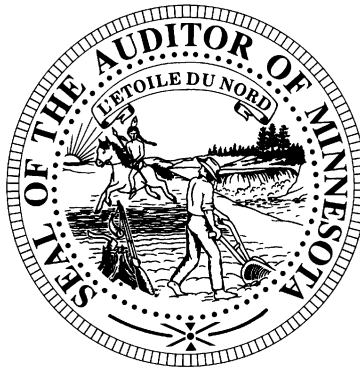


**FEDERALLY ASSISTED PROGRAMS  
OF SUBRECIPIENTS OF  
THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 2003**



**Single Audit Division  
Office of the State Auditor  
State of Minnesota**

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REPORT OF THE STATE AUDITOR  
ON  
FEDERALLY ASSISTED PROGRAMS  
OF  
SUBRECIPIENTS OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 2003

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

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State Auditor

Department of Finance

Peggy Ingison  
Commissioner

Office of the Legislative Auditor

James R. Nobles  
Legislative Auditor

U.S. Department of Agriculture

Edward Krivus  
Regional Inspector General  
for Audit

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Office of the State Auditor  
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February 13, 2004

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The Office of the State Auditor has completed our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2003.

#### General

The State of Minnesota, as a recipient of federal funds, is responsible for assuring that its subrecipients of federal funds have audits in accordance with the Single Audit Act Amendments of 1996 and the Office of Management and Budget (OMB) Circular A-133.

This report on "Federally Assisted Programs of Subrecipients of the State of Minnesota" for the fiscal year ended June 30, 2003, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.

## General (Continued)

This report represents a compilation of financial and compliance information pertaining to federal grants. The data has been obtained from audited financial statements of subrecipients submitted to this office. Subrecipients covered in this report include cities, counties, housing and redevelopment authorities, nonprofit agencies, regional development commissions, school districts and related agencies, tribal governments, and other local units of government in Minnesota.

## Memorandum of Understanding

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 of Minnesota.

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:

- S The Minnesota Department of Finance serves as the lead state agency, representing all Minnesota state agencies receiving federal funds, and coordinates single audit requirements.
- S The Minnesota Office of the Legislative Auditor performs the statewide single audit and prepares the audit report at the state level.
- S The U.S. Department of Agriculture - Office of the 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.
- S The Minnesota Office of the State Auditor monitors subrecipient audits by reviewing audit reports for timeliness and compliance with federal reporting standards. Subrecipient audit reports are considered acceptable when they include the reporting elements required by *Government Auditing Standards*, issued by the Comptroller General of the United States; by the American Institute of Certified Public Accountants; by the Single Audit Act Amendments of 1996; and by Office of Management and Budget (OMB) Circular A-133. The Office prepares this summary report, which includes expenditures of federal awards by subrecipients, along with their auditor's questioned costs and noncompliance findings. This summary report is provided to the other parties of the Memorandum.

## Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2003, 490 entities were determined to have received sufficient federal funds from the State of Minnesota to require them to submit audited financial statements. Not all of the subrecipients submitted audited financial statements in time to be included in this report.

## Review of Subrecipient Audit Reports (Continued)

The status of the audits, by type, are:

|  | <u>Reports</u> |                 |                             | Not<br>Received in<br>Time for<br>Publication |
|--|----------------|-----------------|-----------------------------|---|
|  | <u>Total</u>   | <u>Received</u> | <u>Failed to<br/>Report</u> |   |
| Cities                                   | 67             | 67              | -                           | -   |
| Counties                                 | 85             | 85              | -                           | -   |
| Housing and Redevelopment<br>Authorities | 2              | 1               | -                           | 1   |
| Nonprofit Agencies                       | 85             | 46              | 23                          | 16  |
| Other Governmental Agencies              | 20             | 17              | 2                           | 1   |
| Regional Development Commissions         | 9              | 9               | -                           | -   |
| Schools and Related Agencies             | 271            | 259             | 12                          | -   |
| Tribal Governments                       | 10             | 4               | 6                           | -   |
| Totals                                   | <u>549</u>     | <u>488</u>      | <u>43</u>                   | <u>18</u>                                     |
| Percent                                  | 100%           | 89%             | 8%                          | 3%  |

### Significant Items

To be included in this report, financial statements must have been received by February 10, 2004. The Single Audit Act requires governments to file their single audit reports within nine months of year end; therefore, governmental entities with fiscal years ending May 9, 2003, or earlier, should have filed their financial statements in time for this report. In addition, the State requires school districts to file their financial statements by December 31. Forty-three entities failed to report in compliance with these requirements. An additional 18 reports were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between May 9 and July 1, 2003, may have reporting deadlines extending beyond the publication date of this report.

### Contents of This Report

This report contains six exhibits. The exhibits contain information included in audited financial statements of subrecipients having fiscal year-ends between July 1, 2002, and June 30, 2003. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency. The exhibits are:

#### Exhibit 1 Questioned Costs

A summary of questioned costs by administrative agency. Summarized for each questioned cost is the subrecipient entity, Catalog of Federal Domestic Assistance (CFDA) number, reason for and the amount of the questioned costs.

## Contents of This Report (Continued)

### Exhibit 2 Expenditures of Federal Awards by CFDA Number

A summary of expenditures of federal awards by CFDA number and by the administering agency type--direct federal or pass through state or other agency.

### Exhibit 3 Expenditures of Federal Awards by Entity

A summary of expenditures of federal awards by subrecipient entity and the administrative agency type--direct federal or pass through state or other agency. Also shown are those entities which were to file a single audit report and did not. The exhibit identifies if the entity's audit report is acceptable; that is, if the audit report contains all reporting elements required by applicable auditing standards.

### Exhibit 4 Expenditures of Federal Awards by Administering Agency

A summary of expenditures of federal awards by the administrative agency and a breakdown of those agencies by the subrecipient entities and CFDA numbers. Also indicated are federal or nonfederal crosscutting findings or grant noncompliance (refer to Exhibits 5 and 6 for detailed crosscutting findings). The exhibit also identifies if the entity's audit report is acceptable.

### Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type

A summary of nonfederal crosscutting findings by entity. A nonfederal crosscutting finding is non-monetary and does not pertain to any federal programs.

### Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type

A summary of federal crosscutting findings by entity. A federal crosscutting finding is non-monetary and does not pertain to a specific federal program.

For any detail regarding information in these exhibits, the audit report should be reviewed or the subrecipient should be contacted.

## Report Distribution

This report will be distributed to:

- S U.S. Department of Agriculture, the cognizant agency for the State of Minnesota;
- S Grantor agencies of the federal government;
- S State of Minnesota agencies which subgranted federal funds on a pass-through basis;
- S Selected local agencies which subgranted federal funds on a pass-through basis; and other interested organizations.

## Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the ten years ended June 30, 2003:

| <u>Year</u> | <u>Cities</u> | <u>Counties</u> | <u>HRAs</u> | <u>Libraries</u> | <u>Nonprofit<br/>Agencies</u> | <u>Other<br/>Governments</u> | <u>RDCs</u> | <u>Schools<br/>and<br/>Related<br/>Agencies</u> | <u>Tribal<br/>Governments</u> | <u>Total</u> |
|-------------|---------------|-----------------|-------------|------------------|-------------------------------|------------------------------|-------------|---|-------------------------------|--------------|
| 2003        | 67            | 85              | 1           | -                | 46                            | 17                           | 9           | 259   | 4                             | 488          |
| 2002        | 62            | 83              | 2           | -                | 47                            | 17                           | 9           | 227   | 4                             | 451          |
| 2001        | 71            | 79              | 2           | -                | 48                            | 25                           | 7           | 209   | 5                             | 446          |
| 2000        | 39            | 74              | 3           | -                | 49                            | 22                           | 8           | 200   | 5                             | 400          |
| 1999        | 61            | 79              | 1           | -                | 46                            | 20                           | 6           | 186   | 4                             | 403          |
| 1998        | 36            | 87              | -           | 1                | 45                            | 14                           | 6           | 183   | 4                             | 376          |
| 1997        | 88            | 87              | -           | 10               | 65                            | 26                           | 6           | 163   | 5                             | 450          |
| 1996        | 80            | 87              | -           | 19               | 70                            | 25                           | 6           | 425   | 5                             | 717          |
| 1995        | 95            | 87              | 3           | 18               | 87                            | 23                           | 5           | 442   | 5                             | 765          |
| 1994        | 98            | 87              | 1           | 19               | 81                            | 21                           | 6           | 464   | 5                             | 782          |

The following table summarizes the federal grant revenue by administering agency type included in this report for the last ten years: (Dollars in millions)

| <u>Year</u> | <u>Administering Agency</u> |              |              |              |
|-------------|-----------------------------|--------------|--------------|--------------|
|             | <u>Federal</u>              | <u>State</u> | <u>Other</u> | <u>Total</u> |
| 2003        | \$ 503                      | \$ 1,114     | \$ 61        | \$ 1,678     |
| 2002        | 459                         | 1,056        | 52           | 1,567        |
| 2001        | 363                         | 1,009        | 48           | 1,420        |
| 2000        | 392                         | 808          | 43           | 1,243        |
| 1999        | 281                         | 789          | 42           | 1,112        |
| 1998        | 212                         | 808          | 51           | 1,071        |
| 1997        | 253                         | 763          | 44           | 1,060        |
| 1996        | 222                         | 768          | 49           | 1,039        |
| 1995        | 233                         | 770          | 54           | 1,057        |
| 1994        | 176                         | 778          | 48           | 1,002        |

Statistical Information (Continued)

The following is a tabulation of the questioned costs for the last ten years:

| <u>June 30</u> | <u>Amount</u> |
|----------------|---------------|
| 2003           | \$ 358,423    |
| 2002           | 809,429       |
| 2001           | 364,580       |
| 2000           | 802,586       |
| 1999           | 644,500       |
| 1998           | 979,716       |
| 1997           | 438,373       |
| 1996           | 726,335       |
| 1995           | 2,856,054     |
| 1994           | 288,115       |

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2003, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I wish to acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

Patricia Anderson  
State Auditor



## **EXHIBIT 1**

### **QUESTIONED COSTS**

The following exhibit is a summary of the questioned costs by administering agency. Summarized for each questioned cost is the subrecipient entity, CFDA number, reason for the questioned cost, and the amount of the questioned cost. The resolution of questioned costs is the responsibility of the administering agency.

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**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Questioned Costs  
For the Year Ended June 30, 2003**

**Exhibit 1**

| <b>Administering Agency<br/>Name of Entity</b>              | <b>CFDA<br/>Number</b> | <b>Reason</b>    | <b>Dollar<br/>Amount</b> |
|---|------------------------|------------------|--------------------------|
| <b>MN - DEPARTMENT OF EDUCATION</b>                         |                        |                  |                          |
| CASS COUNTY   | 93.596                 | Grant Compliance | 980                      |
| ISD 0701 HIBBING  | 84.010                 | Expenditures     | 40,545                   |
|   |                        |                  | <u>41,525</u>            |
| <b>MN - DEPARTMENT OF HUMAN SERVICES</b>                    |                        |                  |                          |
| CARLTON COUNTY  | 93.658                 | Grant Compliance | 9,613                    |
| CASS COUNTY   | 93.658                 | Grant Compliance | 28,639                   |
| HENNEPIN COUNTY   | 93.596                 | Grant Compliance | 114                      |
| ST LOUIS COUNTY   | 93.556                 | Expenditures     | 1,756                    |
|   |                        |                  | <u>40,122</u>            |
| <b>MN - DEPARTMENT OF PUBLIC SAFETY</b>                     |                        |                  |                          |
| BECKER COUNTY HOUSING AND ECO                               | 83.544                 | Expenditures     | 46,791                   |
| <b>MN - DEPARTMENT OF TRANSPORTATION</b>                    |                        |                  |                          |
| CITY OF ROCHESTER   | 20.106                 | Grant Compliance | 13,465                   |
| <b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b> |                        |                  |                          |
| FOND DU LAC RESERVATION                                     | 14.867                 | Grant Compliance | 216,000                  |
| CITY OF BLOOMINGTON   | 14.871                 | Grant Compliance | 520                      |
|   |                        |                  | <u>216,520</u>           |
| Total Questioned Costs                                      |                        |                  | <u><u>358,423</u></u>    |

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## **EXHIBIT 2**

### **EXPENDITURES OF FEDERAL AWARDS BY CFDA NUMBER**

The following exhibit is a summary of expenditures of federal awards by CFDA number and by the administering agency type--direct federal, pass-through state, or pass-through other agency.

**State of Minnesota**  
**Office of the State Auditor**  
**Statewide Single Audit**  
**Summary of Expenditures of Federal Awards by CFDA Number**  
**For the Year Ended June 30, 2003**

**Exhibit 2**

| CFDA Number | Audited Award Expenditure Amounts |              |              |            |
|-------------|-----------------------------------|--------------|--------------|------------|
|             | Direct Federal                    | Pass Through |              | Total      |
|             |                                   | State        | Other Agency |            |
| 10.000      | 49,875                            | ---          | 2,040        | 51,915     |
| 10.069      | 26,026                            | ---          | ---          | 26,026     |
| 10.221      | 48,916                            | ---          | ---          | 48,916     |
| 10.227      | 36,319                            | ---          | ---          | 36,319     |
| 10.302      | 42,210                            | ---          | 8,479        | 50,689     |
| 10.405      | 1,653                             | ---          | ---          | 1,653      |
| 10.443      | 17,058                            | ---          | ---          | 17,058     |
| 10.500      | 85,726                            | ---          | 109,515      | 195,241    |
| 10.550      | 311,223                           | 16,368,922   | 93,713       | 16,773,858 |
| 10.551      | ---                               | ---          | 136,004      | 136,004    |
| 10.553      | ---                               | 11,928,791   | ---          | 11,928,791 |
| 10.555      | ---                               | 57,342,689   | ---          | 57,342,689 |
| 10.556      | ---                               | 184,400      | ---          | 184,400    |
| 10.557      | ---                               | 13,827,511   | 972,081      | 14,799,592 |
| 10.558      | 32,029                            | 23,041,120   | 8,384        | 23,081,533 |
| 10.559      | ---                               | 1,549,966    | ---          | 1,549,966  |
| 10.560      | ---                               | 21,936       | ---          | 21,936     |
| 10.561      | ---                               | 11,308,682   | 105,836      | 11,414,518 |
| 10.565      | 72,020                            | 439,748      | ---          | 511,768    |
| 10.567      | 191,251                           | ---          | ---          | 191,251    |
| 10.568      | ---                               | 56,268       | ---          | 56,268     |
| 10.569      | ---                               | 453,386      | ---          | 453,386    |
| 10.570      | 31,675                            | 1,492,380    | 313,691      | 1,837,746  |
| 10.572      | ---                               | 245          | ---          | 245        |
| 10.664      | 46,513                            | 11,805       | ---          | 58,318     |
| 10.665      | 304,193                           | 929,240      | 426,969      | 1,660,402  |
| 10.668      | ---                               | 2,066,982    | ---          | 2,066,982  |
| 10.760      | 5,326,919                         | 2,466,463    | ---          | 7,793,382  |
| 10.766      | 130,668                           | ---          | ---          | 130,668    |
| 10.769      | 21,250                            | ---          | ---          | 21,250     |
| 10.771      | 12,909                            | ---          | ---          | 12,909     |
| 10.772      | ---                               | 20,000       | ---          | 20,000     |
| 10.854      | 450,000                           | ---          | ---          | 450,000    |
| 10.903      | 78,621                            | ---          | ---          | 78,621     |
| 10.912      | 610                               | ---          | ---          | 610        |
| 10.914      | 8,309                             | ---          | ---          | 8,309      |
| 11.300      | 3,574,159                         | ---          | ---          | 3,574,159  |
| 11.302      | 794,199                           | ---          | ---          | 794,199    |
| 11.303      | ---                               | ---          | 8,509        | 8,509      |
| 11.307      | 3,843,657                         | ---          | 59,661       | 3,903,318  |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 2  
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003**

| CFDA Number | Audited Award Expenditure Amounts |              |              |            |
|-------------|-----------------------------------|--------------|--------------|------------|
|             | Direct Federal                    | Pass Through |              | Total      |
|             |                                   | State        | Other Agency |            |
| 11.419      | ---                               | 165,525      | ---          | 165,525    |
| 11.550      | 105,120                           | ---          | ---          | 105,120    |
| 11.552      | 892,740                           | ---          | ---          | 892,740    |
| 11.801      | ---                               | 5,594        | ---          | 5,594      |
| 12.000      | 358,527                           | ---          | ---          | 358,527    |
| 12.104      | ---                               | 1,440        | ---          | 1,440      |
| 12.106      | 329,927                           | ---          | ---          | 329,927    |
| 12.113      | 260,760                           | ---          | ---          | 260,760    |
| 12.401      | 99,300                            | ---          | ---          | 99,300     |
| 14.000      | 362,729                           | ---          | ---          | 362,729    |
| 14.169      | 31,967                            | ---          | 6,787        | 38,754     |
| 14.199      | 273,467                           | ---          | ---          | 273,467    |
| 14.218      | 49,636,889                        | 459,610      | 4,727,690    | 54,824,189 |
| 14.219      | 139                               | 3,815        | 920,283      | 924,237    |
| 14.228      | 28,532                            | 18,496,698   | 326,944      | 18,852,174 |
| 14.231      | 1,535,974                         | 458,999      | 69,606       | 2,064,579  |
| 14.235      | 2,743,884                         | 804,013      | 459,738      | 4,007,635  |
| 14.238      | 1,081,050                         | 85,786       | 64,148       | 1,230,984  |
| 14.239      | 6,791,338                         | 1,056,891    | 1,124,622    | 8,972,851  |
| 14.241      | 639,838                           | 505,820      | ---          | 1,145,658  |
| 14.243      | 447,869                           | ---          | ---          | 447,869    |
| 14.244      | ---                               | 2,674,903    | 28,395       | 2,703,298  |
| 14.250      | 50,000                            | ---          | ---          | 50,000     |
| 14.311      | 8,925                             | ---          | ---          | 8,925      |
| 14.506      | 47,224                            | ---          | ---          | 47,224     |
| 14.850      | 10,266,725                        | ---          | ---          | 10,266,725 |
| 14.854      | 3,247                             | ---          | 743,821      | 747,068    |
| 14.856      | 859,645                           | ---          | ---          | 859,645    |
| 14.862      | 509,593                           | ---          | ---          | 509,593    |
| 14.867      | 3,916,819                         | ---          | ---          | 3,916,819  |
| 14.870      | 59,586                            | ---          | ---          | 59,586     |
| 14.871      | 58,008,690                        | ---          | 2,121,583    | 60,130,273 |
| 14.872      | 1,150,184                         | ---          | ---          | 1,150,184  |
| 14.900      | 1,791,992                         | 2,206        | ---          | 1,794,198  |
| 15.000      | 16,500                            | ---          | ---          | 16,500     |
| 15.020      | 50,997                            | ---          | ---          | 50,997     |
| 15.021      | 309,180                           | ---          | ---          | 309,180    |
| 15.022      | 5,174,369                         | ---          | ---          | 5,174,369  |
| 15.027      | 597,477                           | ---          | ---          | 597,477    |
| 15.030      | 110,580                           | ---          | ---          | 110,580    |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 2  
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003**

| CFDA Number | Audited Award Expenditure Amounts |              |              |           |
|-------------|-----------------------------------|--------------|--------------|-----------|
|             | Direct Federal                    | Pass Through |              | Total     |
|             |                                   | State        | Other Agency |           |
| 15.033      | 420,072                           | ---          | ---          | 420,072   |
| 15.035      | 15,005                            | ---          | ---          | 15,005    |
| 15.037      | 2,380                             | ---          | ---          | 2,380     |
| 15.039      | 179,429                           | ---          | 57,459       | 236,888   |
| 15.041      | 19,481                            | ---          | ---          | 19,481    |
| 15.042      | 4,449,428                         | ---          | ---          | 4,449,428 |
| 15.060      | 78,135                            | ---          | ---          | 78,135    |
| 15.130      | 107,304                           | 292          | 105,465      | 213,061   |
| 15.226      | 422,764                           | ---          | ---          | 422,764   |
| 15.605      | ---                               | 3,927        | ---          | 3,927     |
| 15.611      | ---                               | 54,526       | ---          | 54,526    |
| 15.617      | 14,321                            | ---          | ---          | 14,321    |
| 15.623      | 17,681                            | ---          | ---          | 17,681    |
| 15.904      | 42,358                            | 50,378       | ---          | 92,736    |
| 15.916      | 1,265,000                         | 125,999      | ---          | 1,390,999 |
| 15.919      | ---                               | ---          | 1,045,419    | 1,045,419 |
| 15.922      | 4,779                             | ---          | ---          | 4,779     |
| 16.004      | ---                               | 8,109        | ---          | 8,109     |
| 16.007      | 378,108                           | 841,189      | ---          | 1,219,297 |
| 16.110      | 38,876                            | ---          | ---          | 38,876    |
| 16.523      | ---                               | 2,440,046    | 50,000       | 2,490,046 |
| 16.527      | 18,770                            | ---          | ---          | 18,770    |
| 16.540      | 7,625                             | 475,783      | ---          | 483,408   |
| 16.541      | 5,000                             | 108,936      | ---          | 113,936   |
| 16.543      | 131,112                           | ---          | ---          | 131,112   |
| 16.547      | 344,257                           | 1,232        | ---          | 345,489   |
| 16.548      | ---                               | 46,070       | ---          | 46,070    |
| 16.560      | 1,425,374                         | ---          | ---          | 1,425,374 |
| 16.562      | 376,605                           | ---          | ---          | 376,605   |
| 16.563      | 83,630                            | ---          | ---          | 83,630    |
| 16.575      | ---                               | 1,308,183    | ---          | 1,308,183 |
| 16.579      | 361,508                           | 3,324,953    | 92,731       | 3,779,192 |
| 16.580      | 1,065,224                         | ---          | ---          | 1,065,224 |
| 16.582      | 88,820                            | ---          | ---          | 88,820    |
| 16.588      | 91,550                            | 762,280      | 120,867      | 974,697   |
| 16.590      | 13,001                            | ---          | ---          | 13,001    |
| 16.592      | 2,218,095                         | 3,094        | 1,124,714    | 3,345,903 |
| 16.595      | ---                               | 1,071,358    | 36,466       | 1,107,824 |
| 16.606      | 187,423                           | ---          | ---          | 187,423   |
| 16.607      | 129,350                           | ---          | ---          | 129,350   |



**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 2  
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003**

| <u>CFDA Number</u> | <u>Audited Award Expenditure Amounts</u> |                     |                     |              |
|--------------------|--|---------------------|---------------------|--------------|
|                    | <u>Direct Federal</u>                    | <u>Pass Through</u> |                     | <u>Total</u> |
|                    |  | <u>State</u>        | <u>Other Agency</u> |              |
| 16.609             | 138,255                                  | 40,000              | ---                 | 178,255      |
| 16.710             | 3,472,859                                | 183,961             | ---                 | 3,656,820    |
| 16.726             | 18,798                                   | ---                 | ---                 | 18,798       |
| 16.727             | 32,574                                   | 9,112               | ---                 | 41,686       |
| 16.729             | 303,300                                  | ---                 | ---                 | 303,300      |
| 17.235             | ---                                      | 1,510,284           | 119,492             | 1,629,776    |
| 17.253             | ---                                      | 4,512,617           | 1,005,324           | 5,517,941    |
| 17.255             | ---                                      | 632                 | ---                 | 632          |
| 17.258             | ---                                      | 4,992,147           | 439,226             | 5,431,373    |
| 17.259             | 633,715                                  | 5,186,225           | 834,425             | 6,654,365    |
| 17.260             | 271,017                                  | 12,389,445          | 1,888,350           | 14,548,812   |
| 17.261             | 619,652                                  | 594,319             | 202,561             | 1,416,532    |
| 17.265             | 429,895                                  | ---                 | ---                 | 429,895      |
| 17.504             | ---                                      | 9,503               | ---                 | 9,503        |
| 20.000             | ---                                      | 1,000,000           | ---                 | 1,000,000    |
| 20.005             | ---                                      | 143,249             | ---                 | 143,249      |
| 20.106             | ---                                      | 56,082,100          | ---                 | 56,082,100   |
| 20.109             | ---                                      | 92,956              | ---                 | 92,956       |
| 20.205             | 4,850,686                                | 49,394,967          | 1,953,530           | 56,199,183   |
| 20.218             | 19,991                                   | ---                 | ---                 | 19,991       |
| 20.219             | 50,000                                   | 337,314             | ---                 | 387,314      |
| 20.303             | ---                                      | 117,070             | ---                 | 117,070      |
| 20.500             | 106,127,157                              | 7,553,616           | 397,971             | 114,078,744  |
| 20.505             | 8,695,148                                | 1,558,992           | ---                 | 10,254,140   |
| 20.507             | 37,917,268                               | 1,135,095           | 268,769             | 39,321,132   |
| 20.509             | ---                                      | 2,369,541           | ---                 | 2,369,541    |
| 20.512             | 918,253                                  | ---                 | ---                 | 918,253      |
| 20.513             | ---                                      | 32,512              | ---                 | 32,512       |
| 20.514             | 10,000                                   | ---                 | ---                 | 10,000       |
| 20.516             | 429,975                                  | ---                 | ---                 | 429,975      |
| 20.600             | 183,925                                  | 828,705             | 14,721              | 1,027,351    |
| 20.601             | ---                                      | 98,259              | ---                 | 98,259       |
| 20.604             | ---                                      | 151,185             | ---                 | 151,185      |
| 20.703             | 1,500                                    | 75,641              | ---                 | 77,141       |
| 21.052             | 72,406                                   | ---                 | ---                 | 72,406       |
| 21.053             | 7,754                                    | ---                 | ---                 | 7,754        |
| 30.002             | 75,100                                   | ---                 | ---                 | 75,100       |
| 30.009             | 43,818                                   | ---                 | ---                 | 43,818       |
| 45.025             | 3,188                                    | ---                 | 2,250               | 5,438        |
| 47.070             | 172,832                                  | ---                 | ---                 | 172,832      |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 2  
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003**

| CFDA Number | Audited Award Expenditure Amounts |              |              |             |
|-------------|-----------------------------------|--------------|--------------|-------------|
|             | Direct Federal                    | Pass Through |              | Total       |
|             |                                   | State        | Other Agency |             |
| 47.076      | 125,437                           | ---          | ---          | 125,437     |
| 59.037      | ---                               | 113,140      | ---          | 113,140     |
| 66.001      | 6,126                             | ---          | ---          | 6,126       |
| 66.032      | 35,689                            | 160,945      | ---          | 196,634     |
| 66.419      | 371,256                           | ---          | ---          | 371,256     |
| 66.458      | 7,471,222                         | 95,524,314   | ---          | 102,995,536 |
| 66.460      | ---                               | 39,603       | 21,288       | 60,891      |
| 66.461      | 80,340                            | 8,397        | ---          | 88,737      |
| 66.463      | 102,570                           | ---          | ---          | 102,570     |
| 66.468      | 1,121,958                         | 7,558,136    | ---          | 8,680,094   |
| 66.469      | 205                               | ---          | 5,988        | 6,193       |
| 66.476      | 117,027                           | ---          | ---          | 117,027     |
| 66.500      | 184,244                           | ---          | ---          | 184,244     |
| 66.600      | 5,593                             | ---          | ---          | 5,593       |
| 66.604      | 11,629                            | ---          | ---          | 11,629      |
| 66.605      | ---                               | 11,695       | ---          | 11,695      |
| 66.606      | 83,619                            | ---          | ---          | 83,619      |
| 66.707      | 72,908                            | ---          | ---          | 72,908      |
| 66.808      | 55,506                            | ---          | ---          | 55,506      |
| 66.810      | 110,676                           | ---          | ---          | 110,676     |
| 66.811      | 254,904                           | ---          | ---          | 254,904     |
| 66.926      | 363,264                           | ---          | 15,000       | 378,264     |
| 81.041      | ---                               | 150,894      | ---          | 150,894     |
| 81.042      | ---                               | 5,352,282    | ---          | 5,352,282   |
| 81.079      | ---                               | 125,101      | ---          | 125,101     |
| 81.087      | ---                               | 8,699        | ---          | 8,699       |
| 81.117      | ---                               | 4,994        | ---          | 4,994       |
| 83.523      | 325,870                           | 42,312       | 111,966      | 480,148     |
| 83.529      | ---                               | ---          | 2,038        | 2,038       |
| 83.539      | ---                               | 73,254       | 749          | 74,003      |
| 83.544      | 399,366                           | 14,099,942   | ---          | 14,499,308  |
| 83.548      | ---                               | 1,361,141    | ---          | 1,361,141   |
| 83.551      | 54,733                            | 97,700       | ---          | 152,433     |
| 83.552      | ---                               | 1,003,851    | 2,212        | 1,006,063   |
| 83.554      | 660,288                           | 61,808       | ---          | 722,096     |
| 84.002      | ---                               | 3,255,496    | 119,244      | 3,374,740   |
| 84.010      | ---                               | 75,850,107   | 21,997       | 75,872,104  |
| 84.011      | ---                               | 1,163,503    | 77,287       | 1,240,790   |
| 84.013      | ---                               | 929,701      | ---          | 929,701     |
| 84.019      | ---                               | 8,380        | ---          | 8,380       |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003**

**Exhibit 2  
(Continued)**

| <u>CFDA Number</u> | <u>Direct Federal</u> | <u>Audited Award Expenditure Amounts</u> |                     | <u>Total</u> |
|--------------------|-----------------------|--|---------------------|--------------|
|                    |                       | <u>State</u>                             | <u>Other Agency</u> |              |
| 84.027             | 123,682               | 97,870,549                               | 5,555,719           | 103,549,950  |
| 84.031             | 327,214               | ---                                      | ---                 | 327,214      |
| 84.038             | ---                   | ---                                      | 87,962              | 87,962       |
| 84.040             | 91,499                | ---                                      | ---                 | 91,499       |
| 84.041             | 11,045,773            | 403,398                                  | ---                 | 11,449,171   |
| 84.048             | 11,610                | 4,906,495                                | 494,667             | 5,412,772    |
| 84.060             | 2,673,427             | 269,957                                  | 18,000              | 2,961,384    |
| 84.101             | 88,134                | 154,365                                  | ---                 | 242,499      |
| 84.120             | 30,831                | ---                                      | ---                 | 30,831       |
| 84.126             | ---                   | 95,179                                   | ---                 | 95,179       |
| 84.132             | 3,475                 | ---                                      | ---                 | 3,475        |
| 84.133             | ---                   | ---                                      | 342,970             | 342,970      |
| 84.162             | ---                   | 229,875                                  | ---                 | 229,875      |
| 84.165             | 1,289,518             | ---                                      | ---                 | 1,289,518    |
| 84.173             | 27,590                | 6,163,003                                | 218,716             | 6,409,309    |
| 84.181             | 120,448               | 4,664,965                                | 216,902             | 5,002,315    |
| 84.184             | 4,393,265             | 410,646                                  | 98,973              | 4,902,884    |
| 84.186             | ---                   | 4,206,717                                | 28,492              | 4,235,209    |
| 84.195             | 633,250               | ---                                      | ---                 | 633,250      |
| 84.196             | ---                   | 575,665                                  | ---                 | 575,665      |
| 84.206             | ---                   | 15,743                                   | ---                 | 15,743       |
| 84.213             | ---                   | 1,963,498                                | ---                 | 1,963,498    |
| 84.215             | 2,169,699             | 609,568                                  | 16,827              | 2,796,094    |
| 84.224             | ---                   | 19,004                                   | ---                 | 19,004       |
| 84.234             | 34,654                | ---                                      | ---                 | 34,654       |
| 84.235             | 233,466               | ---                                      | ---                 | 233,466      |
| 84.243             | ---                   | 375,977                                  | 13,351              | 389,328      |
| 84.258             | 157,797               | ---                                      | ---                 | 157,797      |
| 84.276             | ---                   | 1,393,421                                | ---                 | 1,393,421    |
| 84.278             | 408,244               | 1,357,481                                | 129,942             | 1,895,667    |
| 84.281             | ---                   | 8,747,222                                | 476,659             | 9,223,881    |
| 84.282             | 359,665               | 603,971                                  | ---                 | 963,636      |
| 84.287             | 3,974,810             | 532,774                                  | 226,590             | 4,734,174    |
| 84.288             | 208,947               | ---                                      | ---                 | 208,947      |
| 84.289             | ---                   | 12,811                                   | ---                 | 12,811       |
| 84.290             | 306,067               | ---                                      | ---                 | 306,067      |
| 84.293             | 236,996               | ---                                      | ---                 | 236,996      |
| 84.294             | 12,934                | ---                                      | ---                 | 12,934       |
| 84.298             | ---                   | 4,502,732                                | ---                 | 4,502,732    |
| 84.310             | 649,136               | ---                                      | ---                 | 649,136      |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 2  
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003**

| CFDA Number | Audited Award Expenditure Amounts |              |              |            |
|-------------|-----------------------------------|--------------|--------------|------------|
|             | Direct Federal                    | Pass Through |              | Total      |
|             |                                   | State        | Other Agency |            |
| 84.314      | ---                               | 5,180        | ---          | 5,180      |
| 84.318      | 117,409                           | 2,358,965    | ---          | 2,476,374  |
| 84.323      | ---                               | 405,172      | ---          | 405,172    |
| 84.324      | 61,770                            | ---          | 58,356       | 120,126    |
| 84.325      | 1,548,642                         | ---          | 18,962       | 1,567,604  |
| 84.326      | 1,728,751                         | 180,915      | 40,141       | 1,949,807  |
| 84.327      | ---                               | ---          | 40,403       | 40,403     |
| 84.328      | 299,438                           | ---          | ---          | 299,438    |
| 84.330      | ---                               | 3,550        | ---          | 3,550      |
| 84.332      | ---                               | 2,058,402    | ---          | 2,058,402  |
| 84.334      | ---                               | 1,300        | ---          | 1,300      |
| 84.336      | ---                               | 39,658       | ---          | 39,658     |
| 84.338      | 279,119                           | 6,156,963    | ---          | 6,436,082  |
| 84.340      | ---                               | 123,551      | ---          | 123,551    |
| 84.341      | 100,015                           | 109,732      | ---          | 209,747    |
| 84.342      | 164,953                           | ---          | 196,352      | 361,305    |
| 84.348      | ---                               | 33,488       | ---          | 33,488     |
| 84.349      | ---                               | ---          | 134,815      | 134,815    |
| 84.350      | 202,864                           | ---          | ---          | 202,864    |
| 84.351      | 85,859                            | ---          | ---          | 85,859     |
| 84.352      | 1,163,329                         | 5,444,037    | ---          | 6,607,366  |
| 84.353      | 245,711                           | ---          | ---          | 245,711    |
| 84.357      | ---                               | 15,609       | ---          | 15,609     |
| 84.358      | 242,389                           | 400,120      | ---          | 642,509    |
| 84.361      | ---                               | 48,431       | ---          | 48,431     |
| 84.365      | ---                               | 1,367,478    | 2,519        | 1,369,997  |
| 84.367      | 315,475                           | 14,898,423   | 102,829      | 15,316,727 |
| 89.003      | 9,000                             | ---          | ---          | 9,000      |
| 93.000      | 84,676                            | ---          | ---          | 84,676     |
| 93.003      | ---                               | 264,388      | ---          | 264,388    |
| 93.043      | ---                               | 150,579      | 42,090       | 192,669    |
| 93.044      | 108,881                           | 2,567,744    | 524,994      | 3,201,619  |
| 93.045      | ---                               | 3,405,774    | 2,755,604    | 6,161,378  |
| 93.047      | 157,438                           | ---          | 72,181       | 229,619    |
| 93.048      | 3,324                             | 113,580      | ---          | 116,904    |
| 93.052      | 9,775                             | 877,526      | 4,816        | 892,117    |
| 93.053      | ---                               | 235,593      | ---          | 235,593    |
| 93.100      | ---                               | 55,064       | ---          | 55,064     |
| 93.104      | 1,813,050                         | ---          | ---          | 1,813,050  |
| 93.110      | 155,241                           | 22,239       | 68,559       | 246,039    |

State of Minnesota  
Office of the State Auditor  
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Exhibit 2  
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003

| CFDA Number | Audited Award Expenditure Amounts |              |              |           |
|-------------|-----------------------------------|--------------|--------------|-----------|
|             | Direct Federal                    | Pass Through |              | Total     |
|             |                                   | State        | Other Agency |           |
| 93.116      | ---                               | 147,860      | ---          | 147,860   |
| 93.121      | 46,927                            | ---          | 15,464       | 62,391    |
| 93.125      | 372,105                           | ---          | ---          | 372,105   |
| 93.127      | ---                               | 119,291      | 63,041       | 182,332   |
| 93.135      | 1,378,556                         | ---          | ---          | 1,378,556 |
| 93.136      | ---                               | ---          | 22,390       | 22,390    |
| 93.150      | ---                               | 473,681      | ---          | 473,681   |
| 93.151      | 1,039,093                         | ---          | ---          | 1,039,093 |
| 93.197      | ---                               | 68,525       | ---          | 68,525    |
| 93.210      | 7,594,162                         | ---          | ---          | 7,594,162 |
| 93.212      | ---                               | ---          | 29,990       | 29,990    |
| 93.213      | 903,004                           | ---          | 34,339       | 937,343   |
| 93.217      | ---                               | 538,067      | 84,764       | 622,831   |
| 93.223      | ---                               | ---          | 34,433       | 34,433    |
| 93.224      | 1,791,657                         | ---          | ---          | 1,791,657 |
| 93.225      | ---                               | ---          | 20,550       | 20,550    |
| 93.226      | 320,431                           | ---          | 94,069       | 414,500   |
| 93.228      | 643,862                           | ---          | ---          | 643,862   |
| 93.230      | 3,087,769                         | 1,548,509    | ---          | 4,636,278 |
| 93.235      | 20,863                            | 53,817       | 24,934       | 99,614    |
| 93.237      | 811,654                           | ---          | ---          | 811,654   |
| 93.239      | 71,489                            | ---          | ---          | 71,489    |
| 93.241      | ---                               | 18,846       | ---          | 18,846    |
| 93.242      | 109,078                           | ---          | ---          | 109,078   |
| 93.251      | ---                               | 15,146       | ---          | 15,146    |
| 93.252      | 1,949,653                         | ---          | ---          | 1,949,653 |
| 93.255      | 2,753,725                         | ---          | ---          | 2,753,725 |
| 93.260      | ---                               | 141,817      | ---          | 141,817   |
| 93.262      | ---                               | 1,500        | ---          | 1,500     |
| 93.268      | ---                               | 766,765      | 9,455        | 776,220   |
| 93.273      | ---                               | ---          | 24,723       | 24,723    |
| 93.279      | 1,095,205                         | ---          | 594,229      | 1,689,434 |
| 93.283      | ---                               | 1,769,925    | 364,367      | 2,134,292 |
| 93.284      | 58,100                            | ---          | ---          | 58,100    |
| 93.290      | 150,000                           | ---          | ---          | 150,000   |
| 93.333      | ---                               | ---          | 1,136,909    | 1,136,909 |
| 93.395      | 188,051                           | ---          | 1,111,129    | 1,299,180 |
| 93.441      | 214,861                           | ---          | ---          | 214,861   |
| 93.550      | 153,602                           | 484,726      | ---          | 638,328   |
| 93.556      | ---                               | 2,464,921    | 382,741      | 2,847,662 |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 2  
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003**

| CFDA Number | Audited Award Expenditure Amounts |              |              |             |
|-------------|-----------------------------------|--------------|--------------|-------------|
|             | Direct Federal                    | Pass Through |              | Total       |
|             |                                   | State        | Other Agency |             |
| 93.557      | 185,244                           | 89,541       | ---          | 274,785     |
| 93.558      | 147,310                           | 78,444,990   | 7,084,125    | 85,676,425  |
| 93.560      | ---                               | 21,462       | ---          | 21,462      |
| 93.563      | ---                               | 21,770,736   | ---          | 21,770,736  |
| 93.566      | ---                               | 566,038      | 755,176      | 1,321,214   |
| 93.568      | ---                               | 50,302,303   | ---          | 50,302,303  |
| 93.569      | ---                               | 3,979,945    | ---          | 3,979,945   |
| 93.570      | ---                               | 238,918      | ---          | 238,918     |
| 93.575      | 175,626                           | 2,517,794    | 11,642,988   | 14,336,408  |
| 93.576      | 263,810                           | 1,479,779    | ---          | 1,743,589   |
| 93.581      | 147,315                           | ---          | ---          | 147,315     |
| 93.584      | ---                               | 561,304      | ---          | 561,304     |
| 93.587      | 36,590                            | ---          | ---          | 36,590      |
| 93.590      | ---                               | 365,850      | ---          | 365,850     |
| 93.595      | ---                               | 287,904      | ---          | 287,904     |
| 93.596      | ---                               | 105,709,770  | 19,156       | 105,728,926 |
| 93.600      | 72,721,995                        | 2,047,437    | 97,354       | 74,866,786  |
| 93.602      | 75,616                            | 5,000        | ---          | 80,616      |
| 93.603      | ---                               | 366,710      | ---          | 366,710     |
| 93.612      | 93,597                            | ---          | ---          | 93,597      |
| 93.623      | 236,857                           | ---          | ---          | 236,857     |
| 93.630      | 10,622                            | 41,125       | ---          | 51,747      |
| 93.643      | ---                               | 53,312       | ---          | 53,312      |
| 93.645      | 2,324                             | 1,086,990    | ---          | 1,089,314   |
| 93.647      | ---                               | 26,026       | ---          | 26,026      |
| 93.652      | ---                               | 290,510      | ---          | 290,510     |
| 93.658      | ---                               | 34,081,534   | 34,196       | 34,115,730  |
| 93.659      | ---                               | 272,500      | ---          | 272,500     |
| 93.667      | ---                               | 51,534,879   | 7,646        | 51,542,525  |
| 93.671      | 53,540                            | 16,366       | ---          | 69,906      |
| 93.674      | 67,534                            | 1,338,094    | ---          | 1,405,628   |
| 93.778      | ---                               | 13,668,780   | 277,625      | 13,946,405  |
| 93.779      | 5,275                             | 55,748       | ---          | 61,023      |
| 93.837      | 162,540                           | ---          | 391,986      | 554,526     |
| 93.838      | ---                               | ---          | 51,308       | 51,308      |
| 93.839      | 93,905                            | ---          | 211,554      | 305,459     |
| 93.846      | 156,539                           | ---          | 27,903       | 184,442     |
| 93.847      | 1,592,329                         | ---          | ---          | 1,592,329   |
| 93.848      | 114,232                           | ---          | ---          | 114,232     |
| 93.853      | 269,180                           | ---          | 27,091       | 296,271     |

State of Minnesota  
Office of the State Auditor  
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Exhibit 2  
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number  
For the Year Ended June 30, 2003

| CFDA Number | Audited Award Expenditure Amounts |                      |                   |                      |
|-------------|-----------------------------------|----------------------|-------------------|----------------------|
|             | Direct Federal                    | Pass Through         |                   | Total                |
|             |                                   | State                | Other Agency      |                      |
| 93.856      | 549,678                           | ---                  | 186,234           | 735,912              |
| 93.865      | ---                               | ---                  | 53,671            | 53,671               |
| 93.866      | ---                               | ---                  | 1,302             | 1,302                |
| 93.912      | 231,254                           | ---                  | ---               | 231,254              |
| 93.914      | 3,026,656                         | ---                  | ---               | 3,026,656            |
| 93.917      | ---                               | 1,165,585            | 231,128           | 1,396,713            |
| 93.918      | 543,384                           | ---                  | 10,563            | 553,947              |
| 93.919      | ---                               | 88,300               | 2,000             | 90,300               |
| 93.924      | ---                               | ---                  | 11,197            | 11,197               |
| 93.926      | ---                               | 1,200,078            | 177,499           | 1,377,577            |
| 93.928      | 54,232                            | ---                  | ---               | 54,232               |
| 93.929      | ---                               | ---                  | 11,118            | 11,118               |
| 93.938      | ---                               | 77,885               | ---               | 77,885               |
| 93.940      | ---                               | 270,114              | 10,000            | 280,114              |
| 93.945      | ---                               | 3,478                | ---               | 3,478                |
| 93.958      | ---                               | 2,446,584            | ---               | 2,446,584            |
| 93.959      | 5,000                             | 2,655,292            | 104,049           | 2,764,341            |
| 93.977      | ---                               | 89,367               | ---               | 89,367               |
| 93.978      | ---                               | 36,099               | ---               | 36,099               |
| 93.982      | ---                               | 34,775               | ---               | 34,775               |
| 93.991      | ---                               | 61,516               | ---               | 61,516               |
| 93.994      | ---                               | 6,541,989            | 516,524           | 7,058,513            |
| 93.995      | 287,533                           | 64,499               | ---               | 352,032              |
| 94.002      | 588,391                           | 66,625               | ---               | 655,016              |
| 94.004      | ---                               | 156,665              | ---               | 156,665              |
| 94.005      | ---                               | 16,720               | ---               | 16,720               |
| 94.006      | 590,239                           | 932,338              | ---               | 1,522,577            |
| 94.007      | ---                               | 44,647               | ---               | 44,647               |
| 94.009      | ---                               | 47,800               | ---               | 47,800               |
| 94.011      | 1,131,170                         | ---                  | ---               | 1,131,170            |
| 94.013      | 47,738                            | 15,226               | ---               | 62,964               |
| 94.016      | 589,691                           | ---                  | ---               | 589,691              |
| 97.015      | 19,228                            | ---                  | ---               | 19,228               |
| 97.029      | ---                               | 45,293               | ---               | 45,293               |
| 97.045      | 33,660                            | ---                  | ---               | 33,660               |
| 97.046      | 60,758                            | ---                  | ---               | 60,758               |
|             | <u>503,239,411</u>                | <u>1,113,587,124</u> | <u>60,955,319</u> | <u>1,677,781,854</u> |

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## **EXHIBIT 3**

### **EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY**

The following exhibit is a summary of expenditures of federal awards by subrecipient entities by type--cities, counties, housing and redevelopment authorities, nonprofit agencies, other governmental agencies, regional development commissions, schools and related agencies, and tribal governments. The federal award expenditures for each entity are summarized by the administering agency type--direct federal, pass-through state, or pass-through other agency. The exhibit identifies if the entity's audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and OMB Circular A-133. Also presented are entities which were to file an audit but did not.

**State of Minnesota**  
**Office of the State Auditor**  
**Statewide Single Audit**  
**Summary of Expenditures of Federal Awards by Entity**  
**For the Year Ended June 30, 2003**

**Exhibit 3**

| Entity Type   | Name of Entity              | Direct<br>Federal   | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---------------|-----------------------------|---|--------------|-----------------|------------|-------------------------------|
|               |                             |   | State        | Other<br>Agency |            |                               |
| <b>CITIES</b> |                             |   |              |                 |            |                               |
|               | CITY OF ADA                 | ---   | 457,876      | ---             | 457,876    | Yes                           |
|               | CITY OF ALEXANDRIA          | ---   | 1,053,847    | ---             | 1,053,847  | Yes                           |
|               | CITY OF AUSTIN              | ---   | 800,211      | ---             | 800,211    | Yes                           |
|               | CITY OF BAXTER              | 12,973  | 300,242      | ---             | 313,215    | Yes                           |
|               | CITY OF BEJOU               | ---   | 404,121      | ---             | 404,121    | Yes                           |
|               | CITY OF BEMIDJI             | 114,797   | 560,405      | ---             | 675,202    | Yes                           |
|               | CITY OF BLOOMINGTON         | 4,439,818   | 395,354      | 52,820          | 4,887,992  | Yes                           |
|               | CITY OF BRAINERD            | ---   | 699,769      | ---             | 699,769    | Yes                           |
|               | CITY OF BROOKLYN CENTER     | Audit report filed did not include reports on federal awards. |              |                 |            | No                            |
|               | CITY OF BROOKLYN PARK       | 129,229   | 143,902      | 432,860         | 705,991    | Yes                           |
|               | CITY OF BUFFALO LAKE        | ---   | 548,918      | ---             | 548,918    | Yes                           |
|               | CITY OF BURNSVILLE          | 74,824  | 441,590      | 238,071         | 754,485    | Yes                           |
|               | CITY OF BUTTERFIELD         | 626,949   | 716,972      | ---             | 1,343,921  | Yes                           |
|               | CITY OF CAMBRIDGE           | 548,312   | 442,818      | ---             | 991,130    | Yes                           |
|               | CITY OF CARLTON             | 450,932   | 1,000        | ---             | 451,932    | Yes                           |
|               | CITY OF CLARA CITY          | ---   | 2,092,861    | ---             | 2,092,861  | Yes                           |
|               | CITY OF CLOQUET             | 31,965  | 1,875,870    | 10,612          | 1,918,447  | Yes                           |
|               | CITY OF COLUMBIA HEIGHTS    | 527,960   | 12,462       | 267,338         | 807,760    | Yes                           |
|               | CITY OF DEEPHAVEN           | ---   | 1,043,733    | ---             | 1,043,733  | Yes                           |
|               | CITY OF DETROIT LAKES       | 3,000   | 2,332,822    | ---             | 2,335,822  | Yes                           |
|               | CITY OF DULUTH              | 9,003,904   | 2,531,602    | 292,250         | 11,827,756 | Yes                           |
|               | CITY OF EAST GRAND FORKS    | 1,843,934   | 2,284,085    | ---             | 4,128,019  | Yes                           |
|               | CITY OF EDEN PRAIRIE        | 12,864  | 3,378        | 448,669         | 464,911    | Yes                           |
|               | CITY OF EDINA               | 19,228  | 65,989       | 375,471         | 460,688    | Yes                           |
|               | CITY OF ELY                 | 260,760   | 2,209,645    | ---             | 2,470,405  | Yes                           |
|               | CITY OF FAIRMONT            | 60,966  | 453,909      | ---             | 514,875    | Yes                           |
|               | CITY OF FARIBAULT           | 107,443   | 933,896      | ---             | 1,041,339  | Yes                           |
|               | CITY OF FOSSTON             | ---   | 468,729      | ---             | 468,729    | Yes                           |
|               | CITY OF GROVE CITY          | ---   | 306,248      | ---             | 306,248    | Yes                           |
|               | CITY OF HALSTAD             | 329,366   | 54,526       | ---             | 383,892    | Yes                           |
|               | CITY OF HASTINGS            | 21,103  | 339,995      | ---             | 361,098    | Yes                           |
|               | CITY OF HENNING             | 1,902,000   | 687,240      | ---             | 2,589,240  | Yes                           |
|               | CITY OF HINCKLEY            | 1,123,380   | 103,121      | ---             | 1,226,501  | Yes                           |
|               | CITY OF INTERNATIONAL FALLS | ---   | 322,899      | ---             | 322,899    | Yes                           |
|               | CITY OF KASSON              | ---   | 5,148,549    | ---             | 5,148,549  | Yes                           |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit**

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type               | Name of Entity            | Direct<br>Federal | Pass Through |                 | Total       | Audit<br>Report<br>Acceptable |
|---------------------------|---------------------------|-------------------|--------------|-----------------|-------------|-------------------------------|
|                           |                           |                   | State        | Other<br>Agency |             |                               |
| <b>CITIES (continued)</b> |                           |                   |              |                 |             |                               |
|                           | CITY OF LAKE CITY         | ---               | 563,480      | ---             | 563,480     | Yes                           |
|                           | CITY OF LITCHFIELD        | 7,469,800         | 40,291       | ---             | 7,510,091   | Yes                           |
|                           | CITY OF LONG PRAIRIE      | ---               | 3,608,075    | ---             | 3,608,075   | Yes                           |
|                           | CITY OF MANKATO           | 1,695,947         | 688,833      | ---             | 2,384,780   | Yes                           |
|                           | CITY OF MINNEAPOLIS       | 25,966,400        | 12,467,353   | 170,867         | 38,604,620  | Yes                           |
|                           | CITY OF MOORHEAD          | 1,515,891         | 707,616      | ---             | 2,223,507   | Yes                           |
|                           | CITY OF NEW ULM           | 504,112           | 2,562        | ---             | 506,674     | Yes                           |
|                           | CITY OF NORTHFIELD        | ---               | 2,444,705    | 116,479         | 2,561,184   | Yes                           |
|                           | CITY OF OSAKIS            | ---               | 1,015,407    | ---             | 1,015,407   | Yes                           |
|                           | CITY OF OTTERTAIL         | ---               | 586,437      | ---             | 586,437     | Yes                           |
|                           | CITY OF OWATONNA          | 357,072           | 300,000      | ---             | 657,072     | Yes                           |
|                           | CITY OF PLYMOUTH          | 3,151,456         | 24,901       | ---             | 3,176,357   | Yes                           |
|                           | CITY OF RED WING          | ---               | 1,390,560    | ---             | 1,390,560   | Yes                           |
|                           | CITY OF RICHFIELD         | 1,319,177         | 29,812       | 540,359         | 1,889,348   | Yes                           |
|                           | CITY OF ROCHESTER         | 1,603,530         | 1,779,324    | 2,250           | 3,385,104   | Yes                           |
|                           | CITY OF ROSEAU            | ---               | 2,349,104    | ---             | 2,349,104   | Yes                           |
|                           | CITY OF SHAKOPEE          | 138,363           | 170,794      | ---             | 309,157     | Yes                           |
|                           | CITY OF SOUTH HAVEN       | 1,828,525         | 60,154       | ---             | 1,888,679   | Yes                           |
|                           | CITY OF SPRING VALLEY     | ---               | 528,157      | ---             | 528,157     | Yes                           |
|                           | CITY OF ST CLOUD          | 942,187           | 3,183,726    | 71,253          | 4,197,166   | Yes                           |
|                           | CITY OF ST JOSEPH         | 25,576            | 377,314      | ---             | 402,890     | Yes                           |
|                           | CITY OF ST PAUL           | 13,845,167        | 2,556,055    | 801,371         | 17,202,593  | Yes                           |
|                           | CITY OF ST PETER          | ---               | 13,050,938   | ---             | 13,050,938  | Yes                           |
|                           | CITY OF STEWART           | ---               | 977,400      | ---             | 977,400     | Yes                           |
|                           | CITY OF TAMARACK          | 203,000           | 293,341      | ---             | 496,341     | Yes                           |
|                           | CITY OF THIEF RIVER FALLS | 21,392            | 500,050      | ---             | 521,442     | Yes                           |
|                           | CITY OF TWO HARBORS       | ---               | 408,879      | ---             | 408,879     | Yes                           |
|                           | CITY OF WADENA            | ---               | 2,542,301    | ---             | 2,542,301   | Yes                           |
|                           | CITY OF WARREN            | 38,848            | 679,935      | ---             | 718,783     | Yes                           |
|                           | CITY OF WARROAD           | 34,903            | 654,093      | ---             | 688,996     | Yes                           |
|                           | CITY OF WILLMAR           | ---               | 941,394      | ---             | 941,394     | Yes                           |
|                           | CITY OF WOODBURY          | 61,229            | 24,484       | 1,953,530       | 2,039,243   | Yes                           |
|                           | TOTAL                     | 82,368,282        | 85,186,059   | 5,774,200       | 173,328,541 |                               |
| <b>COUNTIES</b>           |                           |                   |              |                 |             |                               |
|                           | AITKIN COUNTY             | 56,680            | 1,337,676    | ---             | 1,394,356   | Yes                           |
|                           | ANOKA COUNTY              | 4,374,856         | 17,051,296   | 4,109           | 21,430,261  | Yes                           |

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

**Exhibit 3  
(Continued)**

| Entity Type                 | Name of Entity       | Direct<br>Federal | Pass Through |                 | Total       | Audit<br>Report<br>Acceptable |
|-----------------------------|----------------------|-------------------|--------------|-----------------|-------------|-------------------------------|
|                             |                      |                   | State        | Other<br>Agency |             |                               |
| <b>COUNTIES (continued)</b> |                      |                   |              |                 |             |                               |
|                             | BECKER COUNTY        | ---               | 3,378,773    | ---             | 3,378,773   | Yes                           |
|                             | BELTRAMI COUNTY      | ---               | 3,646,541    | 68,871          | 3,715,412   | Yes                           |
|                             | BENTON COUNTY        | 51,045            | 1,744,144    | ---             | 1,795,189   | Yes                           |
|                             | BIG STONE COUNTY     | 45,438            | 398,865      | 3,844           | 448,147     | Yes                           |
|                             | BLUE EARTH COUNTY    | ---               | 4,023,287    | ---             | 4,023,287   | Yes                           |
|                             | BROWN COUNTY         | ---               | 1,641,936    | ---             | 1,641,936   | Yes                           |
|                             | CARLTON COUNTY       | 21,827            | 2,540,047    | 190,966         | 2,752,840   | Yes                           |
|                             | CARVER COUNTY        | ---               | 2,403,961    | ---             | 2,403,961   | Yes                           |
|                             | CASS COUNTY          | 26,004            | 2,512,332    | ---             | 2,538,336   | Yes                           |
|                             | CHIPPEWA COUNTY      | 4,301             | 617,392      | 1,500           | 623,193     | Yes                           |
|                             | CHISAGO COUNTY       | ---               | 4,164,670    | ---             | 4,164,670   | Yes                           |
|                             | CLAY COUNTY          | 62,406            | 5,202,488    | 35,181          | 5,300,075   | Yes                           |
|                             | CLEARWATER COUNTY    | 12,342            | 1,394,834    | 783             | 1,407,959   | Yes                           |
|                             | COOK COUNTY          | 161,427           | 1,588,172    | 27,753          | 1,777,352   | Yes                           |
|                             | COTTONWOOD COUNTY    | ---               | 663,952      | ---             | 663,952     | Yes                           |
|                             | CROW WING COUNTY     | 148,184           | 4,321,919    | ---             | 4,470,103   | Yes                           |
|                             | DAKOTA COUNTY        | 2,668,221         | 18,591,156   | ---             | 21,259,377  | Yes                           |
|                             | DODGE COUNTY         | ---               | 585,317      | ---             | 585,317     | Yes                           |
|                             | DOUGLAS COUNTY       | 103,917           | 1,742,970    | 48,128          | 1,895,015   | Yes                           |
|                             | FARIBAUT COUNTY      | ---               | 1,590,802    | ---             | 1,590,802   | Yes                           |
|                             | FILLMORE COUNTY      | ---               | 1,098,866    | ---             | 1,098,866   | Yes                           |
|                             | FREEBORN COUNTY      | ---               | 1,733,620    | ---             | 1,733,620   | Yes                           |
|                             | GOODHUE COUNTY       | 146,552           | 1,592,650    | 7,487           | 1,746,689   | Yes                           |
|                             | GRANT COUNTY         | 6,500             | 818,827      | 51,325          | 876,652     | Yes                           |
|                             | HENNEPIN COUNTY      | 17,836,309        | 161,122,245  | 1,067,037       | 180,025,591 | Yes                           |
|                             | HOUSTON COUNTY       | ---               | 812,255      | 4,016           | 816,271     | Yes                           |
|                             | HUBBARD COUNTY       | 12,667            | 1,943,955    | 10,197          | 1,966,819   | Yes                           |
|                             | ISANTI COUNTY        | 68,750            | 3,384,795    | 6,796           | 3,460,341   | Yes                           |
|                             | ITASCA COUNTY        | 224,793           | 2,425,111    | 129,678         | 2,779,582   | Yes                           |
|                             | JACKSON COUNTY       | ---               | 661,514      | ---             | 661,514     | Yes                           |
|                             | KANABEC COUNTY       | 41,213            | 1,242,169    | 128,766         | 1,412,148   | Yes                           |
|                             | KANDIYOHI COUNTY     | 59,376            | 3,755,669    | ---             | 3,815,045   | Yes                           |
|                             | KITSON COUNTY        | ---               | 474,354      | 3,662           | 478,016     | Yes                           |
|                             | KOOCHICHING COUNTY   | 4,728             | 802,494      | ---             | 807,222     | Yes                           |
|                             | LAC QUI PARLE COUNTY | 6,131             | 360,026      | ---             | 366,157     | Yes                           |
|                             | LAKE COUNTY          | 143,974           | 3,351,832    | 30,327          | 3,526,133   | Yes                           |

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**Exhibit 3  
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**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                 | Name of Entity           | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|-----------------------------|--------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|                             |                          |                   | State        | Other<br>Agency |            |                               |
| <b>COUNTIES (continued)</b> |                          |                   |              |                 |            |                               |
|                             | LAKE OF THE WOODS COUNTY | ---               | 1,188,779    | ---             | 1,188,779  | Yes                           |
|                             | LE SUEUR COUNTY          | 12,500            | 906,242      | ---             | 918,742    | Yes                           |
|                             | MAHNOMEN COUNTY          | 12,747            | 1,194,989    | ---             | 1,207,736  | Yes                           |
|                             | MARSHALL COUNTY          | ---               | 1,333,773    | ---             | 1,333,773  | Yes                           |
|                             | MARTIN COUNTY            | ---               | 311,595      | ---             | 311,595    | Yes                           |
|                             | MCLEOD COUNTY            | 15,833            | 1,614,403    | 3,064           | 1,633,300  | Yes                           |
|                             | MEEKER COUNTY            | ---               | 951,968      | ---             | 951,968    | Yes                           |
|                             | MILLE LACS COUNTY        | 38,750            | 2,766,372    | ---             | 2,805,122  | Yes                           |
|                             | MORRISON COUNTY          | 551               | 2,542,327    | 24,157          | 2,567,035  | Yes                           |
|                             | MOWER COUNTY             | 11,379            | 4,614,893    | ---             | 4,626,272  | Yes                           |
|                             | MURRAY COUNTY            | ---               | 788,430      | ---             | 788,430    | Yes                           |
|                             | NICOLLET COUNTY          | ---               | 1,198,558    | 29,526          | 1,228,084  | Yes                           |
|                             | NOBLES COUNTY            | ---               | 697,398      | 16,612          | 714,010    | Yes                           |
|                             | NORMAN COUNTY            | ---               | 1,410,992    | 9,153           | 1,420,145  | Yes                           |
|                             | OLMSTED COUNTY           | ---               | 11,269,991   | 29,619          | 11,299,610 | Yes                           |
|                             | OTTER TAIL COUNTY        | 61,673            | 4,863,000    | 37,298          | 4,961,971  | Yes                           |
|                             | PENNINGTON COUNTY        | 3,865             | 643,647      | 7,500           | 655,012    | Yes                           |
|                             | PINE COUNTY              | ---               | 2,225,348    | 416,240         | 2,641,588  | Yes                           |
|                             | PIPESTONE COUNTY         | 25,812            | 394,163      | ---             | 419,975    | Yes                           |
|                             | POLK COUNTY              | ---               | 3,367,647    | ---             | 3,367,647  | Yes                           |
|                             | POPE COUNTY              | 42,435            | 388,703      | 58,162          | 489,300    | Yes                           |
|                             | RAMSEY COUNTY            | 3,199,651         | 52,769,347   | 1,423,639       | 57,392,637 | Yes                           |
|                             | RED LAKE COUNTY          | ---               | 811,266      | ---             | 811,266    | Yes                           |
|                             | REDWOOD COUNTY           | ---               | 744,406      | ---             | 744,406    | Yes                           |
|                             | RENVILLE COUNTY          | 353,559           | 1,212,702    | ---             | 1,566,261  | Yes                           |
|                             | RICE COUNTY              | 1,219,464         | 1,722,332    | ---             | 2,941,796  | Yes                           |
|                             | ROCK COUNTY              | ---               | 729,126      | ---             | 729,126    | Yes                           |
|                             | ROSEAU COUNTY            | ---               | 1,461,508    | 6,000           | 1,467,508  | Yes                           |
|                             | SCOTT COUNTY             | 5,932             | 2,663,395    | 193,871         | 2,863,198  | Yes                           |
|                             | SHERBURNE COUNTY         | 6,217             | 2,140,238    | 11,494          | 2,157,949  | Yes                           |
|                             | SIBLEY COUNTY            | 5,000             | 843,086      | 31,249          | 879,335    | Yes                           |
|                             | ST LOUIS COUNTY          | 3,761,883         | 12,833,590   | 697,810         | 17,293,283 | Yes                           |
|                             | STEARNS COUNTY           | 53,839            | 6,655,891    | 25,460          | 6,735,190  | Yes                           |
|                             | STEELE COUNTY            | ---               | 1,709,456    | ---             | 1,709,456  | Yes                           |
|                             | STEVENS COUNTY           | ---               | 544,663      | ---             | 544,663    | Yes                           |
|                             | SWIFT COUNTY             | ---               | 410,709      | ---             | 410,709    | Yes                           |

