grant Reporting
CFDA 84.151	129,908		Grant Administration
CFDA 84.164	43,881		Grant Administration
			Grant Reporting
CFDA 10.555	333,135		Grant Compliance
CFDA 10.550	219,226		Grant Administration

	\$ 1,251,716		
	=====		
ISD 197 WEST ST PAUL		YES	
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		Grant Administration
CFDA 84.151	23,832		
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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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		

	\$ 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		

	\$ 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		

	\$ 35,899		
	=====		
ISD 218 DELAVAN		YES	
CFDA 10.550	\$ 5,323		
CFDA 10.555	9,933		
CFDA 84.010	20,468		

	\$ 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		

	\$ 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		

	\$ 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		

	\$ 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		

	\$ 149,339		
	=====		

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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		

	\$ 62,291		
	=====		
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		

	\$ 265,065		
	=====		
ISD 228 HARMONY		NO	
CFDA 10.555	\$ 28,694		
CFDA 84.010	42,398		
CFDA 84.151	4,187		

	\$ 75,279		
	=====		
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

	\$ 95,784		
	=====		
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

	\$ 62,225		
	=====		
ISD 233 PRESTON		NO	
CFDA 10.555	\$ 35,156		
CFDA 84.151	3,551		
CFDA 84.010	32,476		

	\$ 71,183		
	=====		
ISD 234 RUSHFORD		YES	
CFDA 10.550	\$ 21,187		
CFDA 10.555	46,463		Grant Compliance
CFDA 84.010	32,396		
CFDA 84.151	5,395		Grant Compliance

	\$ 105,441		
	=====		
ISD 236 WYKOFF		YES	
CFDA 10.550	\$ 8,182		
CFDA 10.555	21,789		
CFDA 84.010	29,770		
CFDA 84.151	3,003		

	\$ 62,744		
	=====		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		

	\$ 122,225		
	=====		
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		

	\$ 166,772		
	=====		
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		Grant Reporting
CFDA 84.048	293,217		
CFDA 84.052	38,206		
CFDA 84.151	3,581		
CFDA 10.550	67,235		
CFDA 10.555	187,426		

	\$ 899,406		
	=====		
ISD 242 ALDEN		NO	
CFDA 84.010	\$ 20,681		
CFDA 84.151	3,300		
CFDA 10.555	9,714		
CFDA 10.550	3,542		

	\$ 37,237		
	=====		
ISD 243 EMMONS		YES	
CFDA 84.010	\$ 10,199		
CFDA 84.151	1,690		
CFDA 10.555	12,264		
CFDA 10.550	5,302		

	\$ 29,455		
	=====		
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		

	\$ 40,418		
	=====		
ISD 245 GLENNVILLE		YES	
CFDA 10.550	\$ 12,862		
CFDA 10.555	20,477		
CFDA 84.151	4,266		
CFDA 84.010	21,112		

	\$ 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		

	\$ 128,027		
	=====		
ISD 253 GOODHUE		YES	
CFDA 84.010	\$ 55,027		
CFDA 10.555	38,040		
CFDA 84.151	4,460		

	\$ 97,527		
	=====		
ISD 254 KENYON		NO	
CFDA 10.550	\$ 13,465		
CFDA 10.555	27,501		
CFDA 84.010	38,703		

	\$ 79,669		
	=====		
ISD 255 PINE ISLAND		YES	
CFDA 10.555	\$ 55,173		
CFDA 84.010	24,519		
CFDA 84.151	8,334		

	\$ 88,026		
	=====		
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		

	\$ 375,498		
	=====		
ISD 258 WANAMINGO		NO	
CFDA 10.555	\$ 23,279		
CFDA 84.010	20,002		
CFDA 84.151	3,425		

	\$ 46,706		
	=====		
ISD 260 ZUMBROTA		YES	
CFDA 84.010	\$ 22,969		
CFDA 84.027	272,402		
CFDA 10.555	50,069		
CFDA 84.151	4,969		

	\$ 350,409		
	=====		
ISD 261 ASHBY		NO	
CFDA 10.550	\$ 9,615		
CFDA 10.555	15,696		
CFDA 84.010	26,879		
CFDA 84.151	2,624		

	\$ 54,814		
	=====		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		

	\$ 410,131		
	=====		
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		

	\$ 371,897		
	=====		
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		

	\$ 193,945		
	=====		
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		

	\$ 1,588,340		
	=====		
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		

	\$ 516,860		
	=====		
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		

Grant Compliance
Expenditures
Grant Compliance

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		

	\$ 1,467,549		
	=====		
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		

	\$ 102,834		
	=====		
ISD 283 ST LOUIS PARK		NO	
CFDA 84.010	\$ 80,804		Expenditures Grant Administration
CFDA 84.027	139,155		
CFDA 84.151	22,030		
CFDA 84.002	14,589		
CFDA 84.003	8,575		
CFDA 10.555	91,850		
CFDA 84.048	7,905		
CFDA 10.564	500		

	\$ 365,408		
	=====		
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		

	\$ 421,295		
	=====		
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		

	\$ 226,616		
	=====		
ISD 294 HOUSTON		YES	
CFDA 84.010	\$ 35,737		Grant Reporting
CFDA 84.151	4,417		
CFDA 10.555	19,991		
CFDA 10.550	32,534		

	\$ 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		Grant Reporting
	----- \$ 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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		
	----- \$ 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		
	----- \$ 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		
	----- \$ 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		
	----- \$ 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		
	----- \$ 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		
	----- \$ 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		
	----- \$ 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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		Grant Compliance
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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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		Grant Reporting
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		

	\$ 171,732		
	=====		
ISD 418 RUSSELL		YES	
CFDA 10.550	\$ 8,336		
CFDA 10.555	20,174		
CFDA 84.027	1,146		
CFDA 84.151	2,284		

	\$ 31,940		
	=====		
ISD 421 BROWNTOWN		YES	
CFDA 10.550	\$ 8,212		
CFDA 10.555	11,800		
CFDA 84.010	33,607		
CFDA 84.151	3,755		

	\$ 57,374		
	=====		
ISD 422 GLENCOE		YES	
CFDA 10.550	\$ 24,309		
CFDA 10.555	34,687		
CFDA 84.010	35,090		
CFDA 84.151	11,078		

	\$ 105,164		
	=====		
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		

	\$ 197,310		
	=====		
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		

	\$ 61,458		
	=====		
ISD 425 SILVER LAKE		YES	
CFDA 10.550	\$ 6,458		
CFDA 10.555	9,913		Grant Administration
CFDA 84.151	3,454		
CFDA 84.010	24,464		
CFDA 84.048	240		
CFDA 84.164	105		

	\$ 44,634		
	=====		
ISD 426 STEWART		YES	
CFDA 10.550	\$ 6,469		
CFDA 10.555	12,922		Grant Compliance

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF EDUCATION			
ISD 426 STEWART		YES	
CFDA 84.010	\$ 38,678		
CFDA 84.151	2,023		
CFDA 84.164	147		

	\$ 60,239		
	=====		
ISD 427 WINSTED		YES	
CFDA 10.550	\$ 4,333		
CFDA 10.555	7,689		
CFDA 84.010	20,437		
CFDA 84.151	3,584		

	\$ 36,043		
	=====		
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		

	\$ 289,321		
	=====		
ISD 435 WAUBUN		YES	
CFDA 10.550	\$ 19,344		
CFDA 10.555	75,623		
CFDA 84.010	95,919		
CFDA 84.151	10,004		

	\$ 200,890		
	=====		
ISD 436 ALVARADO		YES	
CFDA 10.550	\$ 6,772		
CFDA 10.555	8,495		
CFDA 84.010	9,218		
CFDA 84.151	1,668		

	\$ 26,153		
	=====		
ISD 437 ARGYLE		YES	
CFDA 10.550	\$ 7,135		
CFDA 10.555	13,950		
CFDA 84.010	29,374		
CFDA 84.151	2,947		

	\$ 53,406		
	=====		
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		

	\$ 79,747		
	=====		
ISD 441 NEWFOLDEN		YES	
CFDA 10.550	\$ 14,040		
CFDA 10.555	36,291		
CFDA 84.010	35,962		
CFDA 84.151	1,902		

	\$ 88,195		
	=====		

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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 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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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	Grant Compliance
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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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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		Grant Compliance
CFDA 10.555	53,237		
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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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		Grant Reporting
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		
	----- \$ 91,756 =====		
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		
	----- \$ 74,414 =====		
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		
	----- \$ 279,882 =====		
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		
	----- \$ 87,241 =====		
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		
	----- \$ 158,482 =====		
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		
	----- \$ 185,095 =====		
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		
	----- \$ 259,652 =====		

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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		Grant Reporting
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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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MN - DEPARTMENT OF EDUCATION			
ISD 603 MCINTOSH		YES	
CFDA 10.555	\$ 27,213		
CFDA 84.010	28,814		
CFDA 84.151	3,576		

	\$ 68,670		
	=====		
ISD 604 MENTOR		YES	
CFDA 10.550	\$ 3,311		
CFDA 10.555	7,660		
CFDA 84.010	22,846		
CFDA 84.151	1,974		

	\$ 35,791		
	=====		
ISD 611 CYRUS		YES	
CFDA 10.550	\$ 6,681		
CFDA 10.555	12,066		
CFDA 84.010	19,735		
CFDA 84.151	1,685		
CFDA 84.164	37		

	\$ 40,204		
	=====		
ISD 612 GLENWOOD		YES	
CFDA 10.550	\$ 23,497		
CFDA 10.555	64,736		
CFDA 84.010	82,854		
CFDA 84.151	9,863		

	\$ 180,950		
	=====		
ISD 614 STARBUCK		YES	
CFDA 10.550	\$ 10,241		
CFDA 10.555	27,284		
CFDA 84.010	34,461		
CFDA 84.151	4,048		

