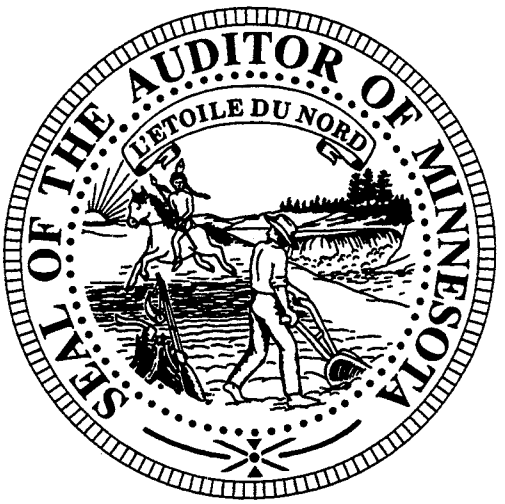
STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

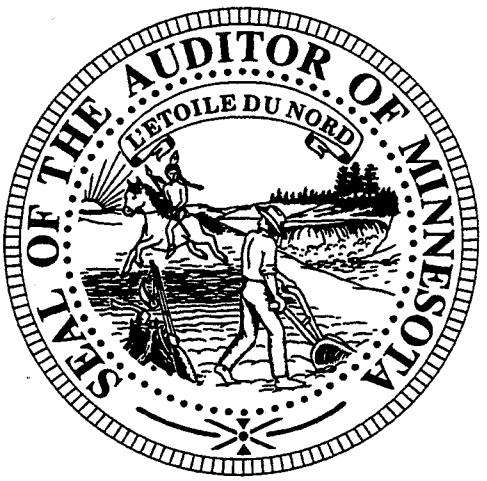
MANAGEMENT AND COMPLIANCE REPORT
PREPARED AS A RESULT OF THE AUDIT
OF THE FINANCIAL AFFAIRS OF THE

CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

YEAR ENDED DECEMBER 31, 2007

CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

Year Ended December 31, 2007



Management and Compliance Report

Audit Practice Division
Office of the State Auditor
State of Minnesota

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CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

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CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

Schedule 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2007

I. SUMMARY OF AUDITOR'S RESULTS

A. Our report expresses unqualified opinions on the basic financial statements of the City of Minneapolis.

B. Deficiencies in internal control were disclosed by the audit of financial statements of the City of Minneapolis and are reported in the "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards.*" None were material weaknesses.

C. No instances of noncompliance material to the financial statements of the City of Minneapolis were disclosed during the audit.

D. No matters involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."

E. The Auditor's Report on Compliance for the major federal award programs for the City of Minneapolis expresses an unqualified opinion.

F. No findings were disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.

G. The major programs are:

Community Development Block Grant	CFDA #14.218
HOME Investment Partnerships Program	CFDA #14.239
Enterprise Communities and Empowerment Zones Program	CFDA #14.244
Lead-Based Paint Hazard Control	CFDA #14.900
WIA Cluster	
Workforce Investment Act - Adult Program	CFDA #17.258
Workforce Investment Act - Youth Activities	CFDA #17.259
Workforce Investment Act - Dislocated Workers	CFDA #17.260

Capitalization Grants for Clean Water State Revolving Funds	CFDA #66.468
Urban Areas Security Initiative	CFDA #97.008
Disaster Grants - Public Assistance	CFDA #97.036
Homeland Security Grant Program	CFDA #97.067

H. The threshold for distinguishing between Types A and B programs was $1,268,789.

I. The City of Minneapolis was determined to be a low-risk auditee.

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEMS NOT RESOLVED

02-1 Timely Accounting for CPED Activities

Previous reports have noted financial transactions occurring throughout the year that were not recorded in a timely manner. Examples of these transactions related to trustee activities, loan repayments, and requests for reimbursement from granting agencies for expenditures incurred. Our current year's audit found no issues with timeliness relative to trustee activities and requests for reimbursement from granting agencies. However, regarding timeliness in recording loan repayments, primarily in the "Loan C" program, the condition remained unchanged.

We again recommend that the timeliness in recording loan repayments be improved.

Client's Response:

City Finance is in the process of reviewing the accounting procedures related to the "Loan C" program. We intend to develop the policies and procedures needed to ensure timely and accurate information.