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                  | Name of Entity                         | Direct<br>Federal                                 | Pass Through |                 | Total       | Audit<br>Report<br>Acceptable |
|--|--|---|--------------|-----------------|-------------|-------------------------------|
|  |  |   | State        | Other<br>Agency |             |                               |
| <b>COUNTIES (continued)</b>                  |  |   |              |                 |             |                               |
|  | TODD COUNTY                            | 4,900   | 2,973,020    | 58,057          | 3,035,977   | Yes                           |
|  | TRAVERSE COUNTY                        | ---   | 407,018      | 12,428          | 419,446     | Yes                           |
|  | WABASHA COUNTY                         | 173,026   | 883,861      | 21,288          | 1,078,175   | Yes                           |
|  | WADENA COUNTY                          | ---   | 1,869,576    | 136,965         | 2,006,541   | Yes                           |
|  | WASECA COUNTY                          | ---   | 948,489      | ---             | 948,489     | Yes                           |
|  | WASHINGTON COUNTY                      | 711,790   | 7,805,854    | ---             | 8,517,644   | Yes                           |
|  | WATONWAN COUNTY                        | 27,079  | 656,656      | ---             | 683,735     | Yes                           |
|  | WILKIN COUNTY                          | ---   | 839,434      | 31,806          | 871,240     | Yes                           |
|  | WINONA COUNTY                          | 3,600   | 2,366,484    | 10,000          | 2,380,084   | Yes                           |
|  | WRIGHT COUNTY                          | ---   | 2,893,816    | 37,711          | 2,931,527   | Yes                           |
|  | YELLOW MEDICINE COUNTY                 | ---   | 457,352      | 7,544           | 464,896     | Yes                           |
|  | TOTAL                                  | 36,039,126  | 420,749,405  | 5,157,079       | 461,945,610 |                               |
| <b>HOUSING AND REDEVELOPMENT AUTHORITIES</b> |  |   |              |                 |             |                               |
|  | BECKER COUNTY HOUSING AND ECONOMIC DE  | 362,593   | 9,294        | ---             | 371,887     | Yes                           |
|  | BIG STONE COUNTY HRA                   | Report not received in time for this publication. |              |                 |             |                               |
|  | TOTAL                                  | 362,593   | 9,294        | 0               | 371,887     |                               |
| <b>NONPROFIT AGENCIES</b>                    |  |   |              |                 |             |                               |
|  | ADULTS & CHILDRENS ALLIANCE INC        | ---   | 3,217,135    | ---             | 3,217,135   | Yes                           |
|  | ALLINA HEALTH SYSTEM                   | 34,654  | 159,381      | 1,803,798       | 1,997,833   | Yes                           |
|  | AMERICAN LUNG ASSOCIATION OF MINNESOTA | Report not received in time for this publication. |              |                 |             |                               |
|  | AMHERST WILDER FOUNDATION              | 2,892,225   | 4,995,062    | 9,000           | 7,896,287   | Yes                           |
|  | ANOKA COUNTY COMM ACTION PROG INC      | 4,128,361   | 2,489,239    | 12,222,523      | 18,840,123  | Yes                           |
|  | ARROWHEAD ECON OPPORTUNITY AGENCY      | Report not received in time for this publication. |              |                 |             |                               |
|  | BI-COUNTY COMM ACTION COUNCIL          | 2,410,655   | 2,847,912    | ---             | 5,258,567   | Yes                           |
|  | BRIDGES MEDICAL SERVICES               | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | CATHOLIC CHARITIES -ST PAUL MPLS       | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | CENTRAL MN COUNCIL ON AGING            | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | CENTRAL MN JOBS AND TRAINING           | Report not received in time for this publication. |              |                 |             |                               |
|  | CHANNEL ONE INC                        | 5,600   | 931,514      | ---             | 937,114     | Yes                           |
|  | CHILD CARE AND NUTRITION INC           | ---   | 3,690,718    | ---             | 3,690,718   | Yes                           |
|  | CHILD CARE CHOICES INC                 | ---   | 6,439,371    | ---             | 6,439,371   | Yes                           |
|  | CHILD CARE RESOURCES & REFERRAL INC    | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | CHILDREN'S ADVOCATE PROG OF MANKATO    | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | CHILDREN'S HEALTH CARE                 | 3,286,033   | 282,251      | 275,963         | 3,844,247   | Yes                           |
|  | CLAY-WILKIN OPPORTUNITY COUNCIL        | 1,567,272   | 505,759      | 370,963         | 2,443,994   | Yes                           |
|  | CLUES                                  | Report not filed within single audit deadline.    |              |                 |             |                               |

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**Exhibit 3  
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**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                           | Name of Entity                      | Direct<br>Federal                                 | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---------------------------------------|-------------------------------------|---|--------------|-----------------|------------|-------------------------------|
|                                       |                                     |   | State        | Other<br>Agency |            |                               |
| <b>NONPROFIT AGENCIES (continued)</b> |                                     |   |              |                 |            |                               |
|                                       | COMM ACTION FOR SUBURBAN HENNEPIN   | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | COMMUNITY ACTION OF MINNEAPOLIS     | Report not received in time for this publication. |              |                 |            |                               |
|                                       | CONCORDIA UNIVERSITY                | Report not received in time for this publication. |              |                 |            |                               |
|                                       | GOODWILL INDUSTRIES/EASTER SEALS    | 110,148   | 714,736      | 199,330         | 1,024,214  | Yes                           |
|                                       | GREATER MPLS DAY CARE ASSOCIATION   | Report not received in time for this publication. |              |                 |            |                               |
|                                       | HEARTLAND COMMUNITY ACTION AGENCY   | 1,662,741   | 2,168,460    | 1,437,405       | 5,268,606  | Yes                           |
|                                       | HUNGER SOLUTIONS MINNESOTA          | Report not received in time for this publication. |              |                 |            |                               |
|                                       | INTER-COUNTY COMMUNITY COUNCIL      | 1,366,831   | 1,467,055    | 412,486         | 3,246,372  | Yes                           |
|                                       | INTERCULTURAL MUTUAL ASSIST ASSN    | Report not received in time for this publication. |              |                 |            |                               |
|                                       | INTERNATIONAL INSTITUTE-MINNESOTA   | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | KOOTASCA COMM ACTION INC            | 1,908,411   | 3,463,116    | 282,620         | 5,654,147  | Yes                           |
|                                       | LAKES & PINES COMM ACT COUNCIL      | 2,206,680   | 4,656,184    | ---             | 6,862,864  | Yes                           |
|                                       | LAO FAMILY COMMUNITY MINNESOTA INC  | Report not received in time for this publication. |              |                 |            |                               |
|                                       | LIFETRACK RESOURCES                 | ---   | 1,170,061    | 3,686,568       | 4,856,629  | Yes                           |
|                                       | LUTHERAN SOCIAL SERVICE OF MN       | 2,108,878   | 4,128,152    | 2,307,766       | 8,544,796  | Yes                           |
|                                       | MAHUBE COMMUNITY COUNCIL            | 2,848,974   | 2,812,488    | ---             | 5,661,462  | Yes                           |
|                                       | METRO AREA AGENCY ON AGING          | Report not received in time for this publication. |              |                 |            |                               |
|                                       | MIGRANT HEALTH SERVICE, INC         | 2,022,911   | 131,302      | 44,137          | 2,198,350  | Yes                           |
|                                       | MLFCCA MN PROVIDER NUTRITION        | Report not received in time for this publication. |              |                 |            |                               |
|                                       | MN ASSN CHILDRENS MENTAL HEALTH     | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | MN CHILD CARE RESOURCE REFERRAL INC | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | MN COALITION AGAINST SEXUAL ASSAULT | Report not received in time for this publication. |              |                 |            |                               |
|                                       | MN INDIAN WOMEN'S RESOURCE          | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | MN INSTITUTE OF PUBLIC HEALTH       | 1,867,405   | 677,494      | 159,356         | 2,704,255  | Yes                           |
|                                       | MN LICENSED FAMILY CHILD CARE ASSN  | ---   | 3,319,503    | ---             | 3,319,503  | Yes                           |
|                                       | MN VALLEY ACTION COUNCIL            | 2,638,663   | 6,456,471    | 1,665,415       | 10,760,549 | Yes                           |
|                                       | MPLS AMERICAN INDIAN CENTER         | 1,011,157   | 325,063      | 118,000         | 1,454,220  | Yes                           |
|                                       | MPLS MED RESEARCH FOUNDATION        | 7,605,658   | ---          | 2,773,571       | 10,379,229 | Yes                           |
|                                       | MPLS URBAN LEAGUE                   | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | NATIONAL NORTH AMERICAN COUNCIL     | Report not received in time for this publication. |              |                 |            |                               |
|                                       | NW COMM ACTION INC                  | 2,123,371   | 1,366,465    | 133,230         | 3,623,066  | Yes                           |
|                                       | NW PRIVATE INDUSTRY COUNCIL         | Report not received in time for this publication. |              |                 |            |                               |
|                                       | OTTERTAIL-WADENA COMM ACT CNCL      | 1,353,508   | 1,436,181    | 42,590          | 2,832,279  | Yes                           |
|                                       | PACER CENTER                        | 4,989,869   | 986,762      | 381,664         | 6,358,295  | Yes                           |
|                                       | PARENTS IN COMMUNITY ACTION INC     | 13,623,595  | 864,792      | 112,965         | 14,601,352 | Yes                           |
|                                       | PERSPECTIVES INC                    | 423,200   | 117,855      | 112,040         | 653,095    | Yes                           |

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**Exhibit 3  
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**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                           | Name of Entity                      | Direct<br>Federal                                 | Pass Through       |                   | Total              | Audit<br>Report<br>Acceptable |
|---------------------------------------|-------------------------------------|---|--------------------|-------------------|--------------------|-------------------------------|
|                                       |                                     |   | State              | Other<br>Agency   |                    |                               |
| <b>NONPROFIT AGENCIES (continued)</b> |                                     |   |                    |                   |                    |                               |
|                                       | PILLSBURY UNITED NEIGHBORHOOD SRVS  | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | PRAIRIE FIVE COMM ACT CNL           | 1,312,497   | 1,848,740          | 358,206           | 3,519,443          | Yes                           |
|                                       | PRIME PROVIDERS INC                 | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | PROVIDERS CHOICE INC                | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | RAMSEY ACTION PROGRAMS              | 7,970,389   | 8,916,195          | 944,859           | 17,831,443         | Yes                           |
|                                       | REACH-UP INCORPORATED               | 3,793,144   | 77,176             | ---               | 3,870,320          | Yes                           |
|                                       | RESOURCE INC                        | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | RESOURCES FOR CHILD CARING INC      | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | RURAL MN CEP INC                    | Report not received in time for this publication. |                    |                   |                    |                               |
|                                       | SCOPE RESOURCES CENTER INC          | ---   | 412,384            | ---               | 412,384            | Yes                           |
|                                       | SCOTT CARVER DAKOTA COMM ACT AGENCY | ---   | 5,320,442          | 984,263           | 6,304,705          | Yes                           |
|                                       | SE MN AREA AGY ON AGING             | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | SECOND HARVEST FOOD BANK            | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | SEMCAC INC                          | 2,032,519   | 4,448,826          | 926,745           | 7,408,090          | Yes                           |
|                                       | SOMALI COMMUNITIES OF MN INC        | Report not received in time for this publication. |                    |                   |                    |                               |
|                                       | SUSTAINABLE RESOURCES CENTER        | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | SW MN OPPORTUNITY CNL               | 997,448   | 2,148,147          | 213,636           | 3,359,231          | Yes                           |
|                                       | SW MN PIC                           | 527,052   | 1,380,066          | 1,430,835         | 3,337,953          | Yes                           |
|                                       | THE EVERGREEN HOUSE                 | 313,892   | 165,054            | ---               | 478,946            | Yes                           |
|                                       | THREE RIVERS COMMUNITY ACTION, INC. | 1,295,397   | 1,876,968          | 92,951            | 3,265,316          | Yes                           |
|                                       | TRI-COUNTY ACTION PROGRAMS          | ---   | 3,136,134          | ---               | 3,136,134          | Yes                           |
|                                       | TRI-COUNTY COMM ACTION PROGRAM      | 2,871,267   | 707,539            | ---               | 3,578,806          | Yes                           |
|                                       | TRI-VALLEY OPPORTUNITY COUNCIL INC  | 8,118,186   | 2,888,369          | 560,802           | 11,567,357         | Yes                           |
|                                       | WEST CENTRAL AREA AGENCY ON AGING   | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | WEST CENTRAL MIGRANTS               | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | WEST CENTRAL MN COMM ACTION INC     | 1,537,204   | 4,312,804          | 15,817            | 5,865,825          | Yes                           |
|                                       | WESTERN COMMUNITY ACTION INC        | 1,372,470   | 1,837,847          | 539,969           | 3,750,286          | Yes                           |
|                                       | WORKFORCE DEVELOPMENT, INC.         | ---   | 6,018,016          | ---               | 6,018,016          | Yes                           |
|                                       | WRIGHT COUNTY COMMUNITY ACTION INC  | 1,453,459   | 2,075,967          | 16,126            | 3,545,552          | Yes                           |
|                                       | YWCA-ST PAUL                        | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | <b>TOTAL</b>                        | <u>97,791,724</u>                                 | <u>109,391,156</u> | <u>34,635,599</u> | <u>241,818,479</u> |                               |
| <b>OTHER GOVERNMENTAL AGENCIES</b>    |                                     |   |                    |                   |                    |                               |
|                                       | CARLTON COOK LAKE ST LOUIS CO HL BD | ---   | 1,242,372          | ---               | 1,242,372          | Yes                           |
|                                       | CHISHOLM HIBBING AIRPORT COMMISSION | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | COUNTRYSIDE PUBLIC HEALTH SERVICE   | ---   | 493,902            | 18,117            | 512,019            | Yes                           |
|                                       | DULUTH AIRPORT AUTHORITY            | 99,300  | 4,167,820          | ---               | 4,267,120          | Yes                           |



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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                    | Name of Entity                       | Direct<br>Federal                                 | Pass Through |                 | Total       | Audit<br>Report<br>Acceptable |
|--|--------------------------------------|---|--------------|-----------------|-------------|-------------------------------|
|  |                                      |   | State        | Other<br>Agency |             |                               |
| <b>OTHER GOVERNMENTAL AGENCIES (continued)</b> |                                      |   |              |                 |             |                               |
|  | DULUTH TRANSIT AUTHORITY             | 4,409,038   | 2,184        | ---             | 4,411,222   | Yes                           |
|  | HUMAN SERV OF FARIBAULT & MARTIN CO  | ---   | 1,554,388    | ---             | 1,554,388   | Yes                           |
|  | LINCOLN LYON MURRAY HUMAN SERVICES   | ---   | 1,290,768    | 27,334          | 1,318,102   | Yes                           |
|  | MEEKER-MCLEOD-SIBLEY CHS             | 55,154  | 740,167      | ---             | 795,321     | Yes                           |
|  | METRO AIRPORTS COMMISSION            | ---   | 43,013,150   | ---             | 43,013,150  | Yes                           |
|  | MN VALLEY REGIONAL RAILROAD AUTH     | ---   | 1,245,392    | ---             | 1,245,392   | Yes                           |
|  | MPLS PARK & RECREATION BD            | 127,500   | 160,728      | 1,699,407       | 1,987,635   | Yes                           |
|  | MPLS YOUTH COORDINATING BD           | ---   | 377,013      | 614,233         | 991,246     | Yes                           |
|  | NE MN OFFICE OF JOB TRAINING         | ---   | 3,419,403    | 59,661          | 3,479,064   | Yes                           |
|  | PACT 4 FAMILIES COLLABORATIVE        | 2,267,267   | 249,843      | ---             | 2,517,110   | Yes                           |
|  | QUIN COUNTY COMM HEALTH SERVICE      | ---   | 364,790      | ---             | 364,790     | Yes                           |
|  | SE MN JTPA JOINT POWERS BOARD        | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | SOUTHWEST METRO TRANSIT COMMISSION   | ---   | 7,553,616    | ---             | 7,553,616   | Yes                           |
|  | STEARNS-BENTON EMPLOYMENT TRNG CNCL  | ---   | 1,005,709    | 1,476,181       | 2,481,890   | Yes                           |
|  | UNIVERSITY OF MINNESOTA              | Report not received in time for this publication. |              |                 |             |                               |
|  | WESTERN LAKE SUPERIOR SANITARY DIST  | ---   | 1,830,634    | 5,988           | 1,836,622   | Yes                           |
|  | TOTAL                                | 6,958,259   | 68,711,879   | 3,900,921       | 79,571,059  |                               |
| <b>REGIONAL DEVELOPMENT COMMISSIONS</b>        |                                      |   |              |                 |             |                               |
|  | ARROWHEAD REG DEVELOP COMM           | 2,088,591   | 2,508,391    | ---             | 4,596,982   | Yes                           |
|  | EAST CENTRAL REG DEVELOP COMM        | 50,194  | 689,391      | ---             | 739,585     | Yes                           |
|  | METROPOLITAN COUNCIL                 | 205,368,052                                       | 72,554,039   | 666,740         | 278,588,831 | Yes                           |
|  | MID-MINNESOTA DEVELOPMENT COMM       | 637,903   | 1,704,181    | ---             | 2,342,084   | Yes                           |
|  | NW REG DEVELOP COMM                  | 3,092,212   | 1,456,892    | ---             | 4,549,104   | Yes                           |
|  | REGION 5 DEVELOP COMM                | 123,332   | 882,653      | ---             | 1,005,985   | Yes                           |
|  | REGION NINE DEVELOPMENT COMMISSION   | 661,127   | 1,794,332    | ---             | 2,455,459   | Yes                           |
|  | SW REG DEVELOP COMM                  | 259,823   | 1,194,682    | ---             | 1,454,505   | Yes                           |
|  | UPPER MN VALLEY REG DEVELOP COMM     | 310,388   | 1,800,730    | ---             | 2,111,118   | Yes                           |
|  | TOTAL                                | 212,591,622                                       | 84,585,291   | 666,740         | 297,843,653 |                               |
| <b>SCHOOLS AND RELATED AGENCIES</b>            |                                      |   |              |                 |             |                               |
|  | ACADEMIA CESAR CHAVEZ CHARTER SCHOOL | ---   | 636,149      | ---             | 636,149     | Yes                           |
|  | AREA SPEC ED COOP - E. GRAND FORKS   | ---   | 1,065,555    | ---             | 1,065,555   | Yes                           |
|  | BEMIDJI INTERDISTRICT COUNCIL        | ---   | 1,615,905    | ---             | 1,615,905   | Yes                           |
|  | BENTON-STEARNS EDUCATION DISTRICT    | ---   | 1,929,328    | 31,240          | 1,960,568   | Yes                           |
|  | CARVER-SCOTT EDUCATIONAL COOP        | 553,295   | 1,581,943    | ---             | 2,135,238   | Yes                           |
|  | CROW RIVER SPECIAL ED COOP           | ---   | 495,354      | ---             | 495,354     | Yes                           |
|  | DULUTH PUBLIC SCHOOLS ACADEMY        | ---   | 528,380      | ---             | 528,380     | Yes                           |

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                     | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---|------------------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|   |                                    |                   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                    |                   |              |                 |            |                               |
|   | ECSU OF THE METRO TWIN CITIES AREA | ---               | 2,944,530    | ---             | 2,944,530  | Yes                           |
|   | FERGUS FALLS SPEC ED COOP          | ---               | 909,641      | ---             | 909,641    | Yes                           |
|   | FRESHWATER EDUCATION DISTRICT      | ---               | 1,982,318    | 46,150          | 2,028,468  | Yes                           |
|   | GOODHUE COUNTY EDUCATION DISTRICT  | ---               | 768,515      | ---             | 768,515    | Yes                           |
|   | HIAWATHA VALLEY EDUCATION DISTRICT | ---               | 2,354,661    | ---             | 2,354,661  | Yes                           |
|   | HOPE COMMUNITY ACADEMY             | ---               | 617,664      | ---             | 617,664    | Yes                           |
|   | INTERMEDIATE SCHOOL DISTRICT 287   | ---               | 2,301,146    | ---             | 2,301,146  | Yes                           |
|   | INTERMEDIATE SCHOOL DISTRICT 917   | ---               | 755,813      | 82,657          | 838,470    | Yes                           |
|   | ISD 0001 AITKIN                    | ---               | 545,054      | 22,957          | 568,011    | Yes                           |
|   | ISD 0002 HILL CITY                 | ---               | 739,850      | ---             | 739,850    | Yes                           |
|   | ISD 0004 MCGREGOR                  | 178,831           | 708,205      | 36,636          | 923,672    | Yes                           |
|   | ISD 0011 ANOKA-HENNEPIN            | 467,626           | 14,838,685   | 108,883         | 15,415,194 | Yes                           |
|   | ISD 0012 CENTENNIAL                | 185,190           | 1,803,917    | 13,118          | 2,002,225  | Yes                           |
|   | ISD 0013 COLUMBIA HEIGHTS          | ---               | 1,733,868    | 17,440          | 1,751,308  | Yes                           |
|   | ISD 0014 FRIDLEY                   | 60,155            | 1,352,506    | ---             | 1,412,661  | Yes                           |
|   | ISD 0015 ST FRANCIS                | ---               | 1,878,588    | ---             | 1,878,588  | Yes                           |
|   | ISD 0016 SPRING LAKE PARK          | 342,298           | 1,545,872    | ---             | 1,888,170  | Yes                           |
|   | ISD 0022 DETROIT LAKES             | 71,778            | 1,783,467    | ---             | 1,855,245  | Yes                           |
|   | ISD 0023 FRAZEE                    | 17,189            | 877,112      | ---             | 894,301    | Yes                           |
|   | ISD 0025 PINE POINT (PONSFORD)     | 242,094           | 283,514      | ---             | 525,608    | Yes                           |
|   | ISD 0031 BEMIDJI                   | 284,618           | 4,400,914    | ---             | 4,685,532  | Yes                           |
|   | ISD 0032 BLACKDUCK                 | 56,534            | 363,652      | ---             | 420,186    | Yes                           |
|   | ISD 0036 KELLIHER                  | 118,944           | 292,931      | ---             | 411,875    | Yes                           |
|   | ISD 0038 RED LAKE                  | 7,194,955         | 1,756,842    | 27,280          | 8,979,077  | Yes                           |
|   | ISD 0047 SAUK RAPIDS               | ---               | 866,093      | 394,247         | 1,260,340  | Yes                           |
|   | ISD 0051 FOLEY                     | 61,600            | 525,836      | 124,120         | 711,556    | Yes                           |
|   | ISD 0077 MANKATO                   | ---               | 3,726,716    | ---             | 3,726,716  | Yes                           |
|   | ISD 0084 SLEEPY EYE                | ---               | 422,595      | ---             | 422,595    | Yes                           |
|   | ISD 0088 NEW ULM                   | ---               | 706,954      | 102,829         | 809,783    | Yes                           |
|   | ISD 0091 BARNUM                    | 101,048           | 395,479      | ---             | 496,527    | Yes                           |
|   | ISD 0093 CARLTON                   | ---               | 454,957      | ---             | 454,957    | Yes                           |
|   | ISD 0094 CLOQUET                   | 388,610           | 2,513,253    | 18,443          | 2,920,306  | Yes                           |
|   | ISD 0097 MOOSE LAKE                | ---               | 357,242      | ---             | 357,242    | Yes                           |
|   | ISD 0100 WRENSHALL                 | ---               | 424,398      | ---             | 424,398    | Yes                           |
|   | ISD 0110 WACONIA                   | ---               | 361,013      | ---             | 361,013    | Yes                           |
|   | ISD 0112 CHASKA                    | ---               | 2,108,111    | 19,113          | 2,127,224  | Yes                           |

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                    | Direct<br>Federal   | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|-----------------------------------|---|--------------|-----------------|-----------|-------------------------------|
|   |                                   |   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                   |   |              |                 |           |                               |
|   | ISD 0113 WALKER-HACKENSACK-AKELEY | ---   | 787,339      | ---             | 787,339   | Yes                           |
|   | ISD 0115 CASS LAKE - BENA         | 1,676,629   | 1,243,439    | 4,517           | 2,924,585 | Yes                           |
|   | ISD 0116 PILLAGER                 | ---   | 363,854      | ---             | 363,854   | Yes                           |
|   | ISD 0118 REMER                    | 98,715  | 745,694      | 73,485          | 917,894   | Yes                           |
|   | ISD 0129 MONTEVIDEO               | ---   | 823,147      | 169,439         | 992,586   | Yes                           |
|   | ISD 0138 NORTH BRANCH             | ---   | 1,166,927    | ---             | 1,166,927 | Yes                           |
|   | ISD 0152 MOORHEAD                 | ---   | 3,147,104    | ---             | 3,147,104 | Yes                           |
|   | ISD 0162 BAGLEY                   | 114,501   | 743,593      | ---             | 858,094   | Yes                           |
|   | ISD 0166 COOK COUNTY              | 274,955   | 247,190      | ---             | 522,145   | Yes                           |
|   | ISD 0177 WINDOM                   | ---   | 469,309      | ---             | 469,309   | Yes                           |
|   | ISD 0181 BRAINERD                 | 53,120  | 4,427,065    | ---             | 4,480,185 | Yes                           |
|   | ISD 0182 CROSBY                   | ---   | 648,661      | ---             | 648,661   | Yes                           |
|   | ISD 0186 PEQUOT LAKES             | ---   | 441,117      | ---             | 441,117   | Yes                           |
|   | ISD 0191 BURNSVILLE-EAGAN-SAVAGE  | 46,910  | 3,581,567    | 66,264          | 3,694,741 | Yes                           |
|   | ISD 0192 FARMINGTON               | ---   | 1,124,857    | 36,407          | 1,161,264 | Yes                           |
|   | ISD 0194 LAKEVILLE                | 32,383  | 2,139,975    | 49,614          | 2,221,972 | Yes                           |
|   | ISD 0196 ROSEMOUNT                | 649,225   | 6,229,696    | ---             | 6,878,921 | Yes                           |
|   | ISD 0197 WEST ST PAUL             | 419,420   | 2,005,576    | 29,965          | 2,454,961 | Yes                           |
|   | ISD 0199 INVER GROVE HEIGHTS      | ---   | 1,714,886    | ---             | 1,714,886 | Yes                           |
|   | ISD 0200 HASTINGS                 | Failed to report in compliance with Minnesota statutes.       |              |                 |           |                               |
|   | ISD 0206 ALEXANDRIA               | ---   | 2,036,132    | ---             | 2,036,132 | Yes                           |
|   | ISD 0213 OSAKIS                   | ---   | 398,681      | ---             | 398,681   | Yes                           |
|   | ISD 0241 ALBERT LEA               | 330,076   | 2,237,324    | ---             | 2,567,400 | Yes                           |
|   | ISD 0242 ALDEN                    | Audit report filed did not include reports on federal awards. |              |                 |           | No                            |
|   | ISD 0256 RED WING                 | 23,434  | 1,113,195    | ---             | 1,136,629 | Yes                           |
|   | ISD 0270 HOPKINS                  | ---   | 2,706,234    | ---             | 2,706,234 | Yes                           |
|   | ISD 0271 BLOOMINGTON              | ---   | 3,665,881    | 46,211          | 3,712,092 | Yes                           |
|   | ISD 0272 EDEN PRAIRIE             | ---   | 2,610,826    | 39,836          | 2,650,662 | Yes                           |
|   | ISD 0273 EDINA                    | ---   | 1,382,535    | 41,059          | 1,423,594 | Yes                           |
|   | ISD 0276 MINNETONKA               | ---   | 1,485,291    | 14,744          | 1,500,035 | Yes                           |
|   | ISD 0277 WESTONKA                 | Failed to report in compliance with Minnesota statutes.       |              |                 |           |                               |
|   | ISD 0278 ORONO                    | ---   | 509,264      | 6,593           | 515,857   | Yes                           |
|   | ISD 0279 OSSEO                    | 290,393   | 8,180,584    | ---             | 8,470,977 | Yes                           |
|   | ISD 0280 RICHFIELD                | ---   | 1,979,457    | 17,719          | 1,997,176 | Yes                           |
|   | ISD 0281 ROBBINSDALE              | 36,703  | 5,580,528    | 93,340          | 5,710,571 | Yes                           |
|   | ISD 0282 ST ANTHONY-NEW BRIGHTON  | ---   | 318,874      | ---             | 318,874   | Yes                           |

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**Exhibit 3  
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**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                | Direct<br>Federal                                       | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|-------------------------------|---|--------------|-----------------|-----------|-------------------------------|
|   |                               |   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                               |   |              |                 |           |                               |
|   | ISD 0283 ST LOUIS PARK        | ---   | 2,123,692    | 111,056         | 2,234,748 | Yes                           |
|   | ISD 0284 WAYZATA              | ---   | 2,016,582    | ---             | 2,016,582 | Yes                           |
|   | ISD 0286 BROOKLYN CENTER      | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0300 LA CRESCENT          | ---   | 398,641      | ---             | 398,641   | Yes                           |
|   | ISD 0306 LAPORTE              | 20,229  | 586,585      | ---             | 606,814   | Yes                           |
|   | ISD 0309 PARK RAPIDS          | ---   | 1,071,368    | 340,883         | 1,412,251 | Yes                           |
|   | ISD 0316 COLERAINE            | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0317 DEER RIVER           | 591,702   | 1,055,401    | 82,329          | 1,729,432 | Yes                           |
|   | ISD 0318 GRAND RAPIDS         | 60,612  | 2,495,720    | 157,473         | 2,713,805 | Yes                           |
|   | ISD 0319 NASHWAUK-KEEWATIN    | ---   | 308,327      | ---             | 308,327   | Yes                           |
|   | ISD 0332 MORA                 | 30,611  | 678,776      | ---             | 709,387   | Yes                           |
|   | ISD 0333 OGILVIE              | 563   | 340,841      | ---             | 341,404   | Yes                           |
|   | ISD 0345 NEW LONDON-SPICER    | ---   | 478,477      | 61,329          | 539,806   | Yes                           |
|   | ISD 0347 WILLMAR              | ---   | 2,530,953    | ---             | 2,530,953 | Yes                           |
|   | ISD 0361 INTERNATIONAL FALLS  | 45,960  | 873,463      | ---             | 919,423   | Yes                           |
|   | ISD 0362 LITTLEFORK-BIG FALLS | 24,211  | 468,389      | ---             | 492,600   | Yes                           |
|   | ISD 0378 DAWSON-BOYD          | 29,673  | 216,348      | 75,557          | 321,578   | Yes                           |
|   | ISD 0381 LAKE SUPERIOR        | 132,361   | 496,416      | 153,436         | 782,213   | Yes                           |
|   | ISD 0391 CLEVELAND            | ---   | 301,607      | 20,535          | 322,142   | Yes                           |
|   | ISD 0394 MONTGOMERY-LONSDALE  | ---   | 470,006      | 3,762           | 473,768   | Yes                           |
|   | ISD 0413 MARSHALL             | ---   | 1,330,049    | ---             | 1,330,049 | Yes                           |
|   | ISD 0423 HUTCHINSON           | ---   | 1,039,000    | 38,935          | 1,077,935 | Yes                           |
|   | ISD 0432 MAHNOMEN             | 1,409,852   | 551,235      | ---             | 1,961,087 | Yes                           |
|   | ISD 0435 WAUBUN               | 967,592   | 439,284      | 4,325           | 1,411,201 | Yes                           |
|   | ISD 0463 EDEN VALLEY          | ---   | 339,302      | ---             | 339,302   | Yes                           |
|   | ISD 0465 LITCHFIELD           | ---   | 568,997      | 116,509         | 685,506   | Yes                           |
|   | ISD 0466 DASSEL-COKATO        | ---   | 645,645      | 235,073         | 880,718   | Yes                           |
|   | ISD 0473 ISLE                 | ---   | 429,714      | ---             | 429,714   | Yes                           |
|   | ISD 0477 PRINCETON            | ---   | 798,172      | 97,010          | 895,182   | Yes                           |
|   | ISD 0480 ONAMIA               | 232,145   | 743,517      | ---             | 975,662   | Yes                           |
|   | ISD 0482 LITTLE FALLS         | ---   | 1,284,903    | ---             | 1,284,903 | Yes                           |
|   | ISD 0484 PIERZ                | ---   | 510,898      | ---             | 510,898   | Yes                           |
|   | ISD 0485 ROYALTON             | ---   | 329,242      | ---             | 329,242   | Yes                           |
|   | ISD 0492 AUSTIN               | 605,119   | 2,024,884    | ---             | 2,630,003 | Yes                           |
|   | ISD 0500 SOUTHLAND -- ADAMS   | ---   | 523,518      | ---             | 523,518   | Yes                           |
|   | ISD 0508 ST PETER             | ---   | 695,873      | ---             | 695,873   | Yes                           |

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                         | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---|--|-------------------|--------------|-----------------|------------|-------------------------------|
|   |  |                   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |  |                   |              |                 |            |                               |
|   | ISD 0513 BREWSTER                      | ---               | 833,547      | ---             | 833,547    | Yes                           |
|   | ISD 0518 WORTHINGTON                   | 213,908           | 1,385,387    | ---             | 1,599,295  | Yes                           |
|   | ISD 0535 ROCHESTER                     | 359,316           | 6,660,514    | ---             | 7,019,830  | Yes                           |
|   | ISD 0542 BATTLE LAKE                   | 16,040            | 315,016      | ---             | 331,056    | Yes                           |
|   | ISD 0544 FERGUS FALLS                  | ---               | 818,474      | ---             | 818,474    | Yes                           |
|   | ISD 0548 PELICAN RAPIDS                | ---               | 399,802      | 3,985           | 403,787    | Yes                           |
|   | ISD 0549 PERHAM                        | ---               | 534,054      | ---             | 534,054    | Yes                           |
|   | ISD 0550 UNDERWOOD                     | ---               | 575,131      | 2,076           | 577,207    | Yes                           |
|   | ISD 0564 THIEF RIVER FALLS             | 15,945            | 1,165,921    | ---             | 1,181,866  | Yes                           |
|   | ISD 0578 PINE CITY                     | ---               | 735,492      | 22,276          | 757,768    | Yes                           |
|   | ISD 0592 CLIMAX                        | 259,171           | 617,232      | ---             | 876,403    | Yes                           |
|   | ISD 0593 CROOKSTON                     | 86,945            | 909,313      | ---             | 996,258    | Yes                           |
|   | ISD 0595 EAST GRAND FORKS              | 19,933            | 939,616      | 84,478          | 1,044,027  | Yes                           |
|   | ISD 0599 FERTILE-BELTRAMI              | ---               | 1,029,841    | ---             | 1,029,841  | Yes                           |
|   | ISD 0601 FOSSTON                       | 29,022            | 689,468      | ---             | 718,490    | Yes                           |
|   | ISD 0621 MOUNDS VIEW                   | 26,333            | 4,027,268    | 108,982         | 4,162,583  | Yes                           |
|   | ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDA | ---               | 4,809,228    | 9,380           | 4,818,608  | Yes                           |
|   | ISD 0623 ROSEVILLE                     | ---               | 2,229,013    | ---             | 2,229,013  | Yes                           |
|   | ISD 0624 WHITE BEAR LAKE               | ---               | 2,840,015    | 70,527          | 2,910,542  | Yes                           |
|   | ISD 0625 ST PAUL                       | 7,251,476         | 42,704,561   | 1,935,107       | 51,891,144 | Yes                           |
|   | ISD 0627 OKLEE                         | 18,609            | 293,804      | ---             | 312,413    | Yes                           |
|   | ISD 0630 RED LAKE FALLS                | ---               | 329,162      | ---             | 329,162    | Yes                           |
|   | ISD 0656 FARIBAULT                     | ---               | 2,052,875    | ---             | 2,052,875  | Yes                           |
|   | ISD 0659 NORTHFIELD                    | 12,934            | 1,393,427    | ---             | 1,406,361  | Yes                           |
|   | ISD 0682 ROSEAU                        | 13,076            | 640,804      | ---             | 653,880    | Yes                           |
|   | ISD 0690 WARROAD                       | 361,862           | 631,659      | 15,467          | 1,008,988  | Yes                           |
|   | ISD 0695 CHISHOLM                      | 97,082            | 326,525      | ---             | 423,607    | Yes                           |
|   | ISD 0696 ELY                           | 10,469            | 218,500      | 123,576         | 352,545    | Yes                           |
|   | ISD 0698 FLOODWOOD                     | ---               | 498,988      | ---             | 498,988    | Yes                           |
|   | ISD 0700 HERMANTOWN                    | ---               | 257,837      | 101,089         | 358,926    | Yes                           |
|   | ISD 0701 HIBBING                       | 94,044            | 1,367,200    | ---             | 1,461,244  | Yes                           |
|   | ISD 0704 PROCTOR                       | ---               | 466,941      | 228,629         | 695,570    | Yes                           |
|   | ISD 0706 VIRGINIA                      | 15,945            | 1,930,933    | 711             | 1,947,589  | Yes                           |
|   | ISD 0707 NETT LAKE                     | 426,973           | 638,821      | 18,000          | 1,083,794  | Yes                           |
|   | ISD 0709 DULUTH                        | 1,911,632         | 8,649,745    | 203,373         | 10,764,750 | Yes                           |
|   | ISD 0712 MOUNTAIN IRON-BUHL            | ---               | 393,310      | 32,851          | 426,161    | Yes                           |

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                | Direct<br>Federal                                       | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|-------------------------------|---|--------------|-----------------|-----------|-------------------------------|
|   |                               |   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                               |   |              |                 |           |                               |
|   | ISD 0717 JORDAN               | ---   | 368,971      | 109,845         | 478,816   | Yes                           |
|   | ISD 0719 PRIOR LAKE           | ---   | 1,000,752    | ---             | 1,000,752 | Yes                           |
|   | ISD 0720 SHAKOPEE             | 27,300  | 952,214      | 459,062         | 1,438,576 | Yes                           |
|   | ISD 0726 BECKER               | ---   | 339,223      | ---             | 339,223   | Yes                           |
|   | ISD 0727 BIG LAKE             | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0728 ELK RIVER            | ---   | 2,536,271    | ---             | 2,536,271 | Yes                           |
|   | ISD 0738 HOLDINGFORD          | ---   | 362,801      | ---             | 362,801   | Yes                           |
|   | ISD 0739 KIMBALL              | ---   | 323,851      | 100,327         | 424,178   | Yes                           |
|   | ISD 0740 MELROSE              | ---   | 658,117      | ---             | 658,117   | Yes                           |
|   | ISD 0741 PAYNESVILLE          | ---   | 469,625      | ---             | 469,625   | Yes                           |
|   | ISD 0742 ST CLOUD             | 2,142,783   | 5,079,572    | 543,583         | 7,765,938 | Yes                           |
|   | ISD 0743 SAUK CENTRE          | ---   | 547,136      | ---             | 547,136   | Yes                           |
|   | ISD 0745 ALBANY               | ---   | 455,821      | 36,004          | 491,825   | Yes                           |
|   | ISD 0748 SARTELL              | 66,645  | 318,387      | 110,740         | 495,772   | Yes                           |
|   | ISD 0750 ROCORI AREA SCHOOLS  | ---   | 479,576      | 188,790         | 668,366   | Yes                           |
|   | ISD 0756 BLOOMING PRAIRIE     | ---   | 383,992      | ---             | 383,992   | Yes                           |
|   | ISD 0761 OWATONNA             | ---   | 1,831,023    | ---             | 1,831,023 | Yes                           |
|   | ISD 0777 BENSON               | ---   | 331,925      | 140,898         | 472,823   | Yes                           |
|   | ISD 0786 BERTHA-HEWITT        | ---   | 427,075      | 5,935           | 433,010   | Yes                           |
|   | ISD 0787 BROWERVILLE          | ---   | 300,906      | ---             | 300,906   | Yes                           |
|   | ISD 0801 BROWNS VALLEY        | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0813 LAKE CITY            | ---   | 397,512      | ---             | 397,512   | Yes                           |
|   | ISD 0818 VERNDALE             | ---   | 300,797      | ---             | 300,797   | Yes                           |
|   | ISD 0820 SEBEKA               | 11,314  | 380,487      | ---             | 391,801   | Yes                           |
|   | ISD 0821 MENAUGA              | ---   | 428,277      | ---             | 428,277   | Yes                           |
|   | ISD 0829 WASECA               | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0831 FOREST LAKE          | ---   | 2,582,250    | 29,510          | 2,611,760 | Yes                           |
|   | ISD 0832 MAHTOMEDI            | ---   | 602,540      | 6,341           | 608,881   | Yes                           |
|   | ISD 0833 SO WASHINGTON COUNTY | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0834 STILLWATER           | ---   | 2,286,567    | 37,345          | 2,323,912 | Yes                           |
|   | ISD 0836 BUTTERFIELD          | ---   | 693,489      | ---             | 693,489   | Yes                           |
|   | ISD 0837 MADELIA              | 10,622  | 478,102      | ---             | 488,724   | Yes                           |
|   | ISD 0840 ST JAMES             | ---   | 717,995      | ---             | 717,995   | Yes                           |
|   | ISD 0846 BRECKENRIDGE         | ---   | 510,082      | ---             | 510,082   | Yes                           |
|   | ISD 0857 LEWISTON             | ---   | 359,297      | ---             | 359,297   | Yes                           |
|   | ISD 0858 ST CHARLES           | ---   | 389,421      | ---             | 389,421   | Yes                           |

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                           | Direct<br>Federal                                       | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|--|---|--------------|-----------------|-----------|-------------------------------|
|   |  |   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |  |   |              |                 |           |                               |
|   | ISD 0861 WINONA                          | ---   | 1,423,293    | 97,317          | 1,520,610 | Yes                           |
|   | ISD 0876 ANNANDALE                       | ---   | 493,950      | 76,156          | 570,106   | Yes                           |
|   | ISD 0877 BUFFALO                         | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0879 DELANO                          | 185,448   | 358,816      | 83,436          | 627,700   | Yes                           |
|   | ISD 0882 MONTICELLO                      | ---   | 1,897,722    | ---             | 1,897,722 | Yes                           |
|   | ISD 0885 ST MICHAEL-ALBERTVILLE          | ---   | 337,173      | ---             | 337,173   | Yes                           |
|   | ISD 0891 CANBY                           | ---   | 385,676      | ---             | 385,676   | Yes                           |
|   | ISD 0911 CAMBRIDGE                       | ---   | 2,746,851    | ---             | 2,746,851 | Yes                           |
|   | ISD 0912 MILACA                          | ---   | 768,049      | 124,259         | 892,308   | Yes                           |
|   | ISD 2125 DODGE CENTER                    | ---   | 350,877      | ---             | 350,877   | Yes                           |
|   | ISD 2134 UNITED SOUTH CENTRAL            | ---   | 516,178      | 7,002           | 523,180   | Yes                           |
|   | ISD 2135 MAPLE RIVER                     | ---   | 386,370      | ---             | 386,370   | Yes                           |
|   | ISD 2137 KINGSLAND                       | ---   | 321,301      | ---             | 321,301   | Yes                           |
|   | ISD 2142 ST LOUIS COUNTY                 | 150,300   | 1,290,211    | 651,508         | 2,092,019 | Yes                           |
|   | ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN   | ---   | 383,405      | 191,723         | 575,128   | Yes                           |
|   | ISD 2144 CHISAGO LAKES                   | ---   | 743,291      | ---             | 743,291   | Yes                           |
|   | ISD 2149 MINNEWASKA                      | ---   | 648,829      | ---             | 648,829   | Yes                           |
|   | ISD 2154 EVELETH-GILBERT                 | ---   | 520,188      | 177,346         | 697,534   | Yes                           |
|   | ISD 2155 WADENA-DEER CREEK               | ---   | 701,228      | 6,472           | 707,700   | Yes                           |
|   | ISD 2164 DILWORTH-GLYNDON-FELTON         | ---   | 336,174      | 98,671          | 434,845   | Yes                           |
|   | ISD 2165 HINCKLEY-FINLAYSON              | 96,706  | 590,571      | ---             | 687,277   | Yes                           |
|   | ISD 2169 MURRAY COUNTY                   | ---   | 334,617      | 66,605          | 401,222   | Yes                           |
|   | ISD 2170 STAPLES-MOTLEY                  | ---   | 983,278      | 39,116          | 1,022,394 | Yes                           |
|   | ISD 2174 PINE RIVER - BACKUS             | ---   | 715,355      | ---             | 715,355   | Yes                           |
|   | ISD 2176 WARREN-ALVARADO-OSLO            | ---   | 599,146      | ---             | 599,146   | Yes                           |
|   | ISD 2180 MACCRAY                         | ---   | 279,315      | 48,755          | 328,070   | Yes                           |
|   | ISD 2184 LUVERNE                         | ---   | 450,533      | 117,409         | 567,942   | Yes                           |
|   | ISD 2190 YELLOW MEDICINE EAST            | 5,318   | 440,072      | 36,730          | 482,120   | Yes                           |
|   | ISD 2198 FILLMORE CENTRAL                | ---   | 349,128      | ---             | 349,128   | Yes                           |
|   | ISD 2310 SIBLEY EAST                     | 3,188   | 397,375      | ---             | 400,563   | Yes                           |
|   | ISD 2342 WEST CENTRAL AREA SCHOOLS       | ---   | 394,504      | 4,135           | 398,639   | Yes                           |
|   | ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQUIS | 13,785  | 483,604      | ---             | 497,389   | Yes                           |
|   | ISD 2364 BELGRADE-BROOTEN-ELROSA         | ---   | 390,542      | 53,555          | 444,097   | Yes                           |
|   | ISD 2365 GIBBON-FAIRFAX-WINTHROP         | ---   | 438,989      | 59,941          | 498,930   | Yes                           |
|   | ISD 2396 A.C.G.C.                        | ---   | 538,779      | ---             | 538,779   | Yes                           |
|   | ISD 2397 LESUEUR-HENDERSON               | ---   | 423,847      | ---             | 423,847   | Yes                           |

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                         | Direct<br>Federal                                       | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|--|---|--------------|-----------------|-----------|-------------------------------|
|   |  |   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |  |   |              |                 |           |                               |
|   | ISD 2448 MARTIN COUNTY WEST            | ---   | 413,266      | ---             | 413,266   | Yes                           |
|   | ISD 2534 BIRD ISLAND                   | ---   | 322,426      | 61,658          | 384,084   | Yes                           |
|   | ISD 2580 ASKOV-SANDSTONE               | 54,754  | 647,213      | ---             | 701,967   | Yes                           |
|   | ISD 2609 ERSKINE-MCINTOSH              | ---   | 361,068      | ---             | 361,068   | Yes                           |
|   | ISD 2689 PIPESTONE-JASPER              | ---   | 537,593      | 59,444          | 597,037   | Yes                           |
|   | ISD 2711 MESABI EAST SCHOOLS           | ---   | 422,242      | 111,953         | 534,195   | Yes                           |
|   | ISD 2752 FAIRMONT AREA SCHOOLS         | ---   | 679,310      | ---             | 679,310   | Yes                           |
|   | ISD 2753 LONG PRAIRIE-GREY EAGLE       | ---   | 674,760      | ---             | 674,760   | Yes                           |
|   | ISD 2759 EAGLE VALLEY                  | ---   | 324,494      | ---             | 324,494   | Yes                           |
|   | ISD 2835 JANESVILLE-WALDORF            | ---   | 478,502      | ---             | 478,502   | Yes                           |
|   | ISD 2853 LAC QUI PARLE VALLEY          | 4,032   | 580,640      | 119,407         | 704,079   | Yes                           |
|   | ISD 2859 GLENCOE-SILVER LAKE           | ---   | 688,081      | ---             | 688,081   | Yes                           |
|   | ISD 2860 BLUE EARTH AREA SCHOOLS       | ---   | 619,379      | 2,946           | 622,325   | Yes                           |
|   | ISD 2888 CLINTON-GRACEVILLE-BEARDSLEY  | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 2889 LAKE PARK-AUDUBON             | ---   | 301,488      | 2,451           | 303,939   | Yes                           |
|   | ISD 2890 RENVILLE COUNTY WEST          | ---   | 554,309      | 121,387         | 675,696   | Yes                           |
|   | ISD 2895 JACKSON COUNTY CENTRAL        | ---   | 524,578      | 27,917          | 552,495   | Yes                           |
|   | ISD 2897 REDWOOD FALLS                 | 92,561  | 593,705      | 143,066         | 829,332   | Yes                           |
|   | ISD 2898 WESTBROOK-WALNUT GROVE        | ---   | 480,239      | ---             | 480,239   | Yes                           |
|   | LAKES COUNTRY SERVICE COOP             | ---   | 749,774      | ---             | 749,774   | Yes                           |
|   | MEEKER-WRIGHT SPECIAL ED COOP          | ---   | 1,693,634    | 36,369          | 1,730,003 | Yes                           |
|   | MID STATE EDUCATION DISTRICT           | ---   | 960,352      | ---             | 960,352   | Yes                           |
|   | MIDWEST SPECIAL ED COOP                | ---   | 452,165      | ---             | 452,165   | Yes                           |
|   | MINNESOTA INSTITUTE OF TECHNOLOGY CHAR | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | MN RIVER VALLEY ED DISTRICT            | ---   | 414,274      | ---             | 414,274   | Yes                           |
|   | MN RIVER VALLEY SPEC ED COOP           | ---   | 2,053,110    | ---             | 2,053,110 | Yes                           |
|   | MN TRANSITIONS CHARTER SCHOOL          | 65,724  | 563,131      | ---             | 628,855   | Yes                           |
|   | MN VALLEY COOPERATIVE                  | ---   | 432,048      | ---             | 432,048   | Yes                           |
|   | MN VALLEY EDUCATION DISTRICT           | ---   | 1,111,832    | ---             | 1,111,832 | Yes                           |
|   | NE SERVICE COOP                        | ---   | 516,998      | ---             | 516,998   | Yes                           |
|   | NEW SPIRIT SCHOOLS CHARTER SCHOOL 4029 | ---   | 358,494      | ---             | 358,494   | Yes                           |
|   | NEW VISIONS SCHOOL                     | 613,784   | 210,770      | ---             | 824,554   | Yes                           |
|   | NORTH CENTRAL SERVICE COOP             | ---   | 888,490      | ---             | 888,490   | Yes                           |
|   | NORTHERN LAKES SP ED COOP              | ---   | 597,401      | ---             | 597,401   | Yes                           |
|   | NW SERVICE COOP                        | 612,161   | 34,657       | ---             | 646,818   | Yes                           |
|   | RIVER BEND EDUCATION DISTRICT          | ---   | 1,225,462    | ---             | 1,225,462 | Yes                           |



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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2003**

| Entity Type                                     | Name of Entity                          | Direct<br>Federal                                       | Pass Through  |                 | Total         | Audit<br>Report<br>Acceptable |
|---|---|---|---------------|-----------------|---------------|-------------------------------|
|   |   |   | State         | Other<br>Agency |               |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |   |   |               |                 |               |                               |
|   | ROOT RIVER EDUCATION DISTRICT           | ---   | 845,322       | ---             | 845,322       | Yes                           |
|   | SOUTH CENTRAL SERVICE COOP              | ---   | 615,912       | ---             | 615,912       | Yes                           |
|   | SOUTHERN PLAINS ED COOP                 | ---   | 964,998       | ---             | 964,998       | Yes                           |
|   | SSD 1 MINNEAPOLIS                       | Failed to report in compliance with Minnesota statutes. |               |                 |               |                               |
|   | SSD 6 SOUTH ST PAUL                     | ---   | 1,847,351     | 16,135          | 1,863,486     | Yes                           |
|   | ST CROIX RIVER EDUCATION DISTRICT       | ---   | 1,100,488     | ---             | 1,100,488     | Yes                           |
|   | SW & WEST CENTRAL SERVICE COOP          | 456,569   | 5,717,522     | ---             | 6,174,091     | Yes                           |
|   | TIES ESV REGION VII                     | 164,953   | 352,250       | ---             | 517,203       | Yes                           |
|   | TWIN CITIES INTERNATIONAL ELEMENTARY CH | ---   | 324,787       | ---             | 324,787       | Yes                           |
|   | WEST CENTRAL EDUCATION DISTRICT         | ---   | 735,646       | ---             | 735,646       | Yes                           |
|   | WOODSON INST FOR STUDENT EXCELLENCE     | ---   | 337,897       | ---             | 337,897       | Yes                           |
|   | ZUMBRO EDUCATION DISTRICT               | ---   | 1,127,447     | ---             | 1,127,447     | Yes                           |
|   | TOTAL                                   | 34,540,521  | 343,134,373   | 10,604,274      | 388,279,168   |                               |
| <b>TRIBAL GOVERNMENTS</b>                       |   |   |               |                 |               |                               |
|   | BOIS FORTE RES BUS COMM                 | 7,270,455   | 641,670       | 113,337         | 8,025,462     | Yes                           |
|   | FOND DU LAC RESERVATION                 | 21,136,031  | 879,216       | 84,492          | 22,099,739    | Yes                           |
|   | GRAND PORTAGE RESERVATION               | 2,691,745   | 225,401       | 18,677          | 2,935,823     | Yes                           |
|   | LEECH LAKE RESERVATION BUS COMM         | Report not filed within single audit deadline.          |               |                 |               |                               |
|   | LOWER SIOUX COMM COUNCIL                | 1,489,053   | 73,380        | ---             | 1,562,433     | Yes                           |
|   | MILLE LACS BAND OF CHIPPEWA INDIANS     | Report not filed within single audit deadline.          |               |                 |               |                               |
|   | MN CHIPPEWA TRIBE                       | Report not filed within single audit deadline.          |               |                 |               |                               |
|   | PRAIRIE ISLAND INDIAN COMMUNITY         | Report not filed within single audit deadline.          |               |                 |               |                               |
|   | RED LAKE BAND OF CHIPPEWA INDIANS       | Report not filed within single audit deadline.          |               |                 |               |                               |
|   | WHITE EARTH RESERVATION                 | Report not filed within single audit deadline.          |               |                 |               |                               |
|   | TOTAL                                   | 32,587,284  | 1,819,667     | 216,506         | 34,623,457    |                               |
|   |   | 503,239,411   | 1,113,587,124 | 60,955,319      | 1,677,781,854 |                               |

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## **EXHIBIT 4**

### **EXPENDITURES OF FEDERAL AWARDS BY ADMINISTERING AGENCY**

The following exhibit is a summary of expenditures of federal awards by administering agency, followed by a detailed breakdown for each administering agency by subrecipient entities and CFDA numbers. The detailed breakdown identifies if the entity's audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and OMB Circular A-133. The detailed breakdown also indicates if the entity's audit report identifies any crosscutting findings or grant noncompliance. Exhibits 5 and 6 indicate the type of crosscutting findings. The resolution of crosscutting findings and grant noncompliance is the responsibility of the administering agency.

**State of Minnesota**  
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**Summary of Expenditures of Federal Awards by Adminstering Agency**  
**For the Year Ended June 30, 2003**

**Exhibit 4**

| <u>Adminstering Agency</u>               | <u>Total</u> |
|--|--------------|
| ACADEMY FOR EDUCATIONAL DEVELOPMENT      | 57,028       |
| AITKIN ITASCA KOOCH CHS                  | 129,678      |
| AMERICAN INDIAN OIC                      | 8,479        |
| AMERICAN LUNG ASSOCIATION OF MINNESOTA   | 8,000        |
| ANOKA COUNTY                             | 12,199,866   |
| AREA SPEC ED COOP - E. GRAND FORKS       | 9,191        |
| ARROWHEAD REG DEVELOP COMM               | 260,377      |
| BECKER COUNTY                            | 14,908       |
| BEMIDJI INTERDISTRICT COUNCIL            | 356,350      |
| BENTON-STEARNES EDUCATION DISTRICT       | 1,461,807    |
| BROWN COUNTY                             | 134,696      |
| BROWN-NICOLLET CHS                       | 29,526       |
| BURNSVILLE FAMILY SERVICES COLLABORATIVE | 50,945       |
| CARLTON COOK LAKE ST LOUIS CO HL BD      | 946,856      |
| CARLTON COUNTY                           | 10,612       |
| CARVER-SCOTT EDUCATIONAL COOP            | 19,113       |
| CASS COUNTY                              | 219,476      |
| CATHOLIC CHARITIES -ST PAUL MPLS         | 183,810      |
| CENTRAL LAKES EDUCATION DISTRICT         | 8,833        |
| CENTRAL MINNESOTA COUNCIL ON AGING       | 41,424       |
| CITY OF BLAINE                           | 112,053      |
| CITY OF BLUE EARTH                       | 13,309       |
| CITY OF COON RAPIDS                      | 276,971      |
| CITY OF EAGLE LAKE                       | 11,536       |
| CITY OF EDEN PRAIRIE                     | 1,038        |
| CITY OF LAKE CRYSTAL                     | 15,123       |
| CITY OF LINO LAKES                       | 4,109        |
| CITY OF MINNEAPOLIS                      | 5,009,020    |
| CITY OF MOORHEAD                         | 35,181       |
| CITY OF NICOLLET                         | 2,003        |
| CITY OF SOUTH HAVEN                      | 13,828       |
| CITY OF ST LOUIS PARK                    | 43,664       |
| CITY OF ST PAUL                          | 3,192,836    |
| CITY OF WASECA                           | 13,089       |
| CITY OF WATERVILLE                       | 2,744        |
| CLAY WILKIN CHS                          | 12,094       |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| <u>Adminstering Agency</u>             | <u>Total</u> |
|--|--------------|
| CROW RIVER SPECIAL ED COOP             | 38,935       |
| DAKOTA COUNTY                          | 860,553      |
| EAST CENTRAL REG DEVELOP COMM          | 17,296       |
| FAMILY SERVICES COLLABORATIVE, ISD 196 | 16,229       |
| FARIBAULT COUNTY HRA                   | 273,026      |
| FERGUS FALLS SPEC ED COOP              | 10,607       |
| FOND DU LAC RESERVATION                | 47,138       |
| FREEBORN COUNTY                        | 3,288        |
| FRESHWATER EDUCATION DISTRICT          | 50,449       |
| FRONTIER SCIENCE FOUNDATION            | 172,360      |
| GREAT LAKES INDIAN FISH & W COMM       | 57,459       |
| GREAT LAKES NATIONAL PROGRAM OFFICE    | 5,988        |
| GREATER MPLS COUNCIL OF CHURCHES       | 17,500       |
| HEADWATERS REG DEVELOP COMM            | 783          |
| HENNEPIN COUNTY                        | 4,779,678    |
| HENNEPIN SCOTT CARVER SDA 9            | 193,871      |
| HIAWATHA VALLEY EDUCATION DISTRICT     | 97,317       |
| HUMAN SERV OF FARIBAULT & MARTIN CO    | 253,793      |
| INTERCULTURAL MUTUAL ASSIST ASSN       | 34,196       |
| INTERMEDIATE SCHOOL DISTRICT 287       | 286,072      |
| INTERMEDIATE SCHOOL DISTRICT 917       | 253,394      |
| ISD 0004 MCGREGOR                      | 18,443       |
| ISD 0014 FRIDLEY                       | 44,264       |
| ISD 0094 CLOQUET                       | 318,718      |
| ISD 0181 BRAINERD                      | 16,372       |
| ISD 0199 INVER GROVE HEIGHTS           | 1,028        |
| ISD 0280 RICHFIELD                     | 20,556       |
| ISD 0392 LE CENTER                     | 1,491        |
| ISD 0466 DASSEL-COKATO                 | 36,369       |
| ISD 0621 MOUNDS VIEW                   | 35,950       |
| ISD 0625 ST PAUL                       | 12,724       |
| ISD 0706 VIRGINIA                      | 983,552      |
| ISD 0709 DULUTH                        | 11,000       |
| ISD 0829 WASECA                        | 190,232      |
| ISD 0833 SO WASHINGTON COUNTY          | 27,160       |
| ISD 0861 WINONA                        | 10,000       |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| <u>Adminstering Agency</u>            | <u>Total</u> |
|---------------------------------------|--------------|
| ISD 0911 CAMBRIDGE                    | 124,259      |
| ISD 2142 ST LOUIS COUNTY              | 18,000       |
| ISD 2170 STAPLES-MOTLEY               | 46,150       |
| ITASCA COUNTY                         | 239,802      |
| JACKSON COUNTY                        | 43,740       |
| KANABEC PINE CHS                      | 507,265      |
| KANDIYOHI COUNTY                      | 4,095        |
| KANDIYOHI COUNTY HRA                  | 1,069,723    |
| LAKE AGASSIZ SPEC ED COOP             | 101,122      |
| LAKES & PINES COMM ACT COUNCIL        | 12,608       |
| LE SEUER CO HRA                       | 258,779      |
| LE SUEUR COUNTY                       | 119,759      |
| LINCOLN LYON MURRAY HUMAN SERVICES    | 1,430,835    |
| LITTLE CROW TELE-MEDIA NETWORK        | 45,909       |
| LUTHERAN IMMIGRATION/REFUGEE SRVCS    | 557,773      |
| MAHNOMEN COUNTY                       | 749          |
| MAYO CLINIC FOUNDATION                | 11,501       |
| MCLEOD COUNTY                         | 8,611        |
| MCLEOD COUNTY HRA                     | 329,637      |
| MEDSTAR RESEARCH INSTITUTE            | 270,608      |
| MEEKER COUNTY HRA                     | 74           |
| MEEKER-MCLEOD-SIBLEY CHS              | 31,249       |
| MEEKER-WRIGHT SPECIAL ED COOP         | 510,029      |
| METRO AREA AGENCY ON AGING            | 1,301,807    |
| METROPOLITAN COUNCIL                  | 2,143,874    |
| MID STATE COMMUNITY HEALTH SERVICE    | 81,823       |
| MID-AMERICA ARTS ALLIANCE             | 2,250        |
| MID-MINNESOTA AREA AGENCY ON AGING    | 3,064        |
| MIDWEST SPECIAL ED COOP               | 6,061        |
| MN - CENTER FOR CRIME VICTIM SERVICES | 84,121       |
| MN - DEPARTMENT OF COMMERCE           | 20,165,850   |
| MN - DEPARTMENT OF CORRECTIONS        | 649,126      |
| MN - DEPARTMENT OF ECONOMIC SECURITY  | 58,740,043   |
| MN - DEPARTMENT OF EDUCATION          | 452,809,982  |
| MN - DEPARTMENT OF FINANCE            | 3,023,688    |
| MN - DEPARTMENT OF HEALTH             | 56,379,861   |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| <u>Adminstering Agency</u>                        | <u>Total</u> |
|---|--------------|
| MN - DEPARTMENT OF HUMAN SERVICES                 | 246,441,589  |
| MN - DEPARTMENT OF NATURAL RESOURCES              | 954,825      |
| MN - DEPARTMENT OF PUBLIC SAFETY                  | 24,819,945   |
| MN - DEPARTMENT OF PUBLIC SERVICE                 | 18,919       |
| MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT | 31,072,613   |
| MN - DEPARTMENT OF TRANSPORTATION                 | 119,541,903  |
| MN - HIGHER EDUCATION COORDINATING BOARD          | 1,300        |
| MN - HISTORICAL SOCIETY                           | 50,378       |
| MN - HOUSING FINANCE AGENCY                       | 1,889,686    |
| MN - MINNESOTA PLANNING                           | 714,736      |
| MN - POLLUTION CONTROL AGENCY                     | 246,647      |
| MN - PUBLIC FACILITIES AUTHORITY                  | 95,647,490   |
| MN - STATE COLLEGES AND UNIVERSITIES              | 334,422      |
| MN CHIPPEWA TRIBE                                 | 154,582      |
| MN HOUSING PARTNERSHIP                            | 67,893       |
| MN RIVER VALLEY ED DISTRICT                       | 194,964      |
| MN RIVER VALLEY SPEC ED COOP                      | 568,907      |
| MN VALLEY COOPERATIVE                             | 121,387      |
| MN VALLEY EDUCATION DISTRICT                      | 19,035       |
| MN VISITING NURSE ASSOCIATION                     | 10,584       |
| NABI BIOPHARMACEUTICALS                           | 290,274      |
| NAT'L SENIOR CITIZENS & RESEARCH CENTER           | 119,492      |
| NE METRO INTERDISTRICT NO 916                     | 59,611       |
| NEIGHBORHOOD HOUSE ASSN                           | 14,364       |
| NICOLLET COUNTY                                   | 11,583       |
| NOBLES COUNTY                                     | 80,810       |
| NORTH CENTRAL SERVICE COOP                        | 31,240       |
| NORTH COUNTRY CHS                                 | 68,871       |
| NORTH COUNTRY VOCATIONAL CENTER                   | 4,517        |
| NORTH DAKOTA - DEPT OF HUMAN SERVICES             | 609,623      |
| NORTH DAKOTA - DEPT OF PUBIC INSTRUCTION          | 77,287       |
| NORTHERN LAKES SP ED COOP                         | 190,072      |
| NORTHWEST AREA AGENCY ON AGING                    | 10,197       |
| NORTHWEST HEALTH SCIENCES UNIVERSITY              | 64,329       |
| NW PRIVATE INDUSTRY COUNCIL                       | 364,805      |
| NW REG DEVELOP COMM                               | 430,518      |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| <u>Adminstering Agency</u>              | <u>Total</u> |
|---|--------------|
| NW SERVICE COOP                         | 74,584       |
| OLMSTED COUNTY                          | 21,288       |
| PINE TO PRAIRIE EDUCATION DIST          | 4,325        |
| PLANNED PARENTHOOD OF MN & SD           | 77,004       |
| POLK COUNTY                             | 703          |
| PRAIRIE FIVE COMM ACT CNL               | 3,844        |
| RAMSEY ACTION PROGRAMS                  | 44,896       |
| RAMSEY COUNTY                           | 3,817,829    |
| RED LAKE BAND OF CHIPPEWA INDIANS       | 27,280       |
| REGION 5 AREA AGENCY ON AGING           | 24,157       |
| REGION 5 DEVELOP COMM                   | 26,157       |
| RENVILLE COUNTY                         | 3,983        |
| RICE COUNTY                             | 8,234        |
| RIVER BEND EDUCATION DISTRICT           | 59,941       |
| ROCK COUNTY                             | 31,215       |
| RUM RIVER SPECIAL EDUCATION COOPERATIVE | 97,010       |
| RUNESTONE EDUCATION DISTRICT            | 2,050        |
| SCOTT COUNTY                            | 20,484       |
| SCOTT FAMILY NET                        | 54,686       |
| SE MN AREA AGY ON AGING                 | 960,671      |
| SIBLEY COUNTY                           | 89,484       |
| SOUTH CENTRAL SERVICE COOP              | 115,093      |
| SOUTH DAKOTA - DEPARTMENT OF EDUCATION  | 123,345      |
| SOUTHERN PLAINS ED COOP                 | 2,946        |
| SSD 1 MINNEAPOLIS                       | 16,827       |
| ST CLOUD HRA                            | 71,253       |
| ST CROIX COUNTY                         | 938          |
| ST CROIX RIVER EDUCATION DISTRICT       | 22,276       |
| ST LOUIS COUNTY                         | 400,143      |
| ST PAUL HEART CLINIC                    | 4,200        |
| ST PAUL PUBLIC HSG AGENCY               | 743,821      |
| SW & WEST CENTRAL SERVICE COOP          | 942,431      |
| SW MN AREA AGENCY ON AGING              | 351,560      |
| SW MN HSG PARTNERSHIP                   | 209,691      |
| SW MN PIC                               | 1,607        |
| SW REG DEVELOP COMM                     | 43,946       |