	\$ 76,034		
	=====		
ISD 615 VILLARD		YES	
CFDA 10.550	\$ 6,718		
CFDA 10.555	19,931		
CFDA 84.010	21,688		
CFDA 84.151	2,221		
CFDA 84.164	124		

	\$ 50,682		
	=====		
ISD 621 MOUNDS VIEW		YES	
CFDA 84.010	\$ 215,202		
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		

	\$ 1,086,811		
	=====		

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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		
	----- \$ 1,026,597 =====		
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		
	----- \$ 707,096 =====		
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		
	----- \$ 706,331 =====		
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		
	----- \$ 10,055,560 =====		
ISD 627 OKLEE		YES	
CFDA 10.550	\$ 12,629		
CFDA 10.555	41,613		
CFDA 84.010	31,193		
CFDA 84.151	3,468		
	----- \$ 88,903 =====		
ISD 628 PLUMMER		YES	
CFDA 10.550	\$ 6,587		
CFDA 10.555	31,351		
CFDA 84.010	38,209		
CFDA 84.151	2,535		
	----- \$ 78,682 =====		

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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		

	\$ 114,024		
	=====		
ISD 631 BELVIEW		YES	
CFDA 10.550	\$ 5,199		
CFDA 10.555	14,328		
CFDA 84.151	1,495		

	\$ 21,022		
	=====		
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		

	\$ 83,068		
	=====		
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		

	\$ 32,742		
	=====		
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		

	\$ 69,538		
	=====		
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		

	\$ 163,744		
	=====		
ISD 638 SANBORN		NO	
CFDA 10.550	\$ 6,703		
CFDA 10.555	24,357		
CFDA 84.010	29,713		
CFDA 84.151	3,207		

	\$ 63,980		
	=====		
ISD 640 WABASSO		YES	
CFDA 10.550	\$ 9,176		
CFDA 10.555	32,913		
CFDA 84.010	100,253		

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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	
CFDA 10.550	\$ 7,522		Grant Administration
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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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 NORTHFIELD		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>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</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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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		
	----- \$ 102,961 =====		
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		
	----- \$ 77,726 =====		
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		
	----- \$ 140,264 =====		
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		
	----- \$ 122,140 =====		
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		
	----- \$ 151,712 =====		
ISD 698 FLOODWOOD		YES	
CFDA 10.550	\$ 10,157		
CFDA 10.555	24,243		
CFDA 84.010	38,749		
CFDA 84.151	3,503		
	----- \$ 76,652 =====		
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		
	----- \$ 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		

	\$ 140,513		
	=====		
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		

	\$ 445,823		
	=====		
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		

	\$ 292,590		
	=====		
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		

	\$ 258,739		
	=====		
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		

	\$ 48,931		
	=====		
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		

	\$ 3,019,193		
	=====		

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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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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		

	\$ 72,528		
	=====		
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		

	\$ 125,541		
	=====		
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		

	\$ 453,482		
	=====		
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		

	\$ 128,636		
	=====		
ISD 732 GAYLORD		YES	
CFDA 84.010	\$ 35,097		
CFDA 84.151	4,636		
CFDA 84.164	228		
CFDA 10.555	48,596		

	\$ 88,557		
	=====		
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		

	\$ 65,872		
	=====		
ISD 734 HENDERSON		YES	
CFDA 84.010	\$ 19,511		
CFDA 84.151	2,675		
CFDA 10.555	14,981		
CFDA 10.550	6,021		

	\$ 43,188		
	=====		
ISD 735 WINTHROP		YES	
CFDA 10.550	\$ 9,630		
CFDA 10.555	28,651		

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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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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		
	----- \$ 1,904,638 =====		
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		
	----- \$ 363,235 =====		
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		
	----- \$ 284,627 =====		
ISD 748 SARTELL		YES	
CFDA 10.555	\$ 56,175		
CFDA 84.010	33,820		
CFDA 84.151	10,397		
	----- \$ 100,392 =====		
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		
	----- \$ 321,137 =====		
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		
	----- \$ 165,970 =====		
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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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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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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MN - DEPARTMENT OF EDUCATION			
ISD 813 LAKE CITY		NO	
CFDA 84.010	\$ 73,699		
CFDA 84.146	4,039		
CFDA 84.151	10,363		
	----- \$ 186,840 =====		
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		
	----- \$ 128,827 =====		
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		
	----- \$ 806,137 =====		
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		
	----- \$ 200,126 =====		
ISD 821 MENAUGA		YES	
CFDA 10.550	\$ 17,306		
CFDA 10.555	72,540		
CFDA 84.010	56,760		
CFDA 84.151	7,597		
	----- \$ 154,203 =====		
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		
	----- \$ 101,519 =====		
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		
	----- \$ 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		
	----- \$ 104,371 =====		
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		
	----- \$ 725,712 =====		
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		
	----- \$ 233,443 =====		
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		
	----- \$ 720,244 =====		
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		
	----- \$ 782,059 =====		
ISD 836 BUTTERFIELD		NO	
CFDA 10.550	\$ 6,609		
CFDA 10.555	16,336		
CFDA 84.010	40,506		
CFDA 84.151	2,730		
	----- \$ 66,181 =====		
ISD 837 MADELIA		NO	
CFDA 10.550	\$ 12,722		
CFDA 10.555	41,149		
CFDA 84.010	55,054		

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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		
CFDA 10.555	58,322		Grant Compliance
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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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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MN - DEPARTMENT OF EDUCATION			
ISD 882 MONTICELLO		YES	
CFDA 84.151	\$ 17,169		
CFDA 84.164	1,810		

	\$ 514,437		
	=====		
ISD 883 ROCKFORD		YES	
CFDA 10.555	\$ 42,468		
CFDA 10.550	27,409		
CFDA 84.010	29,707		
CFDA 84.151	1,823		

	\$ 101,407		
	=====		
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		

	\$ 108,270		
	=====		
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		

	\$ 165,431		
	=====		
ISD 892 CLARKFIELD		YES	
CFDA 84.010	\$ 47,118		
CFDA 84.151	4,372		
CFDA 10.550	11,229		
CFDA 10.555	37,528		

	\$ 100,247		
	=====		
ISD 893 ECHO		YES	
CFDA 84.010	\$ 35,034		
CFDA 84.151	1,470		
CFDA 10.555	12,357		
CFDA 10.550	5,000		

	\$ 53,861		
	=====		
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		

	\$ 138,439		
	=====		
ISD 896 WOOD LAKE		YES	
CFDA 84.151	\$ 4,030		
CFDA 10.555	6,345		
CFDA 10.550	4,336		

	\$ 14,711		
	=====		

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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		

	\$ 702,288		
	=====		
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		

	\$ 217,580		
	=====		
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		

	\$ 70,082		
	=====		
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		

	\$ 90,716		
	=====		
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		

	\$ 54,634		
	=====		
KITCHIGAMI REGIONAL LIBRARY		YES	
CFDA 84.034	\$ 45,017		
	=====		
LAKE AGASSIZ REGIONAL LIBRARY		YES	
CFDA 84.034	\$ 66,857		
	=====		
LAKE AGASSIZ SPEC ED COOP		YES	
CFDA 84.027	\$ 75,441		
	=====		
MARTIN COUNTY SPEC ED COOP		YES	
CFDA 84.027	\$ 114,226		
	=====		
MEEKER-WRIGHT SPECIAL ED COOP		YES	
CFDA 84.027	\$ 218,199		
	=====		
MELSA		NO	
CFDA 84.034	\$ 328,371		
	=====		

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MN - DEPARTMENT OF EDUCATION			
METROPOLITAN ECSU		YES	
CFDA 84.027	\$ 100,820		
CFDA 84.164	7,291		
	----- \$ 108,111 =====		
MID-RANGE SP ED COOP 5-932		YES	
CFDA 84.027	\$ 125,608		
	----- \$ 125,608 =====		
MIDWEST SPECIAL ED COOP		YES	
CFDA 84.027	\$ 140,170		
	----- \$ 140,170 =====		
MIGRANT HEALTH SERVICE, INC		YES	
CFDA 13.246	\$ 34,131		
CFDA 13.600	21,980		
	----- \$ 56,111 =====		
MINNESOTA VALLEY ACTION COUNCIL		YES	
CFDA 10.558	\$ 30,354		
	----- \$ 30,354 =====		
MOWER COUNTY SPECIAL ED COOP		YES	
CFDA 84.024	\$ 22,596		
CFDA 84.027	102,101		
	----- \$ 124,697 =====		
NORTH COUNTRY LIBRARY COOPERATIVE		YES	
CFDA 84.035	\$ 42,752		
	----- \$ 42,752 =====		
NORTH COUNTRY VOCATIONAL CENTER		YES	
CFDA 84.048	\$ 46,964		
	----- \$ 46,964 =====		
NORTHEAST ED COOP SERVICE UNIT		YES	
CFDA 84.027	\$ 291,772		
CFDA 84.164	11,822		
	----- \$ 303,594 =====		
NORTHERN LIGHTS LIBRARY NETWORK		YES	
CFDA 84.035	\$ 49,805		
	----- \$ 49,805 =====		
NORTHWEST REGIONAL LIBRARY		YES	
CFDA 84.034	\$ 139,107		
	----- \$ 139,107 =====		
NW MN ED COOP SERVICE UNIT		YES	
CFDA 84.002	\$ 26,685		
CFDA 84.027	237,407		
CFDA 84.164	6,602		
	----- \$ 270,694 =====		
NW REGION INTERDISTRICT COUNCIL		YES	
CFDA 84.027	\$ 79,580		
	----- \$ 79,580 =====		
OAK LAND VOCATIONAL CENTER		YES	
CFDA 84.084	\$ 38,278		
	----- \$ 38,278 =====		
OTTERTAIL-WADENA COMM ACT CNCL		YES	
CFDA 10.558	\$ 4,950		
	----- \$ 4,950 =====		
PIONEER LAND LIBRARY SYSTEM		NO	
CFDA 84.034	\$ 36,306		
	----- \$ 36,306 =====		

