

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Introduction	
Exhibit 1	
Questioned Costs	1
Exhibit 2	
Expenditures of Federal Awards by CFDA Number	5
Exhibit 3	
Expenditures of Federal Awards by Subrecipient Entity	17
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	31
Summary	32
Detail	
ABC for Health, Inc.	38
Academy for Educational Development	38
Aitkin Itasca Koochiching Community Health Services	38
American Association of Retired Persons	38
Anoka County	38
Arrowhead Regional Development Commission	38
Becker County	39
Bemidji Interdistrict Council	39
Benton-Stearns Education District	39
Brown County	40
Carlton-Cook-Lake-St. Louis Counties Health Board	40
Carver-Scott Educational Cooperative	40
Cass County	41
Cass-Todd-Wadena-Morrison Community Health Board	41
Catholic Charities – St. Paul/Minneapolis	41
Centra Care Health System	42
Central Lakes Education District	42
Central Minnesota Council on Aging	42
Cities	
Annandale	43
Coon Rapids	43
Duluth	43

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Exhibit 4	
Detail	
Cities (Continued)	
Lewisville	43
Mapleton	43
Milwaukee, Wisconsin	43
Minneapolis	43
Minnetonka	45
Moorhead	45
Plymouth	45
Rochester	45
South Haven	45
St. Louis Park	45
Saint Paul	45
Waite Park	46
Waseca	46
Welcome	46
Wells	46
Winnebago	46
Clay County	47
Clay Wilkin Community Health Services	47
College of St. Catherine	47
Community Action Partnership of Ramsey and Washington Counties	47
Cook County	47
Crow River Special Education Cooperative	47
Dakota-Scott Service Delivery Area	47
Dakota County	47
Dakota County Community Development Agency	48
Domestic Abuse Intervention Program	48
Duluth Housing and Redevelopment Authority	48
East Range Secondary Technical Center	48
Fairview Riverside Medical Center	48
Family Housing Fund	48
Faribault County Housing and Redevelopment Authority	48
Fond du Lac Reservation	48
Freeport West	49
Freshwater Education District	49

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Exhibit 4	
Detail (Continued)	
Great Lakes Commission	49
Great Lakes Indian Fish and Wildlife Commission	49
Greater Minneapolis Council of Churches	49
Hennepin County	49
Hennepin-Scott-Carver Service Delivery Area 9	51
Human Services of Faribault and Martin Counties	51
Hunger Task Force of Milwaukee	52
Intermediate School District 287	52
Intermediate School District 917	53
Independent School Districts	
0014 Fridley	54
0094 Cloquet	54
0181 Brainerd	54
0280 Richfield	54
0625 Saint Paul	54
0706 Virginia	54
0882 Monticello	55
0911 Cambridge	55
0912 Milaca	55
2142 St. Louis County	55
2170 Staples-Motley	55
2396 Atwater-Cosmos-Grove City	55
Itasca County	55
Jackson County	56
Kanabec Pine Community Health Service	56
Kandiyohi County	56
Le Sueur County Housing and Redevelopment Authority	56
Le Sueur County	56
Lutheran Immigration/Refugee Services	56
Marshall County	56
Mayo Clinic Foundation	57
McLeod County	57
Meeker-McLeod-Sibley Community Health Service	57
Meeker-Wright Special Education Cooperative	57
Metro Area Agency on Aging	57

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Exhibit 4	
Detail	
Metropolitan Council	58
Mid State Education District	58
Mid-Minnesota Development Commission	58
Milwaukee Public Schools	58
Minnesota State Departments or Agencies	
Department of Agriculture	58
Department of Commerce	58
Department of Corrections	62
Department of Education	62
Department of Employment and Economic Development	124
Department of Finance	132
Department of Health	132
Department of Human Services	144
Department of Labor and Industry	171
Department of Natural Resources	171
Department of Public Safety	175
Department of Transportation	194
Historical Society	204
Housing Finance Agency	204
Pollution Control Agency	206
Public Facilities Authority	207
State Colleges and Universities	209
Supreme Court	209
Trial Courts	209
Minnesota Chippewa Tribe	210
Minnesota Coalition Against Sexual Assault	210
Minnesota Housing Partnership	210
Minnesota River Valley Education District	210
Minnesota River Valley Special Education Cooperative	211
Minneapolis Medical Research Foundation	211
Northeast Metropolitan Interdistrict 916	211
Neighborhood House Association	211
Nicollet County	211
Nobles County	212
Norman County	212