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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| <u>Adminstering Agency</u>                       | <u>Total</u> |
|--|--------------|
| THREE RIVERS COMMUNITY ACTION, INC.              | 44,285       |
| TOWN OF PAYNESVILLE                              | 200,737      |
| TRI-VALLEY OPPORTUNITY COUNCIL INC               | 39,850       |
| TWIN STAR MEDICAL                                | 54,994       |
| U.S. - CORP FOR NATL AND COMM SERVICE            | 2,796,829    |
| U.S. - DEPARTMENT OF AGRICULTURE                 | 7,213,670    |
| U.S. - DEPARTMENT OF COMMERCE                    | 9,209,875    |
| U.S. - DEPARTMENT OF DEFENSE                     | 1,048,514    |
| U.S. - DEPARTMENT OF EDUCATION                   | 36,430,558   |
| U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES     | 108,395,949  |
| U.S. - DEPARTMENT OF HOMELAND SECURITY           | 19,228       |
| U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | 140,246,306  |
| U.S. - DEPARTMENT OF INTERIOR                    | 13,306,066   |
| U.S. - DEPARTMENT OF JUSTICE                     | 10,930,114   |
| U.S. - DEPARTMENT OF LABOR                       | 1,954,279    |
| U.S. - DEPARTMENT OF TRANSPORTATION              | 159,195,077  |
| U.S. - DEPARTMENT OF TREASURY                    | 80,160       |
| U.S. - ENVIRONMENTAL PROTECTION AGENCY           | 10,448,736   |
| U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION   | 118,918      |
| U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY       | 1,534,675    |
| U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION | 9,000        |
| U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES  | 3,188        |
| U.S. - NATIONAL SCIENCE FOUNDATION               | 298,269      |
| UNITED WAY OF AMERICA                            | 91,433       |
| UNIVERSITY OF CALIFORNIA - LOS ANGELES           | 92,719       |
| UNIVERSITY OF CENTRAL FLORIDA                    | 18,962       |
| UNIVERSITY OF ILLINOIS AT CHICAGO                | 72,362       |
| UNIVERSITY OF MARYLAND                           | 58,356       |
| UNIVERSITY OF MINNESOTA                          | 3,489,095    |
| UNIVERSITY OF NEW MEXICO                         | 53,671       |
| UNIVERSITY OF NORTH CAROLINA                     | 134,815      |
| UNIVERSITY OF TENNESSEE                          | 28,233       |
| UNIVERSITY OF TEXAS                              | 239,345      |
| UNIVERSITY OF WASHINGTON                         | 40,832       |
| UPPER MN VALLEY REG DEVELOP COMM                 | 367,142      |
| WASECA COUNTY                                    | 178,445      |

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Exhibit 4  
(Continued)

Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003

| <u>Adminstering Agency</u>        | <u>Total</u>         |
|-----------------------------------|----------------------|
| WATONWAN COUNTY                   | 67,479               |
| WEST CENTRAL AREA AGENCY ON AGING | 177,953              |
| WEST CENTRAL EDUCATION DISTRICT   | 36,004               |
| WISCONSIN COULEE CAP              | 4,016                |
| WRIGHT COUNTY                     | 10,079               |
| WRIGHT VOCATIONAL CENTER          | 1,145                |
| Grand Total                       | <u>1,677,781,854</u> |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                   |                               | Non-<br>federal          | Federal |                             |
| <b>ACADEMY FOR EDUCATIONAL DEVELOPMENT</b>    |                   |                               |                          |         |                             |
| PACER CENTER                                  |                   | Yes                           |                          |         |                             |
| CFDA 84.327                                   | 40,403            |                               |                          |         |                             |
| CFDA 93.110                                   | 16,625            |                               |                          |         |                             |
|   | <u>57,028</u>     |                               |                          |         |                             |
| <b>AITKIN ITASCA KOOCH CHS</b>                |                   |                               |                          |         |                             |
| ITASCA COUNTY                                 |                   | Yes                           | Yes                      |         |                             |
| CFDA 93.136                                   | 22,390            |                               |                          |         |                             |
| CFDA 93.268                                   | 2,325             |                               |                          |         |                             |
| CFDA 93.283                                   | 24,674            |                               |                          |         |                             |
| CFDA 93.959                                   | 32,385            |                               |                          |         |                             |
| CFDA 93.994                                   | 47,904            |                               |                          |         |                             |
|   | <u>129,678</u>    |                               |                          |         |                             |
| <b>AMERICAN INDIAN OIC</b>                    |                   |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM                       |                   | Yes                           |                          |         |                             |
| CFDA 10.302                                   | 8,479             |                               |                          |         |                             |
|   | <u>8,479</u>      |                               |                          |         |                             |
| <b>AMERICAN LUNG ASSOCIATION OF MINNESOTA</b> |                   |                               |                          |         |                             |
| MN INSTITUTE OF PUBLIC HEALTH                 |                   | Yes                           |                          |         |                             |
| CFDA 93.283                                   | 8,000             |                               |                          |         |                             |
|   | <u>8,000</u>      |                               |                          |         |                             |
| <b>ANOKA COUNTY</b>                           |                   |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC             |                   | Yes                           |                          |         |                             |
| CFDA 14.239                                   | 171,562           |                               |                          |         |                             |
| CFDA 14.219                                   | 531,259           |                               |                          |         |                             |
| CFDA 93.575                                   | 11,113,178        |                               |                          |         |                             |
|   | <u>11,815,999</u> |                               |                          |         |                             |
| <b>CITY OF COLUMBIA HEIGHTS</b>               |                   |                               |                          |         |                             |
| CFDA 83.552                                   | 2,212             | Yes                           | Yes                      |         |                             |
| CFDA 14.218                                   | 265,126           |                               |                          |         |                             |
|   | <u>267,338</u>    |                               |                          |         |                             |
| <b>ISD 0011 ANOKA-HENNEPIN</b>                |                   |                               |                          |         |                             |
| CFDA 17.259                                   | 103,119           | Yes                           |                          |         |                             |
| CFDA 84.278                                   | 5,764             |                               |                          |         |                             |
|   | <u>108,883</u>    |                               |                          |         |                             |
| <b>LUTHERAN SOCIAL SERVICE OF MN</b>          |                   |                               |                          |         |                             |
| CFDA 93.667                                   | 7,646             | Yes                           |                          |         |                             |
|   | <u>7,646</u>      |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
|  |         |                               | Non-<br>federal          | Federal |                             |
| <b>AREA SPEC ED COOP - E. GRAND FORKS</b>    |         |                               |                          |         |                             |
| ISD 0595 EAST GRAND FORKS                    |         | Yes                           |                          |         |                             |
| CFDA 84.027                                  | 9,191   |                               |                          |         |                             |
| <b>ARROWHEAD REG DEVELOP COMM</b>            |         |                               |                          |         |                             |
| CITY OF DULUTH                               |         | Yes                           | Yes                      |         |                             |
| CFDA 93.045                                  | 172,758 |                               |                          |         |                             |
| FOND DU LAC RESERVATION                      |         | Yes                           | Yes                      |         |                             |
| CFDA 93.043                                  | 24,993  |                               |                          |         |                             |
| KOOTASCA COMM ACTION INC                     |         | Yes                           |                          |         |                             |
| CFDA 93.052                                  | 2,965   |                               |                          |         |                             |
| NE MN OFFICE OF JOB TRAINING                 |         | Yes                           | Yes                      |         |                             |
| CFDA 11.307                                  | 59,661  |                               |                          |         |                             |
| <b>BECKER COUNTY</b>                         |         |                               |                          |         |                             |
| NORMAN COUNTY                                |         | Yes                           | Yes                      |         |                             |
| CFDA 93.556                                  | 8,404   |                               |                          |         |                             |
| WILKIN COUNTY                                |         | Yes                           | Yes                      |         |                             |
| CFDA 93.556                                  | 6,504   |                               |                          |         |                             |
| <b>BEMIDJI INTERDISTRICT COUNCIL</b>         |         |                               |                          |         |                             |
| ISD 0309 PARK RAPIDS                         |         | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                  | 340,883 |                               |                          |         |                             |
| ISD 0690 WARROAD                             |         | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                  | 15,467  |                               |                          |         |                             |
| <b>BENTON-STEARNES EDUCATION DISTRICT</b>    |         |                               |                          |         |                             |
| ISD 0047 SAUK RAPIDS                         |         | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                  | 367,537 |                               |                          |         |                             |
| CFDA 84.048                                  | 14,081  |                               |                          |         |                             |
| CFDA 84.173                                  | 12,629  |                               |                          |         |                             |
|  | 394,247 |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number   | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0051 FOLEY</b>                           |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                     | 120,739        |                               |                          |         |                             |
| CFDA 84.173                                     | 1,663          |                               |                          |         |                             |
| CFDA 84.186                                     | 1,718          |                               |                          |         |                             |
|   | <u>124,120</u> |                               |                          |         |                             |
| <b>ISD 0739 KIMBALL</b>                         |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                     | 100,327        |                               |                          |         |                             |
| <b>ISD 0742 ST CLOUD</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 84.184                                     | 98,270         |                               |                          |         |                             |
| CFDA 84.281                                     | 445,313        |                               |                          |         |                             |
|   | <u>543,583</u> |                               |                          |         |                             |
| <b>ISD 0748 SARTELL</b>                         |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                     | 110,740        |                               |                          |         |                             |
| <b>ISD 0750 ROCORI AREA SCHOOLS</b>             |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                     | 188,790        |                               |                          |         |                             |
| <b>BROWN COUNTY</b>                             |                |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>                 |                | Yes                           |                          |         |                             |
| CFDA 10.551                                     | 9,271          |                               |                          |         |                             |
| CFDA 93.558                                     | 125,425        |                               |                          |         |                             |
|   | <u>134,696</u> |                               |                          |         |                             |
| <b>BROWN-NICOLLET CHS</b>                       |                |                               |                          |         |                             |
| <b>NICOLLET COUNTY</b>                          |                | Yes                           | Yes                      |         |                             |
| CFDA 93.994                                     | 29,526         |                               |                          |         |                             |
| <b>BURNSVILLE FAMILY SERVICES COLLABORATIVE</b> |                |                               |                          |         |                             |
| <b>SCOTT CARVER DAKOTA COMM ACT AGENCY</b>      |                | Yes                           |                          |         |                             |
| CFDA 93.778                                     | 50,945         |                               |                          |         |                             |
| <b>CARLTON COOK LAKE ST LOUIS CO HL BD</b>      |                |                               |                          |         |                             |
| <b>CARLTON COUNTY</b>                           |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                     | 82,117         |                               |                          |         |                             |
| CFDA 93.235                                     | 24,934         |                               |                          |         |                             |
| CFDA 93.283                                     | 37,460         |                               |                          |         |                             |
| CFDA 93.558                                     | 11,935         |                               |                          |         |                             |
| CFDA 93.994                                     | 34,520         |                               |                          |         |                             |
|   | <u>190,966</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>COOK COUNTY</b>                            |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 8,845          |                               |                          |         |                             |
| CFDA 93.283                                   | 13,597         |                               |                          |         |                             |
| CFDA 93.994                                   | 5,311          |                               |                          |         |                             |
|   | <u>27,753</u>  |                               |                          |         |                             |
| <b>LAKE COUNTY</b>                            |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 22,360         |                               |                          |         |                             |
| CFDA 93.994                                   | 7,967          |                               |                          |         |                             |
|   | <u>30,327</u>  |                               |                          |         |                             |
| <b>ST LOUIS COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 480,069        |                               |                          |         |                             |
| CFDA 93.994                                   | 217,741        |                               |                          |         |                             |
|   | <u>697,810</u> |                               |                          |         |                             |
| <b>CARLTON COUNTY</b>                         |                |                               |                          |         |                             |
| <b>CITY OF CLOQUET</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                   | 10,612         |                               |                          |         |                             |
|   | <u>10,612</u>  |                               |                          |         |                             |
| <b>CARVER-SCOTT EDUCATIONAL COOP</b>          |                |                               |                          |         |                             |
| <b>ISD 0112 CHASKA</b>                        |                | Yes                           |                          |         |                             |
| CFDA 84.048                                   | 12,327         |                               |                          |         |                             |
| CFDA 84.243                                   | 6,786          |                               |                          |         |                             |
|   | <u>19,113</u>  |                               |                          |         |                             |
| <b>CASS COUNTY</b>                            |                |                               |                          |         |                             |
| <b>ISD 0118 REMER</b>                         |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.665                                   | 73,485         |                               |                          |         |                             |
|   | <u>73,485</u>  |                               |                          |         |                             |
| <b>TODD COUNTY</b>                            |                | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                   | 1,500          |                               |                          |         |                             |
| CFDA 93.283                                   | 13,970         |                               |                          |         |                             |
| CFDA 93.994                                   | 35,292         |                               |                          |         |                             |
|   | <u>50,762</u>  |                               |                          |         |                             |
| <b>WADENA COUNTY</b>                          |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 61,736         |                               |                          |         |                             |
| CFDA 93.283                                   | 11,557         |                               |                          |         |                             |
| CFDA 93.994                                   | 21,936         |                               |                          |         |                             |
|   | <u>95,229</u>  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number    | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
|  |         |                               | Non-<br>federal          | Federal |                             |
| <b>CATHOLIC CHARITIES -ST PAUL MPLS</b>          |         |                               |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 93.566     | 183,810 | Yes                           |                          |         |                             |
| <b>CENTRAL LAKES EDUCATION DISTRICT</b>          |         |                               |                          |         |                             |
| ISD 2170 STAPLES-MOTLEY<br>CFDA 84.243           | 1,187   | Yes                           |                          |         |                             |
| ISD 2364 BELGRADE-BROOTEN-ELROSA<br>CFDA 84.048  | 7,646   | Yes                           | Yes                      | Yes     |                             |
| <b>CENTRAL MINNESOTA COUNCIL ON AGING</b>        |         |                               |                          |         |                             |
| SHERBURNE COUNTY<br>CFDA 93.044                  | 3,713   | Yes                           | Yes                      |         |                             |
| WRIGHT COUNTY<br>CFDA 93.044                     | 37,711  | Yes                           | Yes                      |         |                             |
| <b>CITY OF BLAINE</b>                            |         |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC<br>CFDA 14.219 | 112,053 | Yes                           |                          |         |                             |
| <b>CITY OF BLUE EARTH</b>                        |         |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL<br>CFDA 14.228          | 13,309  | Yes                           |                          |         |                             |
| <b>CITY OF COON RAPIDS</b>                       |         |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC<br>CFDA 14.219 | 276,971 | Yes                           |                          |         |                             |
| <b>CITY OF EAGLE LAKE</b>                        |         |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL<br>CFDA 14.228          | 11,536  | Yes                           |                          |         |                             |
| <b>CITY OF EDEN PRAIRIE</b>                      |         |                               |                          |         |                             |
| CITY OF EDINA<br>CFDA 83.529                     | 1,038   | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>CITY OF LAKE CRYSTAL</b>                   |                  |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                      |                  | Yes                           |                          |         |                             |
| CFDA 14.228                                   | <u>15,123</u>    |                               |                          |         |                             |
| <b>CITY OF LINO LAKES</b>                     |                  |                               |                          |         |                             |
| ANOKA COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                   | <u>4,109</u>     |                               |                          |         |                             |
| <b>CITY OF MINNEAPOLIS</b>                    |                  |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM                          |                  | Yes                           |                          |         |                             |
| CFDA 93.283                                   | <u>55,616</u>    |                               |                          |         |                             |
| CHILDREN'S HEALTH CARE                        |                  | Yes                           |                          |         |                             |
| CFDA 10.557                                   | <u>159,251</u>   |                               |                          |         |                             |
| GOODWILL INDUSTRIES/EASTER SEALS              |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                   | 26,255           |                               |                          |         |                             |
| CFDA 14.244                                   | 28,395           |                               |                          |         |                             |
| CFDA 17.258                                   | <u>35,165</u>    |                               |                          |         |                             |
|   | <u>89,815</u>    |                               |                          |         |                             |
| HENNEPIN COUNTY                               |                  | Yes                           |                          |         |                             |
| CFDA 93.926                                   | 177,499          |                               |                          |         |                             |
| CFDA 16.592                                   | 889,538          |                               |                          |         |                             |
|   | <u>1,067,037</u> |                               |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN                 |                  | Yes                           |                          |         |                             |
| CFDA 93.558                                   | <u>640,932</u>   |                               |                          |         |                             |
| METROPOLITAN COUNCIL                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.500                                   | <u>397,971</u>   |                               |                          |         |                             |
| MPLS AMERICAN INDIAN CENTER                   |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                   | <u>118,000</u>   |                               |                          |         |                             |
| MPLS PARK & RECREATION BD                     |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                   | 617,522          |                               |                          |         |                             |
| CFDA 15.919                                   | 1,045,419        |                               |                          |         |                             |
| CFDA 16.595                                   | 36,466           |                               |                          |         |                             |
|   | <u>1,699,407</u> |                               |                          |         |                             |



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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>MPLS YOUTH COORDINATING BD</b>             |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                   | 440,077          |                               |                          |         |                             |
| CFDA 17.253                                   | 163,572          |                               |                          |         |                             |
|   | <u>603,649</u>   |                               |                          |         |                             |
| <b>PARENTS IN COMMUNITY ACTION INC</b>        |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                   | 112,965          |                               |                          |         |                             |
|   | <u>112,965</u>   |                               |                          |         |                             |
| <b>RAMSEY COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 17.260                                   | 64,377           |                               |                          |         |                             |
|   | <u>64,377</u>    |                               |                          |         |                             |
| <b>CITY OF MOORHEAD</b>                       |                  |                               |                          |         |                             |
| <b>CLAY COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                   | 35,181           |                               |                          |         |                             |
|   | <u>35,181</u>    |                               |                          |         |                             |
| <b>CITY OF NICOLLET</b>                       |                  |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>               |                  | Yes                           |                          |         |                             |
| CFDA 14.228                                   | 2,003            |                               |                          |         |                             |
|   | <u>2,003</u>     |                               |                          |         |                             |
| <b>CITY OF SOUTH HAVEN</b>                    |                  |                               |                          |         |                             |
| <b>WRIGHT COUNTY COMMUNITY ACTION INC</b>     |                  | Yes                           |                          |         |                             |
| CFDA 14.228                                   | 13,828           |                               |                          |         |                             |
|   | <u>13,828</u>    |                               |                          |         |                             |
| <b>CITY OF ST LOUIS PARK</b>                  |                  |                               |                          |         |                             |
| <b>PERSPECTIVES INC</b>                       |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 14.238                                   | 43,664           |                               |                          |         |                             |
|   | <u>43,664</u>    |                               |                          |         |                             |
| <b>CITY OF ST PAUL</b>                        |                  |                               |                          |         |                             |
| <b>AMHERST WILDER FOUNDATION</b>              |                  | Yes                           |                          | Yes     |                             |
| CFDA 14.218                                   | 9,000            |                               |                          |         |                             |
|   | <u>9,000</u>     |                               |                          |         |                             |
| <b>ISD 0625 ST PAUL</b>                       |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                   | 156,545          |                               |                          |         |                             |
| CFDA 17.259                                   | 676,306          |                               |                          |         |                             |
| CFDA 17.261                                   | 121,571          |                               |                          |         |                             |
| CFDA 93.558                                   | 879,041          |                               |                          |         |                             |
|   | <u>1,833,463</u> |                               |                          |         |                             |
| <b>LUTHERAN SOCIAL SERVICE OF MN</b>          |                  | Yes                           |                          |         |                             |
| CFDA 14.239                                   | 300,000          |                               |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 14.231                                  | 8,500            |                               |                          |         |                             |
|  | <u>308,500</u>   |                               |                          |         |                             |
| <b>RAMSEY COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 14.218                                  | 806,697          |                               |                          |         |                             |
| CFDA 16.592                                  | 235,176          |                               |                          |         |                             |
|  | <u>1,041,873</u> |                               |                          |         |                             |
| <b>CITY OF WASECA</b>                        |                  |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>              |                  | Yes                           |                          |         |                             |
| CFDA 14.228                                  | 13,089           |                               |                          |         |                             |
|  | <u>13,089</u>    |                               |                          |         |                             |
| <b>CITY OF WATERVILLE</b>                    |                  |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>              |                  | Yes                           |                          |         |                             |
| CFDA 14.228                                  | 2,744            |                               |                          |         |                             |
|  | <u>2,744</u>     |                               |                          |         |                             |
| <b>CLAY WILKIN CHS</b>                       |                  |                               |                          |         |                             |
| <b>WILKIN COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.994                                  | 12,094           |                               |                          |         |                             |
|  | <u>12,094</u>    |                               |                          |         |                             |
| <b>CROW RIVER SPECIAL ED COOP</b>            |                  |                               |                          |         |                             |
| <b>ISD 0423 HUTCHINSON</b>                   |                  | Yes                           |                          |         |                             |
| CFDA 84.048                                  | 10,625           |                               |                          |         |                             |
| CFDA 84.173                                  | 17,884           |                               |                          |         |                             |
| CFDA 84.278                                  | 10,426           |                               |                          |         |                             |
|  | <u>38,935</u>    |                               |                          |         |                             |
| <b>DAKOTA COUNTY</b>                         |                  |                               |                          |         |                             |
| <b>CITY OF BURNSVILLE</b>                    |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                  | 238,071          |                               |                          |         |                             |
|  | <u>238,071</u>   |                               |                          |         |                             |
| <b>CITY OF NORTHFIELD</b>                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 14.218                                  | 116,479          |                               |                          |         |                             |
|  | <u>116,479</u>   |                               |                          |         |                             |
| <b>INTERMEDIATE SCHOOL DISTRICT 917</b>      |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                  | 13,354           |                               |                          |         |                             |
| CFDA 84.278                                  | 69,303           |                               |                          |         |                             |
|  | <u>82,657</u>    |                               |                          |         |                             |
| <b>ISD 0197 WEST ST PAUL</b>                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.048                                  | 7,893            |                               |                          |         |                             |
|  | <u>7,893</u>     |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
|   |         |                               | Non-<br>federal          | Federal |                             |
| <b>SCOTT CARVER DAKOTA COMM ACT AGENCY</b>    |         | Yes                           |                          |         |                             |
| CFDA 14.235                                   | 415,453 |                               |                          |         |                             |
| <b>EAST CENTRAL REG DEVELOP COMM</b>          |         |                               |                          |         |                             |
| <b>ISANTI COUNTY</b>                          |         | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 6,796   |                               |                          |         |                             |
| <b>KANABEC COUNTY</b>                         |         | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 10,500  |                               |                          |         |                             |
| <b>FAMILY SERVICES COLLABORATIVE, ISD 196</b> |         |                               |                          |         |                             |
| <b>SCOTT CARVER DAKOTA COMM ACT AGENCY</b>    |         | Yes                           |                          |         |                             |
| CFDA 93.778                                   | 16,229  |                               |                          |         |                             |
| <b>FARIBAULT COUNTY HRA</b>                   |         |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>               |         | Yes                           |                          |         |                             |
| CFDA 14.871                                   | 273,026 |                               |                          |         |                             |
| <b>FERGUS FALLS SPEC ED COOP</b>              |         |                               |                          |         |                             |
| <b>ISD 2155 WADENA-DEER CREEK</b>             |         | Yes                           |                          |         |                             |
| CFDA 84.027                                   | 6,472   |                               |                          |         |                             |
| <b>ISD 2342 WEST CENTRAL AREA SCHOOLS</b>     |         | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                   | 4,135   |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b>                |         |                               |                          |         |                             |
| <b>ISD 0709 DULUTH</b>                        |         | Yes                           |                          |         |                             |
| CFDA 15.130                                   | 47,138  |                               |                          |         |                             |
| <b>FREEBORN COUNTY</b>                        |         |                               |                          |         |                             |
| <b>MN INSTITUTE OF PUBLIC HEALTH</b>          |         | Yes                           |                          |         |                             |
| CFDA 93.959                                   | 3,288   |                               |                          |         |                             |
| <b>FRESHWATER EDUCATION DISTRICT</b>          |         |                               |                          |         |                             |
| <b>ISD 0001 AITKIN</b>                        |         | Yes                           | Yes                      |         |                             |
| CFDA 84.278                                   | 6,585   |                               |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number  | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
|   |  |                               | Non-<br>federal          | Federal |                             |
| ISD 0786 BERTHA-HEWITT<br>CFDA 84.186   | 5,935  | Yes                           | Yes                      | Yes     |                             |
| ISD 2170 STAPLES-MOTLEY<br>CFDA 84.027<br>CFDA 84.278   | 23,182<br>14,747<br><u>37,929</u>                                | Yes                           |                          |         |                             |
| <b>FRONTIER SCIENCE FOUNDATION</b>  |  |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM<br>CFDA 93.395   | 172,360  | Yes                           |                          |         |                             |
| <b>GREAT LAKES INDIAN FISH &amp; W COMM</b>   |  |                               |                          |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 15.039  | 57,459   | Yes                           | Yes                      |         |                             |
| <b>GREAT LAKES NATIONAL PROGRAM OFFICE</b>  |  |                               |                          |         |                             |
| WESTERN LAKE SUPERIOR SANITARY DIST<br>CFDA 66.469  | 5,988  | Yes                           |                          |         |                             |
| <b>GREATER MPLS COUNCIL OF CHURCHES</b>   |  |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC<br>CFDA 93.044  | 17,500   | Yes                           |                          |         |                             |
| <b>HEADWATERS REG DEVELOP COMM</b>  |  |                               |                          |         |                             |
| CLEARWATER COUNTY<br>CFDA 93.044  | 783  | Yes                           | Yes                      |         |                             |
| <b>HENNEPIN COUNTY</b>  |  |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM<br>CFDA 93.395<br>CFDA 93.917<br>CFDA 93.917<br>CFDA 93.917<br>CFDA 93.283 | 79,706<br>4,700<br>44,498<br>120,059<br>16,300<br><u>265,263</u> | Yes                           |                          |         |                             |
| CITY OF BLOOMINGTON<br>CFDA 10.557  | 52,820   | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number               | Total                                  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
|  |  |                               | Non-<br>federal          | Federal |                             |
| CITY OF BROOKLYN PARK<br>CFDA 14.218                       | 432,860                                | Yes                           |                          |         |                             |
| CITY OF EDEN PRAIRIE<br>CFDA 14.218<br>CFDA 83.529         | 447,669<br>1,000<br>448,669            | Yes                           |                          |         |                             |
| CITY OF EDINA<br>CFDA 14.218                               | 374,433                                | Yes                           |                          |         | Yes                         |
| CITY OF MINNEAPOLIS<br>CFDA 16.523<br>CFDA 16.588          | 50,000<br>120,867<br>170,867           | Yes                           | Yes                      |         |                             |
| CITY OF RICHFIELD<br>CFDA 14.218                           | 540,359                                | Yes                           |                          |         |                             |
| LIFETRACK RESOURCES<br>CFDA 93.558                         | 263,096                                | Yes                           |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 93.558               | 370,972                                | Yes                           |                          |         |                             |
| PERSPECTIVES INC<br>CFDA 93.959                            | 68,376                                 | Yes                           | Yes                      | Yes     |                             |
| RAMSEY COUNTY<br>CFDA 17.260<br>CFDA 17.261<br>CFDA 93.924 | 254,688<br>51,504<br>11,197<br>317,389 | Yes                           | Yes                      |         |                             |
| STEARNS-BENTON EMPLOYMENT TRNG CNCL<br>CFDA 17.260         | 1,474,574                              | Yes                           |                          |         |                             |
| <b>HENNEPIN SCOTT CARVER SDA 9</b>                         |  |                               |                          |         |                             |
| SCOTT COUNTY<br>CFDA 17.253<br>CFDA 17.258                 | 17,628<br>26,532                       | Yes                           | Yes                      |         |                             |

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| Adminstering Agency<br>Entity                  | CFDA Number                   | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------------------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                               |                |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 17.259                   | 55,000         |                               |                          |         |                             |
|  | CFDA 17.260                   | 94,711         |                               |                          |         |                             |
|  |                               | <u>193,871</u> |                               |                          |         |                             |
| <b>HIAWATHA VALLEY EDUCATION DISTRICT</b>      |                               |                |                               |                          |         |                             |
|  | ISD 0861 WINONA               |                | Yes                           |                          |         |                             |
|  | CFDA 84.027                   | 80,898         |                               |                          |         |                             |
|  | CFDA 84.173                   | 16,419         |                               |                          |         |                             |
|  |                               | <u>97,317</u>  |                               |                          |         |                             |
| <b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b> |                               |                |                               |                          |         |                             |
|  | MN VALLEY ACTION COUNCIL      |                | Yes                           |                          |         |                             |
|  | CFDA 10.551                   | 32,606         |                               |                          |         |                             |
|  | CFDA 93.558                   | 221,187        |                               |                          |         |                             |
|  |                               | <u>253,793</u> |                               |                          |         |                             |
| <b>INTERCULTURAL MUTUAL ASSIST ASSN</b>        |                               |                |                               |                          |         |                             |
|  | LUTHERAN SOCIAL SERVICE OF MN |                | Yes                           |                          |         |                             |
|  | CFDA 93.658                   | 34,196         |                               |                          |         |                             |
|  |                               | <u>34,196</u>  |                               |                          |         |                             |
| <b>INTERMEDIATE SCHOOL DISTRICT 287</b>        |                               |                |                               |                          |         |                             |
|  | ISD 0272 EDEN PRAIRIE         |                | Yes                           |                          |         |                             |
|  | CFDA 84.048                   | 29,286         |                               |                          |         |                             |
|  | CFDA 84.027                   | 10,550         |                               |                          |         |                             |
|  |                               | <u>39,836</u>  |                               |                          |         |                             |
|  | ISD 0273 EDINA                |                | Yes                           |                          |         |                             |
|  | CFDA 84.048                   | 20,503         |                               |                          |         |                             |
|  |                               | <u>20,503</u>  |                               |                          |         |                             |
|  | ISD 0276 MINNETONKA           |                | Yes                           |                          |         |                             |
|  | CFDA 84.048                   | 14,744         |                               |                          |         |                             |
|  |                               | <u>14,744</u>  |                               |                          |         |                             |
|  | ISD 0278 ORONO                |                | Yes                           | Yes                      |         |                             |
|  | CFDA 84.048                   | 6,593          |                               |                          |         |                             |
|  |                               | <u>6,593</u>   |                               |                          |         |                             |
|  | ISD 0281 ROBBINSDALE          |                | Yes                           |                          |         |                             |
|  | CFDA 84.038                   | 87,962         |                               |                          |         |                             |
|  | CFDA 84.243                   | 5,378          |                               |                          |         |                             |
|  |                               | <u>93,340</u>  |                               |                          |         |                             |
|  | ISD 0283 ST LOUIS PARK        |                | Yes                           |                          |         |                             |
|  | CFDA 84.002                   | 96,412         |                               |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 84.048                                  | 14,644         |                               |                          |         |                             |
|  | <u>111,056</u> |                               |                          |         |                             |
| <b>INTERMEDIATE SCHOOL DISTRICT 917</b>      |                |                               |                          |         |                             |
| ISD 0191 BURNSVILLE-EAGAN-SAVAGE             |                | Yes                           |                          |         |                             |
| CFDA 84.278                                  | 6,580          |                               |                          |         |                             |
| CFDA 84.048                                  | 4,217          |                               |                          |         |                             |
| CFDA 84.181                                  | 55,467         |                               |                          |         |                             |
|  | <u>66,264</u>  |                               |                          |         |                             |
| ISD 0192 FARMINGTON                          |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.181                                  | 26,435         |                               |                          |         |                             |
| CFDA 84.048                                  | 9,972          |                               |                          |         |                             |
|  | <u>36,407</u>  |                               |                          |         |                             |
| ISD 0194 LAKEVILLE                           |                | Yes                           |                          |         |                             |
| CFDA 84.181                                  | 38,814         |                               |                          |         |                             |
| CFDA 84.048                                  | 5,000          |                               |                          |         |                             |
| CFDA 84.278                                  | 5,800          |                               |                          |         |                             |
|  | <u>49,614</u>  |                               |                          |         |                             |
| ISD 0197 WEST ST PAUL                        |                | Yes                           | Yes                      |         |                             |
| CFDA 84.048                                  | 3,909          |                               |                          |         |                             |
| CFDA 84.181                                  | 18,163         |                               |                          |         |                             |
|  | <u>22,072</u>  |                               |                          |         |                             |
| ISD 0271 BLOOMINGTON                         |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.048                                  | 46,211         |                               |                          |         |                             |
|  | <u>46,211</u>  |                               |                          |         |                             |
| ISD 0280 RICHFIELD                           |                | Yes                           | Yes                      |         |                             |
| CFDA 84.048                                  | 17,719         |                               |                          |         |                             |
|  | <u>17,719</u>  |                               |                          |         |                             |
| SSD 6 SOUTH ST PAUL                          |                | Yes                           | Yes                      |         |                             |
| CFDA 84.181                                  | 15,107         |                               |                          |         |                             |
|  | <u>15,107</u>  |                               |                          |         |                             |
| <b>ISD 0004 MCGREGOR</b>                     |                |                               |                          |         |                             |
| ISD 0094 CLOQUET                             |                | Yes                           | Yes                      |         |                             |
| CFDA 84.048                                  | 18,443         |                               |                          |         |                             |
|  | <u>18,443</u>  |                               |                          |         |                             |
| <b>ISD 0014 FRIDLEY</b>                      |                |                               |                          |         |                             |
| ISD 0013 COLUMBIA HEIGHTS                    |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.048                                  | 17,440         |                               |                          |         |                             |
|  | <u>17,440</u>  |                               |                          |         |                             |

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Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003

| Administering Agency<br>Entity<br>CFDA Number               | Total                      | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                            |                               | Non-<br>federal          | Federal |                             |
| ISD 0621 MOUNDS VIEW<br>CFDA 84.048                         | 26,824                     | Yes                           |                          |         |                             |
| <b>ISD 0094 CLOQUET</b>                                     |                            |                               |                          |         |                             |
| ISD 0700 HERMANTOWN<br>CFDA 84.027                          | 90,089                     | Yes                           | Yes                      |         |                             |
| ISD 0704 PROCTOR<br>CFDA 84.027                             | 228,629                    | Yes                           | Yes                      |         |                             |
| <b>ISD 0181 BRAINERD</b>                                    |                            |                               |                          |         |                             |
| ISD 0001 AITKIN<br>CFDA 84.027<br>CFDA 84.048               | 6,149<br>10,223<br>16,372  | Yes                           | Yes                      |         |                             |
| <b>ISD 0199 INVER GROVE HEIGHTS</b>                         |                            |                               |                          |         |                             |
| SSD 6 SOUTH ST PAUL<br>CFDA 84.365                          | 1,028                      | Yes                           | Yes                      |         |                             |
| <b>ISD 0280 RICHFIELD</b>                                   |                            |                               |                          |         |                             |
| ISD 0273 EDINA<br>CFDA 84.181                               | 20,556                     | Yes                           |                          |         |                             |
| <b>ISD 0392 LE CENTER</b>                                   |                            |                               |                          |         |                             |
| ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN<br>CFDA 84.365       | 1,491                      | Yes                           | Yes                      |         |                             |
| <b>ISD 0466 DASSEL-COKATO</b>                               |                            |                               |                          |         |                             |
| MEEKER-WRIGHT SPECIAL ED COOP<br>CFDA 84.010<br>CFDA 84.287 | 21,997<br>14,372<br>36,369 | Yes                           |                          |         |                             |
| <b>ISD 0621 MOUNDS VIEW</b>                                 |                            |                               |                          |         |                             |
| ISD 0012 CENTENNIAL<br>CFDA 84.048                          | 13,118                     | Yes                           | Yes                      |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number              | Total                        | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                              |                               | Non-<br>federal          | Federal |                             |
| ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKD<br>CFDA 84.002       | 9,380                        | Yes                           | Yes                      |         |                             |
| ISD 0832 MAHTOMEDI<br>CFDA 84.002                          | 3,267                        | Yes                           | Yes                      | Yes     |                             |
| ISD 0834 STILLWATER<br>CFDA 84.002                         | 10,185                       | Yes                           | Yes                      |         |                             |
| <b>ISD 0625 ST PAUL</b>                                    |                              |                               |                          |         |                             |
| LIFETRACK RESOURCES<br>CFDA 17.258                         | 12,724                       | Yes                           |                          |         |                             |
| <b>ISD 0706 VIRGINIA</b>                                   |                              |                               |                          |         |                             |
| ISD 0696 ELY<br>CFDA 84.027<br>CFDA 84.173                 | 108,570<br>15,006<br>123,576 | Yes                           | Yes                      | Yes     |                             |
| ISD 0712 MOUNTAIN IRON-BUHL<br>CFDA 84.027<br>CFDA 84.173  | 30,105<br>2,746<br>32,851    | Yes                           | Yes                      | Yes     |                             |
| ISD 2142 ST LOUIS COUNTY<br>CFDA 84.027<br>CFDA 84.173     | 516,558<br>21,268<br>537,826 | Yes                           | Yes                      | Yes     |                             |
| ISD 2154 EVELETH-GILBERT<br>CFDA 84.027<br>CFDA 84.173     | 169,847<br>7,499<br>177,346  | Yes                           | Yes                      | Yes     |                             |
| ISD 2711 MESABI EAST SCHOOLS<br>CFDA 84.027<br>CFDA 84.048 | 93,846<br>18,107<br>111,953  | Yes                           | Yes                      |         |                             |
| <b>ISD 0709 DULUTH</b>                                     |                              |                               |                          |         |                             |
| ISD 0700 HERMANTOWN<br>CFDA 84.048                         | 11,000                       | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0829 WASECA</b>                       |                |                               |                          |         |                             |
| ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN       |                | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                  | 181,320        |                               |                          |         |                             |
| CFDA 84.173                                  | 8,912          |                               |                          |         |                             |
|  | <u>190,232</u> |                               |                          |         |                             |
| <b>ISD 0833 SO WASHINGTON COUNTY</b>         |                |                               |                          |         |                             |
| ISD 0834 STILLWATER                          |                | Yes                           | Yes                      |         |                             |
| CFDA 84.048                                  | 27,160         |                               |                          |         |                             |
|  | <u>27,160</u>  |                               |                          |         |                             |
| <b>ISD 0861 WINONA</b>                       |                |                               |                          |         |                             |
| WINONA COUNTY                                |                | Yes                           | Yes                      |         |                             |
| CFDA 93.940                                  | 10,000         |                               |                          |         |                             |
|  | <u>10,000</u>  |                               |                          |         |                             |
| <b>ISD 0911 CAMBRIDGE</b>                    |                |                               |                          |         |                             |
| ISD 0912 MILACA                              |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                  | 122,086        |                               |                          |         |                             |
| CFDA 84.173                                  | 2,173          |                               |                          |         |                             |
|  | <u>124,259</u> |                               |                          |         |                             |
| <b>ISD 2142 ST LOUIS COUNTY</b>              |                |                               |                          |         |                             |
| ISD 0707 NETT LAKE                           |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.060                                  | 18,000         |                               |                          |         |                             |
|  | <u>18,000</u>  |                               |                          |         |                             |
| <b>ISD 2170 STAPLES-MOTLEY</b>               |                |                               |                          |         |                             |
| FRESHWATER EDUCATION DISTRICT                |                | Yes                           | Yes                      |         |                             |
| CFDA 84.186                                  | 20,839         |                               |                          |         |                             |
| CFDA 84.281                                  | 25,311         |                               |                          |         |                             |
|  | <u>46,150</u>  |                               |                          |         |                             |
| <b>ITASCA COUNTY</b>                         |                |                               |                          |         |                             |
| ISD 0317 DEER RIVER                          |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.665                                  | 82,329         |                               |                          |         |                             |
|  | <u>82,329</u>  |                               |                          |         |                             |
| <b>ISD 0318 GRAND RAPIDS</b>                 |                |                               |                          |         |                             |
| ISD 0318 GRAND RAPIDS                        |                | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                  | 157,473        |                               |                          |         |                             |
|  | <u>157,473</u> |                               |                          |         |                             |
| <b>JACKSON COUNTY</b>                        |                |                               |                          |         |                             |
| SW MN OPPORTUNITY CNL                        |                | Yes                           |                          |         |                             |
| CFDA 93.778                                  | 43,740         |                               |                          |         |                             |
|  | <u>43,740</u>  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>KANABEC PINE CHS</b>                       |                  |                               |                          |         |                             |
| KANABEC COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 59,175           |                               |                          |         |                             |
| CFDA 93.268                                   | 1,501            |                               |                          |         |                             |
| CFDA 93.283                                   | 10,180           |                               |                          |         |                             |
| CFDA 93.994                                   | 20,169           |                               |                          |         |                             |
|   | <u>91,025</u>    |                               |                          |         |                             |
| PINE COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                   | 964              |                               |                          |         |                             |
| CFDA 93.283                                   | 9,366            |                               |                          |         |                             |
| CFDA 93.558                                   | 405,910          |                               |                          |         |                             |
|   | <u>416,240</u>   |                               |                          |         |                             |
| <b>KANDIYOHI COUNTY</b>                       |                  |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY             |                  | Yes                           |                          |         |                             |
| CFDA 83.523                                   | 4,095            |                               |                          |         |                             |
|   | <u>4,095</u>     |                               |                          |         |                             |
| <b>KANDIYOHI COUNTY HRA</b>                   |                  |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY             |                  | Yes                           |                          |         |                             |
| CFDA 14.871                                   | 1,069,723        |                               |                          |         |                             |
|   | <u>1,069,723</u> |                               |                          |         |                             |
| <b>LAKE AGASSIZ SPEC ED COOP</b>              |                  |                               |                          |         |                             |
| ISD 2164 DILWORTH-GLYNDON-FELTON              |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 98,671           |                               |                          |         |                             |
|   | <u>98,671</u>    |                               |                          |         |                             |
| ISD 2889 LAKE PARK-AUDUBON                    |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 2,451            |                               |                          |         |                             |
|   | <u>2,451</u>     |                               |                          |         |                             |
| <b>LAKES &amp; PINES COMM ACT COUNCIL</b>     |                  |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM                          |                  | Yes                           |                          |         |                             |
| CFDA 93.600                                   | 12,608           |                               |                          |         |                             |
|   | <u>12,608</u>    |                               |                          |         |                             |
| <b>LE SEUER CO HRA</b>                        |                  |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                      |                  | Yes                           |                          |         |                             |
| CFDA 14.871                                   | 258,779          |                               |                          |         |                             |
|   | <u>258,779</u>   |                               |                          |         |                             |
| <b>LE SUEUR COUNTY</b>                        |                  |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                      |                  | Yes                           |                          |         |                             |
| CFDA 10.551                                   | 8,097            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.558                                  | 111,662          |                               |                          |         |                             |
|  | <u>119,759</u>   |                               |                          |         |                             |
| <b>LINCOLN LYON MURRAY HUMAN SERVICES</b>    |                  |                               |                          |         |                             |
| SW MN PIC                                    |                  | Yes                           |                          |         |                             |
| CFDA 10.561                                  | 82,962           |                               |                          |         |                             |
| CFDA 93.558                                  | 1,328,717        |                               |                          |         |                             |
| CFDA 93.596                                  | 19,156           |                               |                          |         |                             |
|  | <u>1,430,835</u> |                               |                          |         |                             |
| <b>LITTLE CROW TELE-MEDIA NETWORK</b>        |                  |                               |                          |         |                             |
| ISD 2364 BELGRADE-BROOTEN-ELROSA             |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                  | 45,909           |                               |                          |         |                             |
|  | <u>45,909</u>    |                               |                          |         |                             |
| <b>LUTHERAN IMMIGRATION/REFUGEE SRVCS</b>    |                  |                               |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN                |                  | Yes                           |                          |         |                             |
| CFDA 93.566                                  | 557,773          |                               |                          |         |                             |
|  | <u>557,773</u>   |                               |                          |         |                             |
| <b>MAHNOMEN COUNTY</b>                       |                  |                               |                          |         |                             |
| NORMAN COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 83.539                                  | 749              |                               |                          |         |                             |
|  | <u>749</u>       |                               |                          |         |                             |
| <b>MAYO CLINIC FOUNDATION</b>                |                  |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM                         |                  | Yes                           |                          |         |                             |
| CFDA 93.395                                  | 11,501           |                               |                          |         |                             |
|  | <u>11,501</u>    |                               |                          |         |                             |
| <b>MCLEOD COUNTY</b>                         |                  |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY            |                  | Yes                           |                          |         |                             |
| CFDA 83.523                                  | 8,611            |                               |                          |         |                             |
|  | <u>8,611</u>     |                               |                          |         |                             |
| <b>MCLEOD COUNTY HRA</b>                     |                  |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY            |                  | Yes                           |                          |         |                             |
| CFDA 14.871                                  | 329,637          |                               |                          |         |                             |
|  | <u>329,637</u>   |                               |                          |         |                             |
| <b>MEDSTAR RESEARCH INSTITUTE</b>            |                  |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM                         |                  | Yes                           |                          |         |                             |
| CFDA 84.133                                  | 270,608          |                               |                          |         |                             |
|  | <u>270,608</u>   |                               |                          |         |                             |

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Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>MEEKER COUNTY HRA</b>                      |                |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY             |                | Yes                           |                          |         |                             |
| CFDA 14.871                                   | 74             |                               |                          |         |                             |
| <b>MEEKER-MCLEOD-SIBLEY CHS</b>               |                |                               |                          |         |                             |
| SIBLEY COUNTY                                 |                | Yes                           | Yes                      |         |                             |
| CFDA 93.217                                   | 3,744          |                               |                          |         |                             |
| CFDA 93.283                                   | 9,028          |                               |                          |         |                             |
| CFDA 93.994                                   | 16,477         |                               |                          |         |                             |
| CFDA 93.919                                   | 2,000          |                               |                          |         |                             |
|   | <u>31,249</u>  |                               |                          |         |                             |
| <b>MEEKER-WRIGHT SPECIAL ED COOP</b>          |                |                               |                          |         |                             |
| ISD 0465 LITCHFIELD                           |                | Yes                           |                          |         |                             |
| CFDA 84.027                                   | 93,156         |                               |                          |         |                             |
| CFDA 84.173                                   | 23,353         |                               |                          |         |                             |
|   | <u>116,509</u> |                               |                          |         |                             |
| ISD 0466 DASSEL-COKATO                        |                | Yes                           |                          |         |                             |
| CFDA 84.027                                   | 92,359         |                               |                          |         |                             |
| CFDA 84.048                                   | 3,383          |                               |                          |         |                             |
| CFDA 84.173                                   | 13,123         |                               |                          |         |                             |
| CFDA 84.278                                   | 2,938          |                               |                          |         |                             |
| CFDA 84.287                                   | 123,270        |                               |                          |         |                             |
|   | <u>235,073</u> |                               |                          |         |                             |
| ISD 0876 ANNANDALE                            |                | Yes                           |                          |         |                             |
| CFDA 84.027                                   | 64,208         |                               |                          |         |                             |
| CFDA 84.173                                   | 10,803         |                               |                          |         |                             |
|   | <u>75,011</u>  |                               |                          |         |                             |
| ISD 0879 DELANO                               |                | Yes                           |                          |         |                             |
| CFDA 84.027                                   | 69,096         |                               |                          |         |                             |
| CFDA 84.173                                   | 14,340         |                               |                          |         |                             |
|   | <u>83,436</u>  |                               |                          |         |                             |
| <b>METRO AREA AGENCY ON AGING</b>             |                |                               |                          |         |                             |
| RAMSEY ACTION PROGRAMS                        |                | Yes                           |                          |         |                             |
| CFDA 10.570                                   | 188,289        |                               |                          |         |                             |
| CFDA 93.045                                   | 756,570        |                               |                          |         |                             |
|   | <u>944,859</u> |                               |                          |         |                             |
| SCOTT CARVER DAKOTA COMM ACT AGENCY           |                | Yes                           |                          |         |                             |
| CFDA 10.570                                   | 86,812         |                               |                          |         |                             |

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|---|---------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                           |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.045                                   | 270,136<br><u>356,948</u> |                               |                          |         |                             |
| <b>METROPOLITAN COUNCIL</b>                   |                           |                               |                          |         |                             |
| CITY OF WOODBURY                              |                           | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>1,953,530</u>          |                               |                          |         |                             |
| <b>LUTHERAN SOCIAL SERVICE OF MN</b>          |                           |                               |                          |         |                             |
| CFDA 14.871                                   | <u>190,344</u>            | Yes                           |                          |         |                             |
| <b>MID STATE COMMUNITY HEALTH SERVICE</b>     |                           |                               |                          |         |                             |
| GRANT COUNTY                                  |                           | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 19,286                    |                               |                          |         |                             |
| CFDA 93.283                                   | 7,050                     |                               |                          |         |                             |
| CFDA 93.558                                   | 6,196                     |                               |                          |         |                             |
| CFDA 93.994                                   | 6,793                     |                               |                          |         |                             |
|   | <u>39,325</u>             |                               |                          |         |                             |
| <b>POPE COUNTY</b>                            |                           |                               |                          |         |                             |
| CFDA 10.557                                   | 26,422                    |                               |                          |         |                             |
| CFDA 93.268                                   | 565                       |                               |                          |         |                             |
| CFDA 93.283                                   | 7,050                     |                               |                          |         |                             |
| CFDA 93.994                                   | 8,461                     |                               |                          |         |                             |
|   | <u>42,498</u>             |                               |                          |         |                             |
| <b>MID-AMERICA ARTS ALLIANCE</b>              |                           |                               |                          |         |                             |
| CITY OF ROCHESTER                             |                           | Yes                           |                          |         |                             |
| CFDA 45.025                                   | <u>2,250</u>              |                               |                          |         |                             |
| <b>MID-MINNESOTA AREA AGENCY ON AGING</b>     |                           |                               |                          |         |                             |
| MCLEOD COUNTY                                 |                           | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | <u>3,064</u>              |                               |                          |         |                             |
| <b>MIDWEST SPECIAL ED COOP</b>                |                           |                               |                          |         |                             |
| ISD 0548 PELICAN RAPIDS                       |                           | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | <u>3,985</u>              |                               |                          |         |                             |
| <b>ISD 0550 UNDERWOOD</b>                     |                           |                               |                          |         |                             |
| CFDA 84.027                                   | <u>2,076</u>              | Yes                           | Yes                      | Yes     |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|   |           |                               | Non-<br>federal          | Federal |                             |
| <b>MN - CENTER FOR CRIME VICTIM SERVICES</b>  |           |                               |                          |         |                             |
| FOND DU LAC RESERVATION                       |           | Yes                           | Yes                      |         |                             |
| CFDA 16.588                                   | 45,715    |                               |                          |         |                             |
| ROSEAU COUNTY                                 |           | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 38,406    |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF COMMERCE</b>            |           |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC             |           | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 143,001   |                               |                          |         |                             |
| CFDA 93.568                                   | 886,843   |                               |                          |         |                             |
|   | 1,029,844 |                               |                          |         |                             |
| BI-COUNTY COMM ACTION COUNCIL                 |           | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 408,653   |                               |                          |         |                             |
| CFDA 81.042                                   | 150,011   |                               |                          |         |                             |
|   | 558,664   |                               |                          |         |                             |
| BLUE EARTH COUNTY                             |           | Yes                           | Yes                      |         |                             |
| CFDA 93.568                                   | 388,676   |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM                       |           | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 1,237     |                               |                          |         |                             |
| CFDA 93.568                                   | 12,058    |                               |                          |         |                             |
|   | 13,295    |                               |                          |         |                             |
| BROWN COUNTY                                  |           | Yes                           | Yes                      |         |                             |
| CFDA 93.568                                   | 358,866   |                               |                          |         |                             |
| CITY OF DULUTH                                |           | Yes                           | Yes                      |         |                             |
| CFDA 81.041                                   | 20,000    |                               |                          |         |                             |
| CITY OF WOODBURY                              |           | Yes                           | Yes                      |         |                             |
| CFDA 81.041                                   | 19,120    |                               |                          |         |                             |
| GRAND PORTAGE RESERVATION                     |           | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 18,071    |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY             |           | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 209,985   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.568                                   | 997,539          |                               |                          |         |                             |
|   | <u>1,207,524</u> |                               |                          |         |                             |
| <b>INTER-COUNTY COMMUNITY COUNCIL</b>         |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 74,538           |                               |                          |         |                             |
| CFDA 93.568                                   | 176,417          |                               |                          |         |                             |
|   | <u>250,955</u>   |                               |                          |         |                             |
| <b>LAKES &amp; PINES COMM ACT COUNCIL</b>     |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 3,425,459        |                               |                          |         |                             |
|   | <u>3,425,459</u> |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>               |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 2,491,173        |                               |                          |         |                             |
|   | <u>2,491,173</u> |                               |                          |         |                             |
| <b>NW COMM ACTION INC</b>                     |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 22,619           |                               |                          |         |                             |
| CFDA 93.568                                   | 169,462          |                               |                          |         |                             |
|   | <u>192,081</u>   |                               |                          |         |                             |
| <b>OTTERTAIL-WADENA COMM ACT CNCL</b>         |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 136,298          |                               |                          |         |                             |
| CFDA 93.568                                   | 189,401          |                               |                          |         |                             |
|   | <u>325,699</u>   |                               |                          |         |                             |
| <b>RAMSEY ACTION PROGRAMS</b>                 |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 213,092          |                               |                          |         |                             |
| CFDA 93.568                                   | 1,801,965        |                               |                          |         |                             |
|   | <u>2,015,057</u> |                               |                          |         |                             |
| <b>SEMCAC INC</b>                             |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 297,211          |                               |                          |         |                             |
| CFDA 93.568                                   | 840,600          |                               |                          |         |                             |
|   | <u>1,137,811</u> |                               |                          |         |                             |
| <b>THREE RIVERS COMMUNITY ACTION, INC.</b>    |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 126,865          |                               |                          |         |                             |
|   | <u>126,865</u>   |                               |                          |         |                             |
| <b>TODD COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.568                                   | 1,015,520        |                               |                          |         |                             |
|   | <u>1,015,520</u> |                               |                          |         |                             |
| <b>TRI-COUNTY ACTION PROGRAMS</b>             |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 40,735           |                               |                          |         |                             |
| CFDA 93.568                                   | 199,127          |                               |                          |         |                             |
|   | <u>239,862</u>   |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number  | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
|  |  |                               | Non-<br>federal          | Federal |                             |
| TRI-COUNTY COMM ACTION PROGRAM<br>CFDA 81.042  | 148,742  | Yes                           |                          |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC<br>CFDA 81.042<br>CFDA 93.568                           | 128,215<br>1,051,136<br><u>1,179,351</u>                         | Yes                           |                          |         |                             |
| WEST CENTRAL MN COMM ACTION INC<br>CFDA 93.568<br>CFDA 81.117<br>CFDA 81.042               | 2,935,692<br>4,994<br>382,319<br><u>3,323,005</u>                | Yes                           |                          |         |                             |
| WESTERN COMMUNITY ACTION INC<br>CFDA 81.042<br>CFDA 93.568                                 | 149,872<br>530,338<br><u>680,210</u>                             | Yes                           |                          |         |                             |
| <b>MN - DEPARTMENT OF CORRECTIONS</b>  |  |                               |                          |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 16.575   | 170,082  | Yes                           | Yes                      |         |                             |
| FREEBORN COUNTY<br>CFDA 16.523<br>CFDA 16.575<br>CFDA 16.579<br>CFDA 16.588<br>CFDA 93.671 | 12,553<br>71,878<br>31,505<br>18,389<br>16,366<br><u>150,691</u> | Yes                           | Yes                      |         |                             |
| ISANTI COUNTY<br>CFDA 16.523<br>CFDA 16.548<br>CFDA 16.575<br>CFDA 16.588                  | 11,282<br>46,070<br>23,579<br>61,458<br><u>142,389</u>           | Yes                           | Yes                      |         |                             |
| OLMSTED COUNTY<br>CFDA 16.575<br>CFDA 16.609   | 79,564<br>40,000<br><u>119,564</u>                               | Yes                           | Yes                      |         |                             |
| RICE COUNTY<br>CFDA 16.523   | 13,680   | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 16.575                                   | 25,234           |                               |                          |         |                             |
|   | <u>38,914</u>    |                               |                          |         |                             |
| <b>STEARNS COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 27,486           |                               |                          |         |                             |
|   | <u>27,486</u>    |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF ECONOMIC SECURITY</b>   |                  |                               |                          |         |                             |
| <b>AMHERST WILDER FOUNDATION</b>              |                  | Yes                           |                          | Yes     |                             |
| CFDA 93.558                                   | 244,743          |                               |                          |         |                             |
|   | <u>244,743</u>   |                               |                          |         |                             |
| <b>ANOKA COUNTY</b>                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 85,717           |                               |                          |         |                             |
| CFDA 16.540                                   | 20,556           |                               |                          |         |                             |
| CFDA 17.235                                   | 131,801          |                               |                          |         |                             |
| CFDA 17.259                                   | 4,107            |                               |                          |         |                             |
| CFDA 17.258                                   | 197,874          |                               |                          |         |                             |
| CFDA 17.259                                   | 271,853          |                               |                          |         |                             |
| CFDA 17.260                                   | 466,156          |                               |                          |         |                             |
| CFDA 17.261                                   | 2,548            |                               |                          |         |                             |
|   | <u>1,180,612</u> |                               |                          |         |                             |
| <b>ANOKA COUNTY COMM ACTION PROG INC</b>      |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 63,899           |                               |                          |         |                             |
| CFDA 93.568                                   | 548,561          |                               |                          |         |                             |
|   | <u>612,460</u>   |                               |                          |         |                             |
| <b>BENTON COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 5,272            |                               |                          |         |                             |
|   | <u>5,272</u>     |                               |                          |         |                             |
| <b>BI-COUNTY COMM ACTION COUNCIL</b>          |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 1,786,789        |                               |                          |         |                             |
| CFDA 81.042                                   | 104,350          |                               |                          |         |                             |
|   | <u>1,891,139</u> |                               |                          |         |                             |
| <b>BLUE EARTH COUNTY</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 23,246           |                               |                          |         |                             |
| CFDA 93.568                                   | 216,247          |                               |                          |         |                             |
|   | <u>239,493</u>   |                               |                          |         |                             |
| <b>BOIS FORTE RES BUS COMM</b>                |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 72,766           |                               |                          |         |                             |
| CFDA 93.568                                   | 54,759           |                               |                          |         |                             |
|   | <u>127,525</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>BROWN COUNTY</b>                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 37,866           |                               |                          |         |                             |
| CFDA 93.568                                   | 106,147          |                               |                          |         |                             |
|   | <u>144,013</u>   |                               |                          |         |                             |
| <b>CARLTON COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 16,502           |                               |                          |         |                             |
|   | <u>16,502</u>    |                               |                          |         |                             |
| <b>CARVER COUNTY</b>                          |                  | Yes                           |                          |         |                             |
| CFDA 17.235                                   | 68,693           |                               |                          |         |                             |
| CFDA 17.253                                   | 31,214           |                               |                          |         |                             |
| CFDA 17.258                                   | 16,463           |                               |                          |         |                             |
| CFDA 17.259                                   | 13,816           |                               |                          |         |                             |
| CFDA 17.260                                   | 86,391           |                               |                          |         |                             |
|   | <u>216,577</u>   |                               |                          |         |                             |
| <b>CASS COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 14.228                                   | 49,843           |                               |                          |         |                             |
|   | <u>49,843</u>    |                               |                          |         |                             |
| <b>CHANNEL ONE INC</b>                        |                  | Yes                           |                          |         |                             |
| CFDA 10.568                                   | 56,268           |                               |                          |         |                             |
| CFDA 10.569                                   | 453,386          |                               |                          |         |                             |
|   | <u>509,654</u>   |                               |                          |         |                             |
| <b>CITY OF COLUMBIA HEIGHTS</b>               |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 12,462           |                               |                          |         |                             |
|   | <u>12,462</u>    |                               |                          |         |                             |
| <b>CITY OF DULUTH</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 17.235                                   | 191,252          |                               |                          |         |                             |
| CFDA 17.253                                   | 208,325          |                               |                          |         |                             |
| CFDA 17.258                                   | 248,065          |                               |                          |         |                             |
| CFDA 17.259                                   | 405,157          |                               |                          |         |                             |
| CFDA 17.260                                   | 79,526           |                               |                          |         |                             |
|   | <u>1,132,325</u> |                               |                          |         |                             |
| <b>CITY OF MINNEAPOLIS</b>                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.540                                   | 89,286           |                               |                          |         |                             |
| CFDA 17.253                                   | 1,037,096        |                               |                          |         |                             |
| CFDA 17.258                                   | 77,666           |                               |                          |         |                             |
| CFDA 17.258                                   | 739,509          |                               |                          |         |                             |
| CFDA 17.259                                   | 887,836          |                               |                          |         |                             |
| CFDA 17.260                                   | 674,065          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total                         | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                               |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.558                                   | 1,341,575<br><u>4,847,033</u> |                               |                          |         |                             |
| <b>CITY OF ST CLOUD</b>                       |                               | Yes                           | Yes                      | Yes     |                             |
| CFDA 16.523                                   | 24,659                        |                               |                          |         |                             |
| CFDA 16.710                                   | 63,005<br><u>87,664</u>       |                               |                          |         |                             |
| <b>CITY OF ST PAUL</b>                        |                               | Yes                           |                          | Yes     |                             |
| CFDA 16.523                                   | 307,166                       |                               |                          |         |                             |
| <b>CITY OF WOODBURY</b>                       |                               | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 4,615                         |                               |                          |         |                             |
| <b>CLAY COUNTY</b>                            |                               | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 59,974                        |                               |                          |         |                             |
| <b>CLAY-WILKIN OPPORTUNITY COUNCIL</b>        |                               | Yes                           | Yes                      | Yes     |                             |
| CFDA 93.569                                   | 100,252                       |                               |                          |         |                             |
| CFDA 93.044                                   | 25,131<br><u>125,383</u>      |                               |                          |         |                             |
| <b>CLEARWATER COUNTY</b>                      |                               | Yes                           | Yes                      |         |                             |
| CFDA 93.568                                   | 419,961                       |                               |                          |         |                             |
| <b>CROW WING COUNTY</b>                       |                               | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 10,809                        |                               |                          |         |                             |
| <b>DAKOTA COUNTY</b>                          |                               | Yes                           |                          |         |                             |
| CFDA 16.523                                   | 141,129                       |                               |                          |         |                             |
| CFDA 16.540                                   | 44,964                        |                               |                          |         |                             |
| CFDA 17.235                                   | 142,673                       |                               |                          |         |                             |
| CFDA 17.253                                   | 264,662                       |                               |                          |         |                             |
| CFDA 17.258                                   | 364,205<br><u>957,633</u>     |                               |                          |         |                             |
| <b>DOUGLAS COUNTY</b>                         |                               | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 13,669                        |                               |                          |         |                             |
| CFDA 16.540                                   | 50,000                        |                               |                          |         |                             |
| CFDA 16.579                                   | 3,409<br><u>67,078</u>        |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number  | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| FOND DU LAC RESERVATION<br>CFDA 81.042   | 122   | Yes                           | Yes                      |         |                             |
| GOODHUE COUNTY<br>CFDA 16.523  | 14,278  | Yes                           | Yes                      |         |                             |
| GRAND PORTAGE RESERVATION<br>CFDA 93.569   | 10,598  | Yes                           |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY<br>CFDA 81.042<br>CFDA 93.568  | 36,519<br>510,157<br><u>546,676</u>   | Yes                           |                          |         |                             |
| HENNEPIN COUNTY<br>CFDA 17.261<br>CFDA 17.253<br>CFDA 16.523<br>CFDA 17.258<br>CFDA 17.259<br>CFDA 17.260<br>CFDA 17.261 | 171,653<br>1,016,483<br>1,071,820<br>313,207<br>313,293<br>6,641,900<br>420,118<br><u>9,948,474</u> | Yes                           |                          |         |                             |
| INTER-COUNTY COMMUNITY COUNCIL<br>CFDA 17.235<br>CFDA 81.042<br>CFDA 93.568  | 90,928<br>60,865<br>834,896<br><u>986,689</u>   | Yes                           |                          |         |                             |
| ITASCA COUNTY<br>CFDA 16.523   | 19,441  | Yes                           | Yes                      |         |                             |
| KOOTASCA COMM ACTION INC<br>CFDA 81.042<br>CFDA 93.558<br>CFDA 93.568  | 199,253<br>24,793<br>2,346,822<br><u>2,570,868</u>  | Yes                           |                          |         |                             |
| LAKES COUNTRY SERVICE COOP<br>CFDA 16.523  | 32,571  | Yes                           |                          |         |                             |