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MN - DEPARTMENT OF EDUCATION			
PLUM CREEK LIBRARY SYSTEM		NO	
CFDA 84.034	\$ 33,646		

	\$ 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	Grant Compliance
CFDA 84.027	\$ 193,135		

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	Cash Management
CFDA 84.027	\$ 78,700		

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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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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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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MN - DEPARTMENT OF HEALTH			
ITASCA COUNTY			
CFDA 13.992	\$ 14,579	YES	
CFDA 13.994	83,227		
	----- \$ 97,806 =====		
JACKSON COUNTY			
CFDA 10.557	\$ 24,928	YES	
CFDA 13.994	5,948		
	----- \$ 30,876 =====		
KANABEC COUNTY			
CFDA 10.557	\$ 11,424	YES	
CFDA 13.994	28,590		
	----- \$ 40,014 =====		
KANDIYOHI COUNTY			
CFDA 10.557	\$ 4,388	YES	
CFDA 13.994	15,381		
	----- \$ 19,769 =====		
KITTSOON COUNTY			
CFDA 10.557	\$ 57,352	YES	
KOOCHICHING-ITASCA ACTION CNCL			
CFDA 10.557	\$ 110,564	YES	
LAKE COUNTY			
CFDA 13.994	\$ 7,256	YES	Expenditures

LE SUEUR COUNTY			
CFDA 13.992	\$ 3,480	YES	
CFDA 13.994	29,511		
	----- \$ 32,991 =====		
MCLEOD COUNTY			
CFDA 10.557	\$ 16,695	YES	
CFDA 13.994	22,078		
	----- \$ 38,773 =====		
MEEKER COUNTY			
CFDA 10.557	\$ 14,342	YES	
CFDA 13.994	6,927		
	----- \$ 21,269 =====		
MIGRANT HEALTH SERVICE, INC			
CFDA 13.246	\$ 95,457	YES	
MILLE LACS COUNTY			
CFDA 10.557	\$ 16,081	YES	
CFDA 13.994	23,019		
	----- \$ 39,100 =====		
MINNESOTA VALLEY ACTION COUNCIL			
CFDA 10.557	\$ 125,428	YES	

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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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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		
CFDA 13.994	97,043		Grant Reporting

	\$ 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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MN - DEPARTMENT OF HEALTH			
WHITE EARTH RES BUS COMM		YES	
CFDA 10.557	\$ 60,558		

	\$ 60,558		
	=====		
WINONA COUNTY		YES	
CFDA 10.557	\$ 47,802		
CFDA 13.991	3,000		
CFDA 13.994	30,328		

	\$ 81,130		
	=====		
WRIGHT COUNTY		YES	
CFDA 13.994	\$ 25,447		
	=====		
WRIGHT COUNTY COMMUNITY ACTION INC		YES	
CFDA 10.557	\$ 48,100		
	=====		
MN - DEPARTMENT OF HUMAN SERVICES			
AITKIN COUNTY		YES	
CFDA 10.551	\$ 26,736		
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		YES	
CFDA 10.551	\$ 320,776		
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		YES	
CFDA 13.633	\$ 447,056		
CFDA 13.635	954,148		

	\$ 1,401,204		
	=====		
BECKER COUNTY		YES	
CFDA 10.551	\$ 59,272		
CFDA 13.645	12,714		
CFDA 13.646	1,333		
CFDA 13.658	85,473		
CFDA 13.667	340,118		
CFDA 13.679	119,625		
CFDA 13.714	98,110		

Grant Compliance

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MN - DEPARTMENT OF HUMAN SERVICES			
BECKER COUNTY			
CFDA 13.808	\$ 1,700,853	YES	
CFDA 13.814	68,242		
CFDA 13.992	6,430		
	----- \$ 2,492,170 =====		
BELTRAMI COUNTY			
CFDA 10.551	\$ 86,334	YES	
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		
	----- \$ 4,526,318 =====		
BENTON COUNTY			
CFDA 10.551	\$ 38,695	YES	
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		
	----- \$ 1,448,988 =====		
BIG STONE COUNTY			
CFDA 13.645	\$ 1,779	YES	
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		
	----- \$ 379,325 =====		
BLUE EARTH COUNTY			
CFDA 10.551	\$ 147,885	YES	
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		
	----- \$ 4,108,969 =====		
BROWN COUNTY			
CFDA 10.551	\$ 37,936	YES	

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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		
	----- \$ 1,036,291 =====		
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		
	----- \$ 2,619,042 =====		
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		Grant Administration
CFDA 13.814	30,979		
CFDA 13.992	1,930		
	----- \$ 1,166,746 =====		
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		
	----- \$ 2,743,841 =====		
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		Grant Compliance
CFDA 13.814	5,481		
CFDA 13.992	2,080		
	----- \$ 714,203 =====		

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MN - DEPARTMENT OF HUMAN SERVICES			
CHISAGO COUNTY			
CFDA 10.551	\$ 31,995	YES	
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		
	----- \$ 1,422,877 =====		
CITY OF MINNEAPOLIS			
CFDA 13.992	\$ 14,080	YES	
	=====		
CLAY COUNTY			
CFDA 10.551	\$ 90,000	YES	
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		
	----- \$ 3,163,456 =====		
CLEARWATER COUNTY			
CFDA 10.551	\$ 31,447	YES	
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		
	----- \$ 1,103,700 =====		
COOK COUNTY			
CFDA 10.551	\$ 11,728	YES	
CFDA 13.633	4,905		
CFDA 13.645	866		Expenditures
CFDA 13.658	2,036		
CFDA 13.667	46,975		Expenditures
CFDA 13.679	22,095		
CFDA 13.714	29,830		Expenditures
CFDA 13.808	104,066		
	----- \$ 222,501 =====		
COTTONWOOD COUNTY			
CFDA 10.551	\$ 18,433	YES	
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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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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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		
	----- \$ 530,360 =====		
EPISCOPAL COMMUNITY SERVICES INC		YES	
CFDA 13.992	\$ 30,690		
	----- \$ 30,690 =====		
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		Cash Management
CFDA 13.714	245,761		
CFDA 13.805	1,661,975		Cash Management
CFDA 13.814	40,838		
CFDA 13.992	8,669		
	----- \$ 2,766,736 =====		
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		
	----- \$ 846,243 =====		
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		
	----- \$ 2,005,081 =====		
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		
	----- \$ 1,725,039 =====		

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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		
	----- \$ 353,150 =====		
HEADWATERS REG DEVELOP COMM		YES	
CFDA 10.550	\$ 78,592		
CFDA 13.633	179,914		
CFDA 13.635	190,400		
	----- \$ 448,906 =====		
HEALTHCARE ED & RESEARCH FOUND INC		YES	
CFDA 13.714	\$ 140,000		
	----- =====		
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		Grant Compliance
CFDA 13.814	2,615,817		
CFDA 13.993	137,502		
	----- \$ 77,968,713 =====		
HISPANOS EN MINNESOTA		YES	
CFDA 13.992	\$ 38,493		
	----- =====		
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		
	----- \$ 689,783 =====		
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		
	----- \$ 2,153,795 =====		

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MN - DEPARTMENT OF HUMAN SERVICES			
ISANTI COUNTY			
CFDA 10.551	\$ 43,133	YES	
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			
CFDA 13.815	\$ 34,427	YES	

ISD 625 ST PAUL			
CFDA 13.814	\$ 91,851	YES	
CFDA 13.994	28,640		
	----- \$ 120,491 =====		
ISD 775 KERKHOVEN			
CFDA 84.048	\$ 12,016	YES	

ITASCA COUNTY			
CFDA 10.551	\$ 92,582	YES	
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			
CFDA 10.551	\$ 25,045	YES	
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			
CFDA 10.551	\$ 36,731	YES	
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			
CFDA 10.551	\$ 57,689	YES	
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			
CFDA 10.551	\$ 24,126	YES	
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			
CFDA 10.551	\$ 48,637	YES	
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			
CFDA 10.551	\$ 11,283	YES	
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			
CFDA 10.551	\$ 39,484	YES	
CFDA 10.557	21,865		Grant Reporting Expenditures
CFDA 13.645	3,976		
CFDA 13.658	2,053		Grant Reporting
CFDA 13.667	138,450		
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			
CFDA 10.551	\$ 17,145	YES	
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			
CFDA 10.551	\$ 25,608	YES	
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			
CFDA 10.557	\$ 50,733	YES	
CFDA 13.994	30,651		

	\$ 81,384		
	=====		
LYON COUNTY			
CFDA 10.551	\$ 2,970	YES	
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			
CFDA 10.551	\$ 23,586	YES	
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			
CFDA 10.551	\$ 18,238	YES	
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			
CFDA 10.551	\$ 51,759	YES	

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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		
	----- \$ 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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MN - DEPARTMENT OF HUMAN SERVICES			
MORRISON COUNTY			
		YES	
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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MN - DEPARTMENT OF HUMAN SERVICES			
NORMAN COUNTY			
CFDA 10.551	\$ 25,244	YES	
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			
CFDA 13.633	\$ 221,327	YES	
CFDA 13.635	407,785		
	----- \$ 629,112 =====		
NW MN ED COOP SERVICE UNIT			
CFDA 13.787	\$ 5,118	YES	
	----- \$ 5,118 =====		
OLMSTED COUNTY			
CFDA 10.551	\$ 142,599	YES	
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			
CFDA 10.551	\$ 81,154	YES	
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			
CFDA 10.551	\$ 30,108	YES	
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			
		YES	
CFDA 10.551	\$ 85,922		
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		