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Exhibit 4	
Detail (Continued)	
North Country Vocational Center	212
North Dakota - Department of Health	212
North Dakota - Department of Human Services	212
Northwest Community Action, Inc.	212
Northwest Health Sciences University	213
Northwest Suburban Integration District	213
Northwest Private Industry Council	213
Northwest Regional Development Commission	213
Olmsted County	213
Oneida County, Wisconsin	213
Pillsbury United Communities	214
Planned Parenthood of Minnesota, North Dakota, and South Dakota	214
Plymouth Neighborhood Foundation	214
Ramsey County	214
Redeemer Lutheran Church	215
Region 5 Development Commission	215
Region Nine Development Commission	215
Renville County	215
River Bend Education District	215
Rock County	215
Roseau County	215
Rum River Special Education Cooperative	216
Sacred Heart Hospital	216
Salvation Army, Minneapolis	216
Scott County	216
Southeast Minnesota Area Agency on Aging	216
Southeast Minnesota Water Resources Board	217
Senior Service America, Inc.	217
ServeMinnesota!	217
Sherburne County	217
Sibley County	217
South Central Service Cooperative	217
Special School District 1 - Minneapolis	217
St. Cloud Area Planning Organization	218

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Exhibit 4	
Detail (Continued)	
St. Cloud Housing and Redevelopment Authority	218
St. Croix River Education District	218
St. Louis County	218
St. Paul Chamber of Commerce	218
St. Paul Collaborative	219
St. Paul Public Housing Agency	219
St. Paul-Ramsey Children's Initiative	219
State of Maryland	219
State of Wisconsin - Department of Workforce Development	219
State of Wisconsin - Division of Public Health	219
Stearns County	219
Stearns County Soil and Water Conservation District	220
Suburban Ramsey Family Collaborative	220
Southwest and West Central Service Cooperative	220
Southwest Minnesota Housing Partnership	220
Southwest Minnesota Private Industry Council	220
Swift County	221
Three Rivers Community Action Program	221
United States Departments or Agencies	
Corporation for National and Community Service	221
Department of Agriculture	222
Department of Commerce	224
Department of Defense	225
Department of Education	226
Department of Energy	233
Department of Health and Human Services	233
Department of Homeland Security	239
Department of Housing and Urban Development	243
Department of Interior	249
Department of Justice	252
Department of Labor	257
Department of Transportation	258
Department of Treasury	259
Environmental Protection Agency	259
Equal Employment Opportunity Commission	261

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Exhibit 4	
Detail	
United States Departments or Agencies (Continued)	
National Archives and Record Administration	261
National Foundation of Arts and Humanities	261
National Science Foundation	261
United States Catholic Conference	261
United Way of America	262
University of California – San Francisco	262
University of Illinois at Chicago	262
University of Maryland	262
University of Minnesota	263
University of North Carolina	264
University of Oregon	264
University of Vermont	264
University of Wisconsin	264
Upper Minnesota Valley Regional Development Commission	264
Vilas County, Wisconsin	264
Wake Forest University	264
Waseca County	264
Watonwan County	265
West Central Area Agency on Aging	265
West Central Education District	265
West Central Minnesota Communities Action	265
Wisconsin Medical College	265
 Exhibit 5	
Summary of Nonfederal Crosscutting Findings	267
Cities	268
Counties	271
Nonprofit Agencies	277
Other Governmental Agencies	278
Regional Development Commissions	279
Schools and Related Agencies	279

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Table of Contents
For the Year Ended June 30, 2006**

	Page
Exhibit 6	
Summary of Federal Crosscutting Findings	291
Cities	292
Counties	293
Nonprofit Agencies	293
Other Governmental Agencies	293
Schools and Related Agencies	293