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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number  | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 93.568   | 1,631,885   | Yes                           |                          |         |                             |
| MAHNOMEN COUNTY<br>CFDA 16.523   | 7,386   | Yes                           | Yes                      |         |                             |
| MCLEOD COUNTY<br>CFDA 16.523   | 24,750  | Yes                           | Yes                      |         |                             |
| MN VALLEY ACTION COUNCIL<br>CFDA 17.235<br>CFDA 17.253<br>CFDA 17.258<br>CFDA 17.259<br>CFDA 17.260<br>CFDA 93.558 | 411,392<br>71,650<br>223,310<br>241,832<br>357,626<br>209,010<br><u>1,514,820</u> | Yes                           |                          |         |                             |
| MORRISON COUNTY<br>CFDA 16.523   | 10,026  | Yes                           | Yes                      |         |                             |
| MOWER COUNTY<br>CFDA 16.523  | 11,834  | Yes                           | Yes                      |         |                             |
| NE MN OFFICE OF JOB TRAINING<br>CFDA 17.253<br>CFDA 17.258<br>CFDA 17.259<br>CFDA 17.260<br>CFDA 93.558            | 212,560<br>1,122,825<br>1,210,221<br>621,958<br>251,839<br><u>3,419,403</u>       | Yes                           | Yes                      |         |                             |
| NW COMM ACTION INC<br>CFDA 81.042<br>CFDA 93.568   | 21,616<br>825,796<br><u>847,412</u>   | Yes                           |                          |         |                             |
| OLMSTED COUNTY<br>CFDA 16.523  | 74,583  | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| OTTER TAIL COUNTY                             |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.568                                   | 1,357,156        |                               |                          |         |                             |
| OTTERTAIL-WADENA COMM ACT CNCL                |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 451,762          |                               |                          |         |                             |
| CFDA 81.042                                   | 72,463           |                               |                          |         |                             |
| CFDA 93.558                                   | 111,301          |                               |                          |         |                             |
|   | <u>635,526</u>   |                               |                          |         |                             |
| PINE COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 11,689           |                               |                          |         |                             |
| PRAIRIE FIVE COMM ACT CNL                     |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 1,534,949        |                               |                          |         |                             |
| CFDA 93.569                                   | 115,707          |                               |                          |         |                             |
| CFDA 81.042                                   | 136,885          |                               |                          |         |                             |
|   | <u>1,787,541</u> |                               |                          |         |                             |
| RAMSEY ACTION PROGRAMS                        |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 287,011          |                               |                          |         |                             |
| CFDA 93.568                                   | 5,220,506        |                               |                          |         |                             |
|   | <u>5,507,517</u> |                               |                          |         |                             |
| RAMSEY COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 186,263          |                               |                          |         |                             |
| CFDA 16.540                                   | 52,000           |                               |                          |         |                             |
| CFDA 17.253                                   | 298,592          |                               |                          |         |                             |
| CFDA 17.258                                   | 500,109          |                               |                          |         |                             |
| CFDA 17.259                                   | 739,654          |                               |                          |         |                             |
|   | <u>1,776,618</u> |                               |                          |         |                             |
| RENVILLE COUNTY                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.568                                   | 411,880          |                               |                          |         |                             |
| SCOTT COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 10,168           |                               |                          |         |                             |
| CFDA 17.235                                   | 36,143           |                               |                          |         |                             |
|   | <u>46,311</u>    |                               |                          |         |                             |
| SEMCAC INC                                    |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 306,017          |                               |                          |         |                             |
| CFDA 93.568                                   | 2,188,252        |                               |                          |         |                             |
|   | <u>2,494,269</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| SHERBURNE COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 6,351            |                               |                          |         |                             |
| STEARNS COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 22,131           |                               |                          |         |                             |
| CFDA 16.540                                   | 8,888            |                               |                          |         |                             |
|   | <u>31,019</u>    |                               |                          |         |                             |
| STEARNS-BENTON EMPLOYMENT TRNG CNCL           |                  | Yes                           |                          |         |                             |
| CFDA 17.253                                   | 195,454          |                               |                          |         |                             |
| CFDA 17.255                                   | 632              |                               |                          |         |                             |
| CFDA 17.258                                   | 188,996          |                               |                          |         |                             |
| CFDA 17.259                                   | 230,794          |                               |                          |         |                             |
| CFDA 93.558                                   | 130,356          |                               |                          |         |                             |
|   | <u>746,232</u>   |                               |                          |         |                             |
| SW MN OPPORTUNITY CNL                         |                  | Yes                           |                          |         |                             |
| CFDA 17.235                                   | 205,184          |                               |                          |         |                             |
| CFDA 81.042                                   | 24,619           |                               |                          |         |                             |
| CFDA 93.568                                   | 685,501          |                               |                          |         |                             |
|   | <u>915,304</u>   |                               |                          |         |                             |
| SW MN PIC                                     |                  | Yes                           |                          |         |                             |
| CFDA 16.523                                   | 61,441           |                               |                          |         |                             |
| CFDA 17.253                                   | 51,029           |                               |                          |         |                             |
| CFDA 17.258                                   | 25,120           |                               |                          |         |                             |
| CFDA 17.258                                   | 290,985          |                               |                          |         |                             |
| CFDA 17.259                                   | 380,813          |                               |                          |         |                             |
| CFDA 93.558                                   | 134,009          |                               |                          |         |                             |
|   | <u>943,397</u>   |                               |                          |         |                             |
| THE EVERGREEN HOUSE                           |                  | Yes                           |                          |         |                             |
| CFDA 16.540                                   | 49,878           |                               |                          |         |                             |
| THREE RIVERS COMMUNITY ACTION, INC.           |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 1,021,553        |                               |                          |         |                             |
| CFDA 17.235                                   | 97,256           |                               |                          |         |                             |
| CFDA 81.042                                   | 86,506           |                               |                          |         |                             |
|   | <u>1,205,315</u> |                               |                          |         |                             |
| TRI-COUNTY ACTION PROGRAMS                    |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 178,994          |                               |                          |         |                             |
| CFDA 93.558                                   | 60,080           |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.568                                   | 2,105,536        |                               |                          |         |                             |
|   | <u>2,344,610</u> |                               |                          |         |                             |
| <b>TRI-COUNTY COMM ACTION PROGRAM</b>         |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 93,246           |                               |                          |         |                             |
| CFDA 81.042                                   | 136,424          |                               |                          |         |                             |
|   | <u>229,670</u>   |                               |                          |         |                             |
| <b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>     |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 11,034           |                               |                          |         |                             |
| CFDA 93.568                                   | 284,449          |                               |                          |         |                             |
|   | <u>295,483</u>   |                               |                          |         |                             |
| <b>WASHINGTON COUNTY</b>                      |                  | Yes                           |                          |         |                             |
| CFDA 16.523                                   | 68,933           |                               |                          |         |                             |
| CFDA 17.235                                   | 64,148           |                               |                          |         |                             |
| CFDA 17.258                                   | 36,983           |                               |                          |         |                             |
| CFDA 17.253                                   | 57,505           |                               |                          |         |                             |
| CFDA 17.258                                   | 177,232          |                               |                          |         |                             |
| CFDA 17.260                                   | 295,082          |                               |                          |         |                             |
|   | <u>699,883</u>   |                               |                          |         |                             |
| <b>WEST CENTRAL MN COMM ACTION INC</b>        |                  | Yes                           |                          |         |                             |
| CFDA 93.558                                   | 59,222           |                               |                          |         |                             |
|   | <u>59,222</u>    |                               |                          |         |                             |
| <b>WESTERN COMMUNITY ACTION INC</b>           |                  | Yes                           |                          |         |                             |
| CFDA 81.042                                   | 86,763           |                               |                          |         |                             |
| CFDA 93.568                                   | 393,471          |                               |                          |         |                             |
|   | <u>480,234</u>   |                               |                          |         |                             |
| <b>WINONA COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 22,376           |                               |                          |         |                             |
| CFDA 16.579                                   | 132,828          |                               |                          |         |                             |
| CFDA 16.588                                   | 38,090           |                               |                          |         |                             |
|   | <u>193,294</u>   |                               |                          |         |                             |
| <b>WORKFORCE DEVELOPMENT, INC.</b>            |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 17.259                                   | 486,849          |                               |                          |         |                             |
| CFDA 17.258                                   | 449,031          |                               |                          |         |                             |
| CFDA 17.253                                   | 353,311          |                               |                          |         |                             |
| CFDA 17.235                                   | 70,814           |                               |                          |         |                             |
| CFDA 16.540                                   | 39,393           |                               |                          |         |                             |
|   | <u>1,399,398</u> |                               |                          |         |                             |
| <b>WRIGHT COUNTY COMMUNITY ACTION INC</b>     |                  | Yes                           |                          |         |                             |
| CFDA 93.568                                   | 28,989           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity              | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.569 | 96,685           |                               |                          |         |                             |
|  | CFDA 81.042 | 44,820           |                               |                          |         |                             |
|  |             | <u>170,494</u>   |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF EDUCATION</b>        |             |                  |                               |                          |         |                             |
| <b>ACADEMIA CESAR CHAVEZ CHARTER SCHOO</b> |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.550 | 24               |                               |                          |         |                             |
|  | CFDA 10.553 | 18,523           |                               |                          |         |                             |
|  | CFDA 10.555 | 47,660           |                               |                          |         |                             |
|  | CFDA 84.318 | 266,968          |                               |                          |         |                             |
|  | CFDA 84.282 | 205,963          |                               |                          |         |                             |
|  | CFDA 84.010 | 63,182           |                               |                          |         |                             |
|  | CFDA 84.027 | 15,647           |                               |                          |         |                             |
|  | CFDA 84.173 | 450              |                               |                          |         |                             |
|  | CFDA 84.281 | 16,883           |                               |                          |         |                             |
|  | CFDA 84.298 | 849              |                               |                          |         |                             |
|  |             | <u>636,149</u>   |                               |                          |         |                             |
| <b>ADULTS &amp; CHILDRENS ALLIANCE INC</b> |             |                  | Yes                           |                          |         |                             |
|  | CFDA 10.558 | 3,217,135        |                               |                          |         |                             |
|  |             | <u>3,217,135</u> |                               |                          |         |                             |
| <b>AITKIN COUNTY</b>                       |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.556 | 4,828            |                               |                          |         |                             |
|  | CFDA 93.596 | 119,834          |                               |                          |         |                             |
|  |             | <u>124,662</u>   |                               |                          |         |                             |
| <b>AMHERST WILDER FOUNDATION</b>           |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.553 | 53,547           |                               |                          |         |                             |
|  | CFDA 10.550 | 1,606            |                               |                          |         |                             |
|  | CFDA 10.558 | 3,168,104        |                               |                          |         |                             |
|  | CFDA 10.555 | 74,452           |                               |                          |         |                             |
|  | CFDA 94.009 | 47,800           |                               |                          |         |                             |
|  | CFDA 93.230 | 221,662          |                               |                          |         |                             |
|  | CFDA 93.575 | 46,776           |                               |                          |         |                             |
|  |             | <u>3,613,947</u> |                               |                          |         |                             |
| <b>ANOKA COUNTY</b>                        |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.553 | 53,842           |                               |                          |         |                             |
|  | CFDA 10.555 | 96,345           |                               |                          |         |                             |
|  | CFDA 84.186 | 55,261           |                               |                          |         |                             |
|  | CFDA 84.278 | 185,885          |                               |                          |         |                             |
|  | CFDA 93.570 | 106,432          |                               |                          |         |                             |
|  | CFDA 93.596 | 5,502,489        |                               |                          |         |                             |
|  |             | <u>6,000,254</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| <b>ANOKA COUNTY COMM ACTION PROG INC</b>     |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                  | 139,003          |                               |                          |         |                             |
| CFDA 14.231                                  | 49,317           |                               |                          |         |                             |
| CFDA 93.575                                  | 380,412          |                               |                          |         |                             |
| CFDA 93.558                                  | 3,706            |                               |                          |         |                             |
| CFDA 93.569                                  | 274,497          |                               |                          |         |                             |
|  | <u>846,935</u>   |                               |                          |         |                             |
| <b>AREA SPEC ED COOP - E. GRAND FORKS</b>    |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                  | 1,008,997        |                               |                          |         |                             |
| CFDA 84.173                                  | 39,915           |                               |                          |         |                             |
| CFDA 84.181                                  | 16,643           |                               |                          |         |                             |
|  | <u>1,065,555</u> |                               |                          |         |                             |
| <b>BECKER COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | 484,074          |                               |                          |         |                             |
|  | <u>484,074</u>   |                               |                          |         |                             |
| <b>BELTRAMI COUNTY</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | 1,164,290        |                               |                          |         |                             |
|  | <u>1,164,290</u> |                               |                          |         |                             |
| <b>BEMIDJI INTERDISTRICT COUNCIL</b>         |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                  | 1,502,007        |                               |                          |         |                             |
| CFDA 84.173                                  | 92,434           |                               |                          |         |                             |
| CFDA 84.181                                  | 21,464           |                               |                          |         |                             |
|  | <u>1,615,905</u> |                               |                          |         |                             |
| <b>BENTON COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | 484,695          |                               |                          |         |                             |
|  | <u>484,695</u>   |                               |                          |         |                             |
| <b>BENTON-STEARNES EDUCATION DISTRICT</b>    |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                  | 1,664,368        |                               |                          |         |                             |
| CFDA 84.048                                  | 13,389           |                               |                          |         |                             |
| CFDA 84.173                                  | 114,433          |                               |                          |         |                             |
| CFDA 84.181                                  | 137,138          |                               |                          |         |                             |
|  | <u>1,929,328</u> |                               |                          |         |                             |
| <b>BI-COUNTY COMM ACTION COUNCIL</b>         |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                  | 73,494           |                               |                          |         |                             |
| CFDA 93.558                                  | 55,483           |                               |                          |         |                             |
| CFDA 93.569                                  | 180,985          |                               |                          |         |                             |
| CFDA 14.235                                  | 65,521           |                               |                          |         |                             |
|  | <u>375,483</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| BIG STONE COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>57,085</u>    |                               |                          |         |                             |
| BLUE EARTH COUNTY                             |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>762,867</u>   |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM                       |                  | Yes                           |                          |         |                             |
| CFDA 10.559                                   | 8,355            |                               |                          |         |                             |
| CFDA 93.658                                   | 142,834          |                               |                          |         |                             |
| CFDA 93.569                                   | 15,425           |                               |                          |         |                             |
|   | <u>166,614</u>   |                               |                          |         |                             |
| BROWN COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>263,858</u>   |                               |                          |         |                             |
| CARLTON COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>368,757</u>   |                               |                          |         |                             |
| CARVER COUNTY                                 |                  | Yes                           |                          |         |                             |
| CFDA 93.596                                   | <u>764,690</u>   |                               |                          |         |                             |
| CARVER-SCOTT EDUCATIONAL COOP                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.002                                   | 84,738           |                               |                          |         |                             |
| CFDA 84.027                                   | 613,261          |                               |                          |         |                             |
| CFDA 84.048                                   | 115,709          |                               |                          |         |                             |
| CFDA 84.173                                   | 22,690           |                               |                          |         |                             |
| CFDA 84.181                                   | 94,400           |                               |                          |         |                             |
| CFDA 84.365                                   | 16,396           |                               |                          |         |                             |
| CFDA 84.278                                   | 50,000           |                               |                          |         |                             |
| CFDA 93.590                                   | 53,912           |                               |                          |         |                             |
| CFDA 93.558                                   | 100,000          |                               |                          |         |                             |
| CFDA 10.558                                   | 4,730            |                               |                          |         |                             |
| CFDA 94.004                                   | 15,874           |                               |                          |         |                             |
| CFDA 94.006                                   | 410,233          |                               |                          |         |                             |
|   | <u>1,581,943</u> |                               |                          |         |                             |
| CASS COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 539,374          |                               |                          |         |                             |
| CFDA 93.643                                   | 354              |                               |                          |         |                             |
|   | <u>539,728</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number                                | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
|  |  |                               | Non-<br>federal          | Federal |                             |
| CHILD CARE AND NUTRITION INC<br>CFDA 10.558                                  | 3,690,718  | Yes                           | Yes                      | Yes     |                             |
| CHILD CARE CHOICES INC<br>CFDA 10.558<br>CFDA 93.575                         | 5,950,783<br>488,588<br><u>6,439,371</u>         | Yes                           | Yes                      | Yes     |                             |
| CHIPPEWA COUNTY<br>CFDA 93.596   | 96,938   | Yes                           | Yes                      |         |                             |
| CHISAGO COUNTY<br>CFDA 93.596  | 342,355  | Yes                           | Yes                      |         |                             |
| CITY OF ST PAUL<br>CFDA 93.230   | 179,775  | Yes                           |                          | Yes     |                             |
| CITY OF THIEF RIVER FALLS<br>CFDA 84.186                                     | 56,729   | Yes                           | Yes                      |         |                             |
| CLAY COUNTY<br>CFDA 84.173<br>CFDA 84.181<br>CFDA 93.596                     | 1,629<br>62,223<br>1,286,140<br><u>1,349,992</u> | Yes                           | Yes                      |         |                             |
| CLAY-WILKIN OPPORTUNITY COUNCIL<br>CFDA 14.235<br>CFDA 93.558<br>CFDA 93.575 | 19,513<br>15,348<br>345,515<br><u>380,376</u>    | Yes                           | Yes                      | Yes     |                             |
| CLEARWATER COUNTY<br>CFDA 93.596   | 162,069  | Yes                           | Yes                      |         |                             |
| COOK COUNTY<br>CFDA 93.596   | 15,627   | Yes                           | Yes                      |         |                             |
| COTTONWOOD COUNTY<br>CFDA 93.596   | 119,157  | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>CROW RIVER SPECIAL ED COOP</b>             |                  | Yes                           |                          |         |                             |
| CFDA 84.027                                   | 437,699          |                               |                          |         |                             |
| CFDA 84.181                                   | 36,013           |                               |                          |         |                             |
| CFDA 84.173                                   | 21,642           |                               |                          |         |                             |
|   | <u>495,354</u>   |                               |                          |         |                             |
| <b>CROW WING COUNTY</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                   | 4,589            |                               |                          |         |                             |
| CFDA 10.555                                   | 8,200            |                               |                          |         |                             |
|   | <u>12,789</u>    |                               |                          |         |                             |
| <b>DAKOTA COUNTY</b>                          |                  | Yes                           |                          |         |                             |
| CFDA 10.553                                   | 15,934           |                               |                          |         |                             |
| CFDA 10.555                                   | 20,998           |                               |                          |         |                             |
| CFDA 84.278                                   | 83,554           |                               |                          |         |                             |
| CFDA 93.230                                   | 148,025          |                               |                          |         |                             |
| CFDA 93.596                                   | 6,445,225        |                               |                          |         |                             |
|   | <u>6,713,736</u> |                               |                          |         |                             |
| <b>DODGE COUNTY</b>                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 144,887          |                               |                          |         |                             |
|   | <u>144,887</u>   |                               |                          |         |                             |
| <b>DOUGLAS COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 508,369          |                               |                          |         |                             |
|   | <u>508,369</u>   |                               |                          |         |                             |
| <b>DULUTH PUBLIC SCHOOLS ACADEMY</b>          |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.550                                   | 24,496           |                               |                          |         |                             |
| CFDA 10.553                                   | 43,550           |                               |                          |         |                             |
| CFDA 10.555                                   | 116,880          |                               |                          |         |                             |
| CFDA 10.558                                   | 2,244            |                               |                          |         |                             |
| CFDA 84.010                                   | 172,558          |                               |                          |         |                             |
| CFDA 84.281                                   | 54,495           |                               |                          |         |                             |
| CFDA 84.367                                   | 5,412            |                               |                          |         |                             |
| CFDA 84.027                                   | 103,783          |                               |                          |         |                             |
| CFDA 84.318                                   | 4,962            |                               |                          |         |                             |
|   | <u>528,380</u>   |                               |                          |         |                             |
| <b>ECSU OF THE METRO TWIN CITIES AREA</b>     |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 2,469,647        |                               |                          |         |                             |
| CFDA 84.326                                   | 180,915          |                               |                          |         |                             |
| CFDA 84.173                                   | 217,410          |                               |                          |         |                             |
| CFDA 84.181                                   | 63,123           |                               |                          |         |                             |
| CFDA 84.318                                   | 13,435           |                               |                          |         |                             |
|   | <u>2,944,530</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| <b>FERGUS FALLS SPEC ED COOP</b>             |                  | Yes                           |                          |         |                             |
| CFDA 84.027                                  | 856,126          |                               |                          |         |                             |
| CFDA 84.173                                  | 27,775           |                               |                          |         |                             |
| CFDA 84.181                                  | 25,740           |                               |                          |         |                             |
|  | <u>909,641</u>   |                               |                          |         |                             |
| <b>FILLMORE COUNTY</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | 113,379          |                               |                          |         |                             |
|  | <u>113,379</u>   |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b>               |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.555                                  | 77,920           |                               |                          |         |                             |
| CFDA 10.558                                  | 35,091           |                               |                          |         |                             |
| CFDA 93.568                                  | 286,066          |                               |                          |         |                             |
| CFDA 93.569                                  | 23,534           |                               |                          |         |                             |
|  | <u>422,611</u>   |                               |                          |         |                             |
| <b>FREEBORN COUNTY</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | 435,803          |                               |                          |         |                             |
|  | <u>435,803</u>   |                               |                          |         |                             |
| <b>FRESHWATER EDUCATION DISTRICT</b>         |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.558                                  | 11,072           |                               |                          |         |                             |
| CFDA 84.027                                  | 1,593,150        |                               |                          |         |                             |
| CFDA 84.173                                  | 99,776           |                               |                          |         |                             |
| CFDA 84.048                                  | 113,338          |                               |                          |         |                             |
| CFDA 84.184                                  | 134              |                               |                          |         |                             |
| CFDA 84.196                                  | 40,000           |                               |                          |         |                             |
| CFDA 84.278                                  | 67,731           |                               |                          |         |                             |
| CFDA 84.318                                  | 24,686           |                               |                          |         |                             |
|  | <u>1,949,887</u> |                               |                          |         |                             |
| <b>GOODHUE COUNTY</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | 444,029          |                               |                          |         |                             |
|  | <u>444,029</u>   |                               |                          |         |                             |
| <b>GOODHUE COUNTY EDUCATION DISTRICT</b>     |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                  | 657,122          |                               |                          |         |                             |
| CFDA 84.181                                  | 41,147           |                               |                          |         |                             |
| CFDA 84.048                                  | 35,769           |                               |                          |         |                             |
| CFDA 84.027                                  | 10,000           |                               |                          |         |                             |
| CFDA 84.173                                  | 24,477           |                               |                          |         |                             |
|  | <u>768,515</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                   |                               | Non-<br>federal          | Federal |                             |
| GRANT COUNTY                                  |                   | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>51,349</u>     |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY             |                   | Yes                           |                          |         |                             |
| CFDA 10.558                                   | 83,865            |                               |                          |         |                             |
| CFDA 14.231                                   | 49,895            |                               |                          |         |                             |
| CFDA 14.235                                   | 39,279            |                               |                          |         |                             |
| CFDA 93.569                                   | <u>193,013</u>    |                               |                          |         |                             |
|   | <u>366,052</u>    |                               |                          |         |                             |
| HENNEPIN COUNTY                               |                   | Yes                           |                          |         |                             |
| CFDA 10.553                                   | 92,402            |                               |                          |         |                             |
| CFDA 10.555                                   | 149,200           |                               |                          |         |                             |
| CFDA 10.561                                   | 9,692,517         |                               |                          |         |                             |
| CFDA 84.278                                   | <u>552,321</u>    |                               |                          |         |                             |
|   | <u>10,486,440</u> |                               |                          |         |                             |
| HIAWATHA VALLEY EDUCATION DISTRICT            |                   | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                   | 2,001,684         |                               |                          |         |                             |
| CFDA 84.048                                   | 151,043           |                               |                          |         |                             |
| CFDA 84.173                                   | 107,774           |                               |                          |         |                             |
| CFDA 84.181                                   | 92,293            |                               |                          |         |                             |
| CFDA 10.558                                   | <u>1,867</u>      |                               |                          |         |                             |
|   | <u>2,354,661</u>  |                               |                          |         |                             |
| HOPE COMMUNITY ACADEMY                        |                   | Yes                           | Yes                      |         |                             |
| CFDA 10.555                                   | 163,450           |                               |                          |         |                             |
| CFDA 10.553                                   | 91,963            |                               |                          |         |                             |
| CFDA 10.550                                   | 6,234             |                               |                          |         |                             |
| CFDA 84.010                                   | 212,520           |                               |                          |         |                             |
| CFDA 84.281                                   | 35,450            |                               |                          |         |                             |
| CFDA 84.365                                   | 18,454            |                               |                          |         |                             |
| CFDA 84.298                                   | 4,415             |                               |                          |         |                             |
| CFDA 84.282                                   | 45,156            |                               |                          |         |                             |
| CFDA 84.027                                   | <u>40,022</u>     |                               |                          |         |                             |
|   | <u>617,664</u>    |                               |                          |         |                             |
| HOUSTON COUNTY                                |                   | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>246,733</u>    |                               |                          |         |                             |
| HUBBARD COUNTY                                |                   | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>371,034</u>    |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number  | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| <b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b> |                  |                               |                          |         |                             |
| CFDA 93.570                                    | 52,780           | Yes                           |                          |         |                             |
| CFDA 93.596                                    | 331,036          |                               |                          |         |                             |
|  | <u>383,816</u>   |                               |                          |         |                             |
| <b>INTER-COUNTY COMMUNITY COUNCIL</b>          |                  |                               |                          |         |                             |
| CFDA 14.231                                    | 22,755           | Yes                           |                          |         |                             |
| CFDA 14.235                                    | 16,996           |                               |                          |         |                             |
| CFDA 94.006                                    | 107,072          |                               |                          |         |                             |
| CFDA 93.569                                    | 77,736           |                               |                          |         |                             |
|  | <u>224,559</u>   |                               |                          |         |                             |
| <b>INTERMEDIATE SCHOOL DISTRICT 287</b>        |                  |                               |                          |         |                             |
| CFDA 84.367                                    | 13,060           | Yes                           |                          |         |                             |
| CFDA 84.298                                    | 14,016           |                               |                          |         |                             |
| CFDA 84.048                                    | 494,337          |                               |                          |         |                             |
| CFDA 84.027                                    | 29,537           |                               |                          |         |                             |
| CFDA 84.186                                    | 73,011           |                               |                          |         |                             |
| CFDA 84.173                                    | 15,049           |                               |                          |         |                             |
| CFDA 84.181                                    | 214,566          |                               |                          |         |                             |
| CFDA 84.276                                    | 1,321,017        |                               |                          |         |                             |
|  | <u>2,174,593</u> |                               |                          |         |                             |
| <b>INTERMEDIATE SCHOOL DISTRICT 917</b>        |                  |                               |                          |         |                             |
| CFDA 84.010                                    | 20,997           | Yes                           | Yes                      |         |                             |
| CFDA 84.281                                    | 2,648            |                               |                          |         |                             |
| CFDA 84.298                                    | 5,466            |                               |                          |         |                             |
| CFDA 84.048                                    | 108,976          |                               |                          |         |                             |
| CFDA 84.276                                    | 45,330           |                               |                          |         |                             |
| CFDA 84.181                                    | 444,844          |                               |                          |         |                             |
| CFDA 84.027                                    | 10,777           |                               |                          |         |                             |
|  | <u>639,038</u>   |                               |                          |         |                             |
| <b>ISANTI COUNTY</b>                           |                  |                               |                          |         |                             |
| CFDA 93.596                                    | 251,038          | Yes                           | Yes                      |         |                             |
| <b>ISD 0001 AITKIN</b>                         |                  |                               |                          |         |                             |
| CFDA 10.550                                    | 34,786           | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                    | 25,456           |                               |                          |         |                             |
| CFDA 10.555                                    | 154,632          |                               |                          |         |                             |
| CFDA 84.010                                    | 237,328          |                               |                          |         |                             |
| CFDA 84.367                                    | 70,361           |                               |                          |         |                             |
| CFDA 84.318                                    | 6,825            |                               |                          |         |                             |
| CFDA 84.298                                    | 9,252            |                               |                          |         |                             |

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| Administering Agency<br>Entity | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.186 | 6,414          |                               |                          |         |                             |
|                                |             | <u>545,054</u> |                               |                          |         |                             |
| <b>ISD 0002 HILL CITY</b>      |             |                | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 14,025         |                               |                          |         |                             |
|                                | CFDA 10.553 | 22,700         |                               |                          |         |                             |
|                                | CFDA 10.555 | 52,654         |                               |                          |         |                             |
|                                | CFDA 84.010 | 147,456        |                               |                          |         |                             |
|                                | CFDA 84.281 | 45,247         |                               |                          |         |                             |
|                                | CFDA 84.298 | 3,450          |                               |                          |         |                             |
|                                | CFDA 84.318 | 4,318          |                               |                          |         |                             |
|                                | CFDA 84.352 | 450,000        |                               |                          |         |                             |
|                                |             | <u>739,850</u> |                               |                          |         |                             |
| <b>ISD 0004 MCGREGOR</b>       |             |                | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 11,111         |                               |                          |         |                             |
|                                | CFDA 10.553 | 35,063         |                               |                          |         |                             |
|                                | CFDA 10.555 | 96,707         |                               |                          |         |                             |
|                                | CFDA 84.010 | 201,657        |                               |                          |         |                             |
|                                | CFDA 84.048 | 55,099         |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,965          |                               |                          |         |                             |
|                                | CFDA 84.278 | 9,909          |                               |                          |         |                             |
|                                | CFDA 84.281 | 56,093         |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,017          |                               |                          |         |                             |
|                                | CFDA 84.318 | 5,833          |                               |                          |         |                             |
|                                | CFDA 94.006 | 225,751        |                               |                          |         |                             |
|                                |             | <u>708,205</u> |                               |                          |         |                             |
| <b>ISD 0011 ANOKA-HENNEPIN</b> |             |                | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 1,023,685      |                               |                          |         |                             |
|                                | CFDA 10.553 | 429,943        |                               |                          |         |                             |
|                                | CFDA 10.555 | 2,685,332      |                               |                          |         |                             |
|                                | CFDA 10.556 | 852            |                               |                          |         |                             |
|                                | CFDA 10.558 | 30,547         |                               |                          |         |                             |
|                                | CFDA 84.010 | 2,390,295      |                               |                          |         |                             |
|                                | CFDA 84.281 | 582,727        |                               |                          |         |                             |
|                                | CFDA 84.298 | 217,971        |                               |                          |         |                             |
|                                | CFDA 84.011 | 23,704         |                               |                          |         |                             |
|                                | CFDA 84.338 | 609,337        |                               |                          |         |                             |
|                                | CFDA 84.365 | 94,469         |                               |                          |         |                             |
|                                | CFDA 84.027 | 5,247,352      |                               |                          |         |                             |
|                                | CFDA 84.173 | 327,345        |                               |                          |         |                             |
|                                | CFDA 84.181 | 475,191        |                               |                          |         |                             |
|                                | CFDA 84.002 | 215,965        |                               |                          |         |                             |
|                                | CFDA 84.048 | 176,786        |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity | CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------|-------------|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                               |             |                   |                               | Non-<br>federal          | Federal |                             |
|                               | CFDA 84.318 | 10,305            |                               |                          |         |                             |
|                               | CFDA 84.186 | 193,752           |                               |                          |         |                             |
|                               | CFDA 84.162 | 4,994             |                               |                          |         |                             |
|                               | CFDA 93.235 | 3,883             |                               |                          |         |                             |
|                               | CFDA 93.576 | 72,633            |                               |                          |         |                             |
|                               |             | <u>14,817,068</u> |                               |                          |         |                             |
| ISD 0012 CENTENNIAL           |             |                   | Yes                           | Yes                      |         |                             |
|                               | CFDA 84.298 | 31,770            |                               |                          |         |                             |
|                               | CFDA 84.010 | 347,791           |                               |                          |         |                             |
|                               | CFDA 84.027 | 772,746           |                               |                          |         |                             |
|                               | CFDA 84.173 | 29,448            |                               |                          |         |                             |
|                               | CFDA 84.186 | 19,691            |                               |                          |         |                             |
|                               | CFDA 84.281 | 109,028           |                               |                          |         |                             |
|                               | CFDA 84.318 | 3,065             |                               |                          |         |                             |
|                               | CFDA 10.550 | 171,798           |                               |                          |         |                             |
|                               | CFDA 10.553 | 15,955            |                               |                          |         |                             |
|                               | CFDA 10.555 | 302,625           |                               |                          |         |                             |
|                               |             | <u>1,803,917</u>  |                               |                          |         |                             |
| ISD 0013 COLUMBIA HEIGHTS     |             |                   | Yes                           | Yes                      | Yes     |                             |
|                               | CFDA 10.550 | 63,889            |                               |                          |         |                             |
|                               | CFDA 10.553 | 107,617           |                               |                          |         |                             |
|                               | CFDA 10.555 | 408,433           |                               |                          |         |                             |
|                               | CFDA 84.010 | 476,449           |                               |                          |         |                             |
|                               | CFDA 84.027 | 302,778           |                               |                          |         |                             |
|                               | CFDA 84.173 | 10,904            |                               |                          |         |                             |
|                               | CFDA 84.186 | 15,987            |                               |                          |         |                             |
|                               | CFDA 84.213 | 21,948            |                               |                          |         |                             |
|                               | CFDA 84.287 | 130,873           |                               |                          |         |                             |
|                               | CFDA 84.298 | 20,475            |                               |                          |         |                             |
|                               | CFDA 84.365 | 23,921            |                               |                          |         |                             |
|                               | CFDA 84.367 | 150,594           |                               |                          |         |                             |
|                               |             | <u>1,733,868</u>  |                               |                          |         |                             |
| ISD 0014 FRIDLEY              |             |                   | Yes                           | Yes                      | Yes     |                             |
|                               | CFDA 10.550 | 60,830            |                               |                          |         |                             |
|                               | CFDA 10.553 | 36,047            |                               |                          |         |                             |
|                               | CFDA 10.555 | 250,404           |                               |                          |         |                             |
|                               | CFDA 84.010 | 231,579           |                               |                          |         |                             |
|                               | CFDA 84.027 | 345,921           |                               |                          |         |                             |
|                               | CFDA 84.048 | 121,383           |                               |                          |         |                             |
|                               | CFDA 84.173 | 13,308            |                               |                          |         |                             |
|                               | CFDA 84.186 | 14,065            |                               |                          |         |                             |
|                               | CFDA 84.181 | 1,782             |                               |                          |         |                             |

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| Administering Agency<br>Entity   | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|------------------|-------------------------------|--------------------------|------------|-----------------------------|
|                                  |             |                  |                               | Non-<br>federal          | Federal    |                             |
|                                  | CFDA 84.213 | 136,094          |                               |                          |            |                             |
|                                  | CFDA 84.281 | 114,924          |                               |                          |            |                             |
|                                  | CFDA 84.298 | 26,169           |                               |                          |            |                             |
|                                  |             | <u>1,352,506</u> |                               |                          |            |                             |
| <b>ISD 0015 ST FRANCIS</b>       |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                  | CFDA 84.027 | 613,320          |                               |                          |            |                             |
|                                  | CFDA 84.173 | 27,392           |                               |                          |            |                             |
|                                  | CFDA 84.010 | 326,081          |                               |                          |            |                             |
|                                  | CFDA 84.013 | 64,997           |                               |                          |            |                             |
|                                  | CFDA 84.367 | 141,701          |                               |                          |            |                             |
|                                  | CFDA 84.186 | 22,609           |                               |                          |            |                             |
|                                  | CFDA 84.298 | 49,350           |                               |                          |            |                             |
|                                  | CFDA 10.555 | 404,339          |                               |                          |            |                             |
|                                  | CFDA 10.550 | 181,465          |                               |                          |            |                             |
|                                  | CFDA 10.553 | 47,334           |                               |                          |            |                             |
|                                  |             | <u>1,878,588</u> |                               |                          |            |                             |
| <b>ISD 0016 SPRING LAKE PARK</b> |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                  | CFDA 84.027 | 503,256          |                               |                          |            |                             |
|                                  | CFDA 84.173 | 13,703           |                               |                          |            |                             |
|                                  | CFDA 84.010 | 403,567          |                               |                          |            |                             |
|                                  | CFDA 84.367 | 133,660          |                               |                          |            |                             |
|                                  | CFDA 84.318 | 2,258            |                               |                          |            |                             |
|                                  | CFDA 84.365 | 1,322            |                               |                          |            |                             |
|                                  | CFDA 84.298 | 17,895           |                               |                          |            |                             |
|                                  | CFDA 84.048 | 15,223           |                               |                          |            |                             |
|                                  | CFDA 84.186 | 21,280           |                               |                          |            |                             |
|                                  | CFDA 94.004 | 1,400            |                               |                          |            |                             |
|                                  | CFDA 10.550 | 75,497           |                               |                          |            |                             |
|                                  | CFDA 10.553 | 48,525           |                               |                          |            |                             |
|                                  | CFDA 10.555 | 308,286          |                               |                          |            |                             |
|                                  |             | <u>1,545,872</u> |                               |                          |            |                             |
| <b>ISD 0022 DETROIT LAKES</b>    |             |                  | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> | <b>Yes</b>                  |
|                                  | CFDA 10.550 | 79,685           |                               |                          |            |                             |
|                                  | CFDA 10.553 | 28,792           |                               |                          |            |                             |
|                                  | CFDA 10.555 | 284,409          |                               |                          |            |                             |
|                                  | CFDA 84.002 | 15,660           |                               |                          |            |                             |
|                                  | CFDA 84.010 | 493,580          |                               |                          |            |                             |
|                                  | CFDA 84.027 | 434,602          |                               |                          |            |                             |
|                                  | CFDA 84.173 | 37,238           |                               |                          |            |                             |
|                                  | CFDA 84.181 | 41,116           |                               |                          |            |                             |
|                                  | CFDA 84.186 | 18,797           |                               |                          |            |                             |
|                                  | CFDA 84.213 | 172,550          |                               |                          |            |                             |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity         | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---------------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                       |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                       | CFDA 84.367 | 148,440          |                               |                          |         |                             |
|                                       | CFDA 84.298 | 19,021           |                               |                          |         |                             |
|                                       | CFDA 84.318 | 9,577            |                               |                          |         |                             |
|                                       |             | <u>1,783,467</u> |                               |                          |         |                             |
| <b>ISD 0023 FRAZEE</b>                |             |                  | <b>Yes</b>                    |                          |         |                             |
|                                       | CFDA 10.550 | 47,385           |                               |                          |         |                             |
|                                       | CFDA 10.553 | 41,592           |                               |                          |         |                             |
|                                       | CFDA 10.555 | 148,333          |                               |                          |         |                             |
|                                       | CFDA 10.556 | 142              |                               |                          |         |                             |
|                                       | CFDA 84.010 | 277,222          |                               |                          |         |                             |
|                                       | CFDA 84.027 | 221,881          |                               |                          |         |                             |
|                                       | CFDA 84.173 | 13,251           |                               |                          |         |                             |
|                                       | CFDA 84.186 | 8,050            |                               |                          |         |                             |
|                                       | CFDA 84.318 | 30,518           |                               |                          |         |                             |
|                                       | CFDA 84.281 | 82,016           |                               |                          |         |                             |
|                                       | CFDA 84.298 | 6,722            |                               |                          |         |                             |
|                                       |             | <u>877,112</u>   |                               |                          |         |                             |
| <b>ISD 0025 PINE POINT (PONSFORD)</b> |             |                  | <b>Yes</b>                    | <b>Yes</b>               |         |                             |
|                                       | CFDA 84.010 | 64,351           |                               |                          |         |                             |
|                                       | CFDA 84.173 | 12,571           |                               |                          |         |                             |
|                                       | CFDA 84.186 | 1,596            |                               |                          |         |                             |
|                                       | CFDA 84.281 | 11,992           |                               |                          |         |                             |
|                                       | CFDA 84.298 | 889              |                               |                          |         |                             |
|                                       | CFDA 84.352 | 158,547          |                               |                          |         |                             |
|                                       | CFDA 10.550 | 3,073            |                               |                          |         |                             |
|                                       | CFDA 10.553 | 10,168           |                               |                          |         |                             |
|                                       | CFDA 10.555 | 17,831           |                               |                          |         |                             |
|                                       | CFDA 10.559 | 2,496            |                               |                          |         |                             |
|                                       |             | <u>283,514</u>   |                               |                          |         |                             |
| <b>ISD 0031 BEMIDJI</b>               |             |                  | <b>Yes</b>                    |                          |         |                             |
|                                       | CFDA 10.553 | 139,252          |                               |                          |         |                             |
|                                       | CFDA 10.555 | 629,821          |                               |                          |         |                             |
|                                       | CFDA 10.558 | 8,166            |                               |                          |         |                             |
|                                       | CFDA 10.559 | 80,559           |                               |                          |         |                             |
|                                       | CFDA 10.550 | 135,976          |                               |                          |         |                             |
|                                       | CFDA 93.558 | 88,359           |                               |                          |         |                             |
|                                       | CFDA 84.002 | 13,924           |                               |                          |         |                             |
|                                       | CFDA 84.010 | 1,446,656        |                               |                          |         |                             |
|                                       | CFDA 84.013 | 73,052           |                               |                          |         |                             |
|                                       | CFDA 84.027 | 529,840          |                               |                          |         |                             |
|                                       | CFDA 84.173 | 51,387           |                               |                          |         |                             |
|                                       | CFDA 84.181 | 30,521           |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|-----------|-------------------------------|--------------------------|------------|-----------------------------|
|                                |             |           |                               | Non-<br>federal          | Federal    |                             |
|                                | CFDA 84.186 | 43,332    |                               |                          |            |                             |
|                                | CFDA 84.196 | 56,000    |                               |                          |            |                             |
|                                | CFDA 84.213 | 166,579   |                               |                          |            |                             |
|                                | CFDA 84.318 | 40,900    |                               |                          |            |                             |
|                                | CFDA 84.332 | 311,637   |                               |                          |            |                             |
|                                | CFDA 84.367 | 372,848   |                               |                          |            |                             |
|                                | CFDA 84.298 | 41,744    |                               |                          |            |                             |
|                                | CFDA 84.365 | 140,361   |                               |                          |            |                             |
|                                |             | 4,400,914 |                               |                          |            |                             |
| <b>ISD 0032 BLACKDUCK</b>      |             |           | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                                | CFDA 10.553 | 24,205    |                               |                          |            |                             |
|                                | CFDA 10.555 | 109,865   |                               |                          |            |                             |
|                                | CFDA 10.550 | 26,562    |                               |                          |            |                             |
|                                | CFDA 84.010 | 146,797   |                               |                          |            |                             |
|                                | CFDA 84.281 | 44,421    |                               |                          |            |                             |
|                                | CFDA 84.298 | 6,000     |                               |                          |            |                             |
|                                | CFDA 84.186 | 5,802     |                               |                          |            |                             |
|                                |             | 363,652   |                               |                          |            |                             |
| <b>ISD 0036 KELLIHER</b>       |             |           | <b>Yes</b>                    | <b>Yes</b>               |            |                             |
|                                | CFDA 84.010 | 83,985    |                               |                          |            |                             |
|                                | CFDA 84.048 | 701       |                               |                          |            |                             |
|                                | CFDA 84.186 | 2,512     |                               |                          |            |                             |
|                                | CFDA 84.278 | 971       |                               |                          |            |                             |
|                                | CFDA 84.281 | 21,438    |                               |                          |            |                             |
|                                | CFDA 84.298 | 2,286     |                               |                          |            |                             |
|                                | CFDA 84.318 | 45,822    |                               |                          |            |                             |
|                                | CFDA 84.348 | 33,488    |                               |                          |            |                             |
|                                | CFDA 10.550 | 6,938     |                               |                          |            |                             |
|                                | CFDA 10.553 | 22,658    |                               |                          |            |                             |
|                                | CFDA 10.555 | 72,132    |                               |                          |            |                             |
|                                |             | 292,931   |                               |                          |            |                             |
| <b>ISD 0038 RED LAKE</b>       |             |           | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 10.555 | 257,252   |                               |                          |            |                             |
|                                | CFDA 10.553 | 78,988    |                               |                          |            |                             |
|                                | CFDA 10.559 | 15,696    |                               |                          |            |                             |
|                                | CFDA 10.555 | 806       |                               |                          |            |                             |
|                                | CFDA 10.550 | 12,873    |                               |                          |            |                             |
|                                | CFDA 84.010 | 741,041   |                               |                          |            |                             |
|                                | CFDA 84.281 | 234,720   |                               |                          |            |                             |
|                                | CFDA 84.298 | 14,560    |                               |                          |            |                             |
|                                | CFDA 84.173 | 37,600    |                               |                          |            |                             |
|                                | CFDA 84.181 | 13,005    |                               |                          |            |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.027 | 283,312          |                               |                          |         |                             |
|                                | CFDA 84.318 | 20,758           |                               |                          |         |                             |
|                                | CFDA 84.358 | 25,543           |                               |                          |         |                             |
|                                | CFDA 84.186 | 20,688           |                               |                          |         |                             |
|                                |             | <u>1,756,842</u> |                               |                          |         |                             |
| ISD 0047 SAUK RAPIDS           |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 97,871           |                               |                          |         |                             |
|                                | CFDA 10.553 | 13,820           |                               |                          |         |                             |
|                                | CFDA 10.555 | 256,779          |                               |                          |         |                             |
|                                | CFDA 84.010 | 264,866          |                               |                          |         |                             |
|                                | CFDA 84.186 | 14,041           |                               |                          |         |                             |
|                                | CFDA 84.213 | 80,185           |                               |                          |         |                             |
|                                | CFDA 84.298 | 20,352           |                               |                          |         |                             |
|                                | CFDA 84.367 | 118,179          |                               |                          |         |                             |
|                                |             | <u>866,093</u>   |                               |                          |         |                             |
| ISD 0051 FOLEY                 |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 13,536           |                               |                          |         |                             |
|                                | CFDA 10.555 | 143,400          |                               |                          |         |                             |
|                                | CFDA 10.556 | 42               |                               |                          |         |                             |
|                                | CFDA 10.550 | 3,679            |                               |                          |         |                             |
|                                | CFDA 84.010 | 233,825          |                               |                          |         |                             |
|                                | CFDA 84.186 | 7,967            |                               |                          |         |                             |
|                                | CFDA 84.281 | 105,416          |                               |                          |         |                             |
|                                | CFDA 84.318 | 6,603            |                               |                          |         |                             |
|                                | CFDA 84.298 | 11,368           |                               |                          |         |                             |
|                                |             | <u>525,836</u>   |                               |                          |         |                             |
| ISD 0077 MANKATO               |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 147,095          |                               |                          |         |                             |
|                                | CFDA 10.553 | 130,963          |                               |                          |         |                             |
|                                | CFDA 10.555 | 580,377          |                               |                          |         |                             |
|                                | CFDA 10.556 | 4,924            |                               |                          |         |                             |
|                                | CFDA 84.002 | 69,854           |                               |                          |         |                             |
|                                | CFDA 84.010 | 610,496          |                               |                          |         |                             |
|                                | CFDA 84.027 | 888,558          |                               |                          |         |                             |
|                                | CFDA 84.048 | 44,550           |                               |                          |         |                             |
|                                | CFDA 84.173 | 92,973           |                               |                          |         |                             |
|                                | CFDA 84.181 | 74,615           |                               |                          |         |                             |
|                                | CFDA 84.186 | 30,837           |                               |                          |         |                             |
|                                | CFDA 84.215 | 194,000          |                               |                          |         |                             |
|                                | CFDA 84.287 | 10,311           |                               |                          |         |                             |
|                                | CFDA 84.298 | 39,633           |                               |                          |         |                             |
|                                | CFDA 84.318 | 16,153           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |           |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.332 | 88,281    |                               |                          |         |                             |
|                                | CFDA 84.338 | 362,548   |                               |                          |         |                             |
|                                | CFDA 84.367 | 280,603   |                               |                          |         |                             |
|                                | CFDA 93.566 | 59,945    |                               |                          |         |                             |
|                                |             | 3,726,716 |                               |                          |         |                             |
| <b>ISD 0084 SLEEPY EYE</b>     |             |           | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 17,942    |                               |                          |         |                             |
|                                | CFDA 10.553 | 15,152    |                               |                          |         |                             |
|                                | CFDA 10.555 | 76,692    |                               |                          |         |                             |
|                                | CFDA 84.010 | 86,368    |                               |                          |         |                             |
|                                | CFDA 84.011 | 153,646   |                               |                          |         |                             |
|                                | CFDA 84.027 | 6,026     |                               |                          |         |                             |
|                                | CFDA 84.186 | 6,700     |                               |                          |         |                             |
|                                | CFDA 84.298 | 7,146     |                               |                          |         |                             |
|                                | CFDA 84.318 | 2,679     |                               |                          |         |                             |
|                                | CFDA 84.365 | 6,441     |                               |                          |         |                             |
|                                | CFDA 84.367 | 43,803    |                               |                          |         |                             |
|                                |             | 422,595   |                               |                          |         |                             |
| <b>ISD 0088 NEW ULM</b>        |             |           | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 93,577    |                               |                          |         |                             |
|                                | CFDA 10.553 | 11,685    |                               |                          |         |                             |
|                                | CFDA 10.555 | 168,267   |                               |                          |         |                             |
|                                | CFDA 10.556 | 312       |                               |                          |         |                             |
|                                | CFDA 10.558 | 94        |                               |                          |         |                             |
|                                | CFDA 84.010 | 202,834   |                               |                          |         |                             |
|                                | CFDA 84.027 | 176,534   |                               |                          |         |                             |
|                                | CFDA 84.173 | 22,911    |                               |                          |         |                             |
|                                | CFDA 84.186 | 12,344    |                               |                          |         |                             |
|                                | CFDA 84.298 | 18,396    |                               |                          |         |                             |
|                                |             | 706,954   |                               |                          |         |                             |
| <b>ISD 0091 BARNUM</b>         |             |           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 22,145    |                               |                          |         |                             |
|                                | CFDA 10.555 | 104,817   |                               |                          |         |                             |
|                                | CFDA 84.002 | 10,273    |                               |                          |         |                             |
|                                | CFDA 84.010 | 77,805    |                               |                          |         |                             |
|                                | CFDA 84.186 | 3,116     |                               |                          |         |                             |
|                                | CFDA 84.367 | 36,144    |                               |                          |         |                             |
|                                | CFDA 84.278 | 788       |                               |                          |         |                             |
|                                | CFDA 84.298 | 8,158     |                               |                          |         |                             |
|                                | CFDA 84.027 | 121,065   |                               |                          |         |                             |
|                                | CFDA 84.048 | 2,050     |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.181 | 9,118            |                               |                          |         |                             |
|                                |             | <u>395,479</u>   |                               |                          |         |                             |
| ISD 0093 CARLTON               |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 505              |                               |                          |         |                             |
|                                | CFDA 10.553 | 59,863           |                               |                          |         |                             |
|                                | CFDA 10.555 | 9,187            |                               |                          |         |                             |
|                                | CFDA 84.010 | 94,983           |                               |                          |         |                             |
|                                | CFDA 84.298 | 3,343            |                               |                          |         |                             |
|                                | CFDA 84.281 | 35,735           |                               |                          |         |                             |
|                                | CFDA 84.278 | 42,003           |                               |                          |         |                             |
|                                | CFDA 84.041 | 175,463          |                               |                          |         |                             |
|                                | CFDA 84.060 | 30,198           |                               |                          |         |                             |
|                                | CFDA 84.186 | 3,677            |                               |                          |         |                             |
|                                |             | <u>454,957</u>   |                               |                          |         |                             |
| ISD 0094 CLOQUET               |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 59,886           |                               |                          |         |                             |
|                                | CFDA 10.553 | 23,122           |                               |                          |         |                             |
|                                | CFDA 10.555 | 231,838          |                               |                          |         |                             |
|                                | CFDA 10.558 | 1,789            |                               |                          |         |                             |
|                                | CFDA 84.010 | 413,374          |                               |                          |         |                             |
|                                | CFDA 84.281 | 117,669          |                               |                          |         |                             |
|                                | CFDA 84.367 | 23,850           |                               |                          |         |                             |
|                                | CFDA 84.027 | 1,525,129        |                               |                          |         |                             |
|                                | CFDA 84.173 | 45,954           |                               |                          |         |                             |
|                                | CFDA 84.181 | 8,728            |                               |                          |         |                             |
|                                | CFDA 84.186 | 15,634           |                               |                          |         |                             |
|                                | CFDA 84.318 | 46,280           |                               |                          |         |                             |
|                                |             | <u>2,513,253</u> |                               |                          |         |                             |
| ISD 0097 MOOSE LAKE            |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 23,055           |                               |                          |         |                             |
|                                | CFDA 10.553 | 10,074           |                               |                          |         |                             |
|                                | CFDA 10.555 | 74,948           |                               |                          |         |                             |
|                                | CFDA 84.010 | 103,736          |                               |                          |         |                             |
|                                | CFDA 84.027 | 93,996           |                               |                          |         |                             |
|                                | CFDA 84.186 | 3,236            |                               |                          |         |                             |
|                                | CFDA 84.278 | 1,459            |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,035            |                               |                          |         |                             |
|                                | CFDA 84.367 | 41,703           |                               |                          |         |                             |
|                                |             | <u>357,242</u>   |                               |                          |         |                             |
| ISD 0100 WRENSHALL             |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 4,400            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity    | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-----------------------------------|-------------|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|                                   |             |           |                               | Non-<br>federal          | Federal |                             |
|                                   | CFDA 10.553 | 8,822     |                               |                          |         |                             |
|                                   | CFDA 10.555 | 33,683    |                               |                          |         |                             |
|                                   | CFDA 84.010 | 41,538    |                               |                          |         |                             |
|                                   | CFDA 84.298 | 2,477     |                               |                          |         |                             |
|                                   | CFDA 84.281 | 14,225    |                               |                          |         |                             |
|                                   | CFDA 84.318 | 1,291     |                               |                          |         |                             |
|                                   | CFDA 84.332 | 152,323   |                               |                          |         |                             |
|                                   | CFDA 84.352 | 163,973   |                               |                          |         |                             |
|                                   | CFDA 84.186 | 1,666     |                               |                          |         |                             |
|                                   |             | 424,398   |                               |                          |         |                             |
| ISD 0110 WACONIA                  |             |           | Yes                           | Yes                      | Yes     |                             |
|                                   | CFDA 84.010 | 98,920    |                               |                          |         |                             |
|                                   | CFDA 84.048 | 6,824     |                               |                          |         |                             |
|                                   | CFDA 84.186 | 8,384     |                               |                          |         |                             |
|                                   | CFDA 84.278 | 1,606     |                               |                          |         |                             |
|                                   | CFDA 84.281 | 63,780    |                               |                          |         |                             |
|                                   | CFDA 84.298 | 21,283    |                               |                          |         |                             |
|                                   | CFDA 10.550 | 60,622    |                               |                          |         |                             |
|                                   | CFDA 10.553 | 209       |                               |                          |         |                             |
|                                   | CFDA 10.555 | 96,545    |                               |                          |         |                             |
|                                   | CFDA 10.556 | 2,840     |                               |                          |         |                             |
|                                   |             | 361,013   |                               |                          |         |                             |
| ISD 0112 CHASKA                   |             |           | Yes                           |                          |         |                             |
|                                   | CFDA 84.173 | 48,668    |                               |                          |         |                             |
|                                   | CFDA 84.027 | 770,128   |                               |                          |         |                             |
|                                   | CFDA 84.010 | 261,524   |                               |                          |         |                             |
|                                   | CFDA 84.367 | 239,071   |                               |                          |         |                             |
|                                   | CFDA 84.365 | 29,696    |                               |                          |         |                             |
|                                   | CFDA 84.298 | 50,469    |                               |                          |         |                             |
|                                   | CFDA 84.186 | 23,896    |                               |                          |         |                             |
|                                   | CFDA 84.196 | 173,446   |                               |                          |         |                             |
|                                   | CFDA 94.004 | 17,880    |                               |                          |         |                             |
|                                   | CFDA 10.550 | 124,075   |                               |                          |         |                             |
|                                   | CFDA 10.553 | 18,064    |                               |                          |         |                             |
|                                   | CFDA 10.555 | 351,194   |                               |                          |         |                             |
|                                   |             | 2,108,111 |                               |                          |         |                             |
| ISD 0113 WALKER-HACKENSACK-AKELEY |             |           | Yes                           |                          |         |                             |
|                                   | CFDA 10.550 | 11,188    |                               |                          |         |                             |
|                                   | CFDA 10.553 | 19,839    |                               |                          |         |                             |
|                                   | CFDA 10.555 | 113,856   |                               |                          |         |                             |
|                                   | CFDA 84.010 | 208,249   |                               |                          |         |                             |
|                                   | CFDA 84.027 | 48,690    |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity   | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                  |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                  | CFDA 84.060 | 56,771           |                               |                          |         |                             |
|                                  | CFDA 84.048 | 21,626           |                               |                          |         |                             |
|                                  | CFDA 84.041 | 227,935          |                               |                          |         |                             |
|                                  | CFDA 84.186 | 7,492            |                               |                          |         |                             |
|                                  | CFDA 84.243 | 2,203            |                               |                          |         |                             |
|                                  | CFDA 84.281 | 69,490           |                               |                          |         |                             |
|                                  |             | <u>787,339</u>   |                               |                          |         |                             |
| <b>ISD 0115 CASS LAKE - BENA</b> |             |                  |                               |                          |         |                             |
|                                  | CFDA 10.550 | 22,857           | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 10.553 | 107,809          |                               |                          |         |                             |
|                                  | CFDA 10.555 | 313,549          |                               |                          |         |                             |
|                                  | CFDA 10.559 | 37,245           |                               |                          |         |                             |
|                                  | CFDA 84.002 | 4,802            |                               |                          |         |                             |
|                                  | CFDA 84.010 | 310,992          |                               |                          |         |                             |
|                                  | CFDA 84.186 | 75,218           |                               |                          |         |                             |
|                                  | CFDA 84.276 | 8,022            |                               |                          |         |                             |
|                                  | CFDA 84.281 | 11,291           |                               |                          |         |                             |
|                                  | CFDA 84.298 | 10,897           |                               |                          |         |                             |
|                                  | CFDA 84.318 | 49,978           |                               |                          |         |                             |
|                                  | CFDA 84.332 | 47,818           |                               |                          |         |                             |
|                                  | CFDA 84.340 | 53,679           |                               |                          |         |                             |
|                                  | CFDA 94.006 | 159,630          |                               |                          |         |                             |
|                                  | CFDA 94.006 | 29,652           |                               |                          |         |                             |
|                                  |             | <u>1,243,439</u> |                               |                          |         |                             |
| <b>ISD 0116 PILLAGER</b>         |             |                  |                               |                          |         |                             |
|                                  | CFDA 10.550 | 25,266           | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 10.553 | 50,060           |                               |                          |         |                             |
|                                  | CFDA 10.555 | 112,574          |                               |                          |         |                             |
|                                  | CFDA 84.010 | 133,951          |                               |                          |         |                             |
|                                  | CFDA 84.186 | 3,801            |                               |                          |         |                             |
|                                  | CFDA 84.281 | 33,660           |                               |                          |         |                             |
|                                  | CFDA 84.298 | 4,542            |                               |                          |         |                             |
|                                  |             | <u>363,854</u>   |                               |                          |         |                             |
| <b>ISD 0118 REMER</b>            |             |                  |                               |                          |         |                             |
|                                  | CFDA 10.550 | 11,579           | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 10.553 | 35,387           |                               |                          |         |                             |
|                                  | CFDA 10.555 | 77,402           |                               |                          |         |                             |
|                                  | CFDA 84.213 | 141,325          |                               |                          |         |                             |
|                                  | CFDA 84.010 | 261,129          |                               |                          |         |                             |
|                                  | CFDA 84.027 | 114,858          |                               |                          |         |                             |
|                                  | CFDA 84.358 | 25,291           |                               |                          |         |                             |
|                                  | CFDA 84.173 | 4,729            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.186 | 7,550            |                               |                          |         |                             |
|                                | CFDA 84.367 | 53,960           |                               |                          |         |                             |
|                                | CFDA 84.298 | 4,869            |                               |                          |         |                             |
|                                | CFDA 84.318 | 7,615            |                               |                          |         |                             |
|                                |             | <u>745,694</u>   |                               |                          |         |                             |
| <b>ISD 0129 MONTEVIDEO</b>     |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 49,282           |                               |                          |         |                             |
|                                | CFDA 10.555 | 205,731          |                               |                          |         |                             |
|                                | CFDA 10.559 | 303,709          |                               |                          |         |                             |
|                                | CFDA 84.010 | 156,211          |                               |                          |         |                             |
|                                | CFDA 84.011 | 22,496           |                               |                          |         |                             |
|                                | CFDA 84.186 | 6,741            |                               |                          |         |                             |
|                                | CFDA 84.215 | 2,493            |                               |                          |         |                             |
|                                | CFDA 84.298 | 9,361            |                               |                          |         |                             |
|                                | CFDA 84.318 | 4,515            |                               |                          |         |                             |
|                                | CFDA 84.367 | 62,608           |                               |                          |         |                             |
|                                |             | <u>823,147</u>   |                               |                          |         |                             |
| <b>ISD 0138 NORTH BRANCH</b>   |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 44,966           |                               |                          |         |                             |
|                                | CFDA 10.553 | 30,298           |                               |                          |         |                             |
|                                | CFDA 10.555 | 228,062          |                               |                          |         |                             |
|                                | CFDA 84.010 | 223,438          |                               |                          |         |                             |
|                                | CFDA 84.027 | 470,268          |                               |                          |         |                             |
|                                | CFDA 84.281 | 112,456          |                               |                          |         |                             |
|                                | CFDA 84.298 | 21,749           |                               |                          |         |                             |
|                                | CFDA 84.186 | 12,915           |                               |                          |         |                             |
|                                | CFDA 84.173 | 22,775           |                               |                          |         |                             |
|                                |             | <u>1,166,927</u> |                               |                          |         |                             |
| <b>ISD 0152 MOORHEAD</b>       |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 111,346          |                               |                          |         |                             |
|                                | CFDA 10.553 | 103,330          |                               |                          |         |                             |
|                                | CFDA 10.555 | 441,545          |                               |                          |         |                             |
|                                | CFDA 84.002 | 18,031           |                               |                          |         |                             |
|                                | CFDA 84.010 | 959,619          |                               |                          |         |                             |
|                                | CFDA 84.011 | 182,649          |                               |                          |         |                             |
|                                | CFDA 84.027 | 639,810          |                               |                          |         |                             |
|                                | CFDA 84.173 | 61,580           |                               |                          |         |                             |
|                                | CFDA 84.060 | 64,793           |                               |                          |         |                             |
|                                | CFDA 84.186 | 38,777           |                               |                          |         |                             |
|                                | CFDA 84.196 | 44,847           |                               |                          |         |                             |
|                                | CFDA 84.281 | 221,449          |                               |                          |         |                             |
|                                | CFDA 84.298 | 30,016           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.365 | 7,867            |                               |                          |         |                             |
|                                | CFDA 93.558 | 58,010           |                               |                          |         |                             |
|                                | CFDA 84.213 | 163,435          |                               |                          |         |                             |
|                                |             | <u>3,147,104</u> |                               |                          |         |                             |
| <b>ISD 0162 BAGLEY</b>         |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 9,243            |                               |                          |         |                             |
|                                | CFDA 10.555 | 168,211          |                               |                          |         |                             |
|                                | CFDA 10.556 | 121              |                               |                          |         |                             |
|                                | CFDA 10.550 | 17,812           |                               |                          |         |                             |
|                                | CFDA 84.010 | 421,450          |                               |                          |         |                             |
|                                | CFDA 84.186 | 9,678            |                               |                          |         |                             |
|                                | CFDA 84.367 | 102,154          |                               |                          |         |                             |
|                                | CFDA 84.318 | 8,688            |                               |                          |         |                             |
|                                | CFDA 84.298 | 6,236            |                               |                          |         |                             |
|                                |             | <u>743,593</u>   |                               |                          |         |                             |
| <b>ISD 0166 COOK COUNTY</b>    |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 12,632           |                               |                          |         |                             |
|                                | CFDA 10.555 | 42,625           |                               |                          |         |                             |
|                                | CFDA 10.556 | 1,730            |                               |                          |         |                             |
|                                | CFDA 84.010 | 99,065           |                               |                          |         |                             |
|                                | CFDA 84.027 | 41,566           |                               |                          |         |                             |
|                                | CFDA 84.186 | 3,278            |                               |                          |         |                             |
|                                | CFDA 84.298 | 7,967            |                               |                          |         |                             |
|                                | CFDA 84.367 | 34,792           |                               |                          |         |                             |
|                                | CFDA 84.173 | 2,567            |                               |                          |         |                             |
|                                | CFDA 84.318 | 968              |                               |                          |         |                             |
|                                |             | <u>247,190</u>   |                               |                          |         |                             |
| <b>ISD 0177 WINDOM</b>         |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 46,164           |                               |                          |         |                             |
|                                | CFDA 10.555 | 107,816          |                               |                          |         |                             |
|                                | CFDA 10.556 | 637              |                               |                          |         |                             |
|                                | CFDA 84.010 | 201,810          |                               |                          |         |                             |
|                                | CFDA 84.027 | 36,837           |                               |                          |         |                             |
|                                | CFDA 84.048 | 2,577            |                               |                          |         |                             |
|                                | CFDA 84.173 | 486              |                               |                          |         |                             |
|                                | CFDA 84.186 | 7,316            |                               |                          |         |                             |
|                                | CFDA 84.298 | 7,296            |                               |                          |         |                             |
|                                | CFDA 84.367 | 58,370           |                               |                          |         |                             |
|                                |             | <u>469,309</u>   |                               |                          |         |                             |
| <b>ISD 0181 BRAINERD</b>       |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.555 | 696,437          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity          | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                  |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 10.550 | 171,582          |                               |                          |         |                             |
|   | CFDA 10.553 | 179,633          |                               |                          |         |                             |
|   | CFDA 84.010 | 1,237,693        |                               |                          |         |                             |
|   | CFDA 84.013 | 64,991           |                               |                          |         |                             |
|   | CFDA 84.027 | 1,288,706        |                               |                          |         |                             |
|   | CFDA 84.002 | 3,835            |                               |                          |         |                             |
|   | CFDA 84.048 | 100,329          |                               |                          |         |                             |
|   | CFDA 84.173 | 111,526          |                               |                          |         |                             |
|   | CFDA 84.181 | 73,600           |                               |                          |         |                             |
|   | CFDA 84.186 | 45,779           |                               |                          |         |                             |
|   | CFDA 84.298 | 42,770           |                               |                          |         |                             |
|   | CFDA 84.318 | 26,799           |                               |                          |         |                             |
|   | CFDA 84.367 | 383,385          |                               |                          |         |                             |
|   |             | <u>4,427,065</u> |                               |                          |         |                             |
| <b>ISD 0182 CROSBY</b>                  |             |                  | Yes                           | Yes                      | Yes     |                             |
|   | CFDA 10.550 | 40,782           |                               |                          |         |                             |
|   | CFDA 10.553 | 33,103           |                               |                          |         |                             |
|   | CFDA 10.555 | 166,330          |                               |                          |         |                             |
|   | CFDA 84.010 | 297,901          |                               |                          |         |                             |
|   | CFDA 84.367 | 87,584           |                               |                          |         |                             |
|   | CFDA 84.298 | 11,644           |                               |                          |         |                             |
|   | CFDA 84.318 | 2,311            |                               |                          |         |                             |
|   | CFDA 84.186 | 9,006            |                               |                          |         |                             |
|   |             | <u>648,661</u>   |                               |                          |         |                             |
| <b>ISD 0186 PEQUOT LAKES</b>            |             |                  | Yes                           |                          |         |                             |
|   | CFDA 10.555 | 117,801          |                               |                          |         |                             |
|   | CFDA 10.553 | 17,032           |                               |                          |         |                             |
|   | CFDA 10.550 | 28,543           |                               |                          |         |                             |
|   | CFDA 84.010 | 86,489           |                               |                          |         |                             |
|   | CFDA 84.027 | 6,399            |                               |                          |         |                             |
|   | CFDA 84.186 | 3,153            |                               |                          |         |                             |
|   | CFDA 84.281 | 36,877           |                               |                          |         |                             |
|   | CFDA 84.278 | 11,479           |                               |                          |         |                             |
|   | CFDA 84.298 | 7,255            |                               |                          |         |                             |
|   | CFDA 84.318 | 126,089          |                               |                          |         |                             |
|   |             | <u>441,117</u>   |                               |                          |         |                             |
| <b>ISD 0191 BURNSVILLE-EAGAN-SAVAGE</b> |             |                  | Yes                           |                          |         |                             |
|   | CFDA 84.010 | 661,670          |                               |                          |         |                             |
|   | CFDA 84.298 | 63,016           |                               |                          |         |                             |
|   | CFDA 84.173 | 97,784           |                               |                          |         |                             |
|   | CFDA 84.002 | 43,303           |                               |                          |         |                             |
|   | CFDA 84.367 | 328,781          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|------------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal    |                             |
|                                | CFDA 84.365 | 39,318           |                               |                          |            |                             |
|                                | CFDA 84.186 | 29,680           |                               |                          |            |                             |
|                                | CFDA 84.048 | 52,229           |                               |                          |            |                             |
|                                | CFDA 84.027 | 1,187,078        |                               |                          |            |                             |
|                                | CFDA 93.584 | 104,981          |                               |                          |            |                             |
|                                | CFDA 10.553 | 64,869           |                               |                          |            |                             |
|                                | CFDA 10.558 | 13,163           |                               |                          |            |                             |
|                                | CFDA 10.555 | 672,260          |                               |                          |            |                             |
|                                | CFDA 10.550 | 223,435          |                               |                          |            |                             |
|                                |             | <u>3,581,567</u> |                               |                          |            |                             |
| <b>ISD 0192 FARMINGTON</b>     |             |                  | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                                | CFDA 10.550 | 131,265          |                               |                          |            |                             |
|                                | CFDA 10.553 | 12,058           |                               |                          |            |                             |
|                                | CFDA 10.555 | 226,575          |                               |                          |            |                             |
|                                | CFDA 10.556 | 3,277            |                               |                          |            |                             |
|                                | CFDA 84.010 | 108,444          |                               |                          |            |                             |
|                                | CFDA 84.367 | 59,996           |                               |                          |            |                             |
|                                | CFDA 84.365 | 6,069            |                               |                          |            |                             |
|                                | CFDA 84.027 | 492,572          |                               |                          |            |                             |
|                                | CFDA 84.173 | 47,698           |                               |                          |            |                             |
|                                | CFDA 84.002 | 15,397           |                               |                          |            |                             |
|                                | CFDA 84.298 | 9,921            |                               |                          |            |                             |
|                                | CFDA 84.186 | 11,585           |                               |                          |            |                             |
|                                |             | <u>1,124,857</u> |                               |                          |            |                             |
| <b>ISD 0194 LAKEVILLE</b>      |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 84.027 | 1,024,725        |                               |                          |            |                             |
|                                | CFDA 84.010 | 186,912          |                               |                          |            |                             |
|                                | CFDA 84.298 | 73,754           |                               |                          |            |                             |
|                                | CFDA 84.281 | 166,564          |                               |                          |            |                             |
|                                | CFDA 84.173 | 48,268           |                               |                          |            |                             |
|                                | CFDA 84.186 | 23,312           |                               |                          |            |                             |
|                                | CFDA 84.002 | 7,005            |                               |                          |            |                             |
|                                | CFDA 84.048 | 22,844           |                               |                          |            |                             |
|                                | CFDA 10.555 | 327,154          |                               |                          |            |                             |
|                                | CFDA 10.556 | 13,134           |                               |                          |            |                             |
|                                | CFDA 10.550 | 246,303          |                               |                          |            |                             |
|                                |             | <u>2,139,975</u> |                               |                          |            |                             |
| <b>ISD 0196 ROSEMOUNT</b>      |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 10.550 | 405,214          |                               |                          |            |                             |
|                                | CFDA 10.553 | 144,740          |                               |                          |            |                             |
|                                | CFDA 10.555 | 1,125,743        |                               |                          |            |                             |
|                                | CFDA 10.556 | 387              |                               |                          |            |                             |