	\$ 1,822,716		
	=====		
PIPESTONE COUNTY			
		YES	
CFDA 10.551	\$ 15,950		
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		

	\$ 605,976		
	=====		
POLK COUNTY			
		YES	
CFDA 10.551	\$ 87,580		Expenditures
CFDA 13.645	7,772		
CFDA 13.658	47,587		Expenditures
CFDA 13.667	396,285		
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		

	\$ 3,096,725		
	=====		
POPE COUNTY			
		YES	
CFDA 10.551	\$ 23,152		
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

	\$ 576,472		
	=====		
RAMSEY COUNTY			
		YES	
CFDA 10.551	\$ 971,874		
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		

	\$ 45,856,573		
	=====		

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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		
CFDA 13.633	349,932		Grant Compliance

	\$ 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		Grant Reporting
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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MN - DEPARTMENT OF HUMAN SERVICES			
RENVILLE COUNTY			
CFDA 10.551	\$ 315,745	YES	
CFDA 13.814	105		
CFDA 13.992	2,830		
	----- \$ 660,634 =====		
RICE COUNTY			
CFDA 10.551	\$ 57,206	YES	
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		
	----- \$ 1,899,882 =====		
ROCK COUNTY			
CFDA 10.551	\$ 17,201	YES	
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		
	----- \$ 399,305 =====		
ROSEAU COUNTY			
CFDA 10.551	\$ 36,252	YES	
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		
	----- \$ 518,674 =====		
SCOTT COUNTY			
CFDA 10.551	\$ 88,106	YES	
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		
	----- \$ 1,566,950 =====		
SHAKOPEE MDEWANKTON			
CFDA 13.992	\$ 6,892	YES	
	----- \$ 6,892 =====		

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MN - DEPARTMENT OF HUMAN SERVICES			
SHERBURNE COUNTY			
CFDA 10.551	\$ 45,878	YES	
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		
	----- \$ 1,595,145 =====		
SIBLEY COUNTY			
CFDA 10.551	\$ 19,420	YES	
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		
	----- \$ 490,803 =====		
SOUTHWEST REG DEVELOP COMM			
CFDA 10.550	\$ 159,503	YES	
CFDA 13.633	192,263		
CFDA 13.635	291,886		
	----- \$ 643,652 =====		
SSD 1 MINNEAPOLIS			
CFDA 13.815	\$ 99,106	YES	
CFDA 13.992	65,606		
	----- \$ 164,712 =====		
ST LOUIS COUNTY			
CFDA 10.551	\$ 587,354	YES	
CFDA 13.645	88,115		Grant Reporting
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		
	----- \$ 22,146,262 =====		
STEARNS COUNTY			
CFDA 10.551	\$ 164,235	YES	
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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MN - DEPARTMENT OF HUMAN SERVICES			
STEARNS COUNTY			
CFDA 13.814	\$ 33,392	YES	
CFDA 13.992	15,160		
CFDA 13.645	14,153		
	----- \$ 4,787,623 =====		
STEELE COUNTY			
CFDA 10.551	\$ 35,426	YES	
CFDA 13.645	404		
CFDA 13.658	61,988		
CFDA 13.667	217,921		Grant Reporting
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			
CFDA 10.551	\$ 19,905	YES	
CFDA 13.645	1,745		
CFDA 13.658	232		
CFDA 13.667	94,499		Grant Reporting
CFDA 13.679	22,539		
CFDA 13.714	46,029		
CFDA 13.808	300,520		
CFDA 13.814	3,460		
CFDA 13.992	770		Grant Reporting
	----- \$ 489,699 =====		
SWIFT COUNTY			
CFDA 10.551	\$ 25,190	YES	
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			
CFDA 10.551	\$ 49,035	YES	
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		Cash Management
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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
MN - DEPARTMENT OF HUMAN SERVICES			
TRaverse COUNTY		YES	
CFDA 10.551	\$ 11,758		
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		
	----- \$ 207,302 =====		
TRI-VALLEY OPPORTUN COUN INC		YES	
CFDA 84.011	\$ 480,087		
	=====		
UPPER MISS MENTAL HEALTH CENTER INC		NO	
CFDA 13.992	\$ 39,997		
	=====		
UPPER MN VALLEY REG DEVELOP COMM		YES	
CFDA 10.550	\$ 89,721		
CFDA 13.633	146,902		
CFDA 13.635	197,529		
	----- \$ 434,152 =====		
UPPER SIOUX COMMUNITY		YES	
CFDA 13.992	\$ 7,735		
	=====		
WABASHA COUNTY		YES	
CFDA 10.551	\$ 26,257		
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		
	----- \$ 787,230 =====		
WADENA COUNTY		YES	
CFDA 10.551	\$ 37,134		
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		
	----- \$ 1,280,434 =====		
WASECA COUNTY		YES	
CFDA 10.551	\$ 32,910		Expenditures
CFDA 13.645	8,413		Expenditures
CFDA 13.658	14,717		Expenditures
CFDA 13.667	149,038		Expenditures
			Grant Administration
CFDA 13.679	31,823		Expenditures
CFDA 13.714	53,307		Expenditures
			Grant Reporting

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MN - DEPARTMENT OF HUMAN SERVICES			
WASECA COUNTY			
CFDA 13.808	\$ 518,547	YES	Expenditures
CFDA 13.814	36,795		Expenditures
	----- \$ 845,550 =====		
WASHINGTON COUNTY			
CFDA 10.551	\$ 126,509	YES	
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			
CFDA 13.992	\$ 149,035	YES	
	----- \$ 149,035 =====		
WESTERN COMM ACT PROGRAM			
CFDA 10.550	\$ 147,868	YES	
CFDA 13.633	42,867		
CFDA 13.635	249,326		
	----- \$ 440,061 =====		
WHITE EARTH RES BUS COMM			
CFDA 13.992	\$ 137,453	YES	
CFDA 15.144	9,207		Grant Reporting
	----- \$ 146,660 =====		
WILKIN COUNTY			
CFDA 10.551	\$ 14,847	YES	
CFDA 13.645	1,638		
CFDA 13.658	2,518		
CFDA 13.667	78,666		Grant Reporting
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			
CFDA 10.551	\$ 67,298	YES	Grant Administration
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			
CFDA 10.551	\$ 78,415	YES	
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		
	----- \$ 2,616,592 =====		
YELLOW MEDICINE COUNTY			
CFDA 10.551	\$ 22,815	YES	
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		
	----- \$ 621,674 =====		
MN - DEPARTMENT OF JOBS & TRAINING			
ANOKA COUNTY COMM ACTION PROG			
CFDA 13.665	\$ 239,490	YES	
CFDA 13.818	1,459,145		
CFDA 81.042	168,777		
	----- \$ 1,867,412 =====		
ARROWHEAD ECON OPPORTUN AGENCY			
CFDA 13.665	\$ 216,421	YES	
CFDA 13.818	4,789,190		
CFDA 17.235	51,630		
CFDA 17.250	2,158,335		
CFDA 81.042	109,007		
	----- \$ 7,324,583 =====		
BELTRAMI COUNTY			
CFDA 16.540	\$ 22,996	YES	
BENTON COUNTY			
CFDA 13.818	\$ 443,164	YES	
BI-COUNTY COMM ACTION COUNCIL			
CFDA 13.665	\$ 214,624	YES	
CFDA 13.818	3,053,789		
CFDA 81.042	223,305		
	----- \$ 3,491,718 =====		
BLUE EARTH COUNTY			
CFDA 17.246	\$ 17,668	YES	
CFDA 17.250	208,469		
	----- \$ 226,137 =====		

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MN - DEPARTMENT OF JOBS & TRAINING			
BOISE FORTE RES BUS COMM		NO	
CFDA 13.665	\$ 29,094		

	\$ 29,094		
	=====		
BROWN COUNTY		YES	
CFDA 13.818	\$ 352,665		

CARVER COUNTY		YES	
CFDA 17.235	\$ 51,959		

CITY OF DULUTH		YES	
CFDA 17.235	\$ 146,135		Expenditures Grant Compliance
CFDA 17.250	852,349		

	\$ 998,484		
	=====		
CITY OF MINNEAPOLIS		YES	
CFDA 17.250	\$ 2,845,218		Expenditures
CFDA 17.246	131,689		
CFDA 13.818	7,955,444		
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		

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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		

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		

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		

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		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		Cash Management
CFDA 10.565	7,262		Grant Reporting
	\$ 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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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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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		
	=====		
RENVILLE 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	
CFDA 17.246	\$ 253,003		
CFDA 17.250	2,316,409		Expenditures Grant Administration
	-----		Expenditures Grant Administration
	\$ 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		
	=====		

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MN - DEPARTMENT OF JOBS & TRAINING			
SOUTHWEST MINN OPPORTUNITY CNL			
CFDA 10.568	\$ 4,601	YES	
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			
CFDA 17.250	\$ 1,880,011	YES	Cash Management
	=====		
SSD 1 MINNEAPOLIS			
CFDA 16.540	\$ 14,259	YES	
	=====		
STEARNS COUNTY			
CFDA 13.818	\$ 1,044,398	YES	
CFDA 17.250	82,470		
	----- \$ 1,126,868 =====		
TM & M CONSULTANTS			
CFDA 17.250	\$ 54,651	YES	
	=====		
TRI-COUNTY ACTION PROGRAMS			
CFDA 10.565	\$ 21,719	YES	
CFDA 13.665	322,808		
CFDA 13.818	971,515		
CFDA 81.042	229,935		
	----- \$ 1,545,977 =====		
TRI-COUNTY COMM ACTION PROGRAM			
CFDA 10.568	\$ 11,606	NO	
CFDA 13.818	489,916		
CFDA 81.042	147,415		
CFDA 13.665	170,646		
	----- \$ 819,583 =====		
TRI-VALLEY OPPORTUN COUN INC			
CFDA 10.568	\$ 4,470	YES	
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			
CFDA 10.568	\$ 5,578	YES	
CFDA 13.665	17,570		
CFDA 15.143	17,552		
	----- \$ 40,700 =====		
WASHINGTON COUNTY			
CFDA 16.540	\$ 21,000	YES	
CFDA 17.235	44,141		
CFDA 17.802	3,315		
	----- \$ 68,456 =====		