06-1 Prior Period Adjustment

Our previous report noted that a prior period adjustment was needed to recognize a lease receivable that had been omitted from previous financial statements because Finance personnel had not been informed of the lease arrangement. The City's 2007 financial statements included a prior period adjustment to correct the amount recorded as interest payable in the previous year's financial statements. The need for prior period adjustments can raise doubts as to the reliability of the City's financial information being presented.

We recommend that Finance personnel review its procedures in preparing financial information to ensure an accurate presentation.

Client's Response:

Over the next year the City will review its processes for compiling financial reports along with its internal control structure related to financial reporting. The goal of this action will be to identify adjustments and accounting entries necessary for complete and accurate year-end financial reporting.

ITEMS ARISING THIS YEAR

07-1 Monitoring Internal Controls

City management is responsible for monitoring its internal controls. This would require performing a risk assessment of existing controls over significant functions of its accounting system used to produce financial information for the Mayor and members of the City Council, management, and for external financial reporting. The risk assessment is intended to determine if the internal controls that have been established by management are still effective or if changes are needed to maintain a sound internal control structure. Changes may be necessary due to such things as organizational restructuring, updates to information systems, or changes to services being provided. Our inquiry of City management found that significant internal controls of its accounting system have begun to be documented. Also, significant internal controls are assessed on an informal basis. Significant internal controls would cover such areas as:

- cash and investment activities;
- capital assets (capitalization process and related depreciation);

- major funding sources (taxes, intergovernmental revenues, charges for services, and miscellaneous items);
- expenditure/expense processing; and
- payroll.

Risk assessments performed by the City lack a formal process, as they are not documented to demonstrate what was reviewed and their results.

We recommend that City Finance personnel document the significant internal controls in its accounting system. We also recommend that a formal plan be developed that calls for the assessing and monitoring of the internal control structure on a regular basis, no less than annually. The monitoring should be documented to show the results of the review, changes required, and who performed the work.

Client's Response:

The City will be undertaking a three-pronged approach to address its Internal Control Structure (ICS):

1. *Review the ICS already in place for completeness and effectiveness. In some cases controls may need to be designed or redesigned. In all cases the control measures will be documented.*
2. *Monitor and test the effectiveness of controls in operation, and*
3. *Remedy any deficiencies identified during the test of controls*

This process is continual and quite extensive so the review and design of controls may not be completed during 2008.

07-2 Internal Controls Over Parking Facilities

For 2007, we were asked by the Public Works Department - Transportation Division to perform a detailed review of internal controls and other matters involving operations of the City parking ramp facilities. The City contracts with a private operator to oversee operations of the parking facilities. The operator is responsible for establishing internal controls over collections, bank deposits, recordkeeping, and certain payments to vendors.

Our review found the following conditions:

- few written policies and procedures;
- duties were not segregated;
- reconciliations between collections and bank deposits were not documented;
- an absence of sign-offs by employees to indicate verification of daily transactions;
- a lack of accountability for tickets issued to customers;
- no formal process to follow up on past due validation accounts;
- at one ramp, we observed large stacks of cash and checks within view of the customer's window--many of the checks were not restrictively endorsed; and
- payments by the operator to vendors were found to be issued 60 to 120 days after the date of the invoice.

The above conditions were found in some or all of the parking facilities reviewed. These conditions indicate the need to strengthen internal controls over the collection, depositing, and reporting of parking facility revenues.

We recommend that Public Works management discuss with its operator of these facilities the appropriate actions to take that will help resolve the above conditions. We also recommend that monitoring of internal controls at the parking facilities be enhanced by City management.

Client's Response:

Public Works – Traffic and Parking Services concurs with these findings and has already discussed many of these issues with Ampco System Parking. Plans to address these issues and a schedule, has been developed to implement changes over the next six to twelve months.

07-3 City Payroll Procedures

Our audit of payroll procedures identified the following conditions:

- City staff involved with certain payroll activities did not seem to possess sufficient knowledge about City policies and procedures in the payroll area. Auditors experienced difficulties in obtaining information about the recording of transactions from the City's payroll system into the general ledger (FISCOL). There also seemed to be a lack of understanding in the calculation of salaries payable. Most of our questions were referred to a part-time individual who has retired from the City. The City should provide training to payroll staff so they are able to understand the department's policies and procedures for carrying out payroll activities. Reliance should not be placed on a part-time individual who is retired to answer questions of auditors or others within the City.