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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity      | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------------|-------------|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|                                     |             |           |                               | Non-<br>federal          | Federal |                             |
|                                     | CFDA 84.002 | 49,008    |                               |                          |         |                             |
|                                     | CFDA 84.010 | 847,520   |                               |                          |         |                             |
|                                     | CFDA 84.027 | 2,247,099 |                               |                          |         |                             |
|                                     | CFDA 84.048 | 92,696    |                               |                          |         |                             |
|                                     | CFDA 84.173 | 263,062   |                               |                          |         |                             |
|                                     | CFDA 84.181 | 72,508    |                               |                          |         |                             |
|                                     | CFDA 84.186 | 67,519    |                               |                          |         |                             |
|                                     | CFDA 84.298 | 143,974   |                               |                          |         |                             |
|                                     | CFDA 84.318 | 11,882    |                               |                          |         |                             |
|                                     | CFDA 84.365 | 31,156    |                               |                          |         |                             |
|                                     | CFDA 84.367 | 636,129   |                               |                          |         |                             |
|                                     | CFDA 93.558 | 48,060    |                               |                          |         |                             |
|                                     | CFDA 93.576 | 42,999    |                               |                          |         |                             |
|                                     |             | 6,229,696 |                               |                          |         |                             |
| <b>ISD 0197 WEST ST PAUL</b>        |             |           | <b>Yes</b>                    | <b>Yes</b>               |         |                             |
|                                     | CFDA 84.027 | 826,486   |                               |                          |         |                             |
|                                     | CFDA 84.173 | 29,681    |                               |                          |         |                             |
|                                     | CFDA 84.298 | 61,563    |                               |                          |         |                             |
|                                     | CFDA 84.010 | 358,839   |                               |                          |         |                             |
|                                     | CFDA 84.365 | 16,621    |                               |                          |         |                             |
|                                     | CFDA 84.186 | 29,223    |                               |                          |         |                             |
|                                     | CFDA 84.367 | 173,207   |                               |                          |         |                             |
|                                     | CFDA 84.318 | 5,597     |                               |                          |         |                             |
|                                     | CFDA 10.550 | 79,642    |                               |                          |         |                             |
|                                     | CFDA 10.555 | 357,553   |                               |                          |         |                             |
|                                     | CFDA 10.556 | 877       |                               |                          |         |                             |
|                                     | CFDA 10.553 | 66,287    |                               |                          |         |                             |
|                                     |             | 2,005,576 |                               |                          |         |                             |
| <b>ISD 0199 INVER GROVE HEIGHTS</b> |             |           | <b>Yes</b>                    | <b>Yes</b>               |         |                             |
|                                     | CFDA 84.027 | 478,049   |                               |                          |         |                             |
|                                     | CFDA 84.010 | 493,296   |                               |                          |         |                             |
|                                     | CFDA 84.298 | 37,691    |                               |                          |         |                             |
|                                     | CFDA 84.186 | 21,612    |                               |                          |         |                             |
|                                     | CFDA 84.173 | 15,858    |                               |                          |         |                             |
|                                     | CFDA 84.181 | 16,756    |                               |                          |         |                             |
|                                     | CFDA 84.281 | 155,122   |                               |                          |         |                             |
|                                     | CFDA 84.215 | 1,673     |                               |                          |         |                             |
|                                     | CFDA 10.553 | 53,345    |                               |                          |         |                             |
|                                     | CFDA 10.556 | 1,064     |                               |                          |         |                             |
|                                     | CFDA 10.555 | 263,212   |                               |                          |         |                             |
|                                     | CFDA 10.550 | 177,208   |                               |                          |         |                             |
|                                     |             | 1,714,886 |                               |                          |         |                             |



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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0206 ALEXANDRIA</b>                    |                  |                               |                          |         |                             |
|   |                  | Yes                           |                          |         |                             |
| CFDA 10.550                                   | 82,757           |                               |                          |         |                             |
| CFDA 10.555                                   | 392,527          |                               |                          |         |                             |
| CFDA 84.010                                   | 397,071          |                               |                          |         |                             |
| CFDA 84.367                                   | 152,673          |                               |                          |         |                             |
| CFDA 84.298                                   | 27,494           |                               |                          |         |                             |
| CFDA 84.027                                   | 796,338          |                               |                          |         |                             |
| CFDA 84.173                                   | 52,245           |                               |                          |         |                             |
| CFDA 84.181                                   | 88,825           |                               |                          |         |                             |
| CFDA 84.186                                   | 17,700           |                               |                          |         |                             |
| CFDA 84.002                                   | 18,267           |                               |                          |         |                             |
| CFDA 84.318                                   | 10,235           |                               |                          |         |                             |
|   | <u>2,036,132</u> |                               |                          |         |                             |
| <b>ISD 0213 OSAKIS</b>                        |                  |                               |                          |         |                             |
|   |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.550                                   | 16,800           |                               |                          |         |                             |
| CFDA 10.555                                   | 82,854           |                               |                          |         |                             |
| CFDA 84.010                                   | 157,058          |                               |                          |         |                             |
| CFDA 84.367                                   | 36,852           |                               |                          |         |                             |
| CFDA 84.298                                   | 5,826            |                               |                          |         |                             |
| CFDA 84.027                                   | 74,204           |                               |                          |         |                             |
| CFDA 84.358                                   | 13,356           |                               |                          |         |                             |
| CFDA 84.048                                   | 3,164            |                               |                          |         |                             |
| CFDA 84.186                                   | 4,284            |                               |                          |         |                             |
| CFDA 84.318                                   | 4,283            |                               |                          |         |                             |
|   | <u>398,681</u>   |                               |                          |         |                             |
| <b>ISD 0241 ALBERT LEA</b>                    |                  |                               |                          |         |                             |
|   |                  | Yes                           |                          |         |                             |
| CFDA 84.002                                   | 13,089           |                               |                          |         |                             |
| CFDA 84.010                                   | 533,661          |                               |                          |         |                             |
| CFDA 84.013                                   | 5,114            |                               |                          |         |                             |
| CFDA 84.027                                   | 601,110          |                               |                          |         |                             |
| CFDA 84.048                                   | 30,643           |                               |                          |         |                             |
| CFDA 84.173                                   | 68,407           |                               |                          |         |                             |
| CFDA 84.181                                   | 24,264           |                               |                          |         |                             |
| CFDA 84.186                                   | 26,290           |                               |                          |         |                             |
| CFDA 84.213                                   | 114,822          |                               |                          |         |                             |
| CFDA 84.298                                   | 13,413           |                               |                          |         |                             |
| CFDA 84.318                                   | 16,471           |                               |                          |         |                             |
| CFDA 84.367                                   | 240,029          |                               |                          |         |                             |
| CFDA 84.365                                   | 14,893           |                               |                          |         |                             |
| CFDA 10.550                                   | 112,608          |                               |                          |         |                             |
| CFDA 10.553                                   | 43,607           |                               |                          |         |                             |
| CFDA 10.555                                   | 376,507          |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 10.556 | 2,396            |                               |                          |         |                             |
|                                |             | <u>2,237,324</u> |                               |                          |         |                             |
| <b>ISD 0256 RED WING</b>       |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.555 | 175,591          |                               |                          |         |                             |
|                                | CFDA 10.553 | 11,541           |                               |                          |         |                             |
|                                | CFDA 10.556 | 949              |                               |                          |         |                             |
|                                | CFDA 10.550 | 72,750           |                               |                          |         |                             |
|                                | CFDA 84.027 | 386,195          |                               |                          |         |                             |
|                                | CFDA 84.173 | 29,962           |                               |                          |         |                             |
|                                | CFDA 84.002 | 12,692           |                               |                          |         |                             |
|                                | CFDA 84.010 | 279,193          |                               |                          |         |                             |
|                                | CFDA 84.298 | 18,921           |                               |                          |         |                             |
|                                | CFDA 84.186 | 13,465           |                               |                          |         |                             |
|                                | CFDA 84.318 | 7,224            |                               |                          |         |                             |
|                                | CFDA 84.367 | 104,712          |                               |                          |         |                             |
|                                |             | <u>1,113,195</u> |                               |                          |         |                             |
| <b>ISD 0270 HOPKINS</b>        |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 151,729          |                               |                          |         |                             |
|                                | CFDA 10.553 | 125,427          |                               |                          |         |                             |
|                                | CFDA 10.555 | 469,355          |                               |                          |         |                             |
|                                | CFDA 10.556 | 6,693            |                               |                          |         |                             |
|                                | CFDA 84.010 | 389,205          |                               |                          |         |                             |
|                                | CFDA 84.013 | 151,980          |                               |                          |         |                             |
|                                | CFDA 84.027 | 1,092,328        |                               |                          |         |                             |
|                                | CFDA 84.298 | 57,293           |                               |                          |         |                             |
|                                | CFDA 84.281 | 58,732           |                               |                          |         |                             |
|                                | CFDA 84.173 | 42,410           |                               |                          |         |                             |
|                                | CFDA 84.186 | 61,496           |                               |                          |         |                             |
|                                | CFDA 84.048 | 30,652           |                               |                          |         |                             |
|                                | CFDA 84.002 | 68,934           |                               |                          |         |                             |
|                                |             | <u>2,706,234</u> |                               |                          |         |                             |
| <b>ISD 0271 BLOOMINGTON</b>    |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 212,080          |                               |                          |         |                             |
|                                | CFDA 10.555 | 865,837          |                               |                          |         |                             |
|                                | CFDA 10.550 | 230,950          |                               |                          |         |                             |
|                                | CFDA 84.010 | 503,433          |                               |                          |         |                             |
|                                | CFDA 84.281 | 244,837          |                               |                          |         |                             |
|                                | CFDA 84.298 | 52,607           |                               |                          |         |                             |
|                                | CFDA 84.365 | 49,358           |                               |                          |         |                             |
|                                | CFDA 84.162 | 4,713            |                               |                          |         |                             |
|                                | CFDA 84.027 | 963,947          |                               |                          |         |                             |
|                                | CFDA 84.173 | 66,318           |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                               |             |                  |                               | Non-<br>federal          | Federal |                             |
|                               | CFDA 84.186 | 32,917           |                               |                          |         |                             |
|                               | CFDA 84.002 | 285,011          |                               |                          |         |                             |
|                               | CFDA 84.213 | 109,597          |                               |                          |         |                             |
|                               | CFDA 84.318 | 26,878           |                               |                          |         |                             |
|                               | CFDA 84.060 | 17,398           |                               |                          |         |                             |
|                               |             | <u>3,665,881</u> |                               |                          |         |                             |
| <b>ISD 0272 EDEN PRAIRIE</b>  |             |                  | <b>Yes</b>                    |                          |         |                             |
|                               | CFDA 10.550 | 253,162          |                               |                          |         |                             |
|                               | CFDA 10.553 | 15,789           |                               |                          |         |                             |
|                               | CFDA 10.555 | 422,936          |                               |                          |         |                             |
|                               | CFDA 10.556 | 4,036            |                               |                          |         |                             |
|                               | CFDA 84.010 | 224,354          |                               |                          |         |                             |
|                               | CFDA 84.027 | 1,290,352        |                               |                          |         |                             |
|                               | CFDA 84.181 | 36,322           |                               |                          |         |                             |
|                               | CFDA 84.298 | 62,700           |                               |                          |         |                             |
|                               | CFDA 84.173 | 67,800           |                               |                          |         |                             |
|                               | CFDA 84.186 | 33,466           |                               |                          |         |                             |
|                               | CFDA 84.281 | 164,809          |                               |                          |         |                             |
|                               | CFDA 84.365 | 35,100           |                               |                          |         |                             |
|                               |             | <u>2,610,826</u> |                               |                          |         |                             |
| <b>ISD 0273 EDINA</b>         |             |                  | <b>Yes</b>                    |                          |         |                             |
|                               | CFDA 84.027 | 835,067          |                               |                          |         |                             |
|                               | CFDA 84.010 | 116,692          |                               |                          |         |                             |
|                               | CFDA 84.298 | 32,399           |                               |                          |         |                             |
|                               | CFDA 84.173 | 47,515           |                               |                          |         |                             |
|                               | CFDA 84.281 | 120,141          |                               |                          |         |                             |
|                               | CFDA 84.186 | 18,252           |                               |                          |         |                             |
|                               | CFDA 84.318 | 2,816            |                               |                          |         |                             |
|                               | CFDA 84.365 | 10,000           |                               |                          |         |                             |
|                               | CFDA 10.555 | 120,262          |                               |                          |         |                             |
|                               | CFDA 10.550 | 79,391           |                               |                          |         |                             |
|                               |             | <u>1,382,535</u> |                               |                          |         |                             |
| <b>ISD 0276 MINNETONKA</b>    |             |                  | <b>Yes</b>                    |                          |         |                             |
|                               | CFDA 10.550 | 132,971          |                               |                          |         |                             |
|                               | CFDA 10.555 | 238,084          |                               |                          |         |                             |
|                               | CFDA 84.027 | 904,444          |                               |                          |         |                             |
|                               | CFDA 84.173 | 55,830           |                               |                          |         |                             |
|                               | CFDA 84.181 | 27,000           |                               |                          |         |                             |
|                               | CFDA 84.186 | 26,582           |                               |                          |         |                             |
|                               | CFDA 84.281 | 65,432           |                               |                          |         |                             |
|                               | CFDA 84.298 | 16,942           |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.002 | 18,006           |                               |                          |         |                             |
|                                |             | <u>1,485,291</u> |                               |                          |         |                             |
| ISD 0278 ORONO                 |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.010 | 36,192           |                               |                          |         |                             |
|                                | CFDA 84.367 | 42,745           |                               |                          |         |                             |
|                                | CFDA 84.298 | 28,796           |                               |                          |         |                             |
|                                | CFDA 84.186 | 6,913            |                               |                          |         |                             |
|                                | CFDA 84.027 | 262,618          |                               |                          |         |                             |
|                                | CFDA 84.173 | 11,128           |                               |                          |         |                             |
|                                | CFDA 84.243 | 2,659            |                               |                          |         |                             |
|                                | CFDA 10.555 | 61,634           |                               |                          |         |                             |
|                                | CFDA 10.556 | 1,433            |                               |                          |         |                             |
|                                | CFDA 10.550 | 55,146           |                               |                          |         |                             |
|                                |             | <u>509,264</u>   |                               |                          |         |                             |
| ISD 0279 OSSEO                 |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 84.027 | 2,100,278        |                               |                          |         |                             |
|                                | CFDA 84.173 | 159,292          |                               |                          |         |                             |
|                                | CFDA 84.181 | 129,962          |                               |                          |         |                             |
|                                | CFDA 84.010 | 1,138,825        |                               |                          |         |                             |
|                                | CFDA 84.318 | 165,906          |                               |                          |         |                             |
|                                | CFDA 84.298 | 196,282          |                               |                          |         |                             |
|                                | CFDA 84.367 | 537,278          |                               |                          |         |                             |
|                                | CFDA 84.186 | 105,198          |                               |                          |         |                             |
|                                | CFDA 84.048 | 106,599          |                               |                          |         |                             |
|                                | CFDA 84.243 | 8,231            |                               |                          |         |                             |
|                                | CFDA 84.338 | 319,617          |                               |                          |         |                             |
|                                | CFDA 84.365 | 44,212           |                               |                          |         |                             |
|                                | CFDA 84.002 | 107,163          |                               |                          |         |                             |
|                                | CFDA 84.213 | 130,000          |                               |                          |         |                             |
|                                | CFDA 84.287 | 29,248           |                               |                          |         |                             |
|                                | CFDA 84.162 | 12,740           |                               |                          |         |                             |
|                                | CFDA 93.576 | 86,594           |                               |                          |         |                             |
|                                | CFDA 10.555 | 1,750,836        |                               |                          |         |                             |
|                                | CFDA 10.550 | 613,922          |                               |                          |         |                             |
|                                | CFDA 10.556 | 1,089            |                               |                          |         |                             |
|                                | CFDA 10.553 | 422,814          |                               |                          |         |                             |
|                                | CFDA 10.558 | 1,106            |                               |                          |         |                             |
|                                | CFDA 10.559 | 13,392           |                               |                          |         |                             |
|                                |             | <u>8,180,584</u> |                               |                          |         |                             |
| ISD 0280 RICHFIELD             |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.027 | 558,207          |                               |                          |         |                             |
|                                | CFDA 84.173 | 46,576           |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity    | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|                                  |             |           |                               | Non-<br>federal          | Federal |                             |
|                                  | CFDA 84.181 | 128,190   |                               |                          |         |                             |
|                                  | CFDA 84.010 | 407,881   |                               |                          |         |                             |
|                                  | CFDA 84.367 | 136,879   |                               |                          |         |                             |
|                                  | CFDA 84.298 | 17,015    |                               |                          |         |                             |
|                                  | CFDA 84.186 | 23,948    |                               |                          |         |                             |
|                                  | CFDA 84.318 | 10,452    |                               |                          |         |                             |
|                                  | CFDA 84.365 | 44,202    |                               |                          |         |                             |
|                                  | CFDA 93.576 | 38,961    |                               |                          |         |                             |
|                                  | CFDA 10.553 | 52,307    |                               |                          |         |                             |
|                                  | CFDA 10.556 | 4,783     |                               |                          |         |                             |
|                                  | CFDA 10.555 | 388,855   |                               |                          |         |                             |
|                                  | CFDA 10.550 | 121,201   |                               |                          |         |                             |
|                                  |             | 1,979,457 |                               |                          |         |                             |
| ISD 0281 ROBBINSDALE             |             |           | Yes                           |                          |         |                             |
|                                  | CFDA 84.002 | 136,665   |                               |                          |         |                             |
|                                  | CFDA 84.010 | 981,049   |                               |                          |         |                             |
|                                  | CFDA 84.298 | 101,175   |                               |                          |         |                             |
|                                  | CFDA 84.367 | 465,964   |                               |                          |         |                             |
|                                  | CFDA 84.365 | 79,236    |                               |                          |         |                             |
|                                  | CFDA 84.027 | 1,323,330 |                               |                          |         |                             |
|                                  | CFDA 84.173 | 72,128    |                               |                          |         |                             |
|                                  | CFDA 84.181 | 49,021    |                               |                          |         |                             |
|                                  | CFDA 84.186 | 42,052    |                               |                          |         |                             |
|                                  | CFDA 84.338 | 351,957   |                               |                          |         |                             |
|                                  | CFDA 84.287 | 13,093    |                               |                          |         |                             |
|                                  | CFDA 10.550 | 183,664   |                               |                          |         |                             |
|                                  | CFDA 10.553 | 309,120   |                               |                          |         |                             |
|                                  | CFDA 10.555 | 1,368,764 |                               |                          |         |                             |
|                                  | CFDA 10.559 | 5,579     |                               |                          |         |                             |
|                                  | CFDA 93.558 | 53,650    |                               |                          |         |                             |
|                                  | CFDA 93.590 | 1,000     |                               |                          |         |                             |
|                                  | CFDA 93.576 | 42,789    |                               |                          |         |                             |
|                                  |             | 5,580,236 |                               |                          |         |                             |
| ISD 0282 ST ANTHONY-NEW BRIGHTON |             |           | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 84.010 | 47,056    |                               |                          |         |                             |
|                                  | CFDA 84.027 | 151,893   |                               |                          |         |                             |
|                                  | CFDA 84.173 | 3,514     |                               |                          |         |                             |
|                                  | CFDA 84.186 | 4,256     |                               |                          |         |                             |
|                                  | CFDA 84.281 | 29,873    |                               |                          |         |                             |
|                                  | CFDA 84.298 | 18,708    |                               |                          |         |                             |
|                                  | CFDA 10.550 | 3,766     |                               |                          |         |                             |
|                                  | CFDA 10.555 | 57,552    |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA                           | 10.556      | 2,256            |                               |                          |         |                             |
|                                |             | <u>318,874</u>   |                               |                          |         |                             |
| <b>ISD 0283 ST LOUIS PARK</b>  |             |                  | Yes                           |                          |         |                             |
| CFDA                           | 84.010      | 321,424          |                               |                          |         |                             |
| CFDA                           | 84.027      | 828,454          |                               |                          |         |                             |
| CFDA                           | 84.173      | 40,535           |                               |                          |         |                             |
| CFDA                           | 84.186      | 27,936           |                               |                          |         |                             |
| CFDA                           | 84.196      | 37,508           |                               |                          |         |                             |
| CFDA                           | 84.281      | 139,902          |                               |                          |         |                             |
| CFDA                           | 84.298      | 29,570           |                               |                          |         |                             |
| CFDA                           | 84.243      | 8,500            |                               |                          |         |                             |
| CFDA                           | 84.287      | 129,647          |                               |                          |         |                             |
| CFDA                           | 84.361      | 48,431           |                               |                          |         |                             |
| CFDA                           | 84.365      | 23,359           |                               |                          |         |                             |
| CFDA                           | 84.367      | 7,800            |                               |                          |         |                             |
| CFDA                           | 10.550      | 73,711           |                               |                          |         |                             |
| CFDA                           | 10.553      | 65,168           |                               |                          |         |                             |
| CFDA                           | 10.555      | 320,187          |                               |                          |         |                             |
| CFDA                           | 10.559      | 21,560           |                               |                          |         |                             |
|                                |             | <u>2,123,692</u> |                               |                          |         |                             |
| <b>ISD 0284 WAYZATA</b>        |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                           | 10.550      | 157,836          |                               |                          |         |                             |
| CFDA                           | 10.553      | 3,930            |                               |                          |         |                             |
| CFDA                           | 10.555      | 334,927          |                               |                          |         |                             |
| CFDA                           | 84.010      | 288,125          |                               |                          |         |                             |
| CFDA                           | 84.027      | 909,498          |                               |                          |         |                             |
| CFDA                           | 84.173      | 38,586           |                               |                          |         |                             |
| CFDA                           | 84.181      | 20,160           |                               |                          |         |                             |
| CFDA                           | 84.186      | 25,646           |                               |                          |         |                             |
| CFDA                           | 84.281      | 116,373          |                               |                          |         |                             |
| CFDA                           | 84.298      | 88,293           |                               |                          |         |                             |
| CFDA                           | 84.048      | 33,208           |                               |                          |         |                             |
|                                |             | <u>2,016,582</u> |                               |                          |         |                             |
| <b>ISD 0300 LA CRESCENT</b>    |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                           | 10.555      | 91,398           |                               |                          |         |                             |
| CFDA                           | 10.553      | 13,413           |                               |                          |         |                             |
| CFDA                           | 10.550      | 56,980           |                               |                          |         |                             |
| CFDA                           | 84.010      | 131,826          |                               |                          |         |                             |
| CFDA                           | 84.186      | 6,297            |                               |                          |         |                             |
| CFDA                           | 84.281      | 54,895           |                               |                          |         |                             |
| CFDA                           | 84.048      | 4,419            |                               |                          |         |                             |
| CFDA                           | 84.181      | 3,551            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.027 | 34,136           |                               |                          |         |                             |
|                                | CFDA 84.298 | 1,726            |                               |                          |         |                             |
|                                |             | <u>398,641</u>   |                               |                          |         |                             |
| <b>ISD 0306 LAPORTE</b>        |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 16,591           |                               |                          |         |                             |
|                                | CFDA 10.555 | 56,893           |                               |                          |         |                             |
|                                | CFDA 10.550 | 13,653           |                               |                          |         |                             |
|                                | CFDA 84.010 | 125,150          |                               |                          |         |                             |
|                                | CFDA 84.186 | 2,437            |                               |                          |         |                             |
|                                | CFDA 84.318 | 2,200            |                               |                          |         |                             |
|                                | CFDA 84.281 | 23,962           |                               |                          |         |                             |
|                                | CFDA 84.298 | 2,711            |                               |                          |         |                             |
|                                | CFDA 84.352 | 340,085          |                               |                          |         |                             |
|                                | CFDA 84.048 | 2,903            |                               |                          |         |                             |
|                                |             | <u>586,585</u>   |                               |                          |         |                             |
| <b>ISD 0309 PARK RAPIDS</b>    |             |                  | Yes                           | Yes                      |         | Yes                         |
|                                | CFDA 10.550 | 32,312           |                               |                          |         |                             |
|                                | CFDA 10.553 | 36,400           |                               |                          |         |                             |
|                                | CFDA 10.555 | 206,530          |                               |                          |         |                             |
|                                | CFDA 84.010 | 382,009          |                               |                          |         |                             |
|                                | CFDA 84.048 | 14,409           |                               |                          |         |                             |
|                                | CFDA 84.060 | 61,418           |                               |                          |         |                             |
|                                | CFDA 84.173 | 20,913           |                               |                          |         |                             |
|                                | CFDA 84.181 | 27,665           |                               |                          |         |                             |
|                                | CFDA 84.186 | 11,525           |                               |                          |         |                             |
|                                | CFDA 84.281 | 126,668          |                               |                          |         |                             |
|                                | CFDA 84.298 | 62,175           |                               |                          |         |                             |
|                                | CFDA 84.318 | 89,344           |                               |                          |         |                             |
|                                |             | <u>1,071,368</u> |                               |                          |         |                             |
| <b>ISD 0317 DEER RIVER</b>     |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 30,947           |                               |                          |         |                             |
|                                | CFDA 10.553 | 55,975           |                               |                          |         |                             |
|                                | CFDA 10.555 | 161,523          |                               |                          |         |                             |
|                                | CFDA 84.010 | 357,610          |                               |                          |         |                             |
|                                | CFDA 84.010 | 39,499           |                               |                          |         |                             |
|                                | CFDA 84.186 | 8,100            |                               |                          |         |                             |
|                                | CFDA 84.358 | 6,293            |                               |                          |         |                             |
|                                | CFDA 84.367 | 78,326           |                               |                          |         |                             |
|                                | CFDA 84.298 | 7,569            |                               |                          |         |                             |
|                                | CFDA 84.338 | 301,757          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA                           | 84.027      | 7,802            |                               |                          |         |                             |
|                                |             | <u>1,055,401</u> |                               |                          |         |                             |
| ISD 0318 GRAND RAPIDS          |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                           | 10.550      | 82,891           |                               |                          |         |                             |
| CFDA                           | 10.553      | 81,101           |                               |                          |         |                             |
| CFDA                           | 10.555      | 356,081          |                               |                          |         |                             |
| CFDA                           | 10.559      | 16,232           |                               |                          |         |                             |
| CFDA                           | 84.010      | 952,184          |                               |                          |         |                             |
| CFDA                           | 84.027      | 533,417          |                               |                          |         |                             |
| CFDA                           | 84.048      | 37,287           |                               |                          |         |                             |
| CFDA                           | 84.173      | 71,528           |                               |                          |         |                             |
| CFDA                           | 84.181      | 4,004            |                               |                          |         |                             |
| CFDA                           | 84.186      | 30,681           |                               |                          |         |                             |
| CFDA                           | 84.278      | 40,344           |                               |                          |         |                             |
| CFDA                           | 84.281      | 234,785          |                               |                          |         |                             |
| CFDA                           | 84.318      | 22,303           |                               |                          |         |                             |
| CFDA                           | 84.298      | 32,882           |                               |                          |         |                             |
|                                |             | <u>2,495,720</u> |                               |                          |         |                             |
| ISD 0319 NASHWAUK-KEEWATIN     |             |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA                           | 10.553      | 39,033           |                               |                          |         |                             |
| CFDA                           | 10.555      | 78,618           |                               |                          |         |                             |
| CFDA                           | 10.550      | 20,865           |                               |                          |         |                             |
| CFDA                           | 84.010      | 123,359          |                               |                          |         |                             |
| CFDA                           | 84.186      | 4,261            |                               |                          |         |                             |
| CFDA                           | 84.367      | 37,819           |                               |                          |         |                             |
| CFDA                           | 84.298      | 4,372            |                               |                          |         |                             |
|                                |             | <u>308,327</u>   |                               |                          |         |                             |
| ISD 0332 MORA                  |             |                  | Yes                           |                          |         |                             |
| CFDA                           | 10.553      | 89,252           |                               |                          |         |                             |
| CFDA                           | 10.555      | 140,503          |                               |                          |         |                             |
| CFDA                           | 84.010      | 311,735          |                               |                          |         |                             |
| CFDA                           | 84.281      | 102,306          |                               |                          |         |                             |
| CFDA                           | 84.298      | 13,812           |                               |                          |         |                             |
| CFDA                           | 84.318      | 9,416            |                               |                          |         |                             |
| CFDA                           | 84.186      | 11,752           |                               |                          |         |                             |
|                                |             | <u>678,776</u>   |                               |                          |         |                             |
| ISD 0333 OGILVIE               |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                           | 10.553      | 102,175          |                               |                          |         |                             |
| CFDA                           | 10.555      | 30,927           |                               |                          |         |                             |
| CFDA                           | 84.010      | 160,042          |                               |                          |         |                             |
| CFDA                           | 84.298      | 5,279            |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.281 | 27,954           |                               |                          |         |                             |
|                                | CFDA 84.276 | 3,567            |                               |                          |         |                             |
|                                | CFDA 84.340 | 4,806            |                               |                          |         |                             |
|                                | CFDA 84.186 | 6,091            |                               |                          |         |                             |
|                                |             | <u>340,841</u>   |                               |                          |         |                             |
| ISD 0345 NEW LONDON-SPICER     |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.010 | 171,790          |                               |                          |         |                             |
|                                | CFDA 84.298 | 18,949           |                               |                          |         |                             |
|                                | CFDA 84.186 | 8,398            |                               |                          |         |                             |
|                                | CFDA 84.281 | 73,004           |                               |                          |         |                             |
|                                | CFDA 84.048 | 3,783            |                               |                          |         |                             |
|                                | CFDA 10.550 | 59,403           |                               |                          |         |                             |
|                                | CFDA 10.553 | 11,759           |                               |                          |         |                             |
|                                | CFDA 10.555 | 131,391          |                               |                          |         |                             |
|                                |             | <u>478,477</u>   |                               |                          |         |                             |
| ISD 0347 WILLMAR               |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.555 | 515,675          |                               |                          |         |                             |
|                                | CFDA 10.558 | 3,208            |                               |                          |         |                             |
|                                | CFDA 10.553 | 253,067          |                               |                          |         |                             |
|                                | CFDA 10.550 | 125,998          |                               |                          |         |                             |
|                                | CFDA 84.027 | 286,544          |                               |                          |         |                             |
|                                | CFDA 84.010 | 760,970          |                               |                          |         |                             |
|                                | CFDA 84.011 | 68,443           |                               |                          |         |                             |
|                                | CFDA 84.013 | 85,988           |                               |                          |         |                             |
|                                | CFDA 84.367 | 210,569          |                               |                          |         |                             |
|                                | CFDA 84.298 | 30,153           |                               |                          |         |                             |
|                                | CFDA 84.365 | 26,368           |                               |                          |         |                             |
|                                | CFDA 84.048 | 43,077           |                               |                          |         |                             |
|                                | CFDA 84.186 | 27,979           |                               |                          |         |                             |
|                                | CFDA 84.318 | 22,593           |                               |                          |         |                             |
|                                | CFDA 84.287 | 42,128           |                               |                          |         |                             |
|                                | CFDA 84.002 | 28,193           |                               |                          |         |                             |
|                                |             | <u>2,530,953</u> |                               |                          |         |                             |
| ISD 0361 INTERNATIONAL FALLS   |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.553 | 24,246           |                               |                          |         |                             |
|                                | CFDA 10.555 | 110,707          |                               |                          |         |                             |
|                                | CFDA 10.550 | 21,447           |                               |                          |         |                             |
|                                | CFDA 84.010 | 344,366          |                               |                          |         |                             |
|                                | CFDA 84.027 | 245,354          |                               |                          |         |                             |
|                                | CFDA 84.048 | 14,706           |                               |                          |         |                             |
|                                | CFDA 84.173 | 7,824            |                               |                          |         |                             |
|                                | CFDA 84.181 | 884              |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 84.186                                   | 9,237          |                               |                          |         |                             |
| CFDA 84.281                                   | 87,832         |                               |                          |         |                             |
| CFDA 84.298                                   | 6,860          |                               |                          |         |                             |
|   | <u>873,463</u> |                               |                          |         |                             |
| <b>ISD 0362 LITTLEFORK-BIG FALLS</b>          |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.553                                   | 8,862          |                               |                          |         |                             |
| CFDA 10.555                                   | 40,692         |                               |                          |         |                             |
| CFDA 10.550                                   | 11,256         |                               |                          |         |                             |
| CFDA 84.010                                   | 56,681         |                               |                          |         |                             |
| CFDA 84.186                                   | 2,077          |                               |                          |         |                             |
| CFDA 84.281                                   | 17,310         |                               |                          |         |                             |
| CFDA 84.298                                   | 2,274          |                               |                          |         |                             |
| CFDA 84.318                                   | 1,679          |                               |                          |         |                             |
| CFDA 84.352                                   | 327,558        |                               |                          |         |                             |
|   | <u>468,389</u> |                               |                          |         |                             |
| <b>ISD 0378 DAWSON-BOYD</b>                   |                | Yes                           | Yes                      |         |                             |
| CFDA 10.550                                   | 14,925         |                               |                          |         |                             |
| CFDA 10.555                                   | 93,743         |                               |                          |         |                             |
| CFDA 84.010                                   | 60,074         |                               |                          |         |                             |
| CFDA 84.186                                   | 2,616          |                               |                          |         |                             |
| CFDA 84.215                                   | 2,500          |                               |                          |         |                             |
| CFDA 84.298                                   | 3,734          |                               |                          |         |                             |
| CFDA 84.318                                   | 1,699          |                               |                          |         |                             |
| CFDA 84.367                                   | 23,057         |                               |                          |         |                             |
| CFDA 94.004                                   | 14,000         |                               |                          |         |                             |
|   | <u>216,348</u> |                               |                          |         |                             |
| <b>ISD 0381 LAKE SUPERIOR</b>                 |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.550                                   | 47,949         |                               |                          |         |                             |
| CFDA 10.553                                   | 12,860         |                               |                          |         |                             |
| CFDA 10.555                                   | 112,586        |                               |                          |         |                             |
| CFDA 84.010                                   | 233,994        |                               |                          |         |                             |
| CFDA 84.048                                   | 9,005          |                               |                          |         |                             |
| CFDA 84.186                                   | 7,947          |                               |                          |         |                             |
| CFDA 84.278                                   | 10,531         |                               |                          |         |                             |
| CFDA 84.367                                   | 58,787         |                               |                          |         |                             |
| CFDA 84.298                                   | 2,757          |                               |                          |         |                             |
|   | <u>496,416</u> |                               |                          |         |                             |
| <b>ISD 0391 CLEVELAND</b>                     |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.550                                   | 8,021          |                               |                          |         |                             |
| CFDA 10.553                                   | 2,539          |                               |                          |         |                             |
| CFDA 10.555                                   | 35,510         |                               |                          |         |                             |

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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity      | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                     |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                     | CFDA 84.010 | 47,170           |                               |                          |         |                             |
|                                     | CFDA 84.318 | 1,271            |                               |                          |         |                             |
|                                     | CFDA 84.367 | 16,622           |                               |                          |         |                             |
|                                     | CFDA 84.186 | 1,982            |                               |                          |         |                             |
|                                     | CFDA 84.298 | 2,612            |                               |                          |         |                             |
|                                     | CFDA 84.358 | 34,380           |                               |                          |         |                             |
|                                     | CFDA 84.243 | 1,500            |                               |                          |         |                             |
|                                     | CFDA 84.352 | 150,000          |                               |                          |         |                             |
|                                     |             | <u>301,607</u>   |                               |                          |         |                             |
| <b>ISD 0394 MONTGOMERY-LONSDALE</b> |             |                  | <b>Yes</b>                    |                          |         |                             |
|                                     | CFDA 10.550 | 24,029           |                               |                          |         |                             |
|                                     | CFDA 10.553 | 17,706           |                               |                          |         |                             |
|                                     | CFDA 10.555 | 117,848          |                               |                          |         |                             |
|                                     | CFDA 84.010 | 96,827           |                               |                          |         |                             |
|                                     | CFDA 84.011 | 151,671          |                               |                          |         |                             |
|                                     | CFDA 84.186 | 3,794            |                               |                          |         |                             |
|                                     | CFDA 84.281 | 43,781           |                               |                          |         |                             |
|                                     | CFDA 84.298 | 7,356            |                               |                          |         |                             |
|                                     | CFDA 84.365 | 6,994            |                               |                          |         |                             |
|                                     |             | <u>470,006</u>   |                               |                          |         |                             |
| <b>ISD 0413 MARSHALL</b>            |             |                  | <b>Yes</b>                    |                          |         |                             |
|                                     | CFDA 84.027 | 324,412          |                               |                          |         |                             |
|                                     | CFDA 84.173 | 14,587           |                               |                          |         |                             |
|                                     | CFDA 84.181 | 26,303           |                               |                          |         |                             |
|                                     | CFDA 84.298 | 36,108           |                               |                          |         |                             |
|                                     | CFDA 84.281 | 76,980           |                               |                          |         |                             |
|                                     | CFDA 84.186 | 12,327           |                               |                          |         |                             |
|                                     | CFDA 84.010 | 220,370          |                               |                          |         |                             |
|                                     | CFDA 84.002 | 47,909           |                               |                          |         |                             |
|                                     | CFDA 10.555 | 197,441          |                               |                          |         |                             |
|                                     | CFDA 10.553 | 16,045           |                               |                          |         |                             |
|                                     | CFDA 10.550 | 47,499           |                               |                          |         |                             |
|                                     | CFDA 84.162 | 18,525           |                               |                          |         |                             |
|                                     | CFDA 93.558 | 78,457           |                               |                          |         |                             |
|                                     | CFDA 93.590 | 103,556          |                               |                          |         |                             |
|                                     | CFDA 93.566 | 109,530          |                               |                          |         |                             |
|                                     |             | <u>1,330,049</u> |                               |                          |         |                             |
| <b>ISD 0423 HUTCHINSON</b>          |             |                  | <b>Yes</b>                    |                          |         |                             |
|                                     | CFDA 84.010 | 226,932          |                               |                          |         |                             |
|                                     | CFDA 84.013 | 33,834           |                               |                          |         |                             |
|                                     | CFDA 84.027 | 407,649          |                               |                          |         |                             |
|                                     | CFDA 84.186 | 11,393           |                               |                          |         |                             |

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| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.281 | 94,995           |                               |                          |         |                             |
|                                | CFDA 84.298 | 18,310           |                               |                          |         |                             |
|                                | CFDA 84.365 | 10,942           |                               |                          |         |                             |
|                                | CFDA 10.550 | 53,171           |                               |                          |         |                             |
|                                | CFDA 10.553 | 9,282            |                               |                          |         |                             |
|                                | CFDA 10.555 | 172,492          |                               |                          |         |                             |
|                                |             | <u>1,039,000</u> |                               |                          |         |                             |
| <b>ISD 0432 MAHNOMEN</b>       |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 21,306           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 35,530           |                               |                          |         |                             |
|                                | CFDA 10.555 | 138,559          |                               |                          |         |                             |
|                                | CFDA 10.559 | 7,960            |                               |                          |         |                             |
|                                | CFDA 84.010 | 255,814          |                               |                          |         |                             |
|                                | CFDA 84.186 | 8,044            |                               |                          |         |                             |
|                                | CFDA 84.367 | 69,903           |                               |                          |         |                             |
|                                | CFDA 84.298 | 6,731            |                               |                          |         |                             |
|                                | CFDA 84.318 | 7,388            |                               |                          |         |                             |
|                                |             | <u>551,235</u>   |                               |                          |         |                             |
| <b>ISD 0435 WAUBUN</b>         |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 224              | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.559 | 302              |                               |                          |         |                             |
|                                | CFDA 10.553 | 42,338           |                               |                          |         |                             |
|                                | CFDA 10.555 | 103,000          |                               |                          |         |                             |
|                                | CFDA 84.010 | 228,387          |                               |                          |         |                             |
|                                | CFDA 84.281 | 61,056           |                               |                          |         |                             |
|                                | CFDA 84.298 | 3,977            |                               |                          |         |                             |
|                                |             | <u>439,284</u>   |                               |                          |         |                             |
| <b>ISD 0463 EDEN VALLEY</b>    |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 27,713           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 28,864           |                               |                          |         |                             |
|                                | CFDA 10.555 | 97,406           |                               |                          |         |                             |
|                                | CFDA 10.556 | 177              |                               |                          |         |                             |
|                                | CFDA 84.010 | 92,299           |                               |                          |         |                             |
|                                | CFDA 84.027 | 40,286           |                               |                          |         |                             |
|                                | CFDA 84.048 | 6,514            |                               |                          |         |                             |
|                                | CFDA 84.186 | 3,917            |                               |                          |         |                             |
|                                | CFDA 84.281 | 37,038           |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,088            |                               |                          |         |                             |
|                                |             | <u>339,302</u>   |                               |                          |         |                             |
| <b>ISD 0465 LITCHFIELD</b>     |             |                  |                               |                          |         |                             |
|                                | CFDA 84.010 | 184,565          | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|----------------|-------------------------------|--------------------------|------------|-----------------------------|
|                                |             |                |                               | Non-<br>federal          | Federal    |                             |
|                                | CFDA 84.048 | 12,228         |                               |                          |            |                             |
|                                | CFDA 84.186 | 7,457          |                               |                          |            |                             |
|                                | CFDA 84.278 | 10,215         |                               |                          |            |                             |
|                                | CFDA 84.281 | 68,456         |                               |                          |            |                             |
|                                | CFDA 84.298 | 11,929         |                               |                          |            |                             |
|                                | CFDA 84.318 | 5,508          |                               |                          |            |                             |
|                                | CFDA 10.550 | 76,841         |                               |                          |            |                             |
|                                | CFDA 10.553 | 13,772         |                               |                          |            |                             |
|                                | CFDA 10.555 | 178,026        |                               |                          |            |                             |
|                                |             | <u>568,997</u> |                               |                          |            |                             |
| <b>ISD 0466 DASSEL-COKATO</b>  |             |                | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 84.010 | 208,869        |                               |                          |            |                             |
|                                | CFDA 84.013 | 21,997         |                               |                          |            |                             |
|                                | CFDA 84.048 | 11,697         |                               |                          |            |                             |
|                                | CFDA 84.186 | 9,150          |                               |                          |            |                             |
|                                | CFDA 84.281 | 79,626         |                               |                          |            |                             |
|                                | CFDA 84.298 | 13,468         |                               |                          |            |                             |
|                                | CFDA 84.318 | 14,430         |                               |                          |            |                             |
|                                | CFDA 10.550 | 91,720         |                               |                          |            |                             |
|                                | CFDA 10.553 | 8,960          |                               |                          |            |                             |
|                                | CFDA 10.555 | 185,270        |                               |                          |            |                             |
|                                | CFDA 10.556 | 458            |                               |                          |            |                             |
|                                |             | <u>645,645</u> |                               |                          |            |                             |
| <b>ISD 0473 ISLE</b>           |             |                | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                                | CFDA 10.550 | 13,145         |                               |                          |            |                             |
|                                | CFDA 10.553 | 18,295         |                               |                          |            |                             |
|                                | CFDA 10.555 | 82,098         |                               |                          |            |                             |
|                                | CFDA 84.010 | 75,286         |                               |                          |            |                             |
|                                | CFDA 84.027 | 67,937         |                               |                          |            |                             |
|                                | CFDA 84.358 | 26,468         |                               |                          |            |                             |
|                                | CFDA 84.060 | 8,939          |                               |                          |            |                             |
|                                | CFDA 84.298 | 3,818          |                               |                          |            |                             |
|                                | CFDA 84.281 | 24,499         |                               |                          |            |                             |
|                                | CFDA 84.287 | 10,319         |                               |                          |            |                             |
|                                | CFDA 84.186 | 5,299          |                               |                          |            |                             |
|                                | CFDA 84.332 | 93,611         |                               |                          |            |                             |
|                                |             | <u>429,714</u> |                               |                          |            |                             |
| <b>ISD 0477 PRINCETON</b>      |             |                | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                                | CFDA 10.550 | 92,700         |                               |                          |            |                             |
|                                | CFDA 10.553 | 19,058         |                               |                          |            |                             |
|                                | CFDA 10.555 | 238,222        |                               |                          |            |                             |
|                                | CFDA 10.556 | 416            |                               |                          |            |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.010 | 284,266          |                               |                          |         |                             |
|                                | CFDA 84.367 | 117,336          |                               |                          |         |                             |
|                                | CFDA 84.298 | 33,224           |                               |                          |         |                             |
|                                | CFDA 84.186 | 12,950           |                               |                          |         |                             |
|                                |             | <u>798,172</u>   |                               |                          |         |                             |
| <b>ISD 0480 ONAMIA</b>         |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 15,448           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 41,952           |                               |                          |         |                             |
|                                | CFDA 10.555 | 107,827          |                               |                          |         |                             |
|                                | CFDA 84.010 | 380,801          |                               |                          |         |                             |
|                                | CFDA 84.298 | 8,791            |                               |                          |         |                             |
|                                | CFDA 84.013 | 69,338           |                               |                          |         |                             |
|                                | CFDA 84.367 | 84,515           |                               |                          |         |                             |
|                                | CFDA 84.358 | 16,110           |                               |                          |         |                             |
|                                | CFDA 84.186 | 7,950            |                               |                          |         |                             |
|                                | CFDA 84.318 | 10,785           |                               |                          |         |                             |
|                                |             | <u>743,517</u>   |                               |                          |         |                             |
| <b>ISD 0482 LITTLE FALLS</b>   |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 84,006           | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.553 | 80,353           |                               |                          |         |                             |
|                                | CFDA 10.555 | 328,486          |                               |                          |         |                             |
|                                | CFDA 84.010 | 570,385          |                               |                          |         |                             |
|                                | CFDA 84.186 | 32,180           |                               |                          |         |                             |
|                                | CFDA 84.281 | 165,248          |                               |                          |         |                             |
|                                | CFDA 84.298 | 24,245           |                               |                          |         |                             |
|                                |             | <u>1,284,903</u> |                               |                          |         |                             |
| <b>ISD 0484 PIERZ</b>          |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 27,991           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 16,856           |                               |                          |         |                             |
|                                | CFDA 10.555 | 131,089          |                               |                          |         |                             |
|                                | CFDA 84.010 | 257,921          |                               |                          |         |                             |
|                                | CFDA 84.298 | 9,229            |                               |                          |         |                             |
|                                | CFDA 84.367 | 54,746           |                               |                          |         |                             |
|                                | CFDA 84.186 | 7,836            |                               |                          |         |                             |
|                                | CFDA 84.318 | 5,230            |                               |                          |         |                             |
|                                |             | <u>510,898</u>   |                               |                          |         |                             |
| <b>ISD 0485 ROYALTON</b>       |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 26,441           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 17,093           |                               |                          |         |                             |
|                                | CFDA 10.555 | 83,653           |                               |                          |         |                             |
|                                | CFDA 84.010 | 151,756          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.186 | 230              |                               |                          |         |                             |
|                                | CFDA 84.281 | 44,149           |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,920            |                               |                          |         |                             |
|                                |             | <u>329,242</u>   |                               |                          |         |                             |
| ISD 0492 AUSTIN                |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 105,998          |                               |                          |         |                             |
|                                | CFDA 10.553 | 117,440          |                               |                          |         |                             |
|                                | CFDA 10.555 | 433,145          |                               |                          |         |                             |
|                                | CFDA 84.010 | 510,612          |                               |                          |         |                             |
|                                | CFDA 84.027 | 483,603          |                               |                          |         |                             |
|                                | CFDA 84.173 | 25,504           |                               |                          |         |                             |
|                                | CFDA 84.181 | 26,718           |                               |                          |         |                             |
|                                | CFDA 84.365 | 24,265           |                               |                          |         |                             |
|                                | CFDA 84.298 | 22,506           |                               |                          |         |                             |
|                                | CFDA 84.186 | 24,843           |                               |                          |         |                             |
|                                | CFDA 84.281 | 178,967          |                               |                          |         |                             |
|                                | CFDA 84.013 | 42,650           |                               |                          |         |                             |
|                                | CFDA 84.278 | 8,573            |                               |                          |         |                             |
|                                | CFDA 84.002 | 20,060           |                               |                          |         |                             |
|                                |             | <u>2,024,884</u> |                               |                          |         |                             |
| ISD 0500 SOUTHLAND -- ADAMS    |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 19,284           |                               |                          |         |                             |
|                                | CFDA 10.555 | 56,635           |                               |                          |         |                             |
|                                | CFDA 10.553 | 5,630            |                               |                          |         |                             |
|                                | CFDA 10.556 | 172              |                               |                          |         |                             |
|                                | CFDA 84.010 | 79,554           |                               |                          |         |                             |
|                                | CFDA 84.173 | 45,589           |                               |                          |         |                             |
|                                | CFDA 84.027 | 273,383          |                               |                          |         |                             |
|                                | CFDA 84.281 | 34,525           |                               |                          |         |                             |
|                                | CFDA 84.048 | 3,693            |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,053            |                               |                          |         |                             |
|                                |             | <u>523,518</u>   |                               |                          |         |                             |
| ISD 0508 ST PETER              |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 8,396            |                               |                          |         |                             |
|                                | CFDA 10.553 | 31,897           |                               |                          |         |                             |
|                                | CFDA 10.555 | 138,799          |                               |                          |         |                             |
|                                | CFDA 84.010 | 318,394          |                               |                          |         |                             |
|                                | CFDA 84.013 | 39,995           |                               |                          |         |                             |
|                                | CFDA 84.048 | 7,500            |                               |                          |         |                             |
|                                | CFDA 84.186 | 12,779           |                               |                          |         |                             |
|                                | CFDA 84.298 | 11,213           |                               |                          |         |                             |
|                                | CFDA 84.318 | 2,180            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.365 | 6,592            |                               |                          |         |                             |
|                                | CFDA 84.367 | 101,273          |                               |                          |         |                             |
|                                | CFDA 94.004 | 16,855           |                               |                          |         |                             |
|                                |             | <u>695,873</u>   |                               |                          |         |                             |
| <b>ISD 0513 BREWSTER</b>       |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.010 | 89,625           |                               |                          |         |                             |
|                                | CFDA 84.367 | 23,414           |                               |                          |         |                             |
|                                | CFDA 84.298 | 4,845            |                               |                          |         |                             |
|                                | CFDA 84.318 | 2,274            |                               |                          |         |                             |
|                                | CFDA 84.358 | 12,979           |                               |                          |         |                             |
|                                | CFDA 84.352 | 675,000          |                               |                          |         |                             |
|                                | CFDA 10.550 | 5,097            |                               |                          |         |                             |
|                                | CFDA 10.555 | 15,635           |                               |                          |         |                             |
|                                | CFDA 10.553 | 4,678            |                               |                          |         |                             |
|                                |             | <u>833,547</u>   |                               |                          |         |                             |
| <b>ISD 0518 WORTHINGTON</b>    |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 71,419           |                               |                          |         |                             |
|                                | CFDA 84.002 | 74,181           |                               |                          |         |                             |
|                                | CFDA 84.010 | 242,902          |                               |                          |         |                             |
|                                | CFDA 84.027 | 289,294          |                               |                          |         |                             |
|                                | CFDA 84.173 | 22,750           |                               |                          |         |                             |
|                                | CFDA 84.181 | 13,369           |                               |                          |         |                             |
|                                | CFDA 84.186 | 15,340           |                               |                          |         |                             |
|                                | CFDA 84.213 | 92,453           |                               |                          |         |                             |
|                                | CFDA 84.287 | 63,310           |                               |                          |         |                             |
|                                | CFDA 84.298 | 9,709            |                               |                          |         |                             |
|                                | CFDA 84.365 | 17,686           |                               |                          |         |                             |
|                                | CFDA 84.367 | 82,895           |                               |                          |         |                             |
|                                | CFDA 10.553 | 75,852           |                               |                          |         |                             |
|                                | CFDA 10.555 | 314,227          |                               |                          |         |                             |
|                                |             | <u>1,385,387</u> |                               |                          |         |                             |
| <b>ISD 0535 ROCHESTER</b>      |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.553 | 168,908          |                               |                          |         |                             |
|                                | CFDA 10.555 | 1,260,991        |                               |                          |         |                             |
|                                | CFDA 10.556 | 11,187           |                               |                          |         |                             |
|                                | CFDA 10.558 | 821              |                               |                          |         |                             |
|                                | CFDA 84.002 | 213,872          |                               |                          |         |                             |
|                                | CFDA 84.010 | 1,396,612        |                               |                          |         |                             |
|                                | CFDA 84.011 | 26,196           |                               |                          |         |                             |
|                                | CFDA 84.013 | 17,012           |                               |                          |         |                             |
|                                | CFDA 84.027 | 1,614,634        |                               |                          |         |                             |
|                                | CFDA 84.048 | 100,615          |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.162 | 13,256           |                               |                          |         |                             |
|                                | CFDA 84.173 | 75,045           |                               |                          |         |                             |
|                                | CFDA 84.181 | 72,465           |                               |                          |         |                             |
|                                | CFDA 84.186 | 91,623           |                               |                          |         |                             |
|                                | CFDA 84.213 | 198,665          |                               |                          |         |                             |
|                                | CFDA 84.287 | 52,384           |                               |                          |         |                             |
|                                | CFDA 84.298 | 91,411           |                               |                          |         |                             |
|                                | CFDA 84.314 | 5,180            |                               |                          |         |                             |
|                                | CFDA 84.318 | 40,031           |                               |                          |         |                             |
|                                | CFDA 84.365 | 142,513          |                               |                          |         |                             |
|                                | CFDA 84.367 | 561,283          |                               |                          |         |                             |
|                                | CFDA 93.558 | 93,465           |                               |                          |         |                             |
|                                | CFDA 93.576 | 67,167           |                               |                          |         |                             |
|                                | CFDA 10.550 | 345,178          |                               |                          |         |                             |
|                                |             | <u>6,660,514</u> |                               |                          |         |                             |
| <b>ISD 0542 BATTLE LAKE</b>    |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 15,731           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 24,555           |                               |                          |         |                             |
|                                | CFDA 10.555 | 69,836           |                               |                          |         |                             |
|                                | CFDA 10.556 | 636              |                               |                          |         |                             |
|                                | CFDA 84.010 | 159,979          |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,854            |                               |                          |         |                             |
|                                | CFDA 84.281 | 34,031           |                               |                          |         |                             |
|                                | CFDA 84.298 | 4,068            |                               |                          |         |                             |
|                                | CFDA 84.276 | 326              |                               |                          |         |                             |
|                                |             | <u>315,016</u>   |                               |                          |         |                             |
| <b>ISD 0544 FERGUS FALLS</b>   |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 40,057           | Yes                           |                          |         |                             |
|                                | CFDA 10.555 | 134,898          |                               |                          |         |                             |
|                                | CFDA 10.556 | 3,421            |                               |                          |         |                             |
|                                | CFDA 84.002 | 1,626            |                               |                          |         |                             |
|                                | CFDA 93.575 | 29,673           |                               |                          |         |                             |
|                                | CFDA 84.010 | 385,203          |                               |                          |         |                             |
|                                | CFDA 84.367 | 147,457          |                               |                          |         |                             |
|                                | CFDA 84.027 | 7,891            |                               |                          |         |                             |
|                                | CFDA 84.186 | 17,778           |                               |                          |         |                             |
|                                | CFDA 84.281 | 11,999           |                               |                          |         |                             |
|                                | CFDA 84.298 | 19,841           |                               |                          |         |                             |
|                                | CFDA 84.340 | 4,846            |                               |                          |         |                             |
|                                | CFDA 94.004 | 13,784           |                               |                          |         |                             |
|                                |             | <u>818,474</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0548 PELICAN RAPIDS</b>               |                |                               |                          |         |                             |
| CFDA 10.550                                  | 29,768         | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.553                                  | 42,611         |                               |                          |         |                             |
| CFDA 10.555                                  | 138,969        |                               |                          |         |                             |
| CFDA 84.010                                  | 120,118        |                               |                          |         |                             |
| CFDA 84.336                                  | 39,658         |                               |                          |         |                             |
| CFDA 84.365                                  | 21,179         |                               |                          |         |                             |
| CFDA 84.298                                  | 3,181          |                               |                          |         |                             |
| CFDA 84.340                                  | 4,318          |                               |                          |         |                             |
|  | <u>399,802</u> |                               |                          |         |                             |
| <b>ISD 0549 PERHAM</b>                       |                |                               |                          |         |                             |
| CFDA 10.553                                  | 27,061         | Yes                           |                          |         |                             |
| CFDA 10.555                                  | 181,765        |                               |                          |         |                             |
| CFDA 10.556                                  | 183            |                               |                          |         |                             |
| CFDA 10.550                                  | 50,251         |                               |                          |         |                             |
| CFDA 84.010                                  | 185,184        |                               |                          |         |                             |
| CFDA 84.186                                  | 5,069          |                               |                          |         |                             |
| CFDA 84.281                                  | 77,102         |                               |                          |         |                             |
| CFDA 84.298                                  | 7,439          |                               |                          |         |                             |
|  | <u>534,054</u> |                               |                          |         |                             |
| <b>ISD 0550 UNDERWOOD</b>                    |                |                               |                          |         |                             |
| CFDA 10.550                                  | 10,478         | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.553                                  | 15,829         |                               |                          |         |                             |
| CFDA 10.555                                  | 57,415         |                               |                          |         |                             |
| CFDA 84.010                                  | 75,539         |                               |                          |         |                             |
| CFDA 84.186                                  | 1,653          |                               |                          |         |                             |
| CFDA 84.281                                  | 27,632         |                               |                          |         |                             |
| CFDA 84.298                                  | 2,461          |                               |                          |         |                             |
| CFDA 84.352                                  | 356,866        |                               |                          |         |                             |
| CFDA 84.358                                  | 27,258         |                               |                          |         |                             |
|  | <u>575,131</u> |                               |                          |         |                             |
| <b>ISD 0564 THIEF RIVER FALLS</b>            |                |                               |                          |         |                             |
| CFDA 84.010                                  | 368,032        | Yes                           |                          |         |                             |
| CFDA 84.048                                  | 7,152          |                               |                          |         |                             |
| CFDA 84.181                                  | 13,697         |                               |                          |         |                             |
| CFDA 84.186                                  | 12,892         |                               |                          |         |                             |
| CFDA 84.298                                  | 70,649         |                               |                          |         |                             |
| CFDA 84.367                                  | 60,557         |                               |                          |         |                             |
| CFDA 84.318                                  | 9,908          |                               |                          |         |                             |
| CFDA 84.027                                  | 300,912        |                               |                          |         |                             |
| CFDA 84.173                                  | 17,494         |                               |                          |         |                             |
| CFDA 94.004                                  | 15,709         |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 10.550 | 52,306           |                               |                          |         |                             |
|                                | CFDA 10.558 | 1,846            |                               |                          |         |                             |
|                                | CFDA 10.553 | 49,467           |                               |                          |         |                             |
|                                | CFDA 10.555 | 184,301          |                               |                          |         |                             |
|                                | CFDA 10.556 | 999              |                               |                          |         |                             |
|                                |             | <u>1,165,921</u> |                               |                          |         |                             |
| <b>ISD 0578 PINE CITY</b>      |             |                  |                               |                          |         |                             |
|                                | CFDA 10.550 | 42,737           | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 43,477           |                               |                          |         |                             |
|                                | CFDA 10.555 | 174,242          |                               |                          |         |                             |
|                                | CFDA 84.010 | 352,679          |                               |                          |         |                             |
|                                | CFDA 84.367 | 87,881           |                               |                          |         |                             |
|                                | CFDA 84.298 | 8,325            |                               |                          |         |                             |
|                                | CFDA 84.186 | 8,112            |                               |                          |         |                             |
|                                | CFDA 84.318 | 10,175           |                               |                          |         |                             |
|                                | CFDA 84.048 | 7,864            |                               |                          |         |                             |
|                                |             | <u>735,492</u>   |                               |                          |         |                             |
| <b>ISD 0592 CLIMAX</b>         |             |                  |                               |                          |         |                             |
|                                | CFDA 84.352 | 499,401          | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.010 | 59,222           |                               |                          |         |                             |
|                                | CFDA 84.281 | 16,264           |                               |                          |         |                             |
|                                | CFDA 84.298 | 82               |                               |                          |         |                             |
|                                | CFDA 84.027 | 725              |                               |                          |         |                             |
|                                | CFDA 84.186 | 1,462            |                               |                          |         |                             |
|                                | CFDA 10.555 | 23,434           |                               |                          |         |                             |
|                                | CFDA 10.550 | 7,505            |                               |                          |         |                             |
|                                | CFDA 10.553 | 9,137            |                               |                          |         |                             |
|                                |             | <u>617,232</u>   |                               |                          |         |                             |
| <b>ISD 0593 CROOKSTON</b>      |             |                  |                               |                          |         |                             |
|                                | CFDA 10.556 | 170              | Yes                           |                          |         |                             |
|                                | CFDA 10.553 | 67,523           |                               |                          |         |                             |
|                                | CFDA 10.555 | 192,410          |                               |                          |         |                             |
|                                | CFDA 84.010 | 208,193          |                               |                          |         |                             |
|                                | CFDA 84.011 | 38,952           |                               |                          |         |                             |
|                                | CFDA 84.281 | 59,011           |                               |                          |         |                             |
|                                | CFDA 84.186 | 8,496            |                               |                          |         |                             |
|                                | CFDA 84.298 | 10,197           |                               |                          |         |                             |
|                                | CFDA 84.181 | 32,000           |                               |                          |         |                             |
|                                | CFDA 84.173 | 16,711           |                               |                          |         |                             |
|                                | CFDA 84.027 | 275,650          |                               |                          |         |                             |
|                                |             | <u>909,313</u>   |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0595 EAST GRAND FORKS</b>             |                  |                               |                          |         |                             |
|  |                  | Yes                           |                          |         |                             |
| CFDA 84.010                                  | 393,175          |                               |                          |         |                             |
| CFDA 84.048                                  | 86,537           |                               |                          |         |                             |
| CFDA 84.243                                  | 2,015            |                               |                          |         |                             |
| CFDA 84.186                                  | 18,284           |                               |                          |         |                             |
| CFDA 84.298                                  | 14,330           |                               |                          |         |                             |
| CFDA 84.281                                  | 116,742          |                               |                          |         |                             |
| CFDA 84.278                                  | 3,982            |                               |                          |         |                             |
| CFDA 84.318                                  | 5,555            |                               |                          |         |                             |
| CFDA 10.550                                  | 70,253           |                               |                          |         |                             |
| CFDA 10.553                                  | 44,381           |                               |                          |         |                             |
| CFDA 10.555                                  | 184,362          |                               |                          |         |                             |
|  | <u>939,616</u>   |                               |                          |         |                             |
| <b>ISD 0599 FERTILE-BELTRAMI</b>             |                  |                               |                          |         |                             |
|  |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.010                                  | 112,992          |                               |                          |         |                             |
| CFDA 84.184                                  | 410,512          |                               |                          |         |                             |
| CFDA 84.186                                  | 1,749            |                               |                          |         |                             |
| CFDA 84.358                                  | 22,122           |                               |                          |         |                             |
| CFDA 84.281                                  | 33,369           |                               |                          |         |                             |
| CFDA 84.287                                  | 25,748           |                               |                          |         |                             |
| CFDA 84.298                                  | 3,965            |                               |                          |         |                             |
| CFDA 84.318                                  | 105,196          |                               |                          |         |                             |
| CFDA 84.352                                  | 211,948          |                               |                          |         |                             |
| CFDA 10.550                                  | 16,589           |                               |                          |         |                             |
| CFDA 10.553                                  | 16,779           |                               |                          |         |                             |
| CFDA 10.555                                  | 68,872           |                               |                          |         |                             |
|  | <u>1,029,841</u> |                               |                          |         |                             |
| <b>ISD 0601 FOSSTON</b>                      |                  |                               |                          |         |                             |
|  |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.010                                  | 189,969          |                               |                          |         |                             |
| CFDA 84.186                                  | 5,764            |                               |                          |         |                             |
| CFDA 84.298                                  | 5,232            |                               |                          |         |                             |
| CFDA 84.318                                  | 5,335            |                               |                          |         |                             |
| CFDA 84.338                                  | 318,266          |                               |                          |         |                             |
| CFDA 84.367                                  | 48,487           |                               |                          |         |                             |
| CFDA 10.550                                  | 14,310           |                               |                          |         |                             |
| CFDA 10.553                                  | 22,688           |                               |                          |         |                             |
| CFDA 10.555                                  | 79,417           |                               |                          |         |                             |
|  | <u>689,468</u>   |                               |                          |         |                             |
| <b>ISD 0621 MOUNDS VIEW</b>                  |                  |                               |                          |         |                             |
|  |                  | Yes                           |                          |         |                             |
| CFDA 10.555                                  | 572,759          |                               |                          |         |                             |
| CFDA 10.550                                  | 189,115          |                               |                          |         |                             |
| CFDA 10.553                                  | 100,556          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity        | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---------------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                       |             |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA                                  | 10.556      | 561              |                               |                          |         |                             |
| CFDA                                  | 10.558      | 1,369            |                               |                          |         |                             |
| CFDA                                  | 10.559      | 5,558            |                               |                          |         |                             |
| CFDA                                  | 84.010      | 490,216          |                               |                          |         |                             |
| CFDA                                  | 84.027      | 1,423,030        |                               |                          |         |                             |
| CFDA                                  | 84.181      | 441,170          |                               |                          |         |                             |
| CFDA                                  | 84.298      | 66,014           |                               |                          |         |                             |
| CFDA                                  | 84.281      | 120,582          |                               |                          |         |                             |
| CFDA                                  | 84.318      | 2,454            |                               |                          |         |                             |
| CFDA                                  | 84.365      | 9,956            |                               |                          |         |                             |
| CFDA                                  | 84.173      | 129,247          |                               |                          |         |                             |
| CFDA                                  | 84.186      | 57,229           |                               |                          |         |                             |
| CFDA                                  | 84.213      | 62,165           |                               |                          |         |                             |
| CFDA                                  | 84.002      | 138,349          |                               |                          |         |                             |
| CFDA                                  | 84.186      | 216,938          |                               |                          |         |                             |
|                                       |             | <u>4,027,268</u> |                               |                          |         |                             |
| ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKD |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                                  | 84.027      | 1,686,978        |                               |                          |         |                             |
| CFDA                                  | 84.173      | 84,553           |                               |                          |         |                             |
| CFDA                                  | 84.010      | 899,944          |                               |                          |         |                             |
| CFDA                                  | 84.186      | 187,274          |                               |                          |         |                             |
| CFDA                                  | 84.367      | 382,233          |                               |                          |         |                             |
| CFDA                                  | 84.298      | 105,952          |                               |                          |         |                             |
| CFDA                                  | 84.365      | 29,724           |                               |                          |         |                             |
| CFDA                                  | 84.048      | 63,650           |                               |                          |         |                             |
| CFDA                                  | 10.555      | 904,566          |                               |                          |         |                             |
| CFDA                                  | 10.550      | 271,430          |                               |                          |         |                             |
| CFDA                                  | 10.553      | 180,823          |                               |                          |         |                             |
| CFDA                                  | 10.556      | 12,101           |                               |                          |         |                             |
|                                       |             | <u>4,809,228</u> |                               |                          |         |                             |
| ISD 0623 ROSEVILLE                    |             |                  | Yes                           |                          |         |                             |
| CFDA                                  | 10.550      | 87,253           |                               |                          |         |                             |
| CFDA                                  | 10.553      | 41,668           |                               |                          |         |                             |
| CFDA                                  | 10.555      | 411,704          |                               |                          |         |                             |
| CFDA                                  | 10.556      | 4,310            |                               |                          |         |                             |
| CFDA                                  | 84.010      | 347,656          |                               |                          |         |                             |
| CFDA                                  | 84.027      | 1,000,381        |                               |                          |         |                             |
| CFDA                                  | 84.298      | 32,753           |                               |                          |         |                             |
| CFDA                                  | 84.281      | 194,625          |                               |                          |         |                             |
| CFDA                                  | 84.173      | 39,162           |                               |                          |         |                             |
| CFDA                                  | 84.186      | 26,725           |                               |                          |         |                             |
| CFDA                                  | 84.278      | 6,947            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                   |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.365 | 35,829            |                               |                          |         |                             |
|                                |             | <u>2,229,013</u>  |                               |                          |         |                             |
| ISD 0624 WHITE BEAR LAKE       |             |                   | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.027 | 1,240,313         |                               |                          |         |                             |
|                                | CFDA 84.173 | 72,942            |                               |                          |         |                             |
|                                | CFDA 84.010 | 412,491           |                               |                          |         |                             |
|                                | CFDA 84.298 | 45,452            |                               |                          |         |                             |
|                                | CFDA 84.367 | 212,003           |                               |                          |         |                             |
|                                | CFDA 84.186 | 28,793            |                               |                          |         |                             |
|                                | CFDA 84.365 | 2,236             |                               |                          |         |                             |
|                                | CFDA 10.555 | 523,269           |                               |                          |         |                             |
|                                | CFDA 10.550 | 250,268           |                               |                          |         |                             |
|                                | CFDA 10.553 | 52,248            |                               |                          |         |                             |
|                                |             | <u>2,840,015</u>  |                               |                          |         |                             |
| ISD 0625 ST PAUL               |             |                   | Yes                           |                          |         |                             |
|                                | CFDA 10.553 | 2,692,820         |                               |                          |         |                             |
|                                | CFDA 10.555 | 8,394,995         |                               |                          |         |                             |
|                                | CFDA 10.559 | 896,770           |                               |                          |         |                             |
|                                | CFDA 10.550 | 1,554,080         |                               |                          |         |                             |
|                                | CFDA 10.558 | 14,179            |                               |                          |         |                             |
|                                | CFDA 84.002 | 862,466           |                               |                          |         |                             |
|                                | CFDA 84.010 | 13,119,922        |                               |                          |         |                             |
|                                | CFDA 84.011 | 22,894            |                               |                          |         |                             |
|                                | CFDA 84.027 | 6,413,655         |                               |                          |         |                             |
|                                | CFDA 84.173 | 373,617           |                               |                          |         |                             |
|                                | CFDA 84.048 | 672,697           |                               |                          |         |                             |
|                                | CFDA 84.162 | 175,647           |                               |                          |         |                             |
|                                | CFDA 84.181 | 29,816            |                               |                          |         |                             |
|                                | CFDA 84.186 | 417,530           |                               |                          |         |                             |
|                                | CFDA 84.196 | 100,000           |                               |                          |         |                             |
|                                | CFDA 84.213 | 148,144           |                               |                          |         |                             |
|                                | CFDA 84.278 | 80,720            |                               |                          |         |                             |
|                                | CFDA 84.298 | 345,391           |                               |                          |         |                             |
|                                | CFDA 84.318 | 152,621           |                               |                          |         |                             |
|                                | CFDA 84.332 | 924,877           |                               |                          |         |                             |
|                                | CFDA 84.338 | 2,649,937         |                               |                          |         |                             |
|                                | CFDA 84.341 | 14,873            |                               |                          |         |                             |
|                                | CFDA 84.365 | 123,460           |                               |                          |         |                             |
|                                | CFDA 84.367 | 2,059,204         |                               |                          |         |                             |
|                                | CFDA 93.576 | 329,956           |                               |                          |         |                             |
|                                |             | <u>42,570,271</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0627 OKLEE</b>                         |                |                               |                          |         |                             |
| CFDA 84.010                                   | 37,213         | Yes                           | Yes                      |         |                             |
| CFDA 84.186                                   | 1,339          |                               |                          |         |                             |
| CFDA 84.298                                   | 1,457          |                               |                          |         |                             |
| CFDA 84.318                                   | 330            |                               |                          |         |                             |
| CFDA 84.352                                   | 199,000        |                               |                          |         |                             |
| CFDA 84.367                                   | 13,086         |                               |                          |         |                             |
| CFDA 10.550                                   | 4,260          |                               |                          |         |                             |
| CFDA 10.553                                   | 7,332          |                               |                          |         |                             |
| CFDA 10.555                                   | 29,787         |                               |                          |         |                             |
|   | <u>293,804</u> |                               |                          |         |                             |
| <b>ISD 0630 RED LAKE FALLS</b>                |                |                               |                          |         |                             |
| CFDA 84.010                                   | 78,659         | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                   | 1,878          |                               |                          |         |                             |
| CFDA 84.186                                   | 60,533         |                               |                          |         |                             |
| CFDA 84.298                                   | 2,313          |                               |                          |         |                             |
| CFDA 84.352                                   | 53,225         |                               |                          |         |                             |
| CFDA 84.367                                   | 36,353         |                               |                          |         |                             |
| CFDA 84.318                                   | 2,236          |                               |                          |         |                             |
| CFDA 84.358                                   | 25,692         |                               |                          |         |                             |
| CFDA 10.555                                   | 43,784         |                               |                          |         |                             |
| CFDA 10.553                                   | 13,936         |                               |                          |         |                             |
| CFDA 10.550                                   | 10,553         |                               |                          |         |                             |
|   | <u>329,162</u> |                               |                          |         |                             |
| <b>ISD 0656 FARIBAULT</b>                     |                |                               |                          |         |                             |
| CFDA 10.550                                   | 91,774         | Yes                           |                          |         |                             |
| CFDA 10.555                                   | 439,494        |                               |                          |         |                             |
| CFDA 10.553                                   | 125,316        |                               |                          |         |                             |
| CFDA 84.002                                   | 28,008         |                               |                          |         |                             |
| CFDA 84.027                                   | 560,469        |                               |                          |         |                             |
| CFDA 84.173                                   | 35,868         |                               |                          |         |                             |
| CFDA 84.010                                   | 346,657        |                               |                          |         |                             |
| CFDA 84.298                                   | 35,201         |                               |                          |         |                             |
| CFDA 84.281                                   | 133,386        |                               |                          |         |                             |
| CFDA 84.365                                   | 20,804         |                               |                          |         |                             |
| CFDA 84.278                                   | 13,537         |                               |                          |         |                             |
| CFDA 84.181                                   | 57,454         |                               |                          |         |                             |
| CFDA 84.186                                   | 18,245         |                               |                          |         |                             |
| CFDA 84.048                                   | 21,379         |                               |                          |         |                             |
| CFDA 84.318                                   | 5,495          |                               |                          |         |                             |
| CFDA 84.318                                   | 70,447         |                               |                          |         |                             |
| CFDA 84.357                                   | 15,609         |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 94.007 | 33,732           |                               |                          |         |                             |
|                                |             | <u>2,052,875</u> |                               |                          |         |                             |
| <b>ISD 0659 NORTHFIELD</b>     |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.550 | 58,522           |                               |                          |         |                             |
|                                | CFDA 10.553 | 21,056           |                               |                          |         |                             |
|                                | CFDA 10.555 | 194,718          |                               |                          |         |                             |
|                                | CFDA 10.556 | 4,028            |                               |                          |         |                             |
|                                | CFDA 84.010 | 348,398          |                               |                          |         |                             |
|                                | CFDA 84.027 | 546,491          |                               |                          |         |                             |
|                                | CFDA 84.173 | 26,811           |                               |                          |         |                             |
|                                | CFDA 84.186 | 16,213           |                               |                          |         |                             |
|                                | CFDA 84.298 | 26,437           |                               |                          |         |                             |
|                                | CFDA 84.318 | 11,296           |                               |                          |         |                             |
|                                | CFDA 84.367 | 139,457          |                               |                          |         |                             |
|                                |             | <u>1,393,427</u> |                               |                          |         |                             |
| <b>ISD 0682 ROSEAU</b>         |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 84.010 | 87,900           |                               |                          |         |                             |
|                                | CFDA 84.186 | 4,478            |                               |                          |         |                             |
|                                | CFDA 84.298 | 8,125            |                               |                          |         |                             |
|                                | CFDA 84.367 | 42,220           |                               |                          |         |                             |
|                                | CFDA 84.318 | 2,256            |                               |                          |         |                             |
|                                | CFDA 84.027 | 92,916           |                               |                          |         |                             |
|                                | CFDA 84.173 | 17,956           |                               |                          |         |                             |
|                                | CFDA 83.544 | 252,461          |                               |                          |         |                             |
|                                | CFDA 10.550 | 23,815           |                               |                          |         |                             |
|                                | CFDA 10.553 | 12,882           |                               |                          |         |                             |
|                                | CFDA 10.555 | 95,795           |                               |                          |         |                             |
|                                |             | <u>640,804</u>   |                               |                          |         |                             |
| <b>ISD 0690 WARROAD</b>        |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.010 | 118,343          |                               |                          |         |                             |
|                                | CFDA 84.181 | 10,231           |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,373            |                               |                          |         |                             |
|                                | CFDA 84.298 | 7,976            |                               |                          |         |                             |
|                                | CFDA 84.281 | 34,393           |                               |                          |         |                             |
|                                | CFDA 84.318 | 3,114            |                               |                          |         |                             |
|                                | CFDA 84.027 | 194,169          |                               |                          |         |                             |
|                                | CFDA 84.173 | 27,360           |                               |                          |         |                             |
|                                | CFDA 16.575 | 18,500           |                               |                          |         |                             |
|                                | CFDA 93.959 | 23,067           |                               |                          |         |                             |
|                                | CFDA 10.550 | 44,003           |                               |                          |         |                             |
|                                | CFDA 10.553 | 23,584           |                               |                          |         |                             |
|                                | CFDA 10.555 | 121,351          |                               |                          |         |                             |