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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			
KOOCHICHIING COUNTY		YES	
CFDA 10.669	\$ 77,441		

	\$ 77,441		
	=====		
LAKE COUNTY		YES	
CFDA 10.669	\$ 19,180		Expenditures

PINE COUNTY		YES	
CFDA 10.669	\$ 9,113		

ST LOUIS COUNTY		YES	
CFDA 10.669	\$ 153,000		

	=====		
MN - DEPARTMENT OF PUBLIC SAFETY			
AITKIN COUNTY		YES	
CFDA 83.503	\$ 4,390		

ANOKA COUNTY		YES	
CFDA 83.503	\$ 54,892		

BECKER COUNTY		YES	
CFDA 83.503	\$ 4,184		

BELTRAMI COUNTY		YES	
CFDA 83.504	\$ 8,426		

BENTON COUNTY		YES	
CFDA 83.503	\$ 6,264		

BLUE EARTH COUNTY		YES	
CFDA 83.504	\$ 10,230		

BROWN COUNTY		YES	
CFDA 83.503	\$ 9,086		

CARLTON COUNTY		YES	
CFDA 83.503	\$ 5,516		

CARVER COUNTY		YES	
CFDA 83.503	\$ 16,933		
CFDA 83.504	5,390		

	\$ 22,323		

CASS COUNTY		YES	
CFDA 83.503	\$ 8,572		

CHIPPEWA COUNTY		YES	
CFDA 83.503	\$ 13,114		
CFDA 83.512	76,500		

	\$ 89,614		

CHISAGO COUNTY		YES	
CFDA 83.503	\$ 4,507		

CITY OF EDEN PRAIRIE		YES	
CFDA 12.321	\$ 13,558		

	=====		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		
	----- \$ 4,622 =====		
CITY OF ST CLOUD		YES	
CFDA 83.201	\$ 13,599		
	----- \$ 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		
	----- \$ 16,468 =====		
CLEARWATER COUNTY		YES	
CFDA 83.503	\$ 2,270		
	----- \$ 2,270 =====		
COOK COUNTY		YES	
CFDA 83.503	\$ 4,302		
	----- \$ 4,302 =====		
COTTONWOOD COUNTY		YES	
CFDA 83.504	\$ 2,738		
	----- \$ 2,738 =====		
CROW WING COUNTY		YES	
CFDA 83.503	\$ 10,889		
	----- \$ 10,889 =====		
DAKOTA COUNTY		YES	
CFDA 83.503	\$ 35,837		
	----- \$ 35,837 =====		
DODGE COUNTY		YES	
CFDA 83.503	\$ 5,206		
	----- \$ 5,206 =====		
DOUGLAS COUNTY		YES	
CFDA 83.504	\$ 6,081		
	----- \$ 6,081 =====		
FARIBAULT COUNTY		YES	
CFDA 83.503	\$ 5,147		
	----- \$ 5,147 =====		
FILLMORE COUNTY		YES	
CFDA 83.503	\$ 6,130		
	----- \$ 6,130 =====		
FREEBORN COUNTY		YES	
CFDA 83.503	\$ 3,270		
	----- \$ 3,270 =====		
GOODHUE COUNTY		YES	
CFDA 83.503	\$ 10,873		
	----- \$ 10,873 =====		
HENNEPIN COUNTY		YES	
CFDA 83.503	\$ 151,431		
	----- \$ 151,431 =====		

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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		
KANDIYOHI COUNTY		YES	
CFDA 83.503	\$ 8,260		
KITTSOON 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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT	REASON OF NONCOMPLIANCE
		ACCEPTABLE	
MN - DEPARTMENT OF PUBLIC SAFETY			
MOWER COUNTY		YES	
CFDA 83.503	\$ 9,565		
	=====		
MURRAY COUNTY		YES	
CFDA 83.503	\$ 4,317		
	=====		
NICOLLET COUNTY		YES	
CFDA 83.503	\$ 11,244		
	=====		
NOBLES COUNTY		YES	
CFDA 83.503	\$ 7,056		
	=====		
NORMAN COUNTY		YES	
CFDA 83.503	\$ 7,974		
	=====		
OLMSTED COUNTY		YES	
CFDA 16.540	\$ 5,558		
CFDA 83.503	19,007		

	\$ 24,565		
	=====		
PENNINGTON COUNTY		YES	
CFDA 83.503	\$ 4,316		
	=====		
PINE COUNTY		YES	
CFDA 83.503	\$ 4,366		
	=====		
PIPESTONE COUNTY		YES	
CFDA 83.503	\$ 4,506		
	=====		
POLK COUNTY		YES	
CFDA 83.503	\$ 15,001		
	=====		
RAMSEY COUNTY		YES	
CFDA 83.503	\$ 55,445		
	=====		
RED LAKE COUNTY		YES	
CFDA 83.504	\$ 3,291		
	=====		
RENVILLE COUNTY		YES	
CFDA 83.504	\$ 5,009		
	=====		
RICE COUNTY		YES	
CFDA 83.503	\$ 8,744		
	=====		
ROSEAU COUNTY		YES	
CFDA 83.503	\$ 3,862		
	=====		
SCOTT COUNTY		YES	
CFDA 83.503	\$ 18,352		
CFDA 83.504	1,629		

	\$ 19,981		
	=====		
SHERBURNE COUNTY		YES	
CFDA 83.503	\$ 12,453		
	=====		
SIBLEY COUNTY		YES	
CFDA 83.503	\$ 8,383		
	=====		
ST LOUIS COUNTY		YES	
CFDA 83.503	\$ 72,663		
	=====		

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MN - DEPARTMENT OF PUBLIC SAFETY			
STEARNS COUNTY		YES	
CFDA 83.503	\$ 11,607		

	\$ 11,607		
	=====		
STEELE COUNTY		YES	
CFDA 83.503	\$ 3,347		
CFDA 83.504	562		

	\$ 3,909		
	=====		
STEVENS COUNTY		YES	
CFDA 83.503	\$ 4,335		
	=====		
TODD COUNTY		YES	
CFDA 83.504	\$ 9,171		
	=====		
WABASHA COUNTY		YES	
CFDA 83.503	\$ 6,126		
	=====		
WADENA COUNTY		YES	
CFDA 83.503	\$ 3,817		
	=====		
WASECA COUNTY		YES	
CFDA 83.503	\$ 4,379		
	=====		
WASHINGTON COUNTY		YES	
CFDA 83.503	\$ 20,457		
	=====		
WATONWAN COUNTY		YES	
CFDA 83.503	\$ 4,151		
	=====		
WINONA COUNTY		YES	
CFDA 83.504	\$ 6,731		
	=====		
WRIGHT COUNTY		YES	
CFDA 83.503	\$ 11,240		
	=====		
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT			
AITKIN COUNTY		YES	
CFDA 16.540	\$ 41,027		
	=====		
ARROWHEAD ECON OPPORTUN AGENCY		YES	
CFDA 14.228	\$ 131,525		
	=====		
ARROWHEAD REGIONAL CORR BOARD		YES	
CFDA 16.540	\$ 15,178		
	=====		
BLUE EARTH COUNTY		YES	
CFDA 14.219	\$ 9,285		
	=====		
BOISE FORTE RES BUS COMM		NO	
CFDA 13.818	\$ 100,600		
CFDA 81.042	10,429		

	\$ 111,029		
	=====		
CARVER COUNTY		YES	
CFDA 14.228	\$ 151,138		
	=====		

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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 Grant Reporting
CFDA 14.219	\$ 250,000		
	=====		
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		
	=====		

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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	
CITY OF VERNDALE CFDA 14.228	\$ 21,874	YES	
CITY OF VIRGINIA CFDA 14.219	\$ 207,197	NO	
CITY OF WINONA CFDA 14.219	\$ 220,918	YES	
CLEARWATER COUNTY CFDA 14.228	\$ 29,057	YES	
CROW WING COUNTY CFDA 16.540	\$ 19,286	YES	
GOODHUE COUNTY CFDA 15.916	\$ 187,594	YES	
ISD 281 ROBBINSDALE CFDA 15.130	\$ 341	YES	
ISD 621 MOUNDS VIEW CFDA 16.542	\$ 1,890	YES	
ITASCA COUNTY CFDA 16.540	\$ 54,687	YES	
MINNESOTA VALLEY ACTION COUNCIL CFDA 14.228	\$ 231,058	YES	
NORTHWEST REG DEVELOP COMM CFDA 14.228	\$ 112,933	YES	
OTTER TAIL COUNTY CFDA 14.228	\$ 294,181	YES	
POLK COUNTY CFDA 16.540	\$ 3,185	YES	
RAMSEY COUNTY CFDA 16.540	\$ 53,079	YES	
SCOTT COUNTY CFDA 16.540	\$ 40,000	YES	
ST LOUIS COUNTY CFDA 14.219	\$ 164,392	YES	
UPPER MN VALLEY REG DEVELOP COMM CFDA 14.219	\$ 168,186	YES	
MN - DEPARTMENT OF TRANSPORTATION			
AITKIN COUNTY CFDA 20.205	\$ 99,529	YES	
ANOKA COUNTY CFDA 20.600	\$ 8,215	YES	

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

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

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

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

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

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

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

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MN - DEPARTMENT OF TRANSPORTATION			
MAHUBE COMMUNITY COUNCIL		YES	
CFDA 20.509	\$ 134,506		