- Certain staff involved with the processing of payroll and who are both a Departmental Representative and Payroll Representative have the ability to create temporary employees, add hours to pay lines, and change banking information in the HRIS System, all without electronic approvals. The above conditions appear to allow certain payroll staff to create fictitious employees and modify payroll information without the knowledge of anyone else.

We recognize that the City is undergoing the implementation of a new accounting system and that this process could include changes to existing payroll procedures.

We recommend that the City review the above conditions to determine if additional training of staff and management oversight of certain HRIS staff is needed.

Client's Response:

The City is in the process of filling the vacancy that is responsible for Payroll accounting and acting as a liaison to the State Auditor. Once the position is filled, the slow response time and lack of knowledge experienced this year will not recur.

The City will examine the business processes associated with employee maintenance and Payroll to identify and remedy any internal control issues associated with segregation of duties.

PREVIOUSLY REPORTED ITEM RESOLVED

Reconciliation of CPED Land Inventory Records (01-1)

Previous reports have disclosed the following conditions related to land inventory records maintained by the CPED:

- CPED staff were unable to reconcile reports on acquisitions, dispositions, and balances;
- authorizations for land transactions could not always be located; and
- land transactions were not recorded in a timely manner to the CPED's subsidiary information system.

Resolution

We found that CPED staff were able to reconcile and prepare financial information for the City's annual financial report relative to acquisitions, dispositions, and balances. We were able to verify authorizations for land transactions. We also found that timeliness in recording land information was improved to the point we consider the matter resolved.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

None.

IV. OTHER FINDINGS AND RECOMMENDATIONS

None.

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REBECCA OTTO
STATE AUDITOR

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Mayor and Members of the City Council
City of Minneapolis

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Minneapolis as of and for the year ended December 31, 2007, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 16, 2008. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Other auditors audited the financial statements of Meet Minneapolis, a component unit of the City of Minneapolis, as described in our report on the City of Minneapolis' financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Meet Minneapolis were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Minneapolis' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City's financial statements that is more than inconsequential will not be prevented or detected by the City's internal control. We considered the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 02-1, 06-1, and 07-1 through 07-3 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City of Minneapolis' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe none of the significant deficiencies described above are a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Minneapolis' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Government,* promulgated by the State Auditor pursuant to Minn. Stat. § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Local Government* contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our study included all of the listed categories.

The results of our tests indicate that, for the items tested, the City of Minneapolis complied with the material terms and conditions of applicable legal provisions.

The City of Minneapolis' written responses to the significant deficiencies identified in our audit have been included in the Schedule of Findings and Questioned Costs. We did not audit the City's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the City Council, Mayor, management, others within the City of Minneapolis, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

REBECCA OTTO
STATE AUDITOR

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 16, 2008

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REBECCA OTTO
STATE AUDITOR

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mayor and Members of the City Council
City of Minneapolis

Compliance

We have audited the compliance of the City of Minneapolis with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. The City of Minneapolis' major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Minneapolis' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City of Minneapolis complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

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Internal Control Over Compliance

The management of the City of Minneapolis is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the City's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the City of Minneapolis' internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Minneapolis as of and for the year ended December 31, 2007, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 16, 2008. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming opinions on the City of Minneapolis' basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the City Council, Mayor, management and others within the City of Minneapolis, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

REBECCA OTTO
STATE AUDITOR

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 16, 2008

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CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