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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total                    | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|--------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                          |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 10.556 | 195<br><u>631,659</u>    |                               |                          |         |                             |
| <b>ISD 0695 CHISHOLM</b>       |             |                          | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 84.010 | 58,949                   |                               |                          |         |                             |
|                                | CFDA 84.281 | 17,744                   |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,050                    |                               |                          |         |                             |
|                                | CFDA 84.027 | 79,379                   |                               |                          |         |                             |
|                                | CFDA 84.186 | 3,171                    |                               |                          |         |                             |
|                                | CFDA 93.230 | 61,468                   |                               |                          |         |                             |
|                                | CFDA 10.553 | 31,802                   |                               |                          |         |                             |
|                                | CFDA 10.555 | 68,962<br><u>326,525</u> |                               |                          |         |                             |
| <b>ISD 0696 ELY</b>            |             |                          | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.555 | 47,398                   |                               |                          |         |                             |
|                                | CFDA 10.550 | 11,274                   |                               |                          |         |                             |
|                                | CFDA 84.010 | 105,959                  |                               |                          |         |                             |
|                                | CFDA 84.186 | 4,267                    |                               |                          |         |                             |
|                                | CFDA 84.367 | 40,593                   |                               |                          |         |                             |
|                                | CFDA 84.318 | 3,872                    |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,137<br><u>218,500</u>  |                               |                          |         |                             |
| <b>ISD 0698 FLOODWOOD</b>      |             |                          | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 9,775                    |                               |                          |         |                             |
|                                | CFDA 10.553 | 12,742                   |                               |                          |         |                             |
|                                | CFDA 10.555 | 43,052                   |                               |                          |         |                             |
|                                | CFDA 84.010 | 31,954                   |                               |                          |         |                             |
|                                | CFDA 84.281 | 10,572                   |                               |                          |         |                             |
|                                | CFDA 84.318 | 2,553                    |                               |                          |         |                             |
|                                | CFDA 84.352 | 354,200                  |                               |                          |         |                             |
|                                | CFDA 84.358 | 34,140<br><u>498,988</u> |                               |                          |         |                             |
| <b>ISD 0700 HERMANTOWN</b>     |             |                          | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 28,934                   |                               |                          |         |                             |
|                                | CFDA 10.555 | 88,450                   |                               |                          |         |                             |
|                                | CFDA 84.010 | 82,968                   |                               |                          |         |                             |
|                                | CFDA 84.281 | 41,022                   |                               |                          |         |                             |
|                                | CFDA 84.298 | 10,765                   |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,698<br><u>257,837</u>  |                               |                          |         |                             |
| <b>ISD 0701 HIBBING</b>        |             |                          | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.010 | 380,290                  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.281 | 168,597          |                               |                          |         |                             |
|                                | CFDA 84.298 | 19,445           |                               |                          |         |                             |
|                                | CFDA 84.027 | 365,297          |                               |                          |         |                             |
|                                | CFDA 84.173 | 29,039           |                               |                          |         |                             |
|                                | CFDA 84.181 | 6,400            |                               |                          |         |                             |
|                                | CFDA 84.048 | 24,900           |                               |                          |         |                             |
|                                | CFDA 84.186 | 15,828           |                               |                          |         |                             |
|                                | CFDA 84.002 | 8,406            |                               |                          |         |                             |
|                                | CFDA 84.278 | 26,348           |                               |                          |         |                             |
|                                | CFDA 10.553 | 63,285           |                               |                          |         |                             |
|                                | CFDA 10.555 | 259,365          |                               |                          |         |                             |
|                                |             | <u>1,367,200</u> |                               |                          |         |                             |
| <b>ISD 0704 PROCTOR</b>        |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 44,975           |                               |                          |         |                             |
|                                | CFDA 10.555 | 123,233          |                               |                          |         |                             |
|                                | CFDA 84.010 | 179,736          |                               |                          |         |                             |
|                                | CFDA 84.048 | 28,423           |                               |                          |         |                             |
|                                | CFDA 84.186 | 8,183            |                               |                          |         |                             |
|                                | CFDA 84.367 | 67,653           |                               |                          |         |                             |
|                                | CFDA 84.318 | 3,225            |                               |                          |         |                             |
|                                | CFDA 84.298 | 11,513           |                               |                          |         |                             |
|                                |             | <u>466,941</u>   |                               |                          |         |                             |
| <b>ISD 0706 VIRGINIA</b>       |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 77,313           |                               |                          |         |                             |
|                                | CFDA 10.555 | 166,692          |                               |                          |         |                             |
|                                | CFDA 10.550 | 39,738           |                               |                          |         |                             |
|                                | CFDA 84.027 | 1,125,309        |                               |                          |         |                             |
|                                | CFDA 84.173 | 73,368           |                               |                          |         |                             |
|                                | CFDA 84.010 | 233,529          |                               |                          |         |                             |
|                                | CFDA 84.048 | 84,877           |                               |                          |         |                             |
|                                | CFDA 84.181 | 35,200           |                               |                          |         |                             |
|                                | CFDA 84.186 | 8,613            |                               |                          |         |                             |
|                                | CFDA 84.289 | 12,811           |                               |                          |         |                             |
|                                | CFDA 84.367 | 73,483           |                               |                          |         |                             |
|                                |             | <u>1,930,933</u> |                               |                          |         |                             |
| <b>ISD 0707 NETT LAKE</b>      |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.553 | 6,704            |                               |                          |         |                             |
|                                | CFDA 10.555 | 17,280           |                               |                          |         |                             |
|                                | CFDA 10.550 | 3,250            |                               |                          |         |                             |
|                                | CFDA 84.010 | 39,371           |                               |                          |         |                             |
|                                | CFDA 84.186 | 1,048            |                               |                          |         |                             |
|                                | CFDA 84.281 | 8,328            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 84.298                                   | 681              |                               |                          |         |                             |
| CFDA 84.287                                   | 21,491           |                               |                          |         |                             |
| CFDA 84.352                                   | 539,564          |                               |                          |         |                             |
| CFDA 84.318                                   | 1,104            |                               |                          |         |                             |
|   | <u>638,821</u>   |                               |                          |         |                             |
| <b>ISD 0709 DULUTH</b>                        |                  | Yes                           |                          |         |                             |
| CFDA 10.553                                   | 188,087          |                               |                          |         |                             |
| CFDA 10.555                                   | 1,031,708        |                               |                          |         |                             |
| CFDA 10.559                                   | 108,269          |                               |                          |         |                             |
| CFDA 10.550                                   | 436,309          |                               |                          |         |                             |
| CFDA 10.558                                   | 8,545            |                               |                          |         |                             |
| CFDA 84.002                                   | 75,324           |                               |                          |         |                             |
| CFDA 84.010                                   | 2,732,323        |                               |                          |         |                             |
| CFDA 84.027                                   | 1,605,972        |                               |                          |         |                             |
| CFDA 84.048                                   | 169,103          |                               |                          |         |                             |
| CFDA 84.173                                   | 98,790           |                               |                          |         |                             |
| CFDA 84.181                                   | 68,028           |                               |                          |         |                             |
| CFDA 84.186                                   | 92,647           |                               |                          |         |                             |
| CFDA 84.196                                   | 52,299           |                               |                          |         |                             |
| CFDA 84.215                                   | 74,464           |                               |                          |         |                             |
| CFDA 84.367                                   | 765,502          |                               |                          |         |                             |
| CFDA 84.318                                   | 56,805           |                               |                          |         |                             |
| CFDA 84.298                                   | 99,982           |                               |                          |         |                             |
| CFDA 84.338                                   | 875,165          |                               |                          |         |                             |
| CFDA 93.590                                   | 46,767           |                               |                          |         |                             |
| CFDA 94.004                                   | 31,710           |                               |                          |         |                             |
| CFDA 94.005                                   | 16,720           |                               |                          |         |                             |
| CFDA 94.013                                   | 15,226           |                               |                          |         |                             |
|   | <u>8,649,745</u> |                               |                          |         |                             |
| <b>ISD 0712 MOUNTAIN IRON-BUHL</b>            |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.553                                   | 18,440           |                               |                          |         |                             |
| CFDA 10.555                                   | 62,700           |                               |                          |         |                             |
| CFDA 10.550                                   | 15,647           |                               |                          |         |                             |
| CFDA 84.010                                   | 171,180          |                               |                          |         |                             |
| CFDA 84.013                                   | 74,990           |                               |                          |         |                             |
| CFDA 84.186                                   | 4,205            |                               |                          |         |                             |
| CFDA 84.367                                   | 40,964           |                               |                          |         |                             |
| CFDA 84.318                                   | 1,619            |                               |                          |         |                             |
| CFDA 84.298                                   | 3,565            |                               |                          |         |                             |
|   | <u>393,310</u>   |                               |                          |         |                             |
| <b>ISD 0717 JORDAN</b>                        |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.550                                   | 39,220           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------|-------------|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|                               |             |           |                               | Non-<br>federal          | Federal |                             |
|                               | CFDA 10.553 | 10,106    |                               |                          |         |                             |
|                               | CFDA 10.555 | 107,161   |                               |                          |         |                             |
|                               | CFDA 10.556 | 39        |                               |                          |         |                             |
|                               | CFDA 84.010 | 137,398   |                               |                          |         |                             |
|                               | CFDA 84.186 | 6,988     |                               |                          |         |                             |
|                               | CFDA 84.367 | 53,635    |                               |                          |         |                             |
|                               | CFDA 84.298 | 9,023     |                               |                          |         |                             |
|                               | CFDA 84.365 | 5,401     |                               |                          |         |                             |
|                               |             | 368,971   |                               |                          |         |                             |
| ISD 0719 PRIOR LAKE           |             |           | Yes                           |                          |         |                             |
|                               | CFDA 84.010 | 184,409   |                               |                          |         |                             |
|                               | CFDA 84.367 | 129,280   |                               |                          |         |                             |
|                               | CFDA 84.298 | 37,801    |                               |                          |         |                             |
|                               | CFDA 84.365 | 5,409     |                               |                          |         |                             |
|                               | CFDA 84.027 | 336,834   |                               |                          |         |                             |
|                               | CFDA 84.186 | 47,170    |                               |                          |         |                             |
|                               | CFDA 10.555 | 171,785   |                               |                          |         |                             |
|                               | CFDA 10.556 | 8,219     |                               |                          |         |                             |
|                               | CFDA 10.550 | 79,845    |                               |                          |         |                             |
|                               |             | 1,000,752 |                               |                          |         |                             |
| ISD 0720 SHAKOPEE             |             |           | Yes                           |                          |         |                             |
|                               | CFDA 84.010 | 140,228   |                               |                          |         |                             |
|                               | CFDA 84.048 | 16,439    |                               |                          |         |                             |
|                               | CFDA 84.186 | 12,620    |                               |                          |         |                             |
|                               | CFDA 84.278 | 2,570     |                               |                          |         |                             |
|                               | CFDA 84.281 | 87,042    |                               |                          |         |                             |
|                               | CFDA 84.298 | 24,798    |                               |                          |         |                             |
|                               | CFDA 84.213 | 122,043   |                               |                          |         |                             |
|                               | CFDA 84.365 | 40,737    |                               |                          |         |                             |
|                               | CFDA 10.550 | 106,026   |                               |                          |         |                             |
|                               | CFDA 10.553 | 55,168    |                               |                          |         |                             |
|                               | CFDA 10.555 | 338,358   |                               |                          |         |                             |
|                               | CFDA 10.556 | 6,185     |                               |                          |         |                             |
|                               |             | 952,214   |                               |                          |         |                             |
| ISD 0726 BECKER               |             |           | Yes                           | Yes                      | Yes     |                             |
|                               | CFDA 10.550 | 48,200    |                               |                          |         |                             |
|                               | CFDA 10.555 | 124,315   |                               |                          |         |                             |
|                               | CFDA 84.010 | 96,061    |                               |                          |         |                             |
|                               | CFDA 84.186 | 6,393     |                               |                          |         |                             |
|                               | CFDA 84.281 | 47,780    |                               |                          |         |                             |
|                               | CFDA 84.298 | 10,987    |                               |                          |         |                             |
|                               | CFDA 84.318 | 1,957     |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.340 | 3,530            |                               |                          |         |                             |
|                                |             | <u>339,223</u>   |                               |                          |         |                             |
| <b>ISD 0728 ELK RIVER</b>      |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 271,991          |                               |                          |         |                             |
|                                | CFDA 10.553 | 2,219            |                               |                          |         |                             |
|                                | CFDA 10.555 | 373,096          |                               |                          |         |                             |
|                                | CFDA 84.010 | 380,562          |                               |                          |         |                             |
|                                | CFDA 84.027 | 1,055,015        |                               |                          |         |                             |
|                                | CFDA 84.048 | 35,546           |                               |                          |         |                             |
|                                | CFDA 84.060 | 30,440           |                               |                          |         |                             |
|                                | CFDA 84.173 | 67,975           |                               |                          |         |                             |
|                                | CFDA 84.186 | 40,471           |                               |                          |         |                             |
|                                | CFDA 84.298 | 46,203           |                               |                          |         |                             |
|                                | CFDA 84.318 | 13,806           |                               |                          |         |                             |
|                                | CFDA 84.367 | 218,947          |                               |                          |         |                             |
|                                |             | <u>2,536,271</u> |                               |                          |         |                             |
| <b>ISD 0738 HOLDINGFORD</b>    |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 103,056          |                               |                          |         |                             |
|                                | CFDA 10.553 | 8,809            |                               |                          |         |                             |
|                                | CFDA 10.555 | 33,769           |                               |                          |         |                             |
|                                | CFDA 84.010 | 146,454          |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,579            |                               |                          |         |                             |
|                                | CFDA 84.281 | 54,639           |                               |                          |         |                             |
|                                | CFDA 84.298 | 6,738            |                               |                          |         |                             |
|                                | CFDA 84.318 | 3,757            |                               |                          |         |                             |
|                                |             | <u>362,801</u>   |                               |                          |         |                             |
| <b>ISD 0739 KIMBALL</b>        |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 37,966           |                               |                          |         |                             |
|                                | CFDA 10.553 | 4,895            |                               |                          |         |                             |
|                                | CFDA 10.555 | 71,103           |                               |                          |         |                             |
|                                | CFDA 10.556 | 289              |                               |                          |         |                             |
|                                | CFDA 84.010 | 150,367          |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,390            |                               |                          |         |                             |
|                                | CFDA 84.281 | 48,074           |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,767            |                               |                          |         |                             |
|                                |             | <u>323,851</u>   |                               |                          |         |                             |
| <b>ISD 0740 MELROSE</b>        |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 41,257           |                               |                          |         |                             |
|                                | CFDA 10.553 | 14,384           |                               |                          |         |                             |
|                                | CFDA 10.555 | 159,671          |                               |                          |         |                             |
|                                | CFDA 84.010 | 290,664          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|-------------------------------|-------------|------------------|-------------------------------|--------------------------|------------|-----------------------------|
|                               |             |                  |                               | Non-<br>federal          | Federal    |                             |
|                               | CFDA 84.011 | 10,334           |                               |                          |            |                             |
|                               | CFDA 84.027 | 7,327            |                               |                          |            |                             |
|                               | CFDA 84.048 | 1,896            |                               |                          |            |                             |
|                               | CFDA 84.186 | 10,987           |                               |                          |            |                             |
|                               | CFDA 84.298 | 12,328           |                               |                          |            |                             |
|                               | CFDA 84.318 | 8,824            |                               |                          |            |                             |
|                               | CFDA 84.365 | 9,866            |                               |                          |            |                             |
|                               | CFDA 84.367 | 90,579           |                               |                          |            |                             |
|                               |             | <u>658,117</u>   |                               |                          |            |                             |
| <b>ISD 0741 PAYNESVILLE</b>   |             |                  | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                               | CFDA 84.281 | 68,700           |                               |                          |            |                             |
|                               | CFDA 84.010 | 214,356          |                               |                          |            |                             |
|                               | CFDA 84.298 | 15,708           |                               |                          |            |                             |
|                               | CFDA 84.027 | 1,837            |                               |                          |            |                             |
|                               | CFDA 84.186 | 8,350            |                               |                          |            |                             |
|                               | CFDA 84.318 | 5,044            |                               |                          |            |                             |
|                               | CFDA 10.550 | 42,700           |                               |                          |            |                             |
|                               | CFDA 10.555 | 112,930          |                               |                          |            |                             |
|                               |             | <u>469,625</u>   |                               |                          |            |                             |
| <b>ISD 0742 ST CLOUD</b>      |             |                  | <b>Yes</b>                    | <b>Yes</b>               |            |                             |
|                               | CFDA 10.550 | 113,511          |                               |                          |            |                             |
|                               | CFDA 10.556 | 10,233           |                               |                          |            |                             |
|                               | CFDA 10.553 | 159,787          |                               |                          |            |                             |
|                               | CFDA 10.555 | 975,332          |                               |                          |            |                             |
|                               | CFDA 84.010 | 1,292,619        |                               |                          |            |                             |
|                               | CFDA 84.298 | 69,244           |                               |                          |            |                             |
|                               | CFDA 84.340 | 10,679           |                               |                          |            |                             |
|                               | CFDA 84.027 | 1,805,345        |                               |                          |            |                             |
|                               | CFDA 84.173 | 90,493           |                               |                          |            |                             |
|                               | CFDA 84.048 | 69,104           |                               |                          |            |                             |
|                               | CFDA 84.186 | 106,778          |                               |                          |            |                             |
|                               | CFDA 84.002 | 52,765           |                               |                          |            |                             |
|                               | CFDA 84.196 | 46,312           |                               |                          |            |                             |
|                               | CFDA 84.278 | 12,850           |                               |                          |            |                             |
|                               | CFDA 84.318 | 7,614            |                               |                          |            |                             |
|                               | CFDA 84.367 | 252,684          |                               |                          |            |                             |
|                               | CFDA 84.287 | 4,222            |                               |                          |            |                             |
|                               |             | <u>5,079,572</u> |                               |                          |            |                             |
| <b>ISD 0743 SAUK CENTRE</b>   |             |                  | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                               | CFDA 10.550 | 39,528           |                               |                          |            |                             |
|                               | CFDA 10.555 | 127,000          |                               |                          |            |                             |
|                               | CFDA 84.010 | 291,010          |                               |                          |            |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity      | CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------------|-------------|---------|-------------------------------|--------------------------|---------|-----------------------------|
|                                     |             |         |                               | Non-<br>federal          | Federal |                             |
|                                     | CFDA 84.367 | 63,154  |                               |                          |         |                             |
|                                     | CFDA 84.298 | 9,708   |                               |                          |         |                             |
|                                     | CFDA 84.186 | 9,017   |                               |                          |         |                             |
|                                     | CFDA 84.318 | 7,719   |                               |                          |         |                             |
|                                     |             | 547,136 |                               |                          |         |                             |
| <b>ISD 0745 ALBANY</b>              |             |         | Yes                           | Yes                      | Yes     |                             |
|                                     | CFDA 10.550 | 47,678  |                               |                          |         |                             |
|                                     | CFDA 10.555 | 119,611 |                               |                          |         |                             |
|                                     | CFDA 10.556 | 403     |                               |                          |         |                             |
|                                     | CFDA 84.010 | 200,505 |                               |                          |         |                             |
|                                     | CFDA 84.186 | 8,330   |                               |                          |         |                             |
|                                     | CFDA 84.298 | 5,920   |                               |                          |         |                             |
|                                     | CFDA 84.318 | 5,780   |                               |                          |         |                             |
|                                     | CFDA 84.367 | 67,594  |                               |                          |         |                             |
|                                     |             | 455,821 |                               |                          |         |                             |
| <b>ISD 0748 SARTELL</b>             |             |         | Yes                           | Yes                      | Yes     |                             |
|                                     | CFDA 10.555 | 118,467 |                               |                          |         |                             |
|                                     | CFDA 10.556 | 3,257   |                               |                          |         |                             |
|                                     | CFDA 84.010 | 101,697 |                               |                          |         |                             |
|                                     | CFDA 84.186 | 8,109   |                               |                          |         |                             |
|                                     | CFDA 84.281 | 65,427  |                               |                          |         |                             |
|                                     | CFDA 84.298 | 18,320  |                               |                          |         |                             |
|                                     | CFDA 84.318 | 3,110   |                               |                          |         |                             |
|                                     |             | 318,387 |                               |                          |         |                             |
| <b>ISD 0750 ROCORI AREA SCHOOLS</b> |             |         | Yes                           | Yes                      | Yes     |                             |
|                                     | CFDA 10.550 | 83,193  |                               |                          |         |                             |
|                                     | CFDA 10.553 | 6,518   |                               |                          |         |                             |
|                                     | CFDA 10.555 | 183,105 |                               |                          |         |                             |
|                                     | CFDA 10.556 | 4,109   |                               |                          |         |                             |
|                                     | CFDA 84.010 | 112,516 |                               |                          |         |                             |
|                                     | CFDA 84.186 | 9,345   |                               |                          |         |                             |
|                                     | CFDA 84.298 | 18,893  |                               |                          |         |                             |
|                                     | CFDA 84.318 | 2,569   |                               |                          |         |                             |
|                                     | CFDA 84.367 | 59,328  |                               |                          |         |                             |
|                                     |             | 479,576 |                               |                          |         |                             |
| <b>ISD 0756 BLOOMING PRAIRIE</b>    |             |         | Yes                           | Yes                      |         |                             |
|                                     | CFDA 10.550 | 27,018  |                               |                          |         |                             |
|                                     | CFDA 10.553 | 7,813   |                               |                          |         |                             |
|                                     | CFDA 10.555 | 74,638  |                               |                          |         |                             |
|                                     | CFDA 84.010 | 189,828 |                               |                          |         |                             |
|                                     | CFDA 84.186 | 4,668   |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|------------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal    |                             |
|                                | CFDA 84.298 | 1,600            |                               |                          |            |                             |
|                                | CFDA 84.318 | 5,857            |                               |                          |            |                             |
|                                | CFDA 84.367 | 72,570           |                               |                          |            |                             |
|                                |             | <u>383,992</u>   |                               |                          |            |                             |
| <b>ISD 0761 OWATONNA</b>       |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 10.550 | 116,813          |                               |                          |            |                             |
|                                | CFDA 10.556 | 6,420            |                               |                          |            |                             |
|                                | CFDA 10.555 | 389,258          |                               |                          |            |                             |
|                                | CFDA 10.553 | 59,583           |                               |                          |            |                             |
|                                | CFDA 84.002 | 50,228           |                               |                          |            |                             |
|                                | CFDA 84.010 | 368,864          |                               |                          |            |                             |
|                                | CFDA 84.027 | 554,947          |                               |                          |            |                             |
|                                | CFDA 84.048 | 29,788           |                               |                          |            |                             |
|                                | CFDA 84.173 | 48,616           |                               |                          |            |                             |
|                                | CFDA 84.181 | 21,367           |                               |                          |            |                             |
|                                | CFDA 84.186 | 19,053           |                               |                          |            |                             |
|                                | CFDA 84.281 | 115,295          |                               |                          |            |                             |
|                                | CFDA 84.298 | 23,318           |                               |                          |            |                             |
|                                | CFDA 84.011 | 27,473           |                               |                          |            |                             |
|                                |             | <u>1,831,023</u> |                               |                          |            |                             |
| <b>ISD 0777 BENSON</b>         |             |                  | <b>Yes</b>                    | <b>Yes</b>               |            |                             |
|                                | CFDA 84.186 | 3,733            |                               |                          |            |                             |
|                                | CFDA 84.298 | 7,317            |                               |                          |            |                             |
|                                | CFDA 84.010 | 144,557          |                               |                          |            |                             |
|                                | CFDA 84.281 | 55,938           |                               |                          |            |                             |
|                                | CFDA 84.173 | 3,042            |                               |                          |            |                             |
|                                | CFDA 10.565 | 6,330            |                               |                          |            |                             |
|                                | CFDA 10.553 | 24,968           |                               |                          |            |                             |
|                                | CFDA 10.555 | 86,040           |                               |                          |            |                             |
|                                |             | <u>331,925</u>   |                               |                          |            |                             |
| <b>ISD 0786 BERTHA-HEWITT</b>  |             |                  | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                                | CFDA 10.550 | 16,125           |                               |                          |            |                             |
|                                | CFDA 10.553 | 35,472           |                               |                          |            |                             |
|                                | CFDA 10.555 | 88,875           |                               |                          |            |                             |
|                                | CFDA 84.010 | 212,670          |                               |                          |            |                             |
|                                | CFDA 84.027 | 8,824            |                               |                          |            |                             |
|                                | CFDA 84.278 | 395              |                               |                          |            |                             |
|                                | CFDA 84.298 | 4,751            |                               |                          |            |                             |
|                                | CFDA 84.318 | 5,833            |                               |                          |            |                             |
|                                | CFDA 84.367 | 54,130           |                               |                          |            |                             |
|                                |             | <u>427,075</u>   |                               |                          |            |                             |



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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0787 BROWERVILLE</b>                  |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.550                                  | 17,278         |                               |                          |         |                             |
| CFDA 10.553                                  | 42,712         |                               |                          |         |                             |
| CFDA 10.555                                  | 85,435         |                               |                          |         |                             |
| CFDA 84.010                                  | 105,314        |                               |                          |         |                             |
| CFDA 84.027                                  | 8,538          |                               |                          |         |                             |
| CFDA 84.186                                  | 3,284          |                               |                          |         |                             |
| CFDA 84.281                                  | 34,366         |                               |                          |         |                             |
| CFDA 84.298                                  | 3,979          |                               |                          |         |                             |
|  | <u>300,906</u> |                               |                          |         |                             |
| <b>ISD 0813 LAKE CITY</b>                    |                | Yes                           | Yes                      |         |                             |
| CFDA 10.550                                  | 55,983         |                               |                          |         |                             |
| CFDA 10.553                                  | 5,535          |                               |                          |         |                             |
| CFDA 10.555                                  | 86,728         |                               |                          |         |                             |
| CFDA 84.010                                  | 125,037        |                               |                          |         |                             |
| CFDA 84.186                                  | 5,463          |                               |                          |         |                             |
| CFDA 84.298                                  | 8,713          |                               |                          |         |                             |
| CFDA 84.367                                  | 47,821         |                               |                          |         |                             |
| CFDA 84.027                                  | 51,881         |                               |                          |         |                             |
| CFDA 84.173                                  | 8,625          |                               |                          |         |                             |
| CFDA 84.048                                  | 1,726          |                               |                          |         |                             |
|  | <u>397,512</u> |                               |                          |         |                             |
| <b>ISD 0818 VERNDALE</b>                     |                | Yes                           |                          |         |                             |
| CFDA 10.553                                  | 23,478         |                               |                          |         |                             |
| CFDA 10.559                                  | 5,047          |                               |                          |         |                             |
| CFDA 10.555                                  | 75,077         |                               |                          |         |                             |
| CFDA 10.550                                  | 14,188         |                               |                          |         |                             |
| CFDA 84.010                                  | 130,296        |                               |                          |         |                             |
| CFDA 84.298                                  | 3,311          |                               |                          |         |                             |
| CFDA 84.281                                  | 39,885         |                               |                          |         |                             |
| CFDA 84.186                                  | 4,068          |                               |                          |         |                             |
| CFDA 84.318                                  | 2,628          |                               |                          |         |                             |
| CFDA 84.027                                  | 2,819          |                               |                          |         |                             |
|  | <u>300,797</u> |                               |                          |         |                             |
| <b>ISD 0820 SEBEKA</b>                       |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.550                                  | 19,673         |                               |                          |         |                             |
| CFDA 10.553                                  | 23,813         |                               |                          |         |                             |
| CFDA 10.555                                  | 97,466         |                               |                          |         |                             |
| CFDA 84.010                                  | 174,553        |                               |                          |         |                             |
| CFDA 84.367                                  | 49,915         |                               |                          |         |                             |
| CFDA 84.298                                  | 4,814          |                               |                          |         |                             |
| CFDA 84.318                                  | 4,939          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.186 | 5,314            |                               |                          |         |                             |
|                                |             | <u>380,487</u>   |                               |                          |         |                             |
| <b>ISD 0821 MENAHGA</b>        |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 10.553 | 36,565           |                               |                          |         |                             |
|                                | CFDA 10.555 | 119,510          |                               |                          |         |                             |
|                                | CFDA 10.558 | 18,596           |                               |                          |         |                             |
|                                | CFDA 10.550 | 5                |                               |                          |         |                             |
|                                | CFDA 84.010 | 170,825          |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,698            |                               |                          |         |                             |
|                                | CFDA 84.367 | 52,236           |                               |                          |         |                             |
|                                | CFDA 84.318 | 5,115            |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,503            |                               |                          |         |                             |
|                                | CFDA 84.358 | 14,224           |                               |                          |         |                             |
|                                |             | <u>428,277</u>   |                               |                          |         |                             |
| <b>ISD 0831 FOREST LAKE</b>    |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 84.173 | 60,131           |                               |                          |         |                             |
|                                | CFDA 84.027 | 840,721          |                               |                          |         |                             |
|                                | CFDA 84.010 | 447,246          |                               |                          |         |                             |
|                                | CFDA 84.281 | 214,339          |                               |                          |         |                             |
|                                | CFDA 84.298 | 43,432           |                               |                          |         |                             |
|                                | CFDA 84.186 | 25,668           |                               |                          |         |                             |
|                                | CFDA 84.181 | 211,200          |                               |                          |         |                             |
|                                | CFDA 84.365 | 2,402            |                               |                          |         |                             |
|                                | CFDA 93.575 | 3,446            |                               |                          |         |                             |
|                                | CFDA 94.004 | 15,453           |                               |                          |         |                             |
|                                | CFDA 10.550 | 203,895          |                               |                          |         |                             |
|                                | CFDA 10.556 | 4,869            |                               |                          |         |                             |
|                                | CFDA 10.553 | 50,993           |                               |                          |         |                             |
|                                | CFDA 10.555 | 458,455          |                               |                          |         |                             |
|                                |             | <u>2,582,250</u> |                               |                          |         |                             |
| <b>ISD 0832 MAHTOMEDI</b>      |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 38,876           |                               |                          |         |                             |
|                                | CFDA 10.555 | 58,113           |                               |                          |         |                             |
|                                | CFDA 10.556 | 1,634            |                               |                          |         |                             |
|                                | CFDA 84.010 | 103,175          |                               |                          |         |                             |
|                                | CFDA 84.027 | 297,099          |                               |                          |         |                             |
|                                | CFDA 84.173 | 11,663           |                               |                          |         |                             |
|                                | CFDA 84.186 | 11,380           |                               |                          |         |                             |
|                                | CFDA 84.367 | 65,143           |                               |                          |         |                             |
|                                | CFDA 84.298 | 15,457           |                               |                          |         |                             |
|                                |             | <u>602,540</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0834 STILLWATER</b>                    |                  |                               |                          |         |                             |
| CFDA 84.027                                   | 881,382          | Yes                           | Yes                      |         |                             |
| CFDA 84.173                                   | 52,008           |                               |                          |         |                             |
| CFDA 84.010                                   | 408,776          |                               |                          |         |                             |
| CFDA 84.298                                   | 52,813           |                               |                          |         |                             |
| CFDA 84.367                                   | 208,738          |                               |                          |         |                             |
| CFDA 84.186                                   | 60,067           |                               |                          |         |                             |
| CFDA 84.215                                   | 79,649           |                               |                          |         |                             |
| CFDA 10.550                                   | 173,487          |                               |                          |         |                             |
| CFDA 10.555                                   | 345,410          |                               |                          |         |                             |
| CFDA 10.556                                   | 24,237           |                               |                          |         |                             |
|   | <u>2,286,567</u> |                               |                          |         |                             |
| <b>ISD 0836 BUTTERFIELD</b>                   |                  |                               |                          |         |                             |
| CFDA 10.550                                   | 3,955            | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                   | 10,663           |                               |                          |         |                             |
| CFDA 10.555                                   | 28,046           |                               |                          |         |                             |
| CFDA 10.556                                   | 325              |                               |                          |         |                             |
| CFDA 84.010                                   | 26,637           |                               |                          |         |                             |
| CFDA 84.027                                   | 1,119            |                               |                          |         |                             |
| CFDA 84.186                                   | 1,041            |                               |                          |         |                             |
| CFDA 84.298                                   | 1,090            |                               |                          |         |                             |
| CFDA 84.332                                   | 100,000          |                               |                          |         |                             |
| CFDA 84.340                                   | 2,894            |                               |                          |         |                             |
| CFDA 84.352                                   | 485,749          |                               |                          |         |                             |
| CFDA 84.358                                   | 20,563           |                               |                          |         |                             |
| CFDA 84.367                                   | 11,407           |                               |                          |         |                             |
|   | <u>693,489</u>   |                               |                          |         |                             |
| <b>ISD 0837 MADELIA</b>                       |                  |                               |                          |         |                             |
| CFDA 84.010                                   | 111,999          | Yes                           | Yes                      |         |                             |
| CFDA 84.011                                   | 19,326           |                               |                          |         |                             |
| CFDA 84.367                                   | 33,094           |                               |                          |         |                             |
| CFDA 84.278                                   | 5,034            |                               |                          |         |                             |
| CFDA 84.318                                   | 3,255            |                               |                          |         |                             |
| CFDA 84.186                                   | 3,993            |                               |                          |         |                             |
| CFDA 84.358                                   | 20,094           |                               |                          |         |                             |
| CFDA 84.365                                   | 13,584           |                               |                          |         |                             |
| CFDA 84.215                                   | 138,432          |                               |                          |         |                             |
| CFDA 84.298                                   | 4,370            |                               |                          |         |                             |
| CFDA 10.550                                   | 17,561           |                               |                          |         |                             |
| CFDA 10.553                                   | 25,627           |                               |                          |         |                             |
| CFDA 10.555                                   | 81,733           |                               |                          |         |                             |
|   | <u>478,102</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 0840 ST JAMES</b>                      |                |                               |                          |         |                             |
| CFDA 10.550                                   | 27,202         | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                   | 35,921         |                               |                          |         |                             |
| CFDA 10.555                                   | 151,802        |                               |                          |         |                             |
| CFDA 84.010                                   | 221,768        |                               |                          |         |                             |
| CFDA 84.011                                   | 71,499         |                               |                          |         |                             |
| CFDA 84.186                                   | 9,034          |                               |                          |         |                             |
| CFDA 84.213                                   | 103,493        |                               |                          |         |                             |
| CFDA 84.298                                   | 9,229          |                               |                          |         |                             |
| CFDA 84.318                                   | 6,371          |                               |                          |         |                             |
| CFDA 84.365                                   | 13,269         |                               |                          |         |                             |
| CFDA 84.367                                   | 68,407         |                               |                          |         |                             |
|   | <u>717,995</u> |                               |                          |         |                             |
| <b>ISD 0846 BRECKENRIDGE</b>                  |                |                               |                          |         |                             |
| CFDA 10.550                                   | 17,428         | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.553                                   | 10,235         |                               |                          |         |                             |
| CFDA 10.555                                   | 83,273         |                               |                          |         |                             |
| CFDA 10.560                                   | 21,936         |                               |                          |         |                             |
| CFDA 84.010                                   | 180,531        |                               |                          |         |                             |
| CFDA 84.011                                   | 75,552         |                               |                          |         |                             |
| CFDA 84.186                                   | 4,094          |                               |                          |         |                             |
| CFDA 84.281                                   | 53,343         |                               |                          |         |                             |
| CFDA 84.298                                   | 7,244          |                               |                          |         |                             |
| CFDA 93.590                                   | 56,446         |                               |                          |         |                             |
|   | <u>510,082</u> |                               |                          |         |                             |
| <b>ISD 0857 LEWISTON</b>                      |                |                               |                          |         |                             |
| CFDA 10.550                                   | 23,424         | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                   | 11,442         |                               |                          |         |                             |
| CFDA 10.555                                   | 75,554         |                               |                          |         |                             |
| CFDA 84.010                                   | 157,525        |                               |                          |         |                             |
| CFDA 84.027                                   | 19,008         |                               |                          |         |                             |
| CFDA 84.173                                   | 495            |                               |                          |         |                             |
| CFDA 84.186                                   | 4,591          |                               |                          |         |                             |
| CFDA 84.215                                   | 2,500          |                               |                          |         |                             |
| CFDA 84.298                                   | 6,316          |                               |                          |         |                             |
| CFDA 84.367                                   | 58,442         |                               |                          |         |                             |
|   | <u>359,297</u> |                               |                          |         |                             |
| <b>ISD 0858 ST CHARLES</b>                    |                |                               |                          |         |                             |
| CFDA 10.550                                   | 28,081         | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                   | 4,207          |                               |                          |         |                             |
| CFDA 10.555                                   | 105,501        |                               |                          |         |                             |
| CFDA 84.010                                   | 180,792        |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|------------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal    |                             |
|                                | CFDA 84.186 | 6,535            |                               |                          |            |                             |
|                                | CFDA 84.298 | 7,230            |                               |                          |            |                             |
|                                | CFDA 84.367 | 57,075           |                               |                          |            |                             |
|                                |             | <u>389,421</u>   |                               |                          |            |                             |
| <b>ISD 0861 WINONA</b>         |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 10.553 | 31,001           |                               |                          |            |                             |
|                                | CFDA 10.555 | 394,491          |                               |                          |            |                             |
|                                | CFDA 10.555 | 703              |                               |                          |            |                             |
|                                | CFDA 84.002 | 11,986           |                               |                          |            |                             |
|                                | CFDA 84.010 | 652,471          |                               |                          |            |                             |
|                                | CFDA 84.367 | 173,425          |                               |                          |            |                             |
|                                | CFDA 84.186 | 20,443           |                               |                          |            |                             |
|                                | CFDA 84.298 | 20,095           |                               |                          |            |                             |
|                                | CFDA 84.318 | 5,037            |                               |                          |            |                             |
|                                | CFDA 10.550 | 111,194          |                               |                          |            |                             |
|                                |             | <u>1,420,846</u> |                               |                          |            |                             |
| <b>ISD 0876 ANNANDALE</b>      |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 10.550 | 65,040           |                               |                          |            |                             |
|                                | CFDA 10.553 | 10,538           |                               |                          |            |                             |
|                                | CFDA 10.555 | 142,968          |                               |                          |            |                             |
|                                | CFDA 10.556 | 2,597            |                               |                          |            |                             |
|                                | CFDA 84.010 | 180,443          |                               |                          |            |                             |
|                                | CFDA 84.298 | 6,197            |                               |                          |            |                             |
|                                | CFDA 84.281 | 72,657           |                               |                          |            |                             |
|                                | CFDA 84.186 | 8,703            |                               |                          |            |                             |
|                                | CFDA 84.318 | 4,807            |                               |                          |            |                             |
|                                |             | <u>493,950</u>   |                               |                          |            |                             |
| <b>ISD 0879 DELANO</b>         |             |                  | <b>Yes</b>                    |                          |            |                             |
|                                | CFDA 84.010 | 124,315          |                               |                          |            |                             |
|                                | CFDA 84.186 | 6,986            |                               |                          |            |                             |
|                                | CFDA 84.281 | 64,329           |                               |                          |            |                             |
|                                | CFDA 84.298 | 11,543           |                               |                          |            |                             |
|                                | CFDA 10.550 | 50,758           |                               |                          |            |                             |
|                                | CFDA 10.553 | 2,862            |                               |                          |            |                             |
|                                | CFDA 10.555 | 90,842           |                               |                          |            |                             |
|                                | CFDA 10.556 | 2,476            |                               |                          |            |                             |
|                                | CFDA 83.544 | 4,705            |                               |                          |            |                             |
|                                |             | <u>358,816</u>   |                               |                          |            |                             |
| <b>ISD 0882 MONTICELLO</b>     |             |                  | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|                                | CFDA 10.550 | 93,512           |                               |                          |            |                             |
|                                | CFDA 10.555 | 183,346          |                               |                          |            |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity          | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 84.002 | 38,040           |                               |                          |         |                             |
|  | CFDA 84.010 | 189,014          |                               |                          |         |                             |
|  | CFDA 84.027 | 1,137,932        |                               |                          |         |                             |
|  | CFDA 84.281 | 105,026          |                               |                          |         |                             |
|  | CFDA 84.173 | 45,770           |                               |                          |         |                             |
|  | CFDA 84.181 | 68,327           |                               |                          |         |                             |
|  | CFDA 84.186 | 14,201           |                               |                          |         |                             |
|  | CFDA 84.298 | 22,554           |                               |                          |         |                             |
|  |             | <u>1,897,722</u> |                               |                          |         |                             |
| <b>ISD 0885 ST MICHAEL-ALBERTVILLE</b> |             |                  | Yes                           | Yes                      | Yes     |                             |
|  | CFDA 10.550 | 78,319           |                               |                          |         |                             |
|  | CFDA 10.555 | 141,797          |                               |                          |         |                             |
|  | CFDA 84.010 | 52,000           |                               |                          |         |                             |
|  | CFDA 84.281 | 44,704           |                               |                          |         |                             |
|  | CFDA 84.298 | 12,000           |                               |                          |         |                             |
|  | CFDA 84.186 | 6,994            |                               |                          |         |                             |
|  | CFDA 84.318 | 1,359            |                               |                          |         |                             |
|  |             | <u>337,173</u>   |                               |                          |         |                             |
| <b>ISD 0891 CANBY</b>                  |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 84.027 | 56,140           |                               |                          |         |                             |
|  | CFDA 84.173 | 4,506            |                               |                          |         |                             |
|  | CFDA 84.186 | 3,899            |                               |                          |         |                             |
|  | CFDA 84.010 | 100,049          |                               |                          |         |                             |
|  | CFDA 84.281 | 37,657           |                               |                          |         |                             |
|  | CFDA 84.318 | 3,011            |                               |                          |         |                             |
|  | CFDA 84.298 | 4,850            |                               |                          |         |                             |
|  | CFDA 10.555 | 135,291          |                               |                          |         |                             |
|  | CFDA 10.553 | 40,273           |                               |                          |         |                             |
|  |             | <u>385,676</u>   |                               |                          |         |                             |
| <b>ISD 0911 CAMBRIDGE</b>              |             |                  | Yes                           |                          |         |                             |
|  | CFDA 84.298 | 24,596           |                               |                          |         |                             |
|  | CFDA 84.010 | 356,528          |                               |                          |         |                             |
|  | CFDA 84.027 | 1,527,561        |                               |                          |         |                             |
|  | CFDA 84.173 | 90,110           |                               |                          |         |                             |
|  | CFDA 84.181 | 72,066           |                               |                          |         |                             |
|  | CFDA 84.186 | 15,214           |                               |                          |         |                             |
|  | CFDA 84.367 | 147,192          |                               |                          |         |                             |
|  | CFDA 84.002 | 12,571           |                               |                          |         |                             |
|  | CFDA 10.550 | 119,173          |                               |                          |         |                             |
|  | CFDA 10.553 | 47,434           |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 10.555 | 334,406          |                               |                          |         |                             |
|                                |             | <u>2,746,851</u> |                               |                          |         |                             |
| ISD 0912 MILACA                |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 62,209           |                               |                          |         |                             |
|                                | CFDA 10.553 | 59,896           |                               |                          |         |                             |
|                                | CFDA 10.555 | 211,787          |                               |                          |         |                             |
|                                | CFDA 84.010 | 253,840          |                               |                          |         |                             |
|                                | CFDA 84.048 | 58,576           |                               |                          |         |                             |
|                                | CFDA 84.186 | 9,605            |                               |                          |         |                             |
|                                | CFDA 84.367 | 91,668           |                               |                          |         |                             |
|                                | CFDA 84.298 | 15,912           |                               |                          |         |                             |
|                                | CFDA 84.318 | 4,556            |                               |                          |         |                             |
|                                |             | <u>768,049</u>   |                               |                          |         |                             |
| ISD 2125 DODGE CENTER          |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 33,227           |                               |                          |         |                             |
|                                | CFDA 10.553 | 23,724           |                               |                          |         |                             |
|                                | CFDA 10.555 | 107,489          |                               |                          |         |                             |
|                                | CFDA 84.010 | 117,309          |                               |                          |         |                             |
|                                | CFDA 84.011 | 7,669            |                               |                          |         |                             |
|                                | CFDA 84.186 | 5,666            |                               |                          |         |                             |
|                                | CFDA 84.298 | 6,959            |                               |                          |         |                             |
|                                | CFDA 84.318 | 3,625            |                               |                          |         |                             |
|                                | CFDA 84.367 | 45,209           |                               |                          |         |                             |
|                                |             | <u>350,877</u>   |                               |                          |         |                             |
| ISD 2134 UNITED SOUTH CENTRAL  |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 84.010 | 214,427          |                               |                          |         |                             |
|                                | CFDA 84.186 | 7,073            |                               |                          |         |                             |
|                                | CFDA 84.318 | 5,686            |                               |                          |         |                             |
|                                | CFDA 84.298 | 7,415            |                               |                          |         |                             |
|                                | CFDA 84.281 | 60,372           |                               |                          |         |                             |
|                                | CFDA 10.550 | 43,844           |                               |                          |         |                             |
|                                | CFDA 10.553 | 29,812           |                               |                          |         |                             |
|                                | CFDA 10.555 | 147,256          |                               |                          |         |                             |
|                                | CFDA 10.556 | 293              |                               |                          |         |                             |
|                                |             | <u>516,178</u>   |                               |                          |         |                             |
| ISD 2135 MAPLE RIVER           |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.550 | 34,858           |                               |                          |         |                             |
|                                | CFDA 10.553 | 31,165           |                               |                          |         |                             |
|                                | CFDA 10.555 | 123,849          |                               |                          |         |                             |
|                                | CFDA 10.556 | 104              |                               |                          |         |                             |
|                                | CFDA 84.010 | 133,372          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity                | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |           |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 84.048 | 1,451     |                               |                          |         |                             |
|   | CFDA 84.186 | 4,039     |                               |                          |         |                             |
|   | CFDA 84.298 | 6,945     |                               |                          |         |                             |
|   | CFDA 84.367 | 50,587    |                               |                          |         |                             |
|   |             | 386,370   |                               |                          |         |                             |
| <b>ISD 2137 KINGS LAND</b>                    |             |           | Yes                           | Yes                      | Yes     |                             |
|   | CFDA 10.550 | 17,199    |                               |                          |         |                             |
|   | CFDA 10.553 | 11,168    |                               |                          |         |                             |
|   | CFDA 10.555 | 66,080    |                               |                          |         |                             |
|   | CFDA 10.556 | 77        |                               |                          |         |                             |
|   | CFDA 84.010 | 160,845   |                               |                          |         |                             |
|   | CFDA 84.281 | 47,943    |                               |                          |         |                             |
|   | CFDA 84.298 | 6,665     |                               |                          |         |                             |
|   | CFDA 84.186 | 6,415     |                               |                          |         |                             |
|   | CFDA 84.318 | 4,909     |                               |                          |         |                             |
|   |             | 321,301   |                               |                          |         |                             |
| <b>ISD 2142 ST LOUIS COUNTY</b>               |             |           | Yes                           | Yes                      | Yes     |                             |
|   | CFDA 10.553 | 80,846    |                               |                          |         |                             |
|   | CFDA 10.555 | 268,682   |                               |                          |         |                             |
|   | CFDA 10.550 | 107,881   |                               |                          |         |                             |
|   | CFDA 84.027 | 7,500     |                               |                          |         |                             |
|   | CFDA 84.010 | 592,145   |                               |                          |         |                             |
|   | CFDA 84.186 | 24,405    |                               |                          |         |                             |
|   | CFDA 84.215 | 3,500     |                               |                          |         |                             |
|   | CFDA 84.298 | 20,186    |                               |                          |         |                             |
|   | CFDA 84.318 | 4,031     |                               |                          |         |                             |
|   | CFDA 84.332 | 127,872   |                               |                          |         |                             |
|   | CFDA 84.367 | 53,163    |                               |                          |         |                             |
|   |             | 1,290,211 |                               |                          |         |                             |
| <b>ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN</b> |             |           | Yes                           | Yes                      |         |                             |
|   | CFDA 10.550 | 60,327    |                               |                          |         |                             |
|   | CFDA 10.553 | 18,615    |                               |                          |         |                             |
|   | CFDA 10.555 | 90,948    |                               |                          |         |                             |
|   | CFDA 84.010 | 147,691   |                               |                          |         |                             |
|   | CFDA 84.048 | 5,866     |                               |                          |         |                             |
|   | CFDA 84.186 | 5,713     |                               |                          |         |                             |
|   | CFDA 84.298 | 6,404     |                               |                          |         |                             |
|   | CFDA 84.318 | 70        |                               |                          |         |                             |
|   | CFDA 84.367 | 47,771    |                               |                          |         |                             |
|   |             | 383,405   |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 2144 CHISAGO LAKES</b>                |                |                               |                          |         |                             |
| CFDA 84.010                                  | 264,809        | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.048                                  | 10,322         |                               |                          |         |                             |
| CFDA 84.186                                  | 13,197         |                               |                          |         |                             |
| CFDA 84.281                                  | 106,417        |                               |                          |         |                             |
| CFDA 84.298                                  | 20,794         |                               |                          |         |                             |
| CFDA 84.318                                  | 5,477          |                               |                          |         |                             |
| CFDA 10.550                                  | 73,680         |                               |                          |         |                             |
| CFDA 10.555                                  | 244,946        |                               |                          |         |                             |
| CFDA 10.556                                  | 3,649          |                               |                          |         |                             |
|  | <u>743,291</u> |                               |                          |         |                             |
| <b>ISD 2149 MINNEWASKA</b>                   |                |                               |                          |         |                             |
| CFDA 10.550                                  | 46,972         | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                  | 65,869         |                               |                          |         |                             |
| CFDA 10.555                                  | 171,764        |                               |                          |         |                             |
| CFDA 84.010                                  | 256,572        |                               |                          |         |                             |
| CFDA 84.367                                  | 82,928         |                               |                          |         |                             |
| CFDA 84.186                                  | 10,776         |                               |                          |         |                             |
| CFDA 84.298                                  | 10,398         |                               |                          |         |                             |
| CFDA 84.330                                  | 3,550          |                               |                          |         |                             |
|  | <u>648,829</u> |                               |                          |         |                             |
| <b>ISD 2154 EVELETH-GILBERT</b>              |                |                               |                          |         |                             |
| CFDA 10.553                                  | 25,455         | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.555                                  | 126,447        |                               |                          |         |                             |
| CFDA 10.550                                  | 30,579         |                               |                          |         |                             |
| CFDA 84.010                                  | 237,733        |                               |                          |         |                             |
| CFDA 84.186                                  | 10,093         |                               |                          |         |                             |
| CFDA 84.298                                  | 9,422          |                               |                          |         |                             |
| CFDA 84.318                                  | 6,674          |                               |                          |         |                             |
| CFDA 84.367                                  | 73,785         |                               |                          |         |                             |
|  | <u>520,188</u> |                               |                          |         |                             |
| <b>ISD 2155 WADENA-DEER CREEK</b>            |                |                               |                          |         |                             |
| CFDA 10.550                                  | 49,906         | Yes                           |                          |         |                             |
| CFDA 10.553                                  | 47,522         |                               |                          |         |                             |
| CFDA 10.555                                  | 189,489        |                               |                          |         |                             |
| CFDA 10.556                                  | 160            |                               |                          |         |                             |
| CFDA 10.558                                  | 28,460         |                               |                          |         |                             |
| CFDA 84.002                                  | 17,123         |                               |                          |         |                             |
| CFDA 84.010                                  | 264,751        |                               |                          |         |                             |
| CFDA 84.186                                  | 9,121          |                               |                          |         |                             |
| CFDA 84.281                                  | 77,514         |                               |                          |         |                             |
| CFDA 84.298                                  | 9,637          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity          | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 84.010 | 7,545          |                               |                          |         |                             |
|   |             | <u>701,228</u> |                               |                          |         |                             |
| <b>ISD 2164 DILWORTH-GLYNDON-FELTON</b> |             |                | Yes                           | Yes                      | Yes     |                             |
|   | CFDA 10.550 | 5,371          |                               |                          |         |                             |
|   | CFDA 10.553 | 22,941         |                               |                          |         |                             |
|   | CFDA 10.555 | 78,126         |                               |                          |         |                             |
|   | CFDA 84.101 | 154,365        |                               |                          |         |                             |
|   | CFDA 84.206 | 8,332          |                               |                          |         |                             |
|   | CFDA 84.281 | 7,717          |                               |                          |         |                             |
|   | CFDA 84.173 | 15,018         |                               |                          |         |                             |
|   | CFDA 84.186 | 3,039          |                               |                          |         |                             |
|   | CFDA 84.276 | 2,466          |                               |                          |         |                             |
|   | CFDA 84.340 | 38,799         |                               |                          |         |                             |
|   |             | <u>336,174</u> |                               |                          |         |                             |
| <b>ISD 2165 HINCKLEY-FINLAYSON</b>      |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 10.550 | 23,411         |                               |                          |         |                             |
|   | CFDA 10.553 | 48,172         |                               |                          |         |                             |
|   | CFDA 10.555 | 150,550        |                               |                          |         |                             |
|   | CFDA 84.186 | 8,076          |                               |                          |         |                             |
|   | CFDA 84.010 | 270,000        |                               |                          |         |                             |
|   | CFDA 84.367 | 65,316         |                               |                          |         |                             |
|   | CFDA 84.318 | 7,704          |                               |                          |         |                             |
|   | CFDA 84.298 | 8,555          |                               |                          |         |                             |
|   | CFDA 84.186 | 8,787          |                               |                          |         |                             |
|   |             | <u>590,571</u> |                               |                          |         |                             |
| <b>ISD 2169 MURRAY COUNTY</b>           |             |                | Yes                           |                          |         |                             |
|   | CFDA 10.550 | 25,060         |                               |                          |         |                             |
|   | CFDA 10.555 | 80,811         |                               |                          |         |                             |
|   | CFDA 10.556 | 465            |                               |                          |         |                             |
|   | CFDA 10.553 | 29,210         |                               |                          |         |                             |
|   | CFDA 84.010 | 135,905        |                               |                          |         |                             |
|   | CFDA 84.281 | 40,387         |                               |                          |         |                             |
|   | CFDA 84.298 | 4,743          |                               |                          |         |                             |
|   | CFDA 84.186 | 3,718          |                               |                          |         |                             |
|   | CFDA 84.181 | 13,014         |                               |                          |         |                             |
|   | CFDA 84.173 | 1,304          |                               |                          |         |                             |
|   |             | <u>334,617</u> |                               |                          |         |                             |
| <b>ISD 2170 STAPLES-MOTLEY</b>          |             |                | Yes                           |                          |         |                             |
|   | CFDA 10.550 | 43,891         |                               |                          |         |                             |
|   | CFDA 10.553 | 79,827         |                               |                          |         |                             |
|   | CFDA 10.555 | 253,659        |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|---------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |         |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 10.559 | 12,279  |                               |                          |         |                             |
|                                | CFDA 84.010 | 445,820 |                               |                          |         |                             |
|                                | CFDA 84.186 | 10,893  |                               |                          |         |                             |
|                                | CFDA 84.215 | 2,500   |                               |                          |         |                             |
|                                | CFDA 84.367 | 119,840 |                               |                          |         |                             |
|                                | CFDA 84.298 | 12,596  |                               |                          |         |                             |
|                                | CFDA 84.318 | 1,973   |                               |                          |         |                             |
|                                |             | 983,278 |                               |                          |         |                             |
| ISD 2174 PINE RIVER - BACKUS   |             |         | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 34,141  |                               |                          |         |                             |
|                                | CFDA 10.553 | 39,071  |                               |                          |         |                             |
|                                | CFDA 10.555 | 152,011 |                               |                          |         |                             |
|                                | CFDA 84.010 | 301,909 |                               |                          |         |                             |
|                                | CFDA 84.027 | 37,035  |                               |                          |         |                             |
|                                | CFDA 84.048 | 11,934  |                               |                          |         |                             |
|                                | CFDA 84.186 | 9,111   |                               |                          |         |                             |
|                                | CFDA 84.278 | 4,350   |                               |                          |         |                             |
|                                | CFDA 84.281 | 83,771  |                               |                          |         |                             |
|                                | CFDA 84.298 | 7,959   |                               |                          |         |                             |
|                                | CFDA 84.318 | 9,022   |                               |                          |         |                             |
|                                | CFDA 84.358 | 25,041  |                               |                          |         |                             |
|                                |             | 715,355 |                               |                          |         |                             |
| ISD 2176 WARREN-ALVARADO-OSLO  |             |         | Yes                           |                          |         |                             |
|                                | CFDA 10.553 | 12,447  |                               |                          |         |                             |
|                                | CFDA 10.555 | 46,496  |                               |                          |         |                             |
|                                | CFDA 10.565 | 11,558  |                               |                          |         |                             |
|                                | CFDA 84.338 | 368,379 |                               |                          |         |                             |
|                                | CFDA 84.010 | 108,549 |                               |                          |         |                             |
|                                | CFDA 84.011 | 10,213  |                               |                          |         |                             |
|                                | CFDA 84.298 | 3,107   |                               |                          |         |                             |
|                                | CFDA 84.281 | 35,364  |                               |                          |         |                             |
|                                | CFDA 84.318 | 3,033   |                               |                          |         |                             |
|                                |             | 599,146 |                               |                          |         |                             |
| ISD 2180 MACCRAY               |             |         | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.010 | 108,166 |                               |                          |         |                             |
|                                | CFDA 84.298 | 5,492   |                               |                          |         |                             |
|                                | CFDA 84.186 | 4,043   |                               |                          |         |                             |
|                                | CFDA 84.281 | 46,171  |                               |                          |         |                             |
|                                | CFDA 84.048 | 9,638   |                               |                          |         |                             |
|                                | CFDA 10.550 | 18,972  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|                               |             |                |                               | Non-<br>federal          | Federal |                             |
|                               | CFDA 10.555 | 86,833         |                               |                          |         |                             |
|                               |             | <u>279,315</u> |                               |                          |         |                             |
| ISD 2184 LUVERNE              |             |                | Yes                           | Yes                      |         |                             |
|                               | CFDA 84.010 | 165,215        |                               |                          |         |                             |
|                               | CFDA 84.298 | 9,315          |                               |                          |         |                             |
|                               | CFDA 84.186 | 5,841          |                               |                          |         |                             |
|                               | CFDA 84.181 | 5,225          |                               |                          |         |                             |
|                               | CFDA 84.367 | 59,223         |                               |                          |         |                             |
|                               | CFDA 84.013 | 13,500         |                               |                          |         |                             |
|                               | CFDA 10.550 | 39,276         |                               |                          |         |                             |
|                               | CFDA 10.553 | 30,678         |                               |                          |         |                             |
|                               | CFDA 10.555 | 122,260        |                               |                          |         |                             |
|                               |             | <u>450,533</u> |                               |                          |         |                             |
| ISD 2190 YELLOW MEDICINE EAST |             |                | Yes                           |                          |         |                             |
|                               | CFDA 84.298 | 7,287          |                               |                          |         |                             |
|                               | CFDA 84.281 | 51,909         |                               |                          |         |                             |
|                               | CFDA 84.186 | 5,223          |                               |                          |         |                             |
|                               | CFDA 84.010 | 158,981        |                               |                          |         |                             |
|                               | CFDA 84.011 | 4,406          |                               |                          |         |                             |
|                               | CFDA 84.002 | 9,453          |                               |                          |         |                             |
|                               | CFDA 10.555 | 171,967        |                               |                          |         |                             |
|                               | CFDA 10.553 | 30,846         |                               |                          |         |                             |
|                               |             | <u>440,072</u> |                               |                          |         |                             |
| ISD 2198 FILLMORE CENTRAL     |             |                | Yes                           | Yes                      | Yes     |                             |
|                               | CFDA 10.550 | 19,348         |                               |                          |         |                             |
|                               | CFDA 10.553 | 8,574          |                               |                          |         |                             |
|                               | CFDA 10.555 | 57,185         |                               |                          |         |                             |
|                               | CFDA 84.010 | 190,786        |                               |                          |         |                             |
|                               | CFDA 84.281 | 56,818         |                               |                          |         |                             |
|                               | CFDA 84.298 | 5,815          |                               |                          |         |                             |
|                               | CFDA 84.186 | 6,625          |                               |                          |         |                             |
|                               | CFDA 84.048 | 3,977          |                               |                          |         |                             |
|                               |             | <u>349,128</u> |                               |                          |         |                             |
| ISD 2310 SIBLEY EAST          |             |                | Yes                           | Yes                      |         |                             |
|                               | CFDA 84.010 | 135,534        |                               |                          |         |                             |
|                               | CFDA 84.011 | 19,507         |                               |                          |         |                             |
|                               | CFDA 84.367 | 43,886         |                               |                          |         |                             |
|                               | CFDA 84.298 | 7,865          |                               |                          |         |                             |
|                               | CFDA 84.186 | 6,702          |                               |                          |         |                             |
|                               | CFDA 84.365 | 10,734         |                               |                          |         |                             |
|                               | CFDA 84.318 | 3,466          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity                 | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 84.215 | 2,500          |                               |                          |         |                             |
|  | CFDA 10.550 | 32,130         |                               |                          |         |                             |
|  | CFDA 10.555 | 134,754        |                               |                          |         |                             |
|  | CFDA 10.556 | 297            |                               |                          |         |                             |
|  |             | <u>397,375</u> |                               |                          |         |                             |
| <b>ISD 2342 WEST CENTRAL AREA SCHOOLS</b>      |             |                | Yes                           | Yes                      |         |                             |
|  | CFDA 10.550 | 31,379         |                               |                          |         |                             |
|  | CFDA 10.553 | 14,264         |                               |                          |         |                             |
|  | CFDA 10.555 | 101,278        |                               |                          |         |                             |
|  | CFDA 10.556 | 333            |                               |                          |         |                             |
|  | CFDA 84.010 | 172,457        |                               |                          |         |                             |
|  | CFDA 84.367 | 47,681         |                               |                          |         |                             |
|  | CFDA 84.186 | 16,089         |                               |                          |         |                             |
|  | CFDA 84.298 | 5,978          |                               |                          |         |                             |
|  | CFDA 84.318 | 5,045          |                               |                          |         |                             |
|  |             | <u>394,504</u> |                               |                          |         |                             |
| <b>ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQUI</b> |             |                | Yes                           | Yes                      |         |                             |
|  | CFDA 84.010 | 118,495        |                               |                          |         |                             |
|  | CFDA 84.186 | 3,336          |                               |                          |         |                             |
|  | CFDA 84.281 | 32,221         |                               |                          |         |                             |
|  | CFDA 84.298 | 3,552          |                               |                          |         |                             |
|  | CFDA 84.318 | 3,238          |                               |                          |         |                             |
|  | CFDA 84.352 | 260,575        |                               |                          |         |                             |
|  | CFDA 93.262 | 1,500          |                               |                          |         |                             |
|  | CFDA 10.550 | 9,121          |                               |                          |         |                             |
|  | CFDA 10.553 | 12,582         |                               |                          |         |                             |
|  | CFDA 10.555 | 38,984         |                               |                          |         |                             |
|  |             | <u>483,604</u> |                               |                          |         |                             |
| <b>ISD 2364 BELGRADE-BROOTEN-ELROSA</b>        |             |                | Yes                           | Yes                      | Yes     |                             |
|  | CFDA 10.550 | 24,360         |                               |                          |         |                             |
|  | CFDA 10.553 | 35,390         |                               |                          |         |                             |
|  | CFDA 10.555 | 107,060        |                               |                          |         |                             |
|  | CFDA 10.558 | 710            |                               |                          |         |                             |
|  | CFDA 10.558 | 6,893          |                               |                          |         |                             |
|  | CFDA 84.010 | 136,932        |                               |                          |         |                             |
|  | CFDA 84.011 | 19,705         |                               |                          |         |                             |
|  | CFDA 84.318 | 3,483          |                               |                          |         |                             |
|  | CFDA 84.186 | 4,787          |                               |                          |         |                             |
|  | CFDA 84.367 | 45,956         |                               |                          |         |                             |
|  | CFDA 84.298 | 5,266          |                               |                          |         |                             |
|  |             | <u>390,542</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity           | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 2365 GIBBON-FAIRFAX-WINTHROP</b> |             |                |                               |                          |         |                             |
| CFDA                                    | 10.550      | 24,868         | Yes                           | Yes                      |         |                             |
| CFDA                                    | 10.553      | 16,642         |                               |                          |         |                             |
| CFDA                                    | 10.555      | 106,336        |                               |                          |         |                             |
| CFDA                                    | 10.556      | 589            |                               |                          |         |                             |
| CFDA                                    | 84.010      | 210,840        |                               |                          |         |                             |
| CFDA                                    | 84.206      | 7,411          |                               |                          |         |                             |
| CFDA                                    | 84.281      | 58,193         |                               |                          |         |                             |
| CFDA                                    | 84.186      | 6,247          |                               |                          |         |                             |
| CFDA                                    | 84.365      | 2,113          |                               |                          |         |                             |
| CFDA                                    | 84.318      | 5,750          |                               |                          |         |                             |
|   |             | <u>438,989</u> |                               |                          |         |                             |
| <b>ISD 2396 A.C.G.C.</b>                |             |                |                               |                          |         |                             |
| CFDA                                    | 10.550      | 30,813         | Yes                           | Yes                      | Yes     |                             |
| CFDA                                    | 10.553      | 32,824         |                               |                          |         |                             |
| CFDA                                    | 10.555      | 111,712        |                               |                          |         |                             |
| CFDA                                    | 84.010      | 177,214        |                               |                          |         |                             |
| CFDA                                    | 84.027      | 106,351        |                               |                          |         |                             |
| CFDA                                    | 84.281      | 56,975         |                               |                          |         |                             |
| CFDA                                    | 84.186      | 7,137          |                               |                          |         |                             |
| CFDA                                    | 84.298      | 7,613          |                               |                          |         |                             |
| CFDA                                    | 84.048      | 7,140          |                               |                          |         |                             |
| CFDA                                    | 84.048      | 1,000          |                               |                          |         |                             |
|   |             | <u>538,779</u> |                               |                          |         |                             |
| <b>ISD 2397 LESUEUR-HENDERSON</b>       |             |                |                               |                          |         |                             |
| CFDA                                    | 10.550      | 22,874         | Yes                           | Yes                      |         |                             |
| CFDA                                    | 10.553      | 25,461         |                               |                          |         |                             |
| CFDA                                    | 10.555      | 113,570        |                               |                          |         |                             |
| CFDA                                    | 10.556      | 285            |                               |                          |         |                             |
| CFDA                                    | 84.002      | 11,009         |                               |                          |         |                             |
| CFDA                                    | 84.010      | 150,270        |                               |                          |         |                             |
| CFDA                                    | 84.011      | 18,179         |                               |                          |         |                             |
| CFDA                                    | 84.186      | 4,714          |                               |                          |         |                             |
| CFDA                                    | 84.281      | 68,444         |                               |                          |         |                             |
| CFDA                                    | 84.298      | 2,746          |                               |                          |         |                             |
| CFDA                                    | 84.365      | 6,295          |                               |                          |         |                             |
|   |             | <u>423,847</u> |                               |                          |         |                             |
| <b>ISD 2448 MARTIN COUNTY WEST</b>      |             |                |                               |                          |         |                             |
| CFDA                                    | 84.010      | 183,607        | Yes                           | Yes                      |         |                             |
| CFDA                                    | 84.186      | 6,370          |                               |                          |         |                             |
| CFDA                                    | 84.298      | 6,653          |                               |                          |         |                             |
| CFDA                                    | 84.318      | 7,711          |                               |                          |         |                             |