	\$ 134,506		
	=====		
METROPOLITAN AIRPORTS COMMISSION		YES	
CFDA 20.102	\$ 400,000		
CFDA 20.106	7,910,112		

	\$ 8,310,112		
	=====		
METROPOLITAN COUNCIL		YES	
CFDA 20.205	\$ 646,363		

MINN CHIPPEWA TRIBE		YES	
CFDA 20.205	\$ 58,301		

NICOLLET COUNTY		YES	
CFDA 20.600	\$ 3,484		

PINE COUNTY		YES	
CFDA 20.205	\$ 231,279		

SCOTT COUNTY		YES	
CFDA 20.509	\$ 96,601		Grant Compliance

SHERBURNE COUNTY		YES	
CFDA 20.507	\$ 12,745		

ST LOUIS COUNTY		YES	
CFDA 20.205	\$ 2,962		

TRI-COUNTY ACTION PROGRAMS		YES	
CFDA 20.507	\$ 37,511		

TRI-VALLEY OPPORTUN COUN INC		YES	
CFDA 20.509	\$ 87,516		

WASHINGTON COUNTY		YES	
CFDA 20.205	\$ 16,645		

WRIGHT COUNTY		YES	
CFDA 20.205	\$ 38,633		

MN - HOUSING FINANCE AGENCY			
MINNESOTA VALLEY ACTION COUNCIL		YES	
CFDA 14.506	\$ 426		

MOWER COUNTY HRA		YES	
CFDA 14.156	\$ 98,823		

MN - MN SCHOOL & RESOURCES FOR THE ARTS			
SOUTHEAST MN ED COOP SERV UNIT		YES	
CFDA 45.003	\$ 3,000		

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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		
	=====		
CITY OF BENSON		NO	
CFDA 66.418	\$ 758		
	=====		
CITY OF BUHL		YES	
CFDA 66.418	\$ 104,510		
	=====		
CITY OF CELYON		YES	
CFDA 66.418	\$ 17,340		
	=====		
CITY OF CIRCLE PINES		YES	
CFDA 66.435	\$ 11,486		
	=====		
CITY OF DEER RIVER		YES	
CFDA 10.418	\$ 115,510		
	=====		
CITY OF FOSSTON		YES	
CFDA 66.418	\$ 166,687		
	=====		
CITY OF HUTCHINSON		YES	
CFDA 66.418	\$ 317,192		
	=====		
CITY OF MINNEAPOLIS		YES	
CFDA 66.418	\$ 909,084		
	=====		
CITY OF MONTROSE		YES	
CFDA 66.418	\$ 51,444		
	=====		
CITY OF PIPESTONE		YES	
CFDA 66.418	\$ 111,529		
	=====		
CITY OF ST CLOUD		YES	
CFDA 66.418	\$ 1,540,992		
	=====		
CITY OF VERNDALE		YES	Grant Administration
CFDA 66.418	\$ 41,800		
	=====		
CITY OF VIRGINIA		NO	
CFDA 66.418	\$ 198,606		
	=====		
KANDIYOHI COUNTY		YES	
CFDA 66.418	\$ 181,091		
	=====		
RAMSEY COUNTY		YES	
CFDA 66.435	\$ 227,962		
	=====		
WASHINGTON COUNTY		YES	
CFDA 66.418	\$ 2,538,762		
	=====		
MN - STATE ARTS BOARD			
COMPAS		NO	
CFDA 45.007	\$ 28,400		Cash Management
CFDA 45.010	37,900		Cash Management

	\$ 66,300		
	=====		

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MN - STATE ARTS BOARD			
ISD 413 MARSHALL		YES	
CFDA 45.010	\$ 1,350		

	\$ 1,350		
	=====		
MN - STATE COMMUNITY COLLEGE SYSTEM			
ISD 299 CALEDONIA		NO	
CFDA 84.010	\$ 87,023		

MN - STATE PLANNING AGENCY			
METROPOLITAN COUNCIL		YES	
CFDA 13.630	\$ 50,936		

REGION 5 REG DEVELOP COMM		YES	
CFDA 13.630	\$ 14,640		

SOUTHWEST REG DEVELOP COMM		YES	
CFDA 13.630	\$ 19,237		

MN - VOCATIONAL TECHNICAL EDUCATION			
CITY OF DULUTH		YES	
CFDA 17.250	\$ 64,697		

CITY OF MINNEAPOLIS		YES	
CFDA 17.250	\$ 58,152		

EAST RANGE VOCATIONAL CENTER		YES	
CFDA 84.048	\$ 4,049		

INTERMEDIATE SCHOOL DISTRICT 287		YES	
CFDA 84.048	\$ 736,299		
CFDA 84.049	37,250		
CFDA 84.164	15,000		

	\$ 788,549		
	=====		
ISD 011 ANOKA		YES	
CFDA 84.048	\$ 462,000		
CFDA 84.049	23,956		

	\$ 485,956		
	=====		
ISD 022 DETROIT LAKES		NO	
CFDA 84.048	\$ 322,786		
CFDA 84.049	7,789		

	\$ 330,575		
	=====		
ISD 031 BEMIDJI		YES	
CFDA 84.048	\$ 289,675		
CFDA 84.049	24,959		

	\$ 314,634		
	=====		

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MN - VOCATIONAL TECHNICAL EDUCATION			
ISD 077 MANKATO		YES	
CFDA 17.600	\$ 60,820		
CFDA 84.048	400,801		
CFDA 84.049	680		

	\$ 462,301		
	=====		
ISD 181 BRAINERD		YES	
CFDA 84.048	\$ 75,690		
CFDA 84.049	14,112		

	\$ 89,802		
	=====		
ISD 206 ALEXANDRIA		YES	
CFDA 84.048	\$ 465,075		
	=====		
ISD 256 RED WING		NO	
CFDA 84.048	\$ 184,113		
CFDA 84.049	4,000		

	\$ 188,113		
	=====		
ISD 347 WILLMAR		YES	
CFDA 84.049	\$ 8,000		
CFDA 84.048	24,710		

	\$ 32,710		
	=====		
ISD 423 HUTCHINSON		YES	
CFDA 84.048	\$ 271,051		
CFDA 84.049	6,244		

	\$ 277,295		
	=====		
ISD 535 ROCHESTER		YES	
CFDA 84.048	\$ 480,307		
CFDA 84.049	11,809		

	\$ 492,116		
	=====		
ISD 578 PINE CITY		YES	
CFDA 84.049	\$ 6,000		
CFDA 84.048	175,839		

	\$ 181,839		
	=====		
ISD 595 EAST GRAND FORKS		YES	
CFDA 84.048	\$ 73,282		
CFDA 84.164	2,256		

	\$ 75,538		
	=====		
ISD 625 ST PAUL		YES	
CFDA 84.048	\$ 480,030		
	=====		
ISD 656 FARIBAULT		NO	
CFDA 84.048	\$ 251,477		
	=====		
ISD 697 EVELETH		YES	
CFDA 84.048	\$ 179,916		
	=====		
ISD 701 HIBBING		YES	
CFDA 17.600	\$ 53,853		

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MN - VOCATIONAL TECHNICAL EDUCATION			
ISD 701 HIBBING		YES	
CFDA 84.048	\$ 229,549		

	\$ 283,402		
	=====		
ISD 709 DULUTH		YES	
CFDA 84.048	\$ 516,666		
CFDA 84.049	31,717		

	\$ 548,383		
	=====		
ISD 793 STAPLES		YES	
CFDA 84.048	\$ 208,464		
CFDA 84.049	44,066		
CFDA 84.050	138,876		

	\$ 391,406		
	=====		
ISD 861 WINONA		YES	
CFDA 84.048	\$ 210,579		
	=====		
MINN CHIPPEWA TRIBE		YES	
CFDA 84.072	\$ 34,252		
	=====		
MINNESOTA VALLEY COOPERATIVE		YES	
CFDA 84.027	\$ 64,009		
	=====		
NORTHWEST PRIVATE INDUSTRY COUNCIL		YES	
CFDA 17.250	\$ 78,547		
	=====		
PINE TO PRAIRIE VOCATIONAL CENTER		YES	
CFDA 84.048	\$ 35,077		
	=====		
PRIVATE INDUSTRY COUNCIL FIVE		YES	
CFDA 17.250	\$ 215,686		
	=====		
SOUTHWESTERN VOC TECH INST		NO	
CFDA 84.048	\$ 533,057		
CFDA 84.049	35,966		

	\$ 569,023		
	=====		
SSD 1 MINNEAPOLIS		YES	
CFDA 84.049	\$ 7,435		
CFDA 84.048	520,285		

	\$ 527,720		
	=====		
MN RIVER VALLEY SPEC ED COOP			
ISD 394 MONTGOMERY		YES	
CFDA 84.027	\$ 13,863		
	=====		
NE MINN OFFICE OF JOB TRAINING			
ISD 709 DULUTH		YES	
CFDA 17.250	\$ 24,000		
	=====		

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NORTH COUNTY VOCATIONAL CENTER			
ISD 032 BLACKDUCK		YES	
CFDA 84.048	\$ 3,838		

