

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2001

	Page
INTRODUCTION	
EXHIBIT 1	
Questioned Costs	1
EXHIBIT 2	
Expenditures of Federal Awards by CFDA Number	5
EXHIBIT 3	
Expenditures of Federal Awards by Entity	15
EXHIBIT 4	
Expenditures of Federal Awards by Administering Agency	31
Summary	32
Detail	
Allegheny Health Education and Research Foundation	38
American Health Foundation	38
American Indian OIC	38
Anoka County	38
Arrowhead Regional Development Commission	38
Beltrami County	39
Bemidji Interdistrict Council	39
Benton County	39
Benton-Stearns Education District	39
Brown County	39
Brown-Nicollet Community Health Service	40
Carlton-Cook-Lake-St. Louis Counties Health Board	40
Carver-Scott Educational Cooperative	40
Case Western University	40
Cass County	41
Catholic Charities - St Paul Minneapolis	41
Catholic University	41
Central Community Housing Trust	41
Central Lakes Education District	41
Central Minnesota Council on Aging	41

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2001

	Page
EXHIBIT 4	
Detail	
Cities	
Blue Earth	41
Cokato	42
Coon Rapids	42
Duluth	42
Good Thunder	42
Minneapolis	42
Montgomery	43
Moorhead	43
St. Paul	43
Waterville	43
Clay-Wilkin Community Health Service	44
Cook County	44
Crow River Special Education Cooperative	44
Dakota County	44
Dakota County Community Development Agency	44
East Central Regional Development Commission	44
Family Housing Fund	44
Faribault County Housing and Redevelopment Authority	44
Fergus Falls Special Education Cooperative	45
Fond du Lac Reservation	45
Freeport West	45
Freshwater Education District	45
Frontier Science Foundation	45
Great Lakes Indian Fish and Wildlife Commission	45
Great Lakes National Program Office	45
Greater Minneapolis Council of Churches	46
Headwaters Regional Development Commission	46
Hennepin County	46
Hennepin-Scott-Carver Service Delivery Area 9	47
Human Services of Faribault and Martin Counties	47
Intermediate School District 287	47
Intermediate School District 917	48

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2001

	Page
EXHIBIT 4	
Detail	
Independent School Districts	
0014 Fridley	49
0129 Montevideo	49
0280 Richfield	49
0564 Thief River Falls	49
0621 Mounds View	49
0625 St Paul	49
0706 Virginia	50
0833 South Washington County	50
2142 St. Louis County	50
Itasca County	50
Jackson County	50
Kanabec Pine Community Health Service	50
Kandiyohi County	51
Kandiyohi County Housing and Redevelopment Authority	51
Lakes and Pines Community Action	51
Lakes Country Service Coop	51
Le Sueur County Housing and Redevelopment Authority	51
Le Sueur County	51
Lincoln Lyon and Murray Human Services	51
Little Crow Tele-Media Network	52
Lutheran Immigration/Refugee Services	52
McLeod County	52
McLeod County Housing and Redevelopment Authority	52
Meeker County Housing and Redevelopment Authority	52
Meeker-McLeod-Sibley Community Health Service	52
Meeker-Wright Special Education Cooperative	52
Metro Area Agency on Aging	53
Metropolitan Council	53
Metropolitan Twin Cities Area ESCU	53
Mid State Community Health Service	53
Mid State Education District	54
Mid-Minnesota Arts Alliance	54
Mid-Minnesota Area Agency on Aging	54