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| Adminstering Agency<br>Entity    | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                  |             |                |                               | Non-<br>federal          | Federal |                             |
|                                  | CFDA 84.367 | 56,064         |                               |                          |         |                             |
|                                  | CFDA 10.550 | 33,538         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 11,331         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 106,290        |                               |                          |         |                             |
|                                  | CFDA 10.556 | 1,702          |                               |                          |         |                             |
|                                  |             | <u>413,266</u> |                               |                          |         |                             |
| <b>ISD 2534 BIRD ISLAND</b>      |             |                | Yes                           |                          |         |                             |
|                                  | CFDA 84.010 | 108,636        |                               |                          |         |                             |
|                                  | CFDA 84.011 | 12,689         |                               |                          |         |                             |
|                                  | CFDA 84.048 | 6,139          |                               |                          |         |                             |
|                                  | CFDA 84.186 | 4,891          |                               |                          |         |                             |
|                                  | CFDA 84.281 | 32,895         |                               |                          |         |                             |
|                                  | CFDA 84.298 | 3,810          |                               |                          |         |                             |
|                                  | CFDA 10.553 | 29,400         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 95,324         |                               |                          |         |                             |
|                                  | CFDA 10.558 | 28,642         |                               |                          |         |                             |
|                                  |             | <u>322,426</u> |                               |                          |         |                             |
| <b>ISD 2580 ASKOV-SANDSTONE</b>  |             |                | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 10.550 | 41,984         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 42,245         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 126,540        |                               |                          |         |                             |
|                                  | CFDA 84.002 | 11,372         |                               |                          |         |                             |
|                                  | CFDA 84.010 | 205,695        |                               |                          |         |                             |
|                                  | CFDA 84.013 | 104,006        |                               |                          |         |                             |
|                                  | CFDA 84.027 | 11,895         |                               |                          |         |                             |
|                                  | CFDA 84.048 | 15,704         |                               |                          |         |                             |
|                                  | CFDA 84.186 | 6,761          |                               |                          |         |                             |
|                                  | CFDA 84.298 | 7,153          |                               |                          |         |                             |
|                                  | CFDA 84.318 | 6,027          |                               |                          |         |                             |
|                                  | CFDA 84.367 | 67,831         |                               |                          |         |                             |
|                                  |             | <u>647,213</u> |                               |                          |         |                             |
| <b>ISD 2609 ERSKINE-MCINTOSH</b> |             |                | Yes                           | Yes                      |         |                             |
|                                  | CFDA 84.010 | 193,639        |                               |                          |         |                             |
|                                  | CFDA 84.367 | 47,659         |                               |                          |         |                             |
|                                  | CFDA 84.318 | 5,335          |                               |                          |         |                             |
|                                  | CFDA 84.298 | 5,532          |                               |                          |         |                             |
|                                  | CFDA 84.358 | 13,842         |                               |                          |         |                             |
|                                  | CFDA 84.186 | 5,478          |                               |                          |         |                             |
|                                  | CFDA 10.555 | 56,182         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 22,460         |                               |                          |         |                             |

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| Adminstering Agency<br>Entity    | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                  |             |                |                               | Non-<br>federal          | Federal |                             |
|                                  | CFDA 10.550 | 10,941         |                               |                          |         |                             |
|                                  |             | <u>361,068</u> |                               |                          |         |                             |
| ISD 2689 PIPESTONE-JASPER        |             |                | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 10.550 | 36,677         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 52,136         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 135,011        |                               |                          |         |                             |
|                                  | CFDA 10.556 | 229            |                               |                          |         |                             |
|                                  | CFDA 84.002 | 12,903         |                               |                          |         |                             |
|                                  | CFDA 84.010 | 231,194        |                               |                          |         |                             |
|                                  | CFDA 84.173 | 2,460          |                               |                          |         |                             |
|                                  | CFDA 84.181 | 11,269         |                               |                          |         |                             |
|                                  | CFDA 84.186 | 6,375          |                               |                          |         |                             |
|                                  | CFDA 84.276 | 115            |                               |                          |         |                             |
|                                  | CFDA 84.281 | 39,918         |                               |                          |         |                             |
|                                  | CFDA 84.298 | 9,306          |                               |                          |         |                             |
|                                  |             | <u>537,593</u> |                               |                          |         |                             |
| ISD 2711 MESABI EAST SCHOOLS     |             |                | Yes                           | Yes                      |         |                             |
|                                  | CFDA 10.550 | 20,377         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 17,128         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 85,816         |                               |                          |         |                             |
|                                  | CFDA 84.010 | 146,024        |                               |                          |         |                             |
|                                  | CFDA 84.186 | 5,745          |                               |                          |         |                             |
|                                  | CFDA 84.367 | 37,264         |                               |                          |         |                             |
|                                  | CFDA 84.298 | 10,121         |                               |                          |         |                             |
|                                  | CFDA 84.332 | 95,851         |                               |                          |         |                             |
|                                  | CFDA 84.318 | 3,916          |                               |                          |         |                             |
|                                  |             | <u>422,242</u> |                               |                          |         |                             |
| ISD 2752 FAIRMONT AREA SCHOOLS   |             |                | Yes                           |                          |         |                             |
|                                  | CFDA 10.550 | 79,576         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 78,309         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 207,907        |                               |                          |         |                             |
|                                  | CFDA 10.556 | 760            |                               |                          |         |                             |
|                                  | CFDA 84.010 | 209,420        |                               |                          |         |                             |
|                                  | CFDA 84.186 | 6,738          |                               |                          |         |                             |
|                                  | CFDA 84.298 | 13,543         |                               |                          |         |                             |
|                                  | CFDA 84.318 | 5,336          |                               |                          |         |                             |
|                                  | CFDA 84.367 | 77,721         |                               |                          |         |                             |
|                                  |             | <u>679,310</u> |                               |                          |         |                             |
| ISD 2753 LONG PRAIRIE-GREY EAGLE |             |                | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 10.550 | 44,989         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 20,375         |                               |                          |         |                             |



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| Adminstering Agency<br>Entity        | CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------------|-------------|---------|-------------------------------|--------------------------|---------|-----------------------------|
|                                      |             |         |                               | Non-<br>federal          | Federal |                             |
|                                      | CFDA 10.555 | 201,196 |                               |                          |         |                             |
|                                      | CFDA 10.556 | 92      |                               |                          |         |                             |
|                                      | CFDA 84.010 | 227,620 |                               |                          |         |                             |
|                                      | CFDA 84.011 | 63,903  |                               |                          |         |                             |
|                                      | CFDA 84.027 | 12,777  |                               |                          |         |                             |
|                                      | CFDA 84.186 | 8,977   |                               |                          |         |                             |
|                                      | CFDA 84.298 | 9,483   |                               |                          |         |                             |
|                                      | CFDA 84.365 | 10,000  |                               |                          |         |                             |
|                                      | CFDA 84.367 | 75,348  |                               |                          |         |                             |
|                                      |             | 674,760 |                               |                          |         |                             |
| <b>ISD 2759 EAGLE VALLEY</b>         |             |         | Yes                           | Yes                      | Yes     |                             |
|                                      | CFDA 10.550 | 21,920  |                               |                          |         |                             |
|                                      | CFDA 10.553 | 20,980  |                               |                          |         |                             |
|                                      | CFDA 10.555 | 58,293  |                               |                          |         |                             |
|                                      | CFDA 84.010 | 172,999 |                               |                          |         |                             |
|                                      | CFDA 84.186 | 4,806   |                               |                          |         |                             |
|                                      | CFDA 84.281 | 45,496  |                               |                          |         |                             |
|                                      |             | 324,494 |                               |                          |         |                             |
| <b>ISD 2835 JANESVILLE-WALDORF</b>   |             |         | Yes                           | Yes                      |         |                             |
|                                      | CFDA 10.550 | 17,940  |                               |                          |         |                             |
|                                      | CFDA 10.555 | 55,081  |                               |                          |         |                             |
|                                      | CFDA 10.556 | 930     |                               |                          |         |                             |
|                                      | CFDA 84.010 | 174,911 |                               |                          |         |                             |
|                                      | CFDA 84.027 | 112,923 |                               |                          |         |                             |
|                                      | CFDA 84.048 | 1,455   |                               |                          |         |                             |
|                                      | CFDA 84.173 | 17,816  |                               |                          |         |                             |
|                                      | CFDA 84.181 | 33,601  |                               |                          |         |                             |
|                                      | CFDA 84.186 | 5,606   |                               |                          |         |                             |
|                                      | CFDA 84.298 | 5,130   |                               |                          |         |                             |
|                                      | CFDA 84.318 | 3,238   |                               |                          |         |                             |
|                                      | CFDA 84.358 | 7,305   |                               |                          |         |                             |
|                                      | CFDA 84.367 | 42,566  |                               |                          |         |                             |
|                                      |             | 478,502 |                               |                          |         |                             |
| <b>ISD 2853 LAC QUI PARLE VALLEY</b> |             |         | Yes                           |                          |         |                             |
|                                      | CFDA 10.553 | 44,159  |                               |                          |         |                             |
|                                      | CFDA 10.555 | 149,608 |                               |                          |         |                             |
|                                      | CFDA 10.558 | 44,320  |                               |                          |         |                             |
|                                      | CFDA 84.010 | 249,603 |                               |                          |         |                             |
|                                      | CFDA 84.281 | 57,166  |                               |                          |         |                             |
|                                      | CFDA 84.186 | 8,576   |                               |                          |         |                             |

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| Administering Agency<br>Entity   | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                  |             |                |                               | Non-<br>federal          | Federal |                             |
|                                  | CFDA 84.298 | 8,289          |                               |                          |         |                             |
|                                  |             | <u>561,721</u> |                               |                          |         |                             |
| ISD 2859 GLENCOE-SILVER LAKE     |             |                | Yes                           |                          |         |                             |
|                                  | CFDA 10.550 | 61,640         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 165,238        |                               |                          |         |                             |
|                                  | CFDA 10.553 | 7,726          |                               |                          |         |                             |
|                                  | CFDA 10.556 | 552            |                               |                          |         |                             |
|                                  | CFDA 10.559 | 8,958          |                               |                          |         |                             |
|                                  | CFDA 84.010 | 164,408        |                               |                          |         |                             |
|                                  | CFDA 84.011 | 86,806         |                               |                          |         |                             |
|                                  | CFDA 84.027 | 93,404         |                               |                          |         |                             |
|                                  | CFDA 84.276 | 12,578         |                               |                          |         |                             |
|                                  | CFDA 84.281 | 68,155         |                               |                          |         |                             |
|                                  | CFDA 84.365 | 10,236         |                               |                          |         |                             |
|                                  | CFDA 84.019 | 8,380          |                               |                          |         |                             |
|                                  |             | <u>688,081</u> |                               |                          |         |                             |
| ISD 2860 BLUE EARTH AREA SCHOOLS |             |                | Yes                           |                          |         |                             |
|                                  | CFDA 10.550 | 41,396         |                               |                          |         |                             |
|                                  | CFDA 10.553 | 12,397         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 156,778        |                               |                          |         |                             |
|                                  | CFDA 10.556 | 775            |                               |                          |         |                             |
|                                  | CFDA 84.002 | 11,507         |                               |                          |         |                             |
|                                  | CFDA 84.010 | 238,879        |                               |                          |         |                             |
|                                  | CFDA 84.013 | 66,257         |                               |                          |         |                             |
|                                  | CFDA 84.186 | 8,611          |                               |                          |         |                             |
|                                  | CFDA 84.298 | 9,734          |                               |                          |         |                             |
|                                  | CFDA 84.318 | 7,438          |                               |                          |         |                             |
|                                  | CFDA 84.367 | 65,607         |                               |                          |         |                             |
|                                  |             | <u>619,379</u> |                               |                          |         |                             |
| ISD 2889 LAKE PARK-AUDUBON       |             |                | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 10.550 | 1,232          |                               |                          |         |                             |
|                                  | CFDA 10.553 | 14,548         |                               |                          |         |                             |
|                                  | CFDA 10.555 | 76,654         |                               |                          |         |                             |
|                                  | CFDA 84.010 | 144,438        |                               |                          |         |                             |
|                                  | CFDA 84.367 | 47,092         |                               |                          |         |                             |
|                                  | CFDA 84.298 | 9,146          |                               |                          |         |                             |
|                                  | CFDA 84.318 | 3,676          |                               |                          |         |                             |
|                                  | CFDA 84.186 | 4,702          |                               |                          |         |                             |
|                                  |             | <u>301,488</u> |                               |                          |         |                             |
| ISD 2890 RENVILLE COUNTY WEST    |             |                | Yes                           | Yes                      | Yes     |                             |
|                                  | CFDA 84.010 | 280,852        |                               |                          |         |                             |

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| Administering Agency<br>Entity         | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |            | Grant<br>Non-<br>compliance |
|--|-------------|----------------|-------------------------------|--------------------------|------------|-----------------------------|
|  |             |                |                               | Non-<br>federal          | Federal    |                             |
|  | CFDA 84.011 | 17,842         |                               |                          |            |                             |
|  | CFDA 84.281 | 89,864         |                               |                          |            |                             |
|  | CFDA 84.298 | 5,726          |                               |                          |            |                             |
|  | CFDA 84.186 | 7,844          |                               |                          |            |                             |
|  | CFDA 84.173 | 13,362         |                               |                          |            |                             |
|  | CFDA 84.318 | 6,563          |                               |                          |            |                             |
|  | CFDA 10.555 | 112,420        |                               |                          |            |                             |
|  | CFDA 10.553 | 19,836         |                               |                          |            |                             |
|  |             | <u>554,309</u> |                               |                          |            |                             |
| <b>ISD 2895 JACKSON COUNTY CENTRAL</b> |             |                | <b>Yes</b>                    | <b>Yes</b>               |            |                             |
|  | CFDA 10.550 | 39,658         |                               |                          |            |                             |
|  | CFDA 10.553 | 36,376         |                               |                          |            |                             |
|  | CFDA 10.555 | 142,894        |                               |                          |            |                             |
|  | CFDA 84.010 | 214,882        |                               |                          |            |                             |
|  | CFDA 84.318 | 5,969          |                               |                          |            |                             |
|  | CFDA 84.367 | 67,550         |                               |                          |            |                             |
|  | CFDA 84.186 | 7,838          |                               |                          |            |                             |
|  | CFDA 84.298 | 9,411          |                               |                          |            |                             |
|  |             | <u>524,578</u> |                               |                          |            |                             |
| <b>ISD 2897 REDWOOD FALLS</b>          |             |                | <b>Yes</b>                    | <b>Yes</b>               | <b>Yes</b> |                             |
|  | CFDA 10.550 | 31,508         |                               |                          |            |                             |
|  | CFDA 10.553 | 47,092         |                               |                          |            |                             |
|  | CFDA 10.555 | 142,641        |                               |                          |            |                             |
|  | CFDA 84.010 | 179,839        |                               |                          |            |                             |
|  | CFDA 84.186 | 7,112          |                               |                          |            |                             |
|  | CFDA 84.215 | 105,357        |                               |                          |            |                             |
|  | CFDA 84.281 | 65,543         |                               |                          |            |                             |
|  | CFDA 84.298 | 10,051         |                               |                          |            |                             |
|  | CFDA 84.318 | 4,562          |                               |                          |            |                             |
|  |             | <u>593,705</u> |                               |                          |            |                             |
| <b>ISD 2898 WESTBROOK-WALNUT GROVE</b> |             |                | <b>Yes</b>                    | <b>Yes</b>               |            |                             |
|  | CFDA 84.010 | 85,894         |                               |                          |            |                             |
|  | CFDA 84.367 | 25,971         |                               |                          |            |                             |
|  | CFDA 84.298 | 5,686          |                               |                          |            |                             |
|  | CFDA 84.186 | 1,787          |                               |                          |            |                             |
|  | CFDA 84.358 | 29,419         |                               |                          |            |                             |
|  | CFDA 84.352 | 218,346        |                               |                          |            |                             |
|  | CFDA 10.550 | 11,621         |                               |                          |            |                             |
|  | CFDA 10.555 | 80,439         |                               |                          |            |                             |
|  | CFDA 10.553 | 21,076         |                               |                          |            |                             |
|  |             | <u>480,239</u> |                               |                          |            |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number  | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
|   |   |                               | Non-<br>federal          | Federal |                             |
| ITASCA COUNTY<br>CFDA 93.596  | 405,778   | Yes                           | Yes                      |         |                             |
| JACKSON COUNTY<br>CFDA 93.596   | 114,270   | Yes                           | Yes                      |         |                             |
| KANABEC COUNTY<br>CFDA 93.596   | 144,272   | Yes                           | Yes                      |         |                             |
| KITTSOON COUNTY<br>CFDA 93.596  | 35,200  | Yes                           | Yes                      |         |                             |
| KOOCHICHING COUNTY<br>CFDA 93.596   | 122,892   | Yes                           | Yes                      |         |                             |
| KOOTASCA COMM ACTION INC<br>CFDA 10.558<br>CFDA 14.231<br>CFDA 14.235<br>CFDA 93.569                      | 58,152<br>28,723<br>30,545<br>135,864<br>253,284            | Yes                           |                          |         |                             |
| LAC QUI PARLE COUNTY<br>CFDA 93.596   | 48,373  | Yes                           | Yes                      |         |                             |
| LAKE COUNTY<br>CFDA 93.596  | 94,995  | Yes                           | Yes                      |         |                             |
| LAKE OF THE WOODS COUNTY<br>CFDA 93.596   | 18,444  | Yes                           | Yes                      |         |                             |
| LAKES & PINES COMM ACT COUNCIL<br>CFDA 10.558<br>CFDA 14.231<br>CFDA 14.235<br>CFDA 81.042<br>CFDA 93.569 | 21,176<br>32,861<br>29,101<br>372,390<br>144,654<br>600,182 | Yes                           |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| LAKES COUNTRY SERVICE COOP                   |                  | Yes                           |                          |         |                             |
| CFDA 84.027                                  | 356,446          |                               |                          |         |                             |
| CFDA 84.048                                  | 232,657          |                               |                          |         |                             |
| CFDA 84.173                                  | 10,000           |                               |                          |         |                             |
| CFDA 84.243                                  | 75,110           |                               |                          |         |                             |
| CFDA 84.278                                  | 28,990           |                               |                          |         |                             |
| CFDA 94.004                                  | 14,000           |                               |                          |         |                             |
|  | <u>717,203</u>   |                               |                          |         |                             |
| LE SUEUR COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | <u>196,001</u>   |                               |                          |         |                             |
| LIFETRACK RESOURCES                          |                  | Yes                           |                          |         |                             |
| CFDA 84.126                                  | <u>95,179</u>    |                               |                          |         |                             |
| LOWER SIOUX COMM COUNCIL                     |                  | Yes                           |                          |         |                             |
| CFDA 93.569                                  | <u>19,977</u>    |                               |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN                |                  | Yes                           |                          |         |                             |
| CFDA 10.553                                  | 70,824           |                               |                          |         |                             |
| CFDA 14.235                                  | 16,001           |                               |                          |         |                             |
|  | <u>86,825</u>    |                               |                          |         |                             |
| MAHNOMEN COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                  | <u>100,720</u>   |                               |                          |         |                             |
| MAHUBE COMMUNITY COUNCIL                     |                  | Yes                           |                          |         |                             |
| CFDA 93.575                                  | 170,551          |                               |                          |         |                             |
| CFDA 93.568                                  | 2,157,823        |                               |                          |         |                             |
| CFDA 93.569                                  | 44,646           |                               |                          |         |                             |
| CFDA 93.558                                  | 27,587           |                               |                          |         |                             |
| CFDA 81.042                                  | 215,668          |                               |                          |         |                             |
| CFDA 10.558                                  | 81,645           |                               |                          |         |                             |
| CFDA 14.231                                  | 21,919           |                               |                          |         |                             |
| CFDA 14.235                                  | 40,337           |                               |                          |         |                             |
| CFDA 20.600                                  | 10,000           |                               |                          |         |                             |
| CFDA 83.523                                  | 42,312           |                               |                          |         |                             |
|  | <u>2,812,488</u> |                               |                          |         |                             |
| MARSHALL COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.553                                  | 388              |                               |                          |         |                             |
| CFDA 10.555                                  | 682              |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.596                                   | 76,146           |                               |                          |         |                             |
|   | <u>77,216</u>    |                               |                          |         |                             |
| <b>MCLEOD COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 237,136          |                               |                          |         |                             |
| CFDA 93.590                                   | 3,377            |                               |                          |         |                             |
|   | <u>240,513</u>   |                               |                          |         |                             |
| <b>MEEKER COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 198,392          |                               |                          |         |                             |
| CFDA 93.959                                   | 33,900           |                               |                          |         |                             |
|   | <u>232,292</u>   |                               |                          |         |                             |
| <b>MEEKER-WRIGHT SPECIAL ED COOP</b>          |                  | Yes                           |                          |         |                             |
| CFDA 84.027                                   | 1,470,209        |                               |                          |         |                             |
| CFDA 84.181                                   | 144,168          |                               |                          |         |                             |
| CFDA 84.173                                   | 79,257           |                               |                          |         |                             |
|   | <u>1,693,634</u> |                               |                          |         |                             |
| <b>MID STATE EDUCATION DISTRICT</b>           |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 750,731          |                               |                          |         |                             |
| CFDA 84.048                                   | 120,678          |                               |                          |         |                             |
| CFDA 84.173                                   | 50,098           |                               |                          |         |                             |
| CFDA 84.181                                   | 38,845           |                               |                          |         |                             |
|   | <u>960,352</u>   |                               |                          |         |                             |
| <b>MIDWEST SPECIAL ED COOP</b>                |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 384,892          |                               |                          |         |                             |
| CFDA 84.173                                   | 48,138           |                               |                          |         |                             |
| CFDA 84.181                                   | 19,135           |                               |                          |         |                             |
|   | <u>452,165</u>   |                               |                          |         |                             |
| <b>MIGRANT HEALTH SERVICE, INC</b>            |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.011                                   | 7,749            |                               |                          |         |                             |
|   | <u>7,749</u>     |                               |                          |         |                             |
| <b>MILLE LACS COUNTY</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 289,469          |                               |                          |         |                             |
|   | <u>289,469</u>   |                               |                          |         |                             |
| <b>MN LICENSED FAMILY CHILD CARE ASSN</b>     |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                   | 3,319,503        |                               |                          |         |                             |
|   | <u>3,319,503</u> |                               |                          |         |                             |
| <b>MN RIVER VALLEY ED DISTRICT</b>            |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 291,163          |                               |                          |         |                             |
| CFDA 84.048                                   | 59,210           |                               |                          |         |                             |
| CFDA 84.173                                   | 23,246           |                               |                          |         |                             |