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

	\$ 102,203		
	=====		
NORTHWEST SERVICE DELIVERY AREA			
ISD 436 ALVARADO		YES	
CFDA 17.232	\$ 293		
	=====		

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NW MN ED COOP SERVICE UNIT			
BEMIDJI INTERDISTRICT COUNCIL		YES	
CFDA 84.027	\$ 11,946		
=====			
NW REGION INTERDISTRICT COUNCIL		YES	
CFDA 84.027	\$ 6,151		
=====			
PLANNED PARENTHOOD OF MINNESOTA			
SEMCAC INC		YES	
CFDA 13.260	\$ 92,536		
=====			
SOUTHWEST MINN OPPORTUNITY CNL		YES	
CFDA 13.217	\$ 48,509		
=====			
PRIVATE INDUSTRY COUNCIL FIVE			
ISD 332 MORA		NO	
CFDA 17.250	\$ 111		
=====			
ISD 423 HUTCHINSON		YES	
CFDA 17.250	\$ 8,100		
=====			
OAK LAND VOCATIONAL CENTER		YES	
CFDA 17.250	\$ 19,166		
=====			
RAMSEY COUNTY			
CITY OF ST PAUL		YES	
CFDA 13.814	\$ 94,167		
=====			
ISD 621 MOUNDS VIEW		YES	
CFDA 17.250	\$ 10,000		
CFDA 13.994	6,000		
	\$ 16,000		
=====			
ISD 623 ROSEVILLE		YES	
CFDA 17.250	\$ 8,859		
=====			
ISD 624 WHITE BEAR LAKE		NO	
CFDA 17.232	\$ 7,963		
=====			
RED LAKE TRIBAL COUNCIL			
ISD 038 RED LAKE		YES	
CFDA 15.130	\$ 61,386		
=====			
REGION FIVE REGIONAL DEVELOPMENT COMMISSION			
CASS COUNTY		YES	
CFDA 13.633	\$ 31,600		
=====			

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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		

	\$ 10,296		
	=====		

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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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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 ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
ST THOMAS COLLEGE			
INTERMEDIATE SCHOOL DISTRICT 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	Grant Administration
CFDA 84.027	\$ 8,376		
	=====		
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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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	\$ 49,986	YES	
	CFDA 72.010 377		
	\$ 50,363		

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U.S. - DEPARTMENT OF AGRICULTURE			
AITKIN COUNTY		YES	
CFDA 10.669	\$ 60,119		

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

	\$ 230,652		
	=====		

Grant Reporting

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U.S. - DEPARTMENT OF COMMERCE			
ARROWHEAD REG DEVELOP COMM		YES	
CFDA 11.302	\$ 71,500		

	\$ 71,500		
	=====		
CITY OF ALBERT LEA		YES	
CFDA 11.304	\$ 123,047		
	=====		
CITY OF DETROIT LAKES		YES	
CFDA 11.300	\$ 518,837		
	=====		
CITY OF EAST GRAND FORKS		YES	
CFDA 11.300	\$ 16,478		
	=====		
CITY OF HIBBING		YES	
CFDA 11.300	\$ 677,519		Grant Compliance
	=====		Grant Reporting
CITY OF TWO HARBORS		YES	
CFDA 11.300	\$ 149,720		Grant Administration
	=====		
EAST CENTRAL REG DEVELOP COMM		YES	
CFDA 11.301	\$ 37,286		
	=====		
HEADWATERS REG DEVELOP COMM		YES	
CFDA 11.302	\$ 47,921		
	=====		
ISD 790 EAGLE BEND		NO	
CFDA 11.500	\$ 51,140		
	=====		
KOOCHICHING COUNTY		YES	
CFDA 11.307	\$ 58,152		
	=====		
MID-MINNESOTA DEVELOPMENT COMM		YES	
CFDA 11.302	\$ 33,831		
	=====		
MINN CHIPPEWA TRIBE		YES	
CFDA 11.303	\$ 91,548		Grant Compliance
CFDA 11.800	103,883		

	\$ 195,431		
	=====		
NORTHWEST REG DEVELOP COMM		YES	
CFDA 11.302	\$ 225,338		
	=====		
RED LAKE TRIBAL COUNCIL		NO	
CFDA 11.300	\$ 308,245		
	=====		
REGION 5 REG DEVELOP COMM		YES	
CFDA 11.302	\$ 42,743		
CFDA 11.307	7,151		

	\$ 49,894		
	=====		
SOUTHWEST REG DEVELOP COMM		YES	
CFDA 11.302	\$ 58,599		
	=====		
UPPER MN VALLEY REG DEVELOP COMM		YES	
CFDA 11.301	\$ 51,817		
	=====		

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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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		
CFDA 84.033	35,088		Grant Compliance
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		Cash Management
	----- \$ 620,677 =====		Grant Compliance
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		
CFDA 84.033	70,216		Grant Reporting
CFDA 84.048	361,280		Grant Reporting
CFDA 84.063	702,448		Grant Reporting

	\$ 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		

	\$ 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			YES
CFDA 84.060	\$ 10,349		

ISD 317 DEER RIVER			YES
CFDA 84.041	\$ 519,975		
CFDA 84.060	33,391		

	\$ 553,366		
	=====		
ISD 318 GRAND RAPIDS			YES
CFDA 84.060	\$ 24,561		

ISD 319 NASHWAUK-KEEWATIN			YES
CFDA 84.060	\$ 6,485		

ISD 361 INTERNATIONAL FALLS			YES
CFDA 84.060	\$ 20,697		

ISD 381 LAKE SUPERIOR			YES
CFDA 84.041	\$ 10,996		

ISD 423 HUTCHINSON			YES
CFDA 84.007	\$ 18,069		
CFDA 84.033	48,862		
CFDA 84.063	362,442		

	\$ 429,373		
	=====		
ISD 432 MAHNOMEN			YES
CFDA 84.060	\$ 39,601		
CFDA 84.041	467,294		

	\$ 506,895		
	=====		
ISD 435 WAUBUN			YES
CFDA 84.041	\$ 121,848		
CFDA 84.060	46,638		

	\$ 168,486		
	=====		
ISD 473 ISLE			YES
CFDA 84.060	\$ 2,204		

ISD 480 ONAMIA			YES
CFDA 84.041	\$ 217,540		
CFDA 84.060	20,145		

	\$ 237,685		
	=====		
ISD 492 AUSTIN			YES
CFDA 84.007	\$ 23,118		
CFDA 84.033	36,852		
CFDA 84.063	494,860		

	\$ 554,830		
	=====		
ISD 535 ROCHESTER			YES
CFDA 84.007	\$ 8,902		

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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		

	\$ 577,941		
	=====		
ISD 564 THIEF RIVER FALLS		YES	
CFDA 84.007	\$ 6,950		
CFDA 84.033	26,975		
CFDA 84.063	571,190		

	\$ 605,115		
	=====		
ISD 573 HINCKLEY		NO	
CFDA 84.060	\$ 2,548		
	=====		
ISD 576 SANDSTONE		NO	
CFDA 84.041	\$ 63,640		
	=====		
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		

	\$ 222,466		
	=====		
ISD 595 EAST GRAND FORKS		YES	
CFDA 84.003	\$ 18,916		
CFDA 84.007	10,255		
CFDA 84.063	517,594		

	\$ 546,765		
	=====		
ISD 601 FOSSTON		YES	
CFDA 84.060	\$ 6,071		
	=====		
ISD 624 WHITE BEAR LAKE		NO	Grant Administration
CFDA 84.069	\$ 10,000		
	=====		
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		

	\$ 3,895,295		
	=====		
ISD 652 MORTON		YES	
CFDA 84.040	\$ 104,149		
CFDA 84.060	8,555		

	\$ 112,704		
	=====		
ISD 691 AURORA		YES	
CFDA 84.060	\$ 3,450		
	=====		
ISD 695 CHISHOLM		YES	
CFDA 84.060	\$ 9,659		
	=====		

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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		
CFDA 84.033	42,809		
CFDA 84.007	9,943		

	\$ 714,063		
	=====		

Cash Management

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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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ADMINISTERING AGENCY	TOTAL	AUDIT REPORT ACCEPTABLE	REASON OF NONCOMPLIANCE
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.S. - DEPARTMENT OF ENERGY			
RED LAKE TRIBAL COUNCIL		NO	
CFDA 81.066	\$ 29,423		
	----- \$ 29,423 =====		
STEARNS COUNTY		YES	
CFDA 15.916	\$ 52,734		
	----- \$ 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	
CFDA 13.600	\$ 413,115		
	----- \$ 413,115 =====		
LAKES & PINES COMM ACT COUNCIL		YES	
CFDA 13.600	\$ 508,965		
	----- \$ 508,965 =====		

Grant Compliance

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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	
CFDA 13.655	\$ 73,379		Grant Reporting
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	
CFDA 13.600	\$ 215,224		Grant Administration
=====			
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.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		Grant Compliance
	=====		Grant Administration
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		Grant Compliance
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.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		Grant Compliance
CFDA 14.550	9,455		
CFDA 14.000	50,618		

	\$ 21,475,044		
	=====		
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
			Grant Compliance
			Grant Administration
			Grant Reporting
CFDA 14.156	506,981		Expenditures
			Grant Compliance
			Grant Administration
			Grant Reporting
CFDA 14.220	144,803		
CFDA 14.218	202,611		Grant Reporting

	\$ 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		Grant Compliance
			Grant Administration
CFDA 14.169	16,675		
CFDA 14.000	318,077		
CFDA 14.221	912,901		Grant Compliance

	\$ 7,431,791		
	=====		

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U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
CITY OF VIRGINIA		NO	
CFDA 14.221	\$ 880,000		
=====			
CITY OF WORTHINGTON		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		Grant Administration
CFDA 14.170	155,631		

	\$ 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		Cash Management
CFDA 14.156	7,804,830		Grant Reporting
CFDA 14.158	1,983,380		Cash Management