Schedule 2

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development			
Passed Through Hennepin County			
Lead Hazard Reduction Demonstration Grant	14.905	$ 12,133	$ -
Direct			
Community Development Block Grants	14.218	15,661,033	4,717,345
Emergency Shelter Program	14.231	1,045,812	-
Home Investment in Affordable Housing (HOME)	14.239	4,742,189	-
Housing Opportunities forPersons with AIDS (HOPWA)	14.241	925,802	925,802
Empowerment Zones Program	14.244	1,581,606	1,067,285
Lead Based Paint Hazard Control	14.900	1,430,672	-
Healthy Homes Demonstration Grant	14.901	294,473	22,867
Lead Outreach Grant	14.904	193,818	154,547
Total U.S. Department of Housing and Urban Development		**$ 25,887,538**	**$ 6,887,846**
U.S. Department of the Interior - National Park Service			
Direct			
Save America's Treasures	15.929	**$ 32,826**	**$ -**
U.S. Department of Justice			
Passed Through Minnesota Department of Public Safety			
Juvenile Accountability Incentive Block Grant	16.523	$ 37,705	$ 37,705
Juvenile Justice and Delinquency Prevention Special Emphasis	16.548	28,864	28,864
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	68,865	-
Edward Byrne Memorial Formula Grant Program	16.579	334,667	114,849
Enforcing Under Age Drinking Laws Program	16.727	5,000	-
Passed Through Greater Minneapolis Council of Churches			
Weed and Seed Program	16.595	8,148	-
Passed Through Pillsbury United Communities			
Weed and Seed Program	16.595	99,950	-
Passed Through Powderhorn Park Neighborhood Association			
Weed and Seed Program	16.595	34,009	-
Passed Through Project for Pride and Living			
Weed and Seed Program	16.595	3,000	-
Passed Through Hennepin County			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	210,974	-

CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

Schedule 2
(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Justice (Continued)			
Direct			
Antiterrorism Emergency Reserve	16.321	1,511	-
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
Discretionary Drug and Criminal Assistance Program	16.580	41,447	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	330,151	111,191
Police Hiring Grant	16.710	213,475	-
Total U.S. Department of Justice		**$ 1,417,766**	**$ 292,609**
U.S. Department of Labor			
Passed Through Minnesota Department of Employment and Economic Development			
Workforce Investment Act - Adult Program	17.258	$ 975,315	$ 715,428
Workforce Investment Act - Youth Activities	17.259	1,021,275	873,165
Workforce Investment Act - Dislocated Workers	17.260	773,234	477,235
Total U.S. Department of Labor		**$ 2,769,824**	**$ 2,065,828**
U.S. Department of Transportation			
Passed Through Metropolitan Council			
Highway Planning and Construction	20.205	$ 75,753	$ 75,753
Federal Transit Formula Grants	20.507	176,910	176,910
Passed Through Minnesota Department of Transportation			
Highway Planning and Construction	20.205	767,914	746,087
Federal Transit Planning Grant	20.505	174,859	-
Passed Through Minnesota Department of Public Safety			
Highway Planning and Construction	20.205	4,342	-
Passed Through Minnesota Department of Public Safety			
Safe and Sober Program	20.600	38,006	-
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	12,007	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	2,958	-
Total U.S. Department of Transportation		**$ 1,252,749**	**$ 998,750**

CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

Schedule 2
(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Equal Employment Opportunity Commission			
Direct			
Employment Discrimination - State and Local Fair Employment	30.002	$ 46,440	$ -
U.S. Environmental Protection Agency			
Passed Through Minnesota Public Facilities Authority			
Capitalization Grants for Drinking Water State Revolving Fund	66.468	$ 3,561,874	$ -
Passed Through Hennepin County			
Environmental Education Grants	66.951	157,339	-
Direct			
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(B)(3) of the Clean Water Act	66.436	100,000	-
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	30,819	-
Total U.S. Environmental Protection Agency		$ 3,850,032	$ -
U.S. Department of Health and Human Services			
Passed Through Hennepin County			
Temporary Assistance for Needy Families (TANF)	93.558	$ 367,487	$ 225,052
Passed Through Minnesota Department of Health			
Mental Health National Service Awards for Research Training	93.282	720,953	395,298
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	507,290	192,644
Temporary Assistance for Needy Families (TANF)	93.558	518,867	497,491
Maternal and Child Health	93.994	832,057	549,355
Direct			
Maternal and Child Health Federal Consolidated Programs	93.110	179,479	77,184
Healthy Start Initiative	93.926	972,194	505,252
Preventive Health Services Grant	93.974	291,071	229,402
Total U.S. Department of Health and Human Services		$ 4,389,398	$ 2,671,678