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2001

	Page
EXHIBIT 4	
Detail	
Minnesota State Departments or Agencies	
Department of Administration	54
Department of Agriculture	54
Department of Children, Families and Learning	56
Department of Corrections	134
Department of Economic Security	135
Department of Finance	142
Department of Health	142
Department of Human Services	154
Department of Labor and Industry	177
Department of Natural Resources	177
Department of Public Safety	179
Department of Public Service	192
Department of Trade and Economic Development	193
Department of Transportation	198
Historical Society	205
Housing Finance Agency	206
Minnesota Planning	207
Pollution Control Agency	207
Public Facilities Authority	208
State Colleges and Universities	210
Minnesota Association of Community Rehabilitation Organizations	211
Minnesota Chippewa Tribe	211
Minnesota Housing Partnership	211
Minnesota Indian Area Agency on Aging	212
Minnesota River Valley Education District	212
Minnesota River Valley Special Education Cooperative	212
Minneapolis Medical Research Foundation	212
National Association of Private Industry Councils	212
National Senior Citizens and Research Center	212
Northeast Metropolitan Interdistrict 916	213
Nicollet County	213
Nobles County	213
North Central Service Coop	213
North Country Community Health Service	213

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2001

	Page
EXHIBIT 4	
Detail (Continued)	
North Country Vocational Center	213
North Dakota - Department of Education	214
North Dakota - Department of Human Services	214
Northwest Area Agency on Aging	214
Northwest Private Industry Council	214
Northwest Regional Development Commission	214
Ottertail, Great Plains, People Gas Companies	215
Pine to Prairie Vocational Center	215
Planned Parenthood of Minnesota and South Dakota	215
Public Housing Agency of St. Paul	215
Ramsey Action Programs	215
Ramsey County	215
Red Lake Band of Chippewa Indians	216
Region 5 Area Agency on Aging	216
Region 5 Development Commission	216
Region Nine Area Agency on Aging	217
Regions Hospital	217
Renville County	217
Rice County	217
River Bend Education District	217
River Bend Special Education Coop	217
Rock County	217
Rum River Special Education Coop	217
Southeast Minnesota Area Agency on Aging	218
SEMCAC, Inc	218
Sibley County	218
South Central Private Industry Council	218
South Central Service Coop	218
St. Cloud Housing and Redevelopment Authority	219
St. Louis County	219
Stearns County	219
Southwest and West Central Service Cooperative	219
Southwest Minnesota Area Agency on Aging	220
Southwest Minnesota Housing Partnership	220
Southwest Regional Development Commission	221

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2001

	Page
EXHIBIT 4	
Detail	
Systems Technology Incorporated	221
Three Rivers Community Action Program	221
Tri-Valley Opportunity Council, Inc.	221
United States Departments or Agencies	
Corporation for National and Community Service	221
Department of Agriculture	222
Department of Commerce	226
Department of Defense	227
Department of Education	228
Department of Health and Human Services	234
Department of Housing and Urban Development	240
Department of Interior	243
Department of Justice	245
Department of Labor	251
Department of Transportation	252
Department of the Treasury	253
Environmental Protection Agency	253
Equal Employment Opportunity Commission	254
Federal Emergency Management Agency	254
National Science Foundation	255
United Cerebral Palsy	256
United Way of America	256
United Way - Minneapolis	256
University of Arizona	256
University of California - Los Angeles	256
University of Houston	257
University of Iowa	257
University of Minnesota	257
University of Oregon	258
University of Tennessee	258
University of Texas	258
Upper Midwest Community Policing Institute	258
Upper Minnesota Valley Regional Development Commission	258
Wake Forrest	259
Waseca County	259

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
STATEWIDE SINGLE AUDIT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2001

	Page
EXHIBIT 4	
Detail	
Watonwan County	259
West Central Area Agency on Aging	259
Wilderness Inquiry, Inc.	260
Wisconsin Coulee Community Action Program	260
Workforce Development, Inc.	260
Wright County	260
Wright Vocational Center	260
Youthbuild USA, Inc.	260
EXHIBIT 5	
Summary of Nonfederal Crosscutting Findings	261
Cities	262
Counties	267
Housing and Redevelopment Authorities	274
Nonprofit Agencies	275
Other Governmental Agencies	279
Regional Development Commissions	280
Schools and Related Agencies	281
Tribal Governments	297
EXHIBIT 6	
Summary of Federal Crosscutting Findings	299
Cities	300
Counties	301
Housing and Redevelopment Authorities	301
Nonprofit Agencies	301
Other Governmental Agencies	302
Schools and Related Agencies	302
Tribal Governments	308

This page left blank intentionally.