	\$ 25,358,359		Grant Reporting
=====			
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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U.S. - DEPARTMENT OF INTERIOR			
FOND DU LAC RESERVATION		NO	
CFDA 15.130	\$ 109,031		
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		YES	
CFDA 15.130	\$ 13,667		
	=====		
LOWER SIOUX COMM COUNCIL		YES	
CFDA 10.550	\$ 33,511		
	=====		
MILLE LACS RESERVATION BUS COMM		YES	
CFDA 15.000	\$ 278,475		
	=====		
MINN CHIPPEWA TRIBE		YES	
CFDA 15.100	\$ 650,102		
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		NO	Grant Administration
CFDA 15.130	\$ 5,629		
CFDA 15.000	136,911		
	----- \$ 142,540 =====		
RED LAKE TRIBAL COUNCIL		NO	
CFDA 15.114	\$ 110,098		
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		YES	
CFDA 15.000	\$ 37,820		
	=====		
UPPER SIOUX COMMUNITY		YES	
CFDA 15.130	\$ 2,277		
CFDA 15.000	49,004		
CFDA 15.144	11,571		
	----- \$ 62,852 =====		
WHITE EARTH RES BUS COMM		YES	
CFDA 15.103	\$ 42,141		
CFDA 15.142	121,813		
	----- \$ 163,954 =====		

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U.S. - DEPARTMENT OF JUSTICE			
CITY OF MINNEAPOLIS		YES	
CFDA 16.000	\$ 35,579		

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

	\$ 639,770		
	=====		
OLMSTED COUNTY		YES	
CFDA 20.205	\$ 49,249		
	=====		
ST CLOUD METROPOLITAN TRANSIT COMM		YES	
CFDA 20.500	\$ 409,759		
	=====		
U.S. - DEPARTMENT OF TREASURY			
AITKIN COUNTY		YES	
CFDA 21.300	\$ 284,092		
	=====		
ANOKA COUNTY		YES	
CFDA 21.300	\$ 1,064,751		
	=====		
BECKER COUNTY		YES	Grant Compliance
CFDA 21.300	\$ 373,096		
	=====		
BELTRAMI COUNTY		YES	
CFDA 21.300	\$ 331,865		
	=====		

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U.S. - DEPARTMENT OF TREASURY			
BENTON COUNTY		YES	
CFDA 21.300	\$ 224,068		

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

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

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

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

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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		
=====			
KANDIYOHI COUNTY		YES	
CFDA 21.300	\$ 330,095		
=====			
KITTSOON 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.S. - DEPARTMENT OF TREASURY			
LE SUEUR COUNTY		YES	
CFDA 21.300	\$ 238,480		

	\$ 238,480		
	=====		
LINCOLN COUNTY		YES	
CFDA 21.300	\$ 104,014		Grant Compliance
	=====		
LOWER SIOUX COMM COUNCIL		YES	
CFDA 21.300	\$ 2,786		Grant Administration
	=====		
LYON COUNTY		YES	
CFDA 21.300	\$ 195,985		
	=====		
MAHNOMEN COUNTY		YES	
CFDA 21.300	\$ 64,129		
	=====		
MARSHALL COUNTY		YES	
CFDA 21.300	\$ 184,636		
	=====		
MARTIN COUNTY		YES	
CFDA 21.300	\$ 181,815		
	=====		
MCLEOD COUNTY		YES	
CFDA 21.300	\$ 220,733		
	=====		
MEEKER COUNTY		YES	
CFDA 21.300	\$ 174,984		
	=====		
MILLE LACS COUNTY		YES	
CFDA 21.300	\$ 255,592		
	=====		
MORRISON COUNTY		YES	
CFDA 21.300	\$ 395,625		
	=====		
MOWER COUNTY		YES	
CFDA 21.300	\$ 289,075		
	=====		
MURRAY COUNTY		YES	
CFDA 21.300	\$ 138,958		Grant Compliance
	=====		
NICOLLET COUNTY		YES	
CFDA 21.300	\$ 201,871		
	=====		
NOBLES COUNTY		YES	
CFDA 21.300	\$ 209,688		
	=====		
NORMAN COUNTY		YES	
CFDA 21.300	\$ 129,131		
	=====		
OLMSTED COUNTY		YES	
CFDA 21.300	\$ 399,761		
	=====		
OTTER TAIL COUNTY		YES	
CFDA 21.300	\$ 408,129		
	=====		
PENNINGTON COUNTY		YES	
CFDA 21.300	\$ 118,756		
	=====		
PINE COUNTY		YES	
CFDA 21.300	\$ 336,035		
	=====		

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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	
RENVILLE 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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U.S. - DEPARTMENT OF TREASURY			
WADENA COUNTY		YES	
CFDA 21.300	\$ 162,945		

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

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

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U.S. - SMALL BUSINESS ADMINISTRATION			
ISD 181 BRAINERD		YES	
CFDA 59.037	\$ 27,540		
	=====		
U.S. - VETERANS ADMINISTRATION			
LAC QUI PARLE COUNTY		YES	
CFDA 64.121	\$ 6,204		
	=====		
UNITED WAY, GRAND RAPIDS, MINNESOTA			
KOOCHICHING-ITASCA ACTION CNCL		YES	
CFDA 83.516	\$ 27,960		
	=====		
UNIVERSITY OF MINNESOTA			
INTERMEDIATE SCHOOL DISTRICT 916		YES	
CFDA 84.086	\$ 26,219		
	=====		
UPPER MINNESOTA VALLEY REGIONAL DEVELOPMENT COMMISSION			
CITY OF CANBY		NO	
CFDA 13.633	\$ 2,958		
	=====		
PRAIRIE FIVE COMM ACT CNL		YES	
CFDA 10.550	\$ 85,876		
CFDA 13.633	13,497		
CFDA 13.635	159,677		

	\$ 259,050		
	=====		
WASHINGTON COUNTY			
INTERMEDIATE SCHOOL DISTRICT 916		YES	
CFDA 17.250	\$ 6,460		
	=====		
WEST CENTRAL AREA AGENCY ON AGING			
CLAY COUNTY		YES	
CFDA 13.633	\$ 34,879		
	=====		
CLAY-WILKIN OPPORTUNITY COUNCIL		YES	
CFDA 13.633	\$ 42,905		
	=====		
DOUGLAS COUNTY		YES	
CFDA 13.633	\$ 30,552		
	=====		
MULTI-COUNTY BOARD OF HEALTH		YES	
CFDA 13.633	\$ 19,447		
	=====		
OTTER TAIL COUNTY		YES	
CFDA 13.633	\$ 23,797		
	=====		

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<u>ADMINISTERING AGENCY</u>	<u>TOTAL</u>	<u>AUDIT REPORT ACCEPTABLE</u>	<u>REASON OF NONCOMPLIANCE</u>
WEST CENTRAL AREA AGENCY ON AGING			
POPE COUNTY		YES	
CFDA 13.633	\$ 32,311		

	\$ 32,311		
	=====		
STEVENS COUNTY		YES	
CFDA 13.633	\$ 30,924		

	=====		
WILKIN COUNTY		YES	
CFDA 13.633	\$ 5,981		

	=====		
WEST CENTRAL MINNESOTA EMS CORPORATION			
WILKIN COUNTY		YES	
CFDA 83.503	905		

	\$ 905		
	=====		
WHITE EARTH RES BUS COMM			
ISD 025 PINE POINT		YES	
CFDA 15.130	\$ 6,800		

ISD 601 FOSSTON		YES	
CFDA 15.130	\$ 1,488		

	=====		
WINONA COUNTY			
CITY OF WINONA		YES	
CFDA 21.300	\$ 79,858		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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FOR THE YEAR ENDED JUNE 30, 1987

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--STEARNS 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

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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 WALDORE-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

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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 STEARN'S 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

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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 CARLTON
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

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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
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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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MN - DEPARTMENT OF EDUCATION

- 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

STATE OF MINNESOTA
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MN - DEPARTMENT OF EDUCATION

- 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 NORTHFIELD
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
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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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MN - DEPARTMENT OF EDUCATION

- ISD 820 SEBEKA
 INTERNAL CONTROL/MANAGEMENT FINDINGS
 Financial Management - Segregation of Duties
- ISD 821 MENAHGA
 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 ROTHSAY
 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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MN - DEPARTMENT OF EDUCATION

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

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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

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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
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 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
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 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
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 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
 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 HEALTH

RENVILLE 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
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 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

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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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
General Administration
State and/or Local Compliance

STATE OF MINNESOTA
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FOR THE YEAR ENDED JUNE 30, 1987

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
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

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

MAHONOMEN 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
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SUMMARY OF CROSS CUTTING FINDINGS
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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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SUMMARY OF CROSS CUTTING FINDINGS
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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

RENVILLE 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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
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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
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 SUMMARY OF CROSS CUTTING FINDINGS
 BY ADMINISTERING AGENCY
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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
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 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
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 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
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 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

RENVILLE 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
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 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
STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
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
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 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
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 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
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 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
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 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

KANDIYOHI 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

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 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

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 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

RENVILLE 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
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 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
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 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

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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
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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
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

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

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MN - POLLUTION CONTROL AGENCY

KANDIYOHI 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

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OFFICE OF THE STATE AUDITOR
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
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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
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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
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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

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BY ADMINISTERING AGENCY
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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
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SOUTHEAST MINN AREA AGENCY ON AGING

SEMCAAC 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

SEMCAAC 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

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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

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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

STATE OF MINNESOTA
 OFFICE OF THE STATE AUDITOR
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 SUMMARY OF CROSS CUTTING FINDINGS
 BY ADMINISTERING AGENCY
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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

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 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

RENVILLE COUNTY

INTERNAL CONTROL/MANAGEMENT FINDINGS

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

STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR
STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

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

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

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 CARLTON
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

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

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

STATE OF MINNESOTA
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SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

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

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 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

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

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
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 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
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 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
STATEWIDE SINGLE AUDIT
SUMMARY OF CROSS CUTTING FINDINGS
BY ADMINISTERING AGENCY
FOR THE YEAR ENDED JUNE 30, 1987

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

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 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
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

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
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 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 CELYON

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
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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
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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
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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

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

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
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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
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SUMMARY OF CROSS CUTTING FINDINGS
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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

RENVILLE 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
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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
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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
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SUMMARY OF CROSS CUTTING FINDINGS
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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