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| Adminstering Agency<br>Entity        | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                      |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                      | CFDA 84.278 | 33,752           |                               |                          |         |                             |
|                                      | CFDA 84.365 | 6,903            |                               |                          |         |                             |
|                                      |             | <u>414,274</u>   |                               |                          |         |                             |
| <b>MN RIVER VALLEY SPEC ED COOP</b>  |             |                  |                               |                          |         |                             |
|                                      | CFDA 84.027 | 1,832,056        | Yes                           | Yes                      | Yes     |                             |
|                                      | CFDA 84.173 | 112,254          |                               |                          |         |                             |
|                                      | CFDA 84.181 | 108,800          |                               |                          |         |                             |
|                                      |             | <u>2,053,110</u> |                               |                          |         |                             |
| <b>MN TRANSITIONS CHARTER SCHOOL</b> |             |                  |                               |                          |         |                             |
|                                      | CFDA 84.323 | 246,064          | Yes                           |                          |         |                             |
|                                      | CFDA 10.550 | 317,067          |                               |                          |         |                             |
|                                      |             | <u>563,131</u>   |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>      |             |                  |                               |                          |         |                             |
|                                      | CFDA 10.558 | 115,352          | Yes                           |                          |         |                             |
|                                      | CFDA 14.231 | 25,084           |                               |                          |         |                             |
|                                      | CFDA 14.235 | 67,123           |                               |                          |         |                             |
|                                      | CFDA 81.042 | 462,125          |                               |                          |         |                             |
|                                      | CFDA 93.044 | 5,213            |                               |                          |         |                             |
|                                      | CFDA 93.569 | 35,799           |                               |                          |         |                             |
|                                      |             | <u>710,696</u>   |                               |                          |         |                             |
| <b>MN VALLEY COOPERATIVE</b>         |             |                  |                               |                          |         |                             |
|                                      | CFDA 84.027 | 358,468          | Yes                           | Yes                      |         |                             |
|                                      | CFDA 84.173 | 67,182           |                               |                          |         |                             |
|                                      | CFDA 84.181 | 6,398            |                               |                          |         |                             |
|                                      |             | <u>432,048</u>   |                               |                          |         |                             |
| <b>MN VALLEY EDUCATION DISTRICT</b>  |             |                  |                               |                          |         |                             |
|                                      | CFDA 84.027 | 963,017          | Yes                           | Yes                      | Yes     |                             |
|                                      | CFDA 84.173 | 52,622           |                               |                          |         |                             |
|                                      | CFDA 84.181 | 71,889           |                               |                          |         |                             |
|                                      | CFDA 84.048 | 24,304           |                               |                          |         |                             |
|                                      |             | <u>1,111,832</u> |                               |                          |         |                             |
| <b>MORRISON COUNTY</b>               |             |                  |                               |                          |         |                             |
|                                      | CFDA 93.568 | 609,039          | Yes                           | Yes                      |         |                             |
|                                      | CFDA 93.596 | 216,206          |                               |                          |         |                             |
|                                      |             | <u>825,245</u>   |                               |                          |         |                             |
| <b>MOWER COUNTY</b>                  |             |                  |                               |                          |         |                             |
|                                      | CFDA 93.596 | 644,408          | Yes                           | Yes                      |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number  | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
|   |   |                               | Non-<br>federal          | Federal |                             |
| MPLS AMERICAN INDIAN CENTER<br>CFDA 84.186  | 43,694  | Yes                           |                          |         |                             |
| NE SERVICE COOP<br>CFDA 84.027<br>CFDA 84.173   | 506,998<br>10,000<br><u>516,998</u>   | Yes                           | Yes                      |         |                             |
| NEW SPIRIT SCHOOLS CHARTER SCHOOL 4029<br>CFDA 10.550<br>CFDA 10.553<br>CFDA 10.555<br>CFDA 84.010<br>CFDA 84.027<br>CFDA 84.281<br>CFDA 84.318<br>CFDA 84.298<br>CFDA 84.365 | 7,466<br>28,704<br>85,891<br>137,072<br>51,288<br>34,015<br>3,004<br>1,750<br>9,304<br><u>358,494</u> | Yes                           | Yes                      |         |                             |
| NEW VISIONS SCHOOL<br>CFDA 84.010<br>CFDA 84.323<br>CFDA 10.550   | 107,515<br>51,483<br>51,772<br><u>210,770</u>   | Yes                           |                          |         |                             |
| NICOLLET COUNTY<br>CFDA 93.596  | 376,469   | Yes                           | Yes                      |         |                             |
| NOBLES COUNTY<br>CFDA 93.596  | 171,220   | Yes                           | Yes                      |         |                             |
| NORMAN COUNTY<br>CFDA 93.596  | 81,210  | Yes                           | Yes                      |         |                             |
| NORTH CENTRAL SERVICE COOP<br>CFDA 84.027<br>CFDA 84.173<br>CFDA 93.596   | 652,894<br>10,000<br>225,596<br><u>888,490</u>  | Yes                           | Yes                      | Yes     |                             |
| NORTHERN LAKES SP ED COOP<br>CFDA 84.027  | 554,699   | Yes                           |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity         | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 84.173 | 42,702         |                               |                          |         |                             |
|  |             | <u>597,401</u> |                               |                          |         |                             |
| <b>NW COMM ACTION INC</b>              |             |                |                               |                          |         |                             |
|  | CFDA 14.231 | 27,062         | Yes                           |                          |         |                             |
|  | CFDA 14.235 | 9,760          |                               |                          |         |                             |
|  | CFDA 93.569 | 89,969         |                               |                          |         |                             |
|  |             | <u>126,791</u> |                               |                          |         |                             |
| <b>NW SERVICE COOP</b>                 |             |                |                               |                          |         |                             |
|  | CFDA 84.002 | 19,470         | Yes                           | Yes                      |         |                             |
|  | CFDA 84.318 | 10,194         |                               |                          |         |                             |
|  | CFDA 10.555 | 4,993          |                               |                          |         |                             |
|  |             | <u>34,657</u>  |                               |                          |         |                             |
| <b>OLMSTED COUNTY</b>                  |             |                |                               |                          |         |                             |
|  | CFDA 16.579 | 177,444        | Yes                           | Yes                      |         |                             |
| <b>OTTER TAIL COUNTY</b>               |             |                |                               |                          |         |                             |
|  | CFDA 93.596 | 667,747        | Yes                           | Yes                      |         |                             |
| <b>OTTERTAIL-WADENA COMM ACT CNCL</b>  |             |                |                               |                          |         |                             |
|  | CFDA 10.558 | 54,964         | Yes                           |                          |         |                             |
|  | CFDA 14.231 | 42,568         |                               |                          |         |                             |
|  | CFDA 14.235 | 28,690         |                               |                          |         |                             |
|  | CFDA 93.575 | 252,979        |                               |                          |         |                             |
|  | CFDA 93.569 | 51,321         |                               |                          |         |                             |
|  |             | <u>430,522</u> |                               |                          |         |                             |
| <b>PACER CENTER</b>                    |             |                |                               |                          |         |                             |
|  | CFDA 84.027 | 700,042        | Yes                           |                          |         |                             |
|  | CFDA 84.323 | 107,625        |                               |                          |         |                             |
|  | CFDA 84.181 | 30,000         |                               |                          |         |                             |
|  | CFDA 84.173 | 35,353         |                               |                          |         |                             |
|  |             | <u>873,020</u> |                               |                          |         |                             |
| <b>PARENTS IN COMMUNITY ACTION INC</b> |             |                |                               |                          |         |                             |
|  | CFDA 10.558 | 777,366        | Yes                           |                          |         |                             |
| <b>PENNINGTON COUNTY</b>               |             |                |                               |                          |         |                             |
|  | CFDA 93.596 | 136,141        | Yes                           | Yes                      |         |                             |
| <b>PERSPECTIVES INC</b>                |             |                |                               |                          |         |                             |
|  | CFDA 16.575 | 8,750          | Yes                           | Yes                      | Yes     |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity   | CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                  |             |                   |                               | Non-<br>federal          | Federal |                             |
|                                  | CFDA 84.196 | 25,253            |                               |                          |         |                             |
|                                  | CFDA 10.558 | 14,870            |                               |                          |         |                             |
|                                  |             | <u>48,873</u>     |                               |                          |         |                             |
| <b>PINE COUNTY</b>               |             |                   |                               |                          |         |                             |
|                                  | CFDA 93.596 | 358,136           | Yes                           | Yes                      |         |                             |
| <b>PIPESTONE COUNTY</b>          |             |                   |                               |                          |         |                             |
|                                  | CFDA 93.596 | 66,241            | Yes                           | Yes                      |         |                             |
| <b>POLK COUNTY</b>               |             |                   |                               |                          |         |                             |
|                                  | CFDA 16.579 | 77,732            | Yes                           | Yes                      |         |                             |
|                                  | CFDA 93.230 | 96,900            |                               |                          |         |                             |
|                                  | CFDA 93.575 | 53,105            |                               |                          |         |                             |
|                                  | CFDA 93.596 | 430,850           |                               |                          |         |                             |
|                                  |             | <u>658,587</u>    |                               |                          |         |                             |
| <b>POPE COUNTY</b>               |             |                   |                               |                          |         |                             |
|                                  | CFDA 93.596 | 78,093            | Yes                           | Yes                      |         | Yes                         |
| <b>PRAIRIE FIVE COMM ACT CNL</b> |             |                   |                               |                          |         |                             |
|                                  | CFDA 10.558 | 61,199            | Yes                           |                          |         |                             |
| <b>RAMSEY ACTION PROGRAMS</b>    |             |                   |                               |                          |         |                             |
|                                  | CFDA 10.558 | 370,723           | Yes                           |                          |         |                             |
|                                  | CFDA 14.231 | 91,715            |                               |                          |         |                             |
|                                  | CFDA 93.569 | 931,183           |                               |                          |         |                             |
|                                  |             | <u>1,393,621</u>  |                               |                          |         |                             |
| <b>RAMSEY COUNTY</b>             |             |                   |                               |                          |         |                             |
|                                  | CFDA 10.553 | 74,574            | Yes                           | Yes                      |         |                             |
|                                  | CFDA 10.555 | 113,766           |                               |                          |         |                             |
|                                  | CFDA 84.002 | 87,878            |                               |                          |         |                             |
|                                  | CFDA 93.596 | 17,833,627        |                               |                          |         |                             |
|                                  |             | <u>18,109,845</u> |                               |                          |         |                             |
| <b>REACH-UP INCORPORATED</b>     |             |                   |                               |                          |         |                             |
|                                  | CFDA 10.558 | 77,176            | Yes                           | Yes                      | Yes     |                             |
| <b>RED LAKE COUNTY</b>           |             |                   |                               |                          |         |                             |
|                                  | CFDA 93.575 | 4,187             | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.596                                   | 23,529           |                               |                          |         |                             |
|   | <u>27,716</u>    |                               |                          |         |                             |
| <b>REDWOOD COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.181                                   | 11,214           |                               |                          |         |                             |
|   | <u>11,214</u>    |                               |                          |         |                             |
| <b>RENVILLE COUNTY</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 110,239          |                               |                          |         |                             |
| CFDA 93.558                                   | 170,105          |                               |                          |         |                             |
| CFDA 93.658                                   | 81,063           |                               |                          |         |                             |
| CFDA 93.667                                   | 194,710          |                               |                          |         |                             |
| CFDA 93.674                                   | 4,948            |                               |                          |         |                             |
| CFDA 93.566                                   | 8                |                               |                          |         |                             |
| CFDA 93.643                                   | 2,451            |                               |                          |         |                             |
| CFDA 93.230                                   | 18,000           |                               |                          |         |                             |
|   | <u>581,524</u>   |                               |                          |         |                             |
| <b>RICE COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 355,941          |                               |                          |         |                             |
|   | <u>355,941</u>   |                               |                          |         |                             |
| <b>RIVER BEND EDUCATION DISTRICT</b>          |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 1,070,215        |                               |                          |         |                             |
| CFDA 84.173                                   | 84,786           |                               |                          |         |                             |
| CFDA 84.181                                   | 56,796           |                               |                          |         |                             |
| CFDA 84.048                                   | 13,665           |                               |                          |         |                             |
|   | <u>1,225,462</u> |                               |                          |         |                             |
| <b>ROCK COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | 84,484           |                               |                          |         |                             |
|   | <u>84,484</u>    |                               |                          |         |                             |
| <b>ROOT RIVER EDUCATION DISTRICT</b>          |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 487,096          |                               |                          |         |                             |
| CFDA 84.173                                   | 43,138           |                               |                          |         |                             |
| CFDA 84.181                                   | 26,894           |                               |                          |         |                             |
|   | <u>557,128</u>   |                               |                          |         |                             |
| <b>SCOPE RESOURCES CENTER INC</b>             |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                   | 412,384          |                               |                          |         |                             |
|   | <u>412,384</u>   |                               |                          |         |                             |
| <b>SCOTT CARVER DAKOTA COMM ACT AGENCY</b>    |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                   | 116,092          |                               |                          |         |                             |
| CFDA 81.042                                   | 64,859           |                               |                          |         |                             |
| CFDA 93.558                                   | 47,922           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity    | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-----------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                   |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                   | CFDA 93.568 | 1,666,122        |                               |                          |         |                             |
|                                   | CFDA 93.569 | 238,446          |                               |                          |         |                             |
|                                   | CFDA 93.590 | 35,710           |                               |                          |         |                             |
|                                   |             | <u>2,169,151</u> |                               |                          |         |                             |
| <b>SEMCAC INC</b>                 |             |                  |                               |                          |         |                             |
|                                   | CFDA 10.558 | 346,731          | Yes                           |                          |         |                             |
|                                   | CFDA 14.231 | 22,273           |                               |                          |         |                             |
|                                   | CFDA 93.569 | 207,545          |                               |                          |         |                             |
|                                   |             | <u>576,549</u>   |                               |                          |         |                             |
| <b>SHERBURNE COUNTY</b>           |             |                  |                               |                          |         |                             |
|                                   | CFDA 93.596 | 633,839          | Yes                           | Yes                      |         |                             |
| <b>SIBLEY COUNTY</b>              |             |                  |                               |                          |         |                             |
|                                   | CFDA 93.230 | 14,956           | Yes                           | Yes                      |         |                             |
|                                   | CFDA 93.596 | 94,353           |                               |                          |         |                             |
|                                   |             | <u>109,309</u>   |                               |                          |         |                             |
| <b>SOUTH CENTRAL SERVICE COOP</b> |             |                  |                               |                          |         |                             |
|                                   | CFDA 84.027 | 340,539          | Yes                           |                          |         |                             |
|                                   | CFDA 84.048 | 257,783          |                               |                          |         |                             |
|                                   | CFDA 84.173 | 10,000           |                               |                          |         |                             |
|                                   | CFDA 84.298 | 7,590            |                               |                          |         |                             |
|                                   |             | <u>615,912</u>   |                               |                          |         |                             |
| <b>SOUTHERN PLAINS ED COOP</b>    |             |                  |                               |                          |         |                             |
|                                   | CFDA 84.027 | 841,652          | Yes                           | Yes                      |         |                             |
|                                   | CFDA 84.048 | 43,974           |                               |                          |         |                             |
|                                   | CFDA 84.173 | 49,804           |                               |                          |         |                             |
|                                   | CFDA 84.181 | 29,568           |                               |                          |         |                             |
|                                   |             | <u>964,998</u>   |                               |                          |         |                             |
| <b>SSD 6 SOUTH ST PAUL</b>        |             |                  |                               |                          |         |                             |
|                                   | CFDA 84.298 | 18,076           | Yes                           | Yes                      |         |                             |
|                                   | CFDA 84.027 | 426,919          |                               |                          |         |                             |
|                                   | CFDA 84.173 | 29,274           |                               |                          |         |                             |
|                                   | CFDA 84.186 | 13,674           |                               |                          |         |                             |
|                                   | CFDA 84.010 | 495,843          |                               |                          |         |                             |
|                                   | CFDA 84.367 | 149,971          |                               |                          |         |                             |
|                                   | CFDA 84.332 | 116,132          |                               |                          |         |                             |
|                                   | CFDA 84.002 | 30,213           |                               |                          |         |                             |
|                                   | CFDA 84.048 | 7,494            |                               |                          |         |                             |
|                                   | CFDA 10.550 | 133,331          |                               |                          |         |                             |
|                                   | CFDA 10.553 | 56,637           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity             | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 10.555 | 321,200          |                               |                          |         |                             |
|  | CFDA 93.558 | 48,587           |                               |                          |         |                             |
|  |             | <u>1,847,351</u> |                               |                          |         |                             |
| <b>ST CROIX RIVER EDUCATION DISTRICT</b>   |             |                  | Yes                           | Yes                      | Yes     |                             |
|  | CFDA 84.002 | 9,017            |                               |                          |         |                             |
|  | CFDA 84.027 | 942,450          |                               |                          |         |                             |
|  | CFDA 84.048 | 53,455           |                               |                          |         |                             |
|  | CFDA 84.173 | 44,665           |                               |                          |         |                             |
|  | CFDA 84.181 | 50,901           |                               |                          |         |                             |
|  |             | <u>1,100,488</u> |                               |                          |         |                             |
| <b>ST LOUIS COUNTY</b>                     |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.596 | 3,641,229        |                               |                          |         |                             |
|  |             | <u>3,641,229</u> |                               |                          |         |                             |
| <b>STEARNS COUNTY</b>                      |             |                  | Yes                           | Yes                      |         | Yes                         |
|  | CFDA 93.596 | 1,181,159        |                               |                          |         |                             |
|  |             | <u>1,181,159</u> |                               |                          |         |                             |
| <b>STEARNS-BENTON EMPLOYMENT TRNG CNCL</b> |             |                  | Yes                           |                          |         |                             |
|  | CFDA 84.278 | 4,909            |                               |                          |         |                             |
|  |             | <u>4,909</u>     |                               |                          |         |                             |
| <b>STEELE COUNTY</b>                       |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.596 | 574,461          |                               |                          |         |                             |
|  |             | <u>574,461</u>   |                               |                          |         |                             |
| <b>STEVENS COUNTY</b>                      |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.596 | 108,460          |                               |                          |         |                             |
|  |             | <u>108,460</u>   |                               |                          |         |                             |
| <b>SW &amp; WEST CENTRAL SERVICE COOP</b>  |             |                  | Yes                           |                          |         |                             |
|  | CFDA 84.027 | 5,043,468        |                               |                          |         |                             |
|  | CFDA 84.048 | 271,025          |                               |                          |         |                             |
|  | CFDA 84.173 | 284,629          |                               |                          |         |                             |
|  | CFDA 84.181 | 118,400          |                               |                          |         |                             |
|  |             | <u>5,717,522</u> |                               |                          |         |                             |
| <b>SW MN OPPORTUNITY CNL</b>               |             |                  | Yes                           |                          |         |                             |
|  | CFDA 10.558 | 15,484           |                               |                          |         |                             |
|  | CFDA 14.231 | 9,007            |                               |                          |         |                             |
|  | CFDA 14.235 | 28,685           |                               |                          |         |                             |
|  | CFDA 81.042 | 81,574           |                               |                          |         |                             |
|  | CFDA 93.568 | 786,403          |                               |                          |         |                             |
|  | CFDA 93.575 | 144,588          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.778                                   | 142,183          |                               |                          |         |                             |
|   | <u>1,207,924</u> |                               |                          |         |                             |
| <b>SWIFT COUNTY</b>                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>70,312</u>    |                               |                          |         |                             |
| <b>THE EVERGREEN HOUSE</b>                    |                  | Yes                           |                          |         |                             |
| CFDA 93.558                                   | 39,703           |                               |                          |         |                             |
| CFDA 10.555                                   | 9,104            |                               |                          |         |                             |
|   | <u>48,807</u>    |                               |                          |         |                             |
| <b>THREE RIVERS COMMUNITY ACTION, INC.</b>    |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                   | 70,934           |                               |                          |         |                             |
| CFDA 14.235                                   | 225,717          |                               |                          |         |                             |
| CFDA 93.558                                   | 30,000           |                               |                          |         |                             |
| CFDA 93.569                                   | 148,894          |                               |                          |         |                             |
| CFDA 93.570                                   | 5,000            |                               |                          |         |                             |
|   | <u>480,545</u>   |                               |                          |         |                             |
| <b>TIES ESV REGION VII</b>                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.318                                   | <u>352,250</u>   |                               |                          |         |                             |
| <b>TODD COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>238,264</u>   |                               |                          |         |                             |
| <b>TRAVERSE COUNTY</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.596                                   | <u>48,329</u>    |                               |                          |         |                             |
| <b>TRI-COUNTY ACTION PROGRAMS</b>             |                  | Yes                           |                          |         |                             |
| CFDA 14.235                                   | 57,691           |                               |                          |         |                             |
| CFDA 93.569                                   | 293,337          |                               |                          |         |                             |
|   | <u>351,028</u>   |                               |                          |         |                             |
| <b>TRI-COUNTY COMM ACTION PROGRAM</b>         |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                   | 117,331          |                               |                          |         |                             |
| CFDA 93.569                                   | 211,796          |                               |                          |         |                             |
|   | <u>329,127</u>   |                               |                          |         |                             |
| <b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>     |                  | Yes                           |                          |         |                             |
| CFDA 10.558                                   | 159,186          |                               |                          |         |                             |
| CFDA 14.235                                   | 23,811           |                               |                          |         |                             |
| CFDA 93.558                                   | 12,312           |                               |                          |         |                             |
| CFDA 93.569                                   | 67,607           |                               |                          |         |                             |
| CFDA 93.575                                   | 143,253          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity          | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.667 | 768,818          |                               |                          |         |                             |
|  |             | <u>1,174,987</u> |                               |                          |         |                             |
| TWIN CITIES INTERNATIONAL ELEMENTARY C |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.553 | 29,413           |                               |                          |         |                             |
|  | CFDA 10.555 | 53,797           |                               |                          |         |                             |
|  | CFDA 84.318 | 1,742            |                               |                          |         |                             |
|  | CFDA 84.282 | 150,435          |                               |                          |         |                             |
|  | CFDA 84.010 | 61,340           |                               |                          |         |                             |
|  | CFDA 84.365 | 10,226           |                               |                          |         |                             |
|  | CFDA 84.281 | 15,403           |                               |                          |         |                             |
|  | CFDA 84.298 | 2,431            |                               |                          |         |                             |
|  |             | <u>324,787</u>   |                               |                          |         |                             |
| WABASHA COUNTY                         |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 16.579 | 31,491           |                               |                          |         |                             |
|  | CFDA 93.596 | 137,313          |                               |                          |         |                             |
|  |             | <u>168,804</u>   |                               |                          |         |                             |
| WADENA COUNTY                          |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.596 | 230,949          |                               |                          |         |                             |
|  |             | <u>230,949</u>   |                               |                          |         |                             |
| WASECA COUNTY                          |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.596 | 355,591          |                               |                          |         |                             |
|  |             | <u>355,591</u>   |                               |                          |         |                             |
| WASHINGTON COUNTY                      |             |                  | Yes                           |                          |         |                             |
|  | CFDA 16.579 | 139,008          |                               |                          |         |                             |
|  |             | <u>139,008</u>   |                               |                          |         |                             |
| WATONWAN COUNTY                        |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.596 | 95,730           |                               |                          |         |                             |
|  |             | <u>95,730</u>    |                               |                          |         |                             |
| WEST CENTRAL EDUCATION DISTRICT        |             |                  | Yes                           | Yes                      | Yes     |                             |
|  | CFDA 84.027 | 592,277          |                               |                          |         |                             |
|  | CFDA 84.048 | 45,278           |                               |                          |         |                             |
|  | CFDA 84.173 | 58,805           |                               |                          |         |                             |
|  | CFDA 84.181 | 39,286           |                               |                          |         |                             |
|  |             | <u>735,646</u>   |                               |                          |         |                             |
| WEST CENTRAL MN COMM ACTION INC        |             |                  | Yes                           |                          |         |                             |
|  | CFDA 14.231 | 18,576           |                               |                          |         |                             |
|  | CFDA 14.235 | 31,967           |                               |                          |         |                             |
|  | CFDA 93.569 | 144,152          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity      | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|-------------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                     |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                     | CFDA 93.558 | 7,749            |                               |                          |         |                             |
|                                     |             | <u>202,444</u>   |                               |                          |         |                             |
| WESTERN COMMUNITY ACTION INC        |             |                  | Yes                           |                          |         |                             |
|                                     | CFDA 10.558 | 180,408          |                               |                          |         |                             |
|                                     | CFDA 14.235 | 59,185           |                               |                          |         |                             |
|                                     | CFDA 93.558 | 58,547           |                               |                          |         |                             |
|                                     | CFDA 93.569 | 12,411           |                               |                          |         |                             |
|                                     | CFDA 93.575 | 7,593            |                               |                          |         |                             |
|                                     |             | <u>318,144</u>   |                               |                          |         |                             |
| WILKIN COUNTY                       |             |                  | Yes                           | Yes                      |         |                             |
|                                     | CFDA 93.596 | 80,461           |                               |                          |         |                             |
|                                     |             | <u>80,461</u>    |                               |                          |         |                             |
| WINONA COUNTY                       |             |                  | Yes                           | Yes                      |         |                             |
|                                     | CFDA 93.596 | 447,848          |                               |                          |         |                             |
|                                     |             | <u>447,848</u>   |                               |                          |         |                             |
| WOODSON INST FOR STUDENT EXCELLENCE |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                     | CFDA 10.555 | 73,708           |                               |                          |         |                             |
|                                     | CFDA 84.010 | 47,789           |                               |                          |         |                             |
|                                     | CFDA 84.367 | 12,965           |                               |                          |         |                             |
|                                     | CFDA 84.298 | 1,018            |                               |                          |         |                             |
|                                     | CFDA 84.282 | 202,417          |                               |                          |         |                             |
|                                     |             | <u>337,897</u>   |                               |                          |         |                             |
| WORKFORCE DEVELOPMENT, INC.         |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                     | CFDA 93.558 | 2,794,605        |                               |                          |         |                             |
|                                     |             | <u>2,794,605</u> |                               |                          |         |                             |
| WRIGHT COUNTY                       |             |                  | Yes                           | Yes                      |         |                             |
|                                     | CFDA 93.230 | 94,700           |                               |                          |         |                             |
|                                     | CFDA 93.596 | 693,185          |                               |                          |         |                             |
|                                     |             | <u>787,885</u>   |                               |                          |         |                             |
| WRIGHT COUNTY COMMUNITY ACTION INC  |             |                  | Yes                           |                          |         |                             |
|                                     | CFDA 10.558 | 76,065           |                               |                          |         |                             |
|                                     | CFDA 93.568 | 737,766          |                               |                          |         |                             |
|                                     | CFDA 14.231 | 17,244           |                               |                          |         |                             |
|                                     | CFDA 14.235 | 14,091           |                               |                          |         |                             |
|                                     |             | <u>845,166</u>   |                               |                          |         |                             |
| YELLOW MEDICINE COUNTY              |             |                  | Yes                           | Yes                      |         |                             |
|                                     | CFDA 93.596 | 107,240          |                               |                          |         |                             |
|                                     |             | <u>107,240</u>   |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| ZUMBRO EDUCATION DISTRICT                     |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 915,273          |                               |                          |         |                             |
| CFDA 84.181                                   | 6,176            |                               |                          |         |                             |
| CFDA 84.173                                   | 78,631           |                               |                          |         |                             |
| CFDA 84.048                                   | 40,624           |                               |                          |         |                             |
| CFDA 84.181                                   | 31,193           |                               |                          |         |                             |
| CFDA 84.278                                   | 55,550           |                               |                          |         |                             |
|   | <u>1,127,447</u> |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF FINANCE</b>             |                  |                               |                          |         |                             |
| BELTRAMI COUNTY                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                   | 16,554           |                               |                          |         |                             |
| CASS COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                   | 148,929          |                               |                          |         |                             |
| CFDA 12.104                                   | 1,170            |                               |                          |         |                             |
|   | <u>150,099</u>   |                               |                          |         |                             |
| COOK COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                   | 109,958          |                               |                          |         |                             |
| CFDA 10.668                                   | 704,250          |                               |                          |         |                             |
|   | <u>814,208</u>   |                               |                          |         |                             |
| HENNEPIN COUNTY                               |                  | Yes                           |                          |         |                             |
| CFDA 93.647                                   | 26,026           |                               |                          |         |                             |
| HOUSTON COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 12.104                                   | 270              |                               |                          |         |                             |
| ITASCA COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                   | 319,578          |                               |                          |         |                             |
| KOOCHICHING COUNTY                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                   | 166              |                               |                          |         |                             |
| LAKE COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                   | 179,076          |                               |                          |         |                             |
| CFDA 10.668                                   | 887,250          |                               |                          |         |                             |
|   | <u>1,066,326</u> |                               |                          |         |                             |
| ST LOUIS COUNTY                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.665                                   | 154,979          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 10.668                                  | 475,482          |                               |                          |         |                             |
|  | <u>630,461</u>   |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF HEALTH</b>             |                  |                               |                          |         |                             |
| <b>AITKIN COUNTY</b>                         |                  |                               |                          |         |                             |
| CFDA 10.557                                  | 57,933           | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                  | 2,030            |                               |                          |         |                             |
| CFDA 93.994                                  | 11,081           |                               |                          |         |                             |
|  | <u>71,044</u>    |                               |                          |         |                             |
| <b>ALLINA HEALTH SYSTEM</b>                  |                  |                               |                          |         |                             |
| CFDA 93.940                                  | 28,844           | Yes                           |                          |         |                             |
| CFDA 93.917                                  | 130,537          |                               |                          |         |                             |
|  | <u>159,381</u>   |                               |                          |         |                             |
| <b>AMHERST WILDER FOUNDATION</b>             |                  |                               |                          |         |                             |
| CFDA 93.958                                  | 50,512           | Yes                           |                          | Yes     |                             |
|  | <u>50,512</u>    |                               |                          |         |                             |
| <b>ANOKA COUNTY</b>                          |                  |                               |                          |         |                             |
| CFDA 10.557                                  | 569,242          | Yes                           | Yes                      |         |                             |
| CFDA 66.032                                  | 8,085            |                               |                          |         |                             |
| CFDA 93.268                                  | 26,470           |                               |                          |         |                             |
| CFDA 93.283                                  | 60,226           |                               |                          |         |                             |
| CFDA 93.558                                  | 219,923          |                               |                          |         |                             |
| CFDA 93.576                                  | 13,956           |                               |                          |         |                             |
| CFDA 93.938                                  | 77,885           |                               |                          |         |                             |
| CFDA 93.945                                  | 3,478            |                               |                          |         |                             |
| CFDA 93.991                                  | 16,429           |                               |                          |         |                             |
| CFDA 93.994                                  | 366,504          |                               |                          |         |                             |
|  | <u>1,362,198</u> |                               |                          |         |                             |
| <b>BELTRAMI COUNTY</b>                       |                  |                               |                          |         |                             |
| CFDA 10.557                                  | 161,219          | Yes                           | Yes                      |         |                             |
| CFDA 93.919                                  | 15,795           |                               |                          |         |                             |
|  | <u>177,014</u>   |                               |                          |         |                             |
| <b>BENTON COUNTY</b>                         |                  |                               |                          |         |                             |
| CFDA 10.557                                  | 100,364          | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                  | 2,125            |                               |                          |         |                             |
| CFDA 93.283                                  | 20,312           |                               |                          |         |                             |
| CFDA 93.994                                  | 42,689           |                               |                          |         |                             |
|  | <u>165,490</u>   |                               |                          |         |                             |
| <b>BLUE EARTH COUNTY</b>                     |                  |                               |                          |         |                             |
| CFDA 10.557                                  | 154,619          | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                  | 4,530            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity             | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.283 | 30,306         |                               |                          |         |                             |
|  | CFDA 93.558 | 83,246         |                               |                          |         |                             |
|  | CFDA 93.994 | 50,760         |                               |                          |         |                             |
|  |             | <u>323,461</u> |                               |                          |         |                             |
| <b>BOIS FORTE RES BUS COMM</b>             |             |                |                               |                          |         |                             |
|  | CFDA 93.674 | 20,651         | Yes                           |                          |         |                             |
|  | CFDA 93.991 | 10,101         |                               |                          |         |                             |
|  |             | <u>30,752</u>  |                               |                          |         |                             |
| <b>BROWN COUNTY</b>                        |             |                |                               |                          |         |                             |
|  | CFDA 10.557 | 59,984         | Yes                           | Yes                      |         |                             |
|  | CFDA 93.268 | 1,014          |                               |                          |         |                             |
|  | CFDA 93.558 | 8,577          |                               |                          |         |                             |
|  | CFDA 93.994 | 31,473         |                               |                          |         |                             |
|  |             | <u>101,048</u> |                               |                          |         |                             |
| <b>CARLTON COOK LAKE ST LOUIS CO HL BD</b> |             |                |                               |                          |         |                             |
|  | CFDA 10.557 | 589,154        | Yes                           | Yes                      |         |                             |
| <b>CARLTON COUNTY</b>                      |             |                |                               |                          |         |                             |
|  | CFDA 93.268 | 2,220          | Yes                           | Yes                      |         |                             |
|  | CFDA 93.558 | 45,161         |                               |                          |         |                             |
|  |             | <u>47,381</u>  |                               |                          |         |                             |
| <b>CARVER COUNTY</b>                       |             |                |                               |                          |         |                             |
|  | CFDA 93.268 | 7,195          | Yes                           |                          |         |                             |
|  | CFDA 93.283 | 36,962         |                               |                          |         |                             |
|  | CFDA 93.994 | 72,756         |                               |                          |         |                             |
|  |             | <u>116,913</u> |                               |                          |         |                             |
| <b>CASS COUNTY</b>                         |             |                |                               |                          |         |                             |
|  | CFDA 10.557 | 78,236         | Yes                           | Yes                      |         |                             |
|  | CFDA 66.468 | 4,225          |                               |                          |         |                             |
|  | CFDA 84.002 | 57,485         |                               |                          |         |                             |
|  | CFDA 93.043 | 2,318          |                               |                          |         |                             |
|  | CFDA 93.044 | 5,106          |                               |                          |         |                             |
|  | CFDA 93.268 | 8,185          |                               |                          |         |                             |
|  | CFDA 93.283 | 16,870         |                               |                          |         |                             |
|  | CFDA 93.994 | 38,964         |                               |                          |         |                             |
|  |             | <u>211,389</u> |                               |                          |         |                             |
| <b>CHANNEL ONE INC</b>                     |             |                |                               |                          |         |                             |
|  | CFDA 10.565 | 421,860        | Yes                           |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>CHILDREN'S HEALTH CARE</b>                 |                  | Yes                           |                          |         |                             |
| CFDA 93.127                                   | 119,291          |                               |                          |         |                             |
| CFDA 93.217                                   | 162,960          |                               |                          |         |                             |
|   | <u>282,251</u>   |                               |                          |         |                             |
| <b>CHISAGO COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 87,923           |                               |                          |         |                             |
| CFDA 93.283                                   | 19,180           |                               |                          |         |                             |
| CFDA 93.994                                   | 50,988           |                               |                          |         |                             |
|   | <u>158,091</u>   |                               |                          |         |                             |
| <b>CITY OF BLOOMINGTON</b>                    |                  | Yes                           |                          |         |                             |
| CFDA 93.283                                   | 39,747           |                               |                          |         |                             |
| CFDA 93.994                                   | 169,692          |                               |                          |         |                             |
| CFDA 94.007                                   | 10,915           |                               |                          |         |                             |
| CFDA 10.557                                   | 147,035          |                               |                          |         |                             |
|   | <u>367,389</u>   |                               |                          |         |                             |
| <b>CITY OF EDINA</b>                          |                  | Yes                           |                          |         |                             |
| CFDA 93.283                                   | 26,632           |                               |                          |         |                             |
|   | <u>26,632</u>    |                               |                          |         |                             |
| <b>CITY OF MINNEAPOLIS</b>                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.100                                   | 55,064           |                               |                          |         |                             |
| CFDA 93.283                                   | 100,379          |                               |                          |         |                             |
| CFDA 93.558                                   | 1,506,331        |                               |                          |         |                             |
| CFDA 93.926                                   | 1,092,915        |                               |                          |         |                             |
| CFDA 93.994                                   | 1,474,009        |                               |                          |         |                             |
| CFDA 93.995                                   | 64,499           |                               |                          |         |                             |
|   | <u>4,293,197</u> |                               |                          |         |                             |
| <b>CITY OF RICHFIELD</b>                      |                  | Yes                           |                          |         |                             |
| CFDA 93.283                                   | 20,272           |                               |                          |         |                             |
| CFDA 93.558                                   | 9,540            |                               |                          |         |                             |
|   | <u>29,812</u>    |                               |                          |         |                             |
| <b>CLAY COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 140,420          |                               |                          |         |                             |
| CFDA 93.268                                   | 3,710            |                               |                          |         |                             |
| CFDA 93.283                                   | 21,767           |                               |                          |         |                             |
| CFDA 93.558                                   | 171,851          |                               |                          |         |                             |
| CFDA 93.994                                   | 75,494           |                               |                          |         |                             |
|   | <u>413,242</u>   |                               |                          |         |                             |
| <b>COOK COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 66.468                                   | 8,500            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity            | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.268 | 108              |                               |                          |         |                             |
|  |             | <u>8,608</u>     |                               |                          |         |                             |
| <b>COUNTRYSIDE PUBLIC HEALTH SERVICE</b> |             |                  | Yes                           | Yes                      |         | Yes                         |
|  | CFDA 10.557 | 199,650          |                               |                          |         |                             |
|  | CFDA 66.032 | 3,567            |                               |                          |         |                             |
|  | CFDA 93.197 | 68,525           |                               |                          |         |                             |
|  | CFDA 93.268 | 50,709           |                               |                          |         |                             |
|  | CFDA 93.283 | 50,772           |                               |                          |         |                             |
|  | CFDA 93.558 | 61,723           |                               |                          |         |                             |
|  | CFDA 93.994 | 58,956           |                               |                          |         |                             |
|  |             | <u>493,902</u>   |                               |                          |         |                             |
| <b>CROW WING COUNTY</b>                  |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.557 | 137,753          |                               |                          |         |                             |
|  | CFDA 93.268 | 4,080            |                               |                          |         |                             |
|  | CFDA 93.994 | 67,068           |                               |                          |         |                             |
|  |             | <u>208,901</u>   |                               |                          |         |                             |
| <b>DAKOTA COUNTY</b>                     |             |                  | Yes                           |                          |         |                             |
|  | CFDA 10.557 | 570,043          |                               |                          |         |                             |
|  | CFDA 66.032 | 10,200           |                               |                          |         |                             |
|  | CFDA 93.268 | 44,175           |                               |                          |         |                             |
|  | CFDA 93.283 | 91,485           |                               |                          |         |                             |
|  | CFDA 93.576 | 12,083           |                               |                          |         |                             |
|  | CFDA 93.994 | 403,428          |                               |                          |         |                             |
|  |             | <u>1,131,414</u> |                               |                          |         |                             |
| <b>DODGE COUNTY</b>                      |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.557 | 38,005           |                               |                          |         |                             |
|  | CFDA 93.283 | 12,474           |                               |                          |         |                             |
|  | CFDA 93.994 | 20,316           |                               |                          |         |                             |
|  |             | <u>70,795</u>    |                               |                          |         |                             |
| <b>DOUGLAS COUNTY</b>                    |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.557 | 90,419           |                               |                          |         |                             |
|  | CFDA 93.268 | 1,959            |                               |                          |         |                             |
|  | CFDA 93.283 | 19,516           |                               |                          |         |                             |
|  | CFDA 93.558 | 41,804           |                               |                          |         |                             |
|  | CFDA 93.994 | 29,909           |                               |                          |         |                             |
|  |             | <u>183,607</u>   |                               |                          |         |                             |
| <b>FILLMORE COUNTY</b>                   |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.557 | 58,180           |                               |                          |         |                             |
|  | CFDA 66.032 | 3,378            |                               |                          |         |                             |
|  | CFDA 93.268 | 3,325            |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                   |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.283                                   | 14,246            |                               |                          |         |                             |
| CFDA 93.994                                   | 22,816            |                               |                          |         |                             |
|   | <u>101,945</u>    |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b>                |                   | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | <u>42,043</u>     |                               |                          |         |                             |
| <b>FREEBORN COUNTY</b>                        |                   | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 82,619            |                               |                          |         |                             |
| CFDA 93.268                                   | 1,662             |                               |                          |         |                             |
| CFDA 93.283                                   | 19,406            |                               |                          |         |                             |
| CFDA 93.994                                   | 38,844            |                               |                          |         |                             |
|   | <u>142,531</u>    |                               |                          |         |                             |
| <b>GOODHUE COUNTY</b>                         |                   | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 92,684            |                               |                          |         |                             |
| CFDA 66.032                                   | 2,714             |                               |                          |         |                             |
| CFDA 93.268                                   | 4,240             |                               |                          |         |                             |
| CFDA 93.283                                   | 24,793            |                               |                          |         |                             |
| CFDA 93.994                                   | 44,748            |                               |                          |         |                             |
|   | <u>169,179</u>    |                               |                          |         |                             |
| <b>GRAND PORTAGE RESERVATION</b>              |                   | Yes                           |                          |         |                             |
| CFDA 10.557                                   | 3,940             |                               |                          |         |                             |
| CFDA 10.558                                   | 3,819             |                               |                          |         |                             |
|   | <u>7,759</u>      |                               |                          |         |                             |
| <b>GRANT COUNTY</b>                           |                   | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                   | 270               |                               |                          |         |                             |
| CFDA 93.558                                   | 2,788             |                               |                          |         |                             |
|   | <u>3,058</u>      |                               |                          |         |                             |
| <b>HENNEPIN COUNTY</b>                        |                   | Yes                           |                          |         |                             |
| CFDA 10.557                                   | 2,301,057         |                               |                          |         |                             |
| CFDA 93.003                                   | 264,388           |                               |                          |         |                             |
| CFDA 93.268                                   | 322,128           |                               |                          |         |                             |
| CFDA 93.558                                   | 25,129,515        |                               |                          |         |                             |
| CFDA 93.576                                   | 204,010           |                               |                          |         |                             |
| CFDA 93.917                                   | 1,035,048         |                               |                          |         |                             |
| CFDA 93.940                                   | 233,199           |                               |                          |         |                             |
| CFDA 93.977                                   | 50,000            |                               |                          |         |                             |
| CFDA 93.994                                   | 720,708           |                               |                          |         |                             |
| CFDA 66.032                                   | 17,000            |                               |                          |         |                             |
|   | <u>30,277,053</u> |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number  | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>HOUSTON COUNTY</b>                          |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                    | 41,443         |                               |                          |         |                             |
| CFDA 93.268                                    | 6,381          |                               |                          |         |                             |
| CFDA 93.283                                    | 13,213         |                               |                          |         |                             |
| CFDA 93.994                                    | 19,868         |                               |                          |         |                             |
|  | <u>80,905</u>  |                               |                          |         |                             |
| <b>HUBBARD COUNTY</b>                          |                | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                    | 900            |                               |                          |         |                             |
|  | <u>900</u>     |                               |                          |         |                             |
| <b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b> |                | Yes                           |                          |         |                             |
| CFDA 93.268                                    | 9,403          |                               |                          |         |                             |
| CFDA 93.283                                    | 26,125         |                               |                          |         |                             |
| CFDA 93.558                                    | 47,024         |                               |                          |         |                             |
| CFDA 93.994                                    | 45,084         |                               |                          |         |                             |
|  | <u>127,636</u> |                               |                          |         |                             |
| <b>ISANTI COUNTY</b>                           |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                    | 86,083         |                               |                          |         |                             |
| CFDA 66.032                                    | 4,434          |                               |                          |         |                             |
| CFDA 93.268                                    | 1,940          |                               |                          |         |                             |
| CFDA 93.283                                    | 29,221         |                               |                          |         |                             |
| CFDA 93.994                                    | 36,281         |                               |                          |         |                             |
|  | <u>157,959</u> |                               |                          |         |                             |
| <b>KANABEC COUNTY</b>                          |                | Yes                           | Yes                      |         |                             |
| CFDA 66.032                                    | 4,260          |                               |                          |         |                             |
|  | <u>4,260</u>   |                               |                          |         |                             |
| <b>KANDIYOHI COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                    | 173,348        |                               |                          |         |                             |
| CFDA 66.032                                    | 5,000          |                               |                          |         |                             |
| CFDA 93.283                                    | 23,428         |                               |                          |         |                             |
| CFDA 93.994                                    | 61,512         |                               |                          |         |                             |
|  | <u>263,288</u> |                               |                          |         |                             |
| <b>KOOCHICHING COUNTY</b>                      |                | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                    | 800            |                               |                          |         |                             |
| CFDA 93.283                                    | 10,237         |                               |                          |         |                             |
| CFDA 93.994                                    | 18,143         |                               |                          |         |                             |
|  | <u>29,180</u>  |                               |                          |         |                             |
| <b>KOOTASCA COMM ACTION INC</b>                |                | Yes                           |                          |         |                             |
| CFDA 10.557                                    | 157,860        |                               |                          |         |                             |
|  | <u>157,860</u> |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>LAKE COUNTY</b>                           |                | Yes                           | Yes                      |         |                             |
| CFDA 66.032                                  | 2,259          |                               |                          |         |                             |
| CFDA 93.940                                  | 8,071          |                               |                          |         |                             |
|  | <u>10,330</u>  |                               |                          |         |                             |
| <b>LE SUEUR COUNTY</b>                       |                | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                  | 1,490          |                               |                          |         |                             |
| CFDA 93.283                                  | 14,371         |                               |                          |         |                             |
| CFDA 93.994                                  | 17,260         |                               |                          |         |                             |
|  | <u>33,121</u>  |                               |                          |         |                             |
| <b>LIFETRACK RESOURCES</b>                   |                | Yes                           |                          |         |                             |
| CFDA 93.251                                  | 15,146         |                               |                          |         |                             |
|  | <u>15,146</u>  |                               |                          |         |                             |
| <b>MCLEOD COUNTY</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 108,122        |                               |                          |         |                             |
| CFDA 66.032                                  | 16,776         |                               |                          |         |                             |
| CFDA 93.230                                  | 33,777         |                               |                          |         |                             |
| CFDA 93.268                                  | 4,280          |                               |                          |         |                             |
| CFDA 93.283                                  | 14,229         |                               |                          |         |                             |
| CFDA 93.959                                  | 48,575         |                               |                          |         |                             |
| CFDA 93.994                                  | 25,359         |                               |                          |         |                             |
|  | <u>251,118</u> |                               |                          |         |                             |
| <b>MEEKER COUNTY</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 88,714         |                               |                          |         |                             |
| CFDA 66.032                                  | 7,252          |                               |                          |         |                             |
| CFDA 93.217                                  | 10,314         |                               |                          |         |                             |
| CFDA 93.268                                  | 1,780          |                               |                          |         |                             |
| CFDA 93.283                                  | 10,258         |                               |                          |         |                             |
| CFDA 93.558                                  | 150,928        |                               |                          |         |                             |
| CFDA 93.645                                  | 2,668          |                               |                          |         |                             |
| CFDA 93.994                                  | 25,141         |                               |                          |         |                             |
|  | <u>297,055</u> |                               |                          |         |                             |
| <b>MEEKER-MCLEOD-SIBLEY CHS</b>              |                | Yes                           |                          |         |                             |
| CFDA 10.557                                  | 246,038        |                               |                          |         |                             |
| CFDA 66.032                                  | 2,800          |                               |                          |         |                             |
| CFDA 93.230                                  | 176,411        |                               |                          |         |                             |
| CFDA 93.241                                  | 9,846          |                               |                          |         |                             |
| CFDA 93.283                                  | 46,619         |                               |                          |         |                             |
| CFDA 93.558                                  | 68,148         |                               |                          |         |                             |
| CFDA 93.570                                  | 48,656         |                               |                          |         |                             |
| CFDA 93.959                                  | 59,953         |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.994                                   | 81,696           |                               |                          |         |                             |
|   | <u>740,167</u>   |                               |                          |         |                             |
| MIGRANT HEALTH SERVICE, INC                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | <u>2,936</u>     |                               |                          |         |                             |
| MILLE LACS COUNTY                             |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 69,301           |                               |                          |         |                             |
| CFDA 93.044                                   | 8,307            |                               |                          |         |                             |
| CFDA 93.268                                   | 2,240            |                               |                          |         |                             |
| CFDA 93.283                                   | 14,709           |                               |                          |         |                             |
| CFDA 93.558                                   | 70,737           |                               |                          |         |                             |
| CFDA 93.994                                   | 28,507           |                               |                          |         |                             |
|   | <u>193,801</u>   |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                      |                  | Yes                           |                          |         |                             |
| CFDA 10.557                                   | <u>1,042,651</u> |                               |                          |         |                             |
| MORRISON COUNTY                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 107,592          |                               |                          |         |                             |
| CFDA 93.268                                   | 8,522            |                               |                          |         |                             |
| CFDA 93.283                                   | 16,885           |                               |                          |         |                             |
| CFDA 93.558                                   | 77,143           |                               |                          |         |                             |
| CFDA 93.994                                   | 35,292           |                               |                          |         |                             |
|   | <u>245,434</u>   |                               |                          |         |                             |
| MOWER COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 117,781          |                               |                          |         |                             |
| CFDA 93.268                                   | 2,310            |                               |                          |         |                             |
| CFDA 93.283                                   | 22,215           |                               |                          |         |                             |
| CFDA 93.994                                   | 50,844           |                               |                          |         |                             |
|   | <u>193,150</u>   |                               |                          |         |                             |
| MPLS YOUTH COORDINATING BD                    |                  | Yes                           |                          |         |                             |
| CFDA 93.926                                   | <u>106,663</u>   |                               |                          |         |                             |
| MURRAY COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                   | <u>407</u>       |                               |                          |         |                             |
| NICOLLET COUNTY                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                   | 83,997           |                               |                          |         |                             |
| CFDA 10.561                                   | 8,067            |                               |                          |         |                             |
|   | <u>92,064</u>    |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>OLMSTED COUNTY</b>                        |                |                               |                          |         |                             |
| CFDA 10.557                                  | 298,145        | Yes                           | Yes                      |         |                             |
| CFDA 66.032                                  | 22,325         |                               |                          |         |                             |
| CFDA 93.116                                  | 28,809         |                               |                          |         |                             |
| CFDA 93.283                                  | 62,196         |                               |                          |         |                             |
| CFDA 93.576                                  | 7,500          |                               |                          |         |                             |
| CFDA 93.991                                  | 34,986         |                               |                          |         |                             |
| CFDA 93.994                                  | 162,768        |                               |                          |         |                             |
|  | <u>616,729</u> |                               |                          |         |                             |
| <b>OTTER TAIL COUNTY</b>                     |                |                               |                          |         |                             |
| CFDA 10.557                                  | 156,357        | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                  | 2,690          |                               |                          |         |                             |
| CFDA 93.283                                  | 22,758         |                               |                          |         |                             |
| CFDA 93.994                                  | 61,200         |                               |                          |         |                             |
|  | <u>243,005</u> |                               |                          |         |                             |
| <b>PINE COUNTY</b>                           |                |                               |                          |         |                             |
| CFDA 10.557                                  | 80,654         | Yes                           | Yes                      |         |                             |
| CFDA 93.994                                  | 32,907         |                               |                          |         |                             |
|  | <u>113,561</u> |                               |                          |         |                             |
| <b>PIPESTONE COUNTY</b>                      |                |                               |                          |         |                             |
| CFDA 93.268                                  | 771            | Yes                           | Yes                      |         |                             |
|  | <u>771</u>     |                               |                          |         |                             |
| <b>POLK COUNTY</b>                           |                |                               |                          |         |                             |
| CFDA 10.557                                  | 74,932         | Yes                           | Yes                      |         |                             |
| CFDA 93.268                                  | 2,260          |                               |                          |         |                             |
| CFDA 93.283                                  | 18,839         |                               |                          |         |                             |
| CFDA 93.994                                  | 47,220         |                               |                          |         |                             |
|  | <u>143,251</u> |                               |                          |         |                             |
| <b>QUIN COUNTY COMM HEALTH SERVICE</b>       |                |                               |                          |         |                             |
| CFDA 10.557                                  | 217,637        | Yes                           |                          |         |                             |
| CFDA 93.283                                  | 63,117         |                               |                          |         |                             |
| CFDA 93.558                                  | 14,964         |                               |                          |         |                             |
| CFDA 93.926                                  | 500            |                               |                          |         |                             |
| CFDA 93.959                                  | 13,691         |                               |                          |         |                             |
| CFDA 93.994                                  | 54,881         |                               |                          |         |                             |
|  | <u>364,790</u> |                               |                          |         |                             |
| <b>RAMSEY COUNTY</b>                         |                |                               |                          |         |                             |
| CFDA 10.557                                  | 1,568,692      | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                  | 167,959        |                               |                          |         |                             |
| CFDA 11.801                                  | 5,594          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity              | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 14.900 | 2,206            |                               |                          |         |                             |
|  | CFDA 66.032 | 14,814           |                               |                          |         |                             |
|  | CFDA 93.116 | 62,551           |                               |                          |         |                             |
|  | CFDA 93.217 | 364,793          |                               |                          |         |                             |
|  | CFDA 93.268 | 107,368          |                               |                          |         |                             |
|  | CFDA 93.283 | 238,483          |                               |                          |         |                             |
|  | CFDA 93.566 | 19,965           |                               |                          |         |                             |
|  | CFDA 93.919 | 47,449           |                               |                          |         |                             |
|  | CFDA 93.977 | 39,367           |                               |                          |         |                             |
|  | CFDA 93.978 | 36,099           |                               |                          |         |                             |
|  | CFDA 93.994 | 809,820          |                               |                          |         |                             |
|  |             | <u>3,485,160</u> |                               |                          |         |                             |
| <b>REDWOOD COUNTY</b>                      |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.557 | 57,136           |                               |                          |         |                             |
|  | CFDA 93.283 | 16,288           |                               |                          |         |                             |
|  | CFDA 93.994 | 19,998           |                               |                          |         |                             |
|  |             | <u>93,422</u>    |                               |                          |         |                             |
| <b>REGION NINE DEVELOPMENT COMMISSION</b>  |             |                  | Yes                           |                          |         |                             |
|  | CFDA 16.579 | 297,769          |                               |                          |         |                             |
|  |             | <u>297,769</u>   |                               |                          |         |                             |
| <b>RENVILLE COUNTY</b>                     |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.557 | 61,005           |                               |                          |         |                             |
|  | CFDA 93.994 | 19,825           |                               |                          |         |                             |
|  |             | <u>80,830</u>    |                               |                          |         |                             |
| <b>RICE COUNTY</b>                         |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.557 | 89,714           |                               |                          |         |                             |
|  | CFDA 93.268 | 3,455            |                               |                          |         |                             |
|  | CFDA 93.283 | 30,644           |                               |                          |         |                             |
|  | CFDA 93.994 | 64,968           |                               |                          |         |                             |
|  |             | <u>188,781</u>   |                               |                          |         |                             |
| <b>SCOTT CARVER DAKOTA COMM ACT AGENCY</b> |             |                  | Yes                           |                          |         |                             |
|  | CFDA 10.557 | 935,849          |                               |                          |         |                             |
|  |             | <u>935,849</u>   |                               |                          |         |                             |
| <b>SCOTT COUNTY</b>                        |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.268 | 10,421           |                               |                          |         |                             |
|  | CFDA 93.994 | 78,170           |                               |                          |         |                             |
|  |             | <u>88,591</u>    |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| SEMCAC INC                                   |                | Yes                           |                          |         |                             |
| CFDA 93.260                                  | 141,817        |                               |                          |         |                             |
| SHERBURNE COUNTY                             |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 152,090        |                               |                          |         |                             |
| CFDA 93.268                                  | 8,398          |                               |                          |         |                             |
| CFDA 93.283                                  | 29,342         |                               |                          |         |                             |
| CFDA 93.994                                  | 72,535         |                               |                          |         |                             |
|  | <u>262,365</u> |                               |                          |         |                             |
| SIBLEY COUNTY                                |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 53,987         |                               |                          |         |                             |
| CFDA 66.032                                  | 5,035          |                               |                          |         |                             |
|  | <u>59,022</u>  |                               |                          |         |                             |
| ST LOUIS COUNTY                              |                | Yes                           | Yes                      |         |                             |
| CFDA 66.032                                  | 6,654          |                               |                          |         |                             |
| CFDA 93.919                                  | 21,456         |                               |                          |         |                             |
|  | <u>28,110</u>  |                               |                          |         |                             |
| STEARNS COUNTY                               |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 296,105        |                               |                          |         |                             |
| CFDA 66.032                                  | 5,000          |                               |                          |         |                             |
| CFDA 93.268                                  | 43,214         |                               |                          |         |                             |
| CFDA 93.283                                  | 32,638         |                               |                          |         |                             |
| CFDA 93.994                                  | 142,080        |                               |                          |         |                             |
|  | <u>519,037</u> |                               |                          |         |                             |
| STEELE COUNTY                                |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 99,349         |                               |                          |         |                             |
| CFDA 93.268                                  | 2,625          |                               |                          |         |                             |
| CFDA 93.283                                  | 19,917         |                               |                          |         |                             |
| CFDA 93.558                                  | 30,888         |                               |                          |         |                             |
| CFDA 93.994                                  | 41,244         |                               |                          |         |                             |
|  | <u>194,023</u> |                               |                          |         |                             |
| TODD COUNTY                                  |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 88,017         |                               |                          |         |                             |
| CFDA 93.558                                  | 30,728         |                               |                          |         |                             |
|  | <u>118,745</u> |                               |                          |         |                             |
| WABASHA COUNTY                               |                | Yes                           | Yes                      |         |                             |
| CFDA 10.557                                  | 52,662         |                               |                          |         |                             |
| CFDA 93.268                                  | 1,465          |                               |                          |         |                             |
| CFDA 93.283                                  | 14,285         |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 93.994 | 20,388         |                               |                          |         |                             |
|                                |             | <u>88,800</u>  |                               |                          |         |                             |
| <b>WADENA COUNTY</b>           |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 93.558 | 49,833         |                               |                          |         |                             |
|                                |             | <u>49,833</u>  |                               |                          |         |                             |
| <b>WASECA COUNTY</b>           |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.557 | 1,094          |                               |                          |         |                             |
|                                | CFDA 93.268 | 1,200          |                               |                          |         |                             |
|                                | CFDA 93.283 | 13,311         |                               |                          |         |                             |
|                                | CFDA 93.558 | 14,966         |                               |                          |         |                             |
|                                | CFDA 93.994 | 23,642         |                               |                          |         |                             |
|                                |             | <u>54,213</u>  |                               |                          |         |                             |
|                                |             | <u>54,213</u>  |                               |                          |         |                             |
| <b>WASHINGTON COUNTY</b>       |             |                | Yes                           |                          |         |                             |
|                                | CFDA 10.557 | 220,359        |                               |                          |         |                             |
|                                | CFDA 66.032 | 12,224         |                               |                          |         |                             |
|                                | CFDA 93.268 | 16,420         |                               |                          |         |                             |
|                                | CFDA 93.283 | 79,351         |                               |                          |         |                             |
|                                |             | <u>328,354</u> |                               |                          |         |                             |
|                                |             | <u>328,354</u> |                               |                          |         |                             |
| <b>WATONWAN COUNTY</b>         |             |                | Yes                           |                          |         |                             |
|                                | CFDA 10.557 | 60,625         |                               |                          |         |                             |
|                                | CFDA 10.572 | 245            |                               |                          |         |                             |
|                                | CFDA 93.283 | 11,200         |                               |                          |         |                             |
|                                | CFDA 93.558 | 27,599         |                               |                          |         |                             |
|                                | CFDA 93.994 | 16,150         |                               |                          |         |                             |
|                                |             | <u>115,819</u> |                               |                          |         |                             |
|                                |             | <u>115,819</u> |                               |                          |         |                             |
| <b>WILKIN COUNTY</b>           |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.557 | 19,531         |                               |                          |         |                             |
|                                | CFDA 93.268 | 501            |                               |                          |         |                             |
|                                | CFDA 93.283 | 12,200         |                               |                          |         |                             |
|                                | CFDA 93.558 | 8,189          |                               |                          |         |                             |
|                                |             | <u>40,421</u>  |                               |                          |         |                             |
|                                |             | <u>40,421</u>  |                               |                          |         |                             |
| <b>WINONA COUNTY</b>           |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.557 | 94,876         |                               |                          |         |                             |
|                                | CFDA 93.235 | 25,000         |                               |                          |         |                             |
|                                | CFDA 93.241 | 9,000          |                               |                          |         |                             |
|                                | CFDA 93.268 | 2,525          |                               |                          |         |                             |
|                                | CFDA 93.283 | 27,526         |                               |                          |         |                             |
|                                | CFDA 93.994 | 53,148         |                               |                          |         |                             |
|                                |             | <u>212,075</u> |                               |                          |         |                             |
|                                |             | <u>212,075</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>WRIGHT COUNTY</b>                          |                  |                               |                          |         |                             |
| CFDA 93.268                                   | 21,480           | Yes                           | Yes                      |         |                             |
| CFDA 93.283                                   | 46,194           |                               |                          |         |                             |
| CFDA 93.919                                   | 3,600            |                               |                          |         |                             |
| CFDA 93.994                                   | 98,100           |                               |                          |         |                             |
|   | <u>169,374</u>   |                               |                          |         |                             |
| <b>WRIGHT COUNTY COMMUNITY ACTION INC</b>     |                  |                               |                          |         |                             |
| CFDA 10.557                                   | 1,060,307        | Yes                           |                          |         |                             |
| <b>MN - DEPARTMENT OF HUMAN SERVICES</b>      |                  |                               |                          |         |                             |
| <b>AITKIN COUNTY</b>                          |                  |                               |                          |         |                             |
| CFDA 10.561                                   | 48,286           | Yes                           | Yes                      |         |                             |
| CFDA 93.283                                   | 11,347           |                               |                          |         |                             |
| CFDA 93.558                                   | 149,909          |                               |                          |         |                             |
| CFDA 93.603                                   | 5,000            |                               |                          |         |                             |
| CFDA 93.645                                   | 3,608            |                               |                          |         |                             |
| CFDA 93.658                                   | 134,649          |                               |                          |         |                             |
| CFDA 93.667                                   | 206,052          |                               |                          |         |                             |
| CFDA 93.674                                   | 7,166            |                               |                          |         |                             |
|   | <u>566,017</u>   |                               |                          |         |                             |
| <b>AMHERST WILDER FOUNDATION</b>              |                  |                               |                          |         |                             |
| CFDA 93.576                                   | 561,131          | Yes                           |                          | Yes     |                             |
| <b>ANOKA COUNTY</b>                           |                  |                               |                          |         |                             |
| CFDA 10.561                                   | 78,770           | Yes                           | Yes                      |         |                             |
| CFDA 93.556                                   | 279,995          |                               |                          |         |                             |
| CFDA 93.558                                   | 2,652,828        |                               |                          |         |                             |
| CFDA 93.645                                   | 57,956           |                               |                          |         |                             |
| CFDA 93.652                                   | 290,510          |                               |                          |         |                             |
| CFDA 93.658                                   | 970,931          |                               |                          |         |                             |
| CFDA 93.667                                   | 2,296,238        |                               |                          |         |                             |
| CFDA 93.674                                   | 44,438           |                               |                          |         |                             |
| CFDA 93.959                                   | 72,508           |                               |                          |         |                             |
|   | <u>6,744,174</u> |                               |                          |         |                             |
| <b>ARROWHEAD REG DEVELOP COMM</b>             |                  |                               |                          |         |                             |
| CFDA 10.570                                   | 390,874          | Yes                           | Yes                      |         |                             |
| CFDA 93.043                                   | 43,879           |                               |                          |         |                             |
| CFDA 93.044                                   | 691,692          |                               |                          |         |                             |
| CFDA 93.045                                   | 616,474          |                               |                          |         |                             |
| CFDA 93.048                                   | 37,849           |                               |                          |         |                             |
| CFDA 93.052                                   | 53,203           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 93.779 | 26,536           |                               |                          |         |                             |
|                                |             | <u>1,860,507</u> |                               |                          |         |                             |
| <b>BECKER COUNTY</b>           |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 44,923           |                               |                          |         |                             |
|                                | CFDA 93.556 | 196,028          |                               |                          |         |                             |
|                                | CFDA 93.558 | 404,880          |                               |                          |         |                             |
|                                | CFDA 93.603 | 8,555            |                               |                          |         |                             |
|                                | CFDA 93.645 | 10,377           |                               |                          |         |                             |
|                                | CFDA 93.658 | 538,804          |                               |                          |         |                             |
|                                | CFDA 93.667 | 426,413          |                               |                          |         |                             |
|                                | CFDA 93.674 | 24,673           |                               |                          |         |                             |
|                                |             | <u>1,654,653</u> |                               |                          |         |                             |
| <b>BELTRAMI COUNTY</b>         |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 69,125           |                               |                          |         |                             |
|                                | CFDA 93.558 | 652,613          |                               |                          |         |                             |
|                                | CFDA 93.645 | 14,407           |                               |                          |         |                             |
|                                | CFDA 93.658 | 804,245          |                               |                          |         |                             |
|                                | CFDA 93.667 | 662,451          |                               |                          |         |                             |
|                                | CFDA 93.674 | 12,294           |                               |                          |         |                             |
|                                |             | <u>2,215,135</u> |                               |                          |         |                             |
| <b>BENTON COUNTY</b>           |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 8,107            |                               |                          |         |                             |
|                                | CFDA 93.558 | 306,647          |                               |                          |         |                             |
|                                | CFDA 93.603 | 5,000            |                               |                          |         |                             |
|                                | CFDA 93.645 | 8,993            |                               |                          |         |                             |
|                                | CFDA 93.658 | 181,290          |                               |                          |         |                             |
|                                | CFDA 93.667 | 327,444          |                               |                          |         |                             |
|                                | CFDA 93.674 | 7,721            |                               |                          |         |                             |
|                                |             | <u>845,202</u>   |                               |                          |         |                             |
| <b>BIG STONE COUNTY</b>        |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 2,858            |                               |                          |         |                             |
|                                | CFDA 93.558 | 52,952           |                               |                          |         |                             |
|                                | CFDA 93.643 | 2,325            |                               |                          |         |                             |
|                                | CFDA 93.645 | 1,793            |                               |                          |         |                             |
|                                | CFDA 93.658 | 35,005           |                               |                          |         |                             |
|                                | CFDA 93.667 | 81,817           |                               |                          |         |                             |
|                                | CFDA 93.674 | 5,813            |                               |                          |         |                             |
|                                |             | <u>182,563</u>   |                               |                          |         |                             |
| <b>BLUE EARTH COUNTY</b>       |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 26,092           |                               |                          |         |                             |
|                                | CFDA 93.556 | 16,824           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity             | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.558 | 943,925          |                               |                          |         |                             |
|  | CFDA 93.645 | 11,302           |                               |                          |         |                             |
|  | CFDA 93.658 | 291,414          |                               |                          |         |                             |
|  | CFDA 93.667 | 557,970          |                               |                          |         |                             |
|  | CFDA 93.674 | 28,838           |                               |                          |         |                             |
|  |             | <u>1,876,365</u> |                               |                          |         |                             |
| <b>BOIS FORTE RES BUS COMM</b>             |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.959 | 94,666           |                               |                          |         |                             |
|  | CFDA 93.958 | 189,074          |                               |                          |         |                             |
|  |             | <u>283,740</u>   |                               |                          |         |                             |
| <b>BROWN COUNTY</b>                        |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 7,842            |                               |                          |         |                             |
|  | CFDA 93.558 | 163,197          |                               |                          |         |                             |
|  | CFDA 93.643 | 1,240            |                               |                          |         |                             |
|  | CFDA 93.645 | 6,849            |                               |                          |         |                             |
|  | CFDA 93.658 | 107,619          |                               |                          |         |                             |
|  | CFDA 93.667 | 268,801          |                               |                          |         |                             |
|  | CFDA 93.674 | 6,703            |                               |                          |         |                             |
|  | CFDA 93.958 | 26,780           |                               |                          |         |                             |
|  |             | <u>589,031</u>   |                               |                          |         |                             |
| <b>CARLTON COOK LAKE ST LOUIS CO HL BD</b> |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.235 | 24,934           |                               |                          |         |                             |
|  | CFDA 93.268 | 10,554           |                               |                          |         |                             |
|  | CFDA 93.283 | 64,532           |                               |                          |         |                             |
|  | CFDA 93.558 | 273,407          |                               |                          |         |                             |
|  | CFDA 93.994 | 279,791          |                               |                          |         |                             |
|  |             | <u>653,218</u>   |                               |                          |         |                             |
| <b>CARLTON COUNTY</b>                      |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 7,579            |                               |                          |         |                             |
|  | CFDA 93.556 | 12,625           |                               |                          |         |                             |
|  | CFDA 93.558 | 327,521          |                               |                          |         |                             |
|  | CFDA 93.603 | 5,000            |                               |                          |         |                             |
|  | CFDA 93.645 | 9,264            |                               |                          |         |                             |
|  | CFDA 93.658 | 291,612          |                               |                          |         |                             |
|  | CFDA 93.667 | 422,143          |                               |                          |         |                             |
|  | CFDA 93.674 | 34,718           |                               |                          |         |                             |
|  | CFDA 93.958 | 50,000           |                               |                          |         |                             |
|  |             | <u>1,160,462</u> |                               |                          |         |                             |
| <b>CARVER COUNTY</b>                       |             |                  | Yes                           |                          |         |                             |
|  | CFDA 10.561 | 10,752           |                               |                          |         |                             |
|  | CFDA 93.556 | 48,000           |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 93.558 | 191,012          |                               |                          |         |                             |
|                                | CFDA 93.643 | 3,191            |                               |                          |         |                             |
|                                | CFDA 93.645 | 11,857           |                               |                          |         |                             |
|                                | CFDA 93.658 | 163,079          |                               |                          |         |                             |
|                                | CFDA 93.667 | 442,623          |                               |                          |         |                             |
|                                | CFDA 93.674 | 9,619            |                               |                          |         |                             |
|                                | CFDA 93.959 | 159,754          |                               |                          |         |                             |
|                                |             | <u>1,039,887</u> |                               |                          |         |                             |
| <b>CASS COUNTY</b>             |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 32,057           |                               |                          |         |                             |
|                                | CFDA 93.645 | 8,929            |                               |                          |         |                             |
|                                | CFDA 93.558 | 281,310          |                               |                          |         |                             |
|                                | CFDA 93.658 | 479,922          |                               |                          |         |                             |
|                                | CFDA 93.667 | 376,521          |                               |                          |         |                             |
|                                | CFDA 93.674 | 31,987           |                               |                          |         |                             |
|                                | CFDA 93.958 | 137,707          |                               |                          |         |                             |
|                                |             | <u>1,348,433</u> |                               |                          |         |                             |
| <b>CHIPPEWA COUNTY</b>         |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 662              |                               |                          |         |                             |
|                                | CFDA 93.558 | 90,594           |                               |                          |         |                             |
|                                | CFDA 93.645 | 3,520            |                               |                          |         |                             |
|                                | CFDA 93.658 | 33,284           |                               |                          |         |                             |
|                                | CFDA 93.667 | 152,137          |                               |                          |         |                             |
|                                | CFDA 93.674 | 3,347            |                               |                          |         |                             |
|                                |             | <u>283,544</u>   |                               |                          |         |                             |
| <b>CHISAGO COUNTY</b>          |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 7,913            |                               |                          |         |                             |
|                                | CFDA 93.556 | 19,391           |                               |                          |         |                             |
|                                | CFDA 93.558 | 282,944          |                               |                          |         |                             |
|                                | CFDA 93.603 | 5,000            |                               |                          |         |                             |
|                                | CFDA 93.643 | 1,332            |                               |                          |         |                             |
|                                | CFDA 93.645 | 8,900            |                               |                          |         |                             |
|                                | CFDA 93.658 | 284,656          |                               |                          |         |                             |
|                                | CFDA 93.667 | 354,171          |                               |                          |         |                             |
|                                | CFDA 93.674 | 32,112           |                               |                          |         |                             |
|                                |             | <u>996,419</u>   |                               |                          |         |                             |
| <b>CITY OF FARIBAULT</b>       |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 93.044 | 5,749            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>CITY OF MINNEAPOLIS</b>                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 14.244                                   | 2,674,903        |                               |                          |         |                             |
| <b>CITY OF ST PAUL</b>                        |                  | Yes                           |                          | Yes     |                             |
| CFDA 10.772                                   | 20,000           |                               |                          |         |                             |
| CFDA 93.959                                   | 59,640           |                               |                          |         |                             |
|   | <u>79,640</u>    |                               |                          |         |                             |
| <b>CLAY COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 35,219           |                               |                          |         |                             |
| CFDA 93.150                                   | 61,676           |                               |                          |         |                             |
| CFDA 93.558                                   | 854,055          |                               |                          |         |                             |
| CFDA 93.643                                   | 4,588            |                               |                          |         |                             |
| CFDA 93.645                                   | 12,175           |                               |                          |         |                             |
| CFDA 93.658                                   | 437,245          |                               |                          |         |                             |
| CFDA 93.667                                   | 572,551          |                               |                          |         |                             |
| CFDA 93.674                                   | 15,659           |                               |                          |         |                             |
| CFDA 93.959                                   | 87,541           |                               |                          |         |                             |
|   | <u>2,080,709</u> |                               |                          |         |                             |
| <b>CLEARWATER COUNTY</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 2,670            |                               |                          |         |                             |
| CFDA 93.558                                   | 104,458          |                               |                          |         |                             |
| CFDA 93.643                                   | 1,120            |                               |                          |         |                             |
| CFDA 93.645                                   | 2,387            |                               |                          |         |                             |
| CFDA 93.658                                   | 162,885          |                               |                          |         |                             |
| CFDA 93.667                                   | 134,983          |                               |                          |         |                             |
| CFDA 93.674                                   | 5,771            |                               |                          |         |                             |
|   | <u>414,274</u>   |                               |                          |         |                             |
| <b>COOK COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 697              |                               |                          |         |                             |
| CFDA 93.558                                   | 25,445           |                               |                          |         |                             |
| CFDA 93.643                                   | 1,226            |                               |                          |         |                             |
| CFDA 93.645                                   | 1,748            |                               |                          |         |                             |
| CFDA 93.658                                   | 9,506            |                               |                          |         |                             |
| CFDA 93.667                                   | 44,182           |                               |                          |         |                             |
| CFDA 93.674                                   | 1,485            |                               |                          |         |                             |
|   | <u>84,289</u>    |                               |                          |         |                             |
| <b>COTTONWOOD COUNTY</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 4,892            |                               |                          |         |                             |
| CFDA 93.556                                   | 11,524           |                               |                          |         |                             |
| CFDA 93.558                                   | 142,606          |                               |                          |         |                             |
| CFDA 93.645                                   | 2,853            |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.658                                   | 58,007           |                               |                          |         |                             |
| CFDA 93.667                                   | 171,036          |                               |                          |         |                             |
| CFDA 93.674                                   | 17,060           |                               |                          |         |                             |
| CFDA 93.958                                   | 61,970           |                               |                          |         |                             |
|   | <u>469,948</u>   |                               |                          |         |                             |
| <b>CROW WING COUNTY</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 57,575           |                               |                          |         |                             |
| CFDA 93.283                                   | 25,713           |                               |                          |         |                             |
| CFDA 93.558                                   | 638,768          |                               |                          |         |                             |
| CFDA 93.596                                   | 1,135,488        |                               |                          |         |                             |
| CFDA 93.645                                   | 14,266           |                               |                          |         |                             |
| CFDA 93.658                                   | 380,305          |                               |                          |         |                             |
| CFDA 93.667                                   | 586,263          |                               |                          |         |                             |
| CFDA 93.674                                   | 35,001           |                               |                          |         |                             |
|   | <u>2,873,379</u> |                               |                          |         |                             |
| <b>DAKOTA COUNTY</b>                          |                  | Yes                           |                          |         |                             |
| CFDA 10.561                                   | 84,096           |                               |                          |         |                             |
| CFDA 93.550                                   | 199,943          |                               |                          |         |                             |
| CFDA 93.556                                   | 90,784           |                               |                          |         |                             |
| CFDA 93.558                                   | 1,630,098        |                               |                          |         |                             |
| CFDA 93.575                                   | 62,914           |                               |                          |         |                             |
| CFDA 93.645                                   | 55,103           |                               |                          |         |                             |
| CFDA 93.658                                   | 481,083          |                               |                          |         |                             |
| CFDA 93.667                                   | 2,309,208        |                               |                          |         |                             |
| CFDA 93.674                                   | 29,687           |                               |                          |         |                             |
| CFDA 93.958                                   | 69,533           |                               |                          |         |                             |
|   | <u>5,012,449</u> |                               |                          |         |                             |
| <b>DODGE COUNTY</b>                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 6,028            |                               |                          |         |                             |
| CFDA 93.558                                   | 96,391           |                               |                          |         |                             |
| CFDA 93.603                                   | 27,023           |                               |                          |         |                             |
| CFDA 93.645                                   | 3,775            |                               |                          |         |                             |
| CFDA 93.658                                   | 19,624           |                               |                          |         |                             |
| CFDA 93.667                                   | 159,499          |                               |                          |         |                             |
| CFDA 93.674                                   | 6,005            |                               |                          |         |                             |
|   | <u>318,345</u>   |                               |                          |         |                             |
| <b>DOUGLAS COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 11,500           |                               |                          |         |                             |
| CFDA 93.558                                   | 202,834          |                               |                          |         |                             |
| CFDA 93.645                                   | 5,583            |                               |                          |         |                             |
| CFDA 93.658                                   | 127,698          |                               |                          |         |                             |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.667                                   | 354,597        |                               |                          |         |                             |
| CFDA 93.674                                   | 9,703          |                               |                          |         |                             |
| CFDA 93.959                                   | 25,024         |                               |                          |         |                             |
|   | <u>736,939</u> |                               |                          |         |                             |
| <b>EAST CENTRAL REG DEVELOP COMM</b>          |                | Yes                           |                          |         |                             |
| CFDA 10.570                                   | 87,147         |                               |                          |         |                             |
| CFDA 93.043                                   | 9,923          |                               |                          |         |                             |
| CFDA 93.044                                   | 285,949        |                               |                          |         |                             |
| CFDA 93.045                                   | 223,684        |                               |                          |         |                             |
| CFDA 93.048                                   | 2,098          |                               |                          |         |                             |
| CFDA 93.052                                   | 66,668         |                               |                          |         |                             |
| CFDA 93.779                                   | 3,010          |                               |                          |         |                             |
|   | <u>678,479</u> |                               |                          |         |                             |
| <b>FILLMORE COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 36,118         |                               |                          |         |                             |
| CFDA 93.558                                   | 97,458         |                               |                          |         |                             |
| CFDA 93.645                                   | 3,618          |                               |                          |         |                             |
| CFDA 93.658                                   | 83,114         |                               |                          |         |                             |
| CFDA 93.667                                   | 226,275        |                               |                          |         |                             |
| CFDA 93.674                                   | 5,397          |                               |                          |         |                             |
|   | <u>451,980</u> |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b>                |                | Yes                           | Yes                      |         |                             |
| CFDA 93.958                                   | 186,187        |                               |                          |         |                             |
| CFDA 93.048                                   | 5,782          |                               |                          |         |                             |
|   | <u>191,969</u> |                               |                          |         |                             |
| <b>FREEBORN COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 15,503         |                               |                          |         |                             |
| CFDA 93.558                                   | 351,124        |                               |                          |         |                             |
| CFDA 93.645                                   | 10,399         |                               |                          |         |                             |
| CFDA 93.658                                   | 119,276        |                               |                          |         |                             |
| CFDA 93.667                                   | 368,195        |                               |                          |         |                             |
| CFDA 93.674                                   | 9,853          |                               |                          |         |                             |
|   | <u>874,350</u> |                               |                          |         |                             |
| <b>GOODHUE COUNTY</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 12,004         |                               |                          |         |                             |
| CFDA 93.558                                   | 240,538        |                               |                          |         |                             |
| CFDA 93.645                                   | 10,039         |                               |                          |         |                             |
| CFDA 93.658                                   | 102,710        |                               |                          |         |                             |
| CFDA 93.667                                   | 384,318        |                               |                          |         |                             |
| CFDA 93.674                                   | 20,446         |                               |                          |         |                             |
| CFDA 93.778                                   | 97,827         |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity   | CFDA Number | Total              | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|----------------------------------|-------------|--------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                  |             |                    |                               | Non-<br>federal          | Federal |                             |
|                                  | CFDA 93.959 | 58,920             |                               |                          |         |                             |
|                                  |             | <u>926,802</u>     |                               |                          |         |                             |
| <b>GRAND PORTAGE RESERVATION</b> |             |                    | Yes                           |                          |         |                             |
|                                  | CFDA 93.568 | <u>149,094</u>     |                               |                          |         |                             |
| <b>GRANT COUNTY</b>              |             |                    | Yes                           | Yes                      |         |                             |
|                                  | CFDA 10.561 | 7,878              |                               |                          |         |                             |
|                                  | CFDA 93.558 | 56,558             |                               |                          |         |                             |
|                                  | CFDA 93.603 | 5,000              |                               |                          |         |                             |
|                                  | CFDA 93.645 | 1,769              |                               |                          |         |                             |
|                                  | CFDA 93.658 | 23,169             |                               |                          |         |                             |
|                                  | CFDA 93.667 | 80,208             |                               |                          |         |                             |
|                                  |             | <u>174,582</u>     |                               |                          |         |                             |
| <b>HENNEPIN COUNTY</b>           |             |                    | Yes                           |                          |         |                             |
|                                  | CFDA 93.116 | 56,500             |                               |                          |         |                             |
|                                  | CFDA 93.150 | 412,005            |                               |                          |         |                             |
|                                  | CFDA 93.230 | 149,245            |                               |                          |         |                             |
|                                  | CFDA 93.556 | 306,278            |                               |                          |         |                             |
|                                  | CFDA 93.560 | 21,462             |                               |                          |         |                             |
|                                  | CFDA 93.563 | 21,500,386         |                               |                          |         |                             |
|                                  | CFDA 93.566 | 219,967            |                               |                          |         |                             |
|                                  | CFDA 93.568 | 462                |                               |                          |         |                             |
|                                  | CFDA 93.584 | 76,119             |                               |                          |         |                             |
|                                  | CFDA 93.596 | 41,330,286         |                               |                          |         |                             |
|                                  | CFDA 93.603 | 235,255            |                               |                          |         |                             |
|                                  | CFDA 93.645 | 215,877            |                               |                          |         |                             |
|                                  | CFDA 93.658 | 14,807,568         |                               |                          |         |                             |
|                                  | CFDA 93.667 | 12,620,010         |                               |                          |         |                             |
|                                  | CFDA 93.674 | 86,723             |                               |                          |         |                             |
|                                  | CFDA 93.778 | 13,097,931         |                               |                          |         |                             |
|                                  | CFDA 93.958 | 865,607            |                               |                          |         |                             |
|                                  | CFDA 93.959 | 130,353            |                               |                          |         |                             |
|                                  |             | <u>106,132,034</u> |                               |                          |         |                             |
| <b>HOUSTON COUNTY</b>            |             |                    | Yes                           | Yes                      |         |                             |
|                                  | CFDA 10.561 | 2,949              |                               |                          |         |                             |
|                                  | CFDA 93.558 | 110,510            |                               |                          |         |                             |
|                                  | CFDA 93.603 | 5,000              |                               |                          |         |                             |
|                                  | CFDA 93.645 | 4,019              |                               |                          |         |                             |
|                                  | CFDA 93.658 | 132,212            |                               |                          |         |                             |
|                                  | CFDA 93.667 | 187,344            |                               |                          |         |                             |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity                  | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.674 | 15,899           |                               |                          |         |                             |
|  |             | <u>457,933</u>   |                               |                          |         |                             |
| <b>HUBBARD COUNTY</b>                          |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 29,068           |                               |                          |         |                             |
|  | CFDA 93.558 | 199,511          |                               |                          |         |                             |
|  | CFDA 93.645 | 3,872            |                               |                          |         |                             |
|  | CFDA 93.658 | 42,992           |                               |                          |         |                             |
|  | CFDA 93.667 | 216,398          |                               |                          |         |                             |
|  | CFDA 93.674 | 27,010           |                               |                          |         |                             |
|  |             | <u>518,851</u>   |                               |                          |         |                             |
| <b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b> |             |                  | Yes                           |                          |         |                             |
|  | CFDA 10.561 | 27,370           |                               |                          |         |                             |
|  | CFDA 93.558 | 311,320          |                               |                          |         |                             |
|  | CFDA 93.603 | 10,000           |                               |                          |         |                             |
|  | CFDA 93.643 | 5,296            |                               |                          |         |                             |
|  | CFDA 93.645 | 6,741            |                               |                          |         |                             |
|  | CFDA 93.658 | 223,963          |                               |                          |         |                             |
|  | CFDA 93.667 | 452,000          |                               |                          |         |                             |
|  | CFDA 93.674 | 6,246            |                               |                          |         |                             |
|  |             | <u>1,042,936</u> |                               |                          |         |                             |
| <b>ISANTI COUNTY</b>                           |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 8,399            |                               |                          |         |                             |
|  | CFDA 93.558 | 277,886          |                               |                          |         |                             |
|  | CFDA 93.645 | 5,956            |                               |                          |         |                             |
|  | CFDA 93.658 | 233,708          |                               |                          |         |                             |
|  | CFDA 93.667 | 286,884          |                               |                          |         |                             |
|  | CFDA 93.674 | 12,821           |                               |                          |         |                             |
|  | CFDA 93.778 | 40,701           |                               |                          |         |                             |
|  | CFDA 93.958 | 182,572          |                               |                          |         |                             |
|  | CFDA 93.959 | 195,985          |                               |                          |         |                             |
|  |             | <u>1,244,912</u> |                               |                          |         |                             |
| <b>ISD 0281 ROBBINSDALE</b>                    |             |                  | Yes                           |                          |         |                             |
|  | CFDA 15.130 | 292              |                               |                          |         |                             |
| <b>ISD 0625 ST PAUL</b>                        |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.778 | 46,357           |                               |                          |         |                             |
|  | CFDA 93.959 | 87,933           |                               |                          |         |                             |
|  |             | <u>134,290</u>   |                               |                          |         |                             |
| <b>ITASCA COUNTY</b>                           |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 15,469           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |           |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 93.556 | 20,276    |                               |                          |         |                             |
|                                | CFDA 93.558 | 519,734   |                               |                          |         |                             |
|                                | CFDA 93.645 | 13,969    |                               |                          |         |                             |
|                                | CFDA 93.658 | 149,865   |                               |                          |         |                             |
|                                | CFDA 93.667 | 540,011   |                               |                          |         |                             |
|                                | CFDA 93.674 | 30,166    |                               |                          |         |                             |
|                                |             | 1,289,490 |                               |                          |         |                             |
| <b>JACKSON COUNTY</b>          |             |           | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 2,751     |                               |                          |         |                             |
|                                | CFDA 93.558 | 58,507    |                               |                          |         |                             |
|                                | CFDA 93.603 | 5,000     |                               |                          |         |                             |
|                                | CFDA 93.645 | 2,819     |                               |                          |         |                             |
|                                | CFDA 93.658 | 170,236   |                               |                          |         |                             |
|                                | CFDA 93.667 | 127,916   |                               |                          |         |                             |
|                                | CFDA 93.674 | 26,245    |                               |                          |         |                             |
|                                |             | 393,474   |                               |                          |         |                             |
| <b>KANABEC COUNTY</b>          |             |           | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 4,216     |                               |                          |         |                             |
|                                | CFDA 93.558 | 221,636   |                               |                          |         |                             |
|                                | CFDA 93.645 | 4,148     |                               |                          |         |                             |
|                                | CFDA 93.658 | 137,271   |                               |                          |         |                             |
|                                | CFDA 93.667 | 170,306   |                               |                          |         |                             |
|                                | CFDA 93.674 | 3,759     |                               |                          |         |                             |
|                                | CFDA 93.959 | 26,223    |                               |                          |         |                             |
|                                |             | 567,559   |                               |                          |         |                             |
| <b>KANDIYOHI COUNTY</b>        |             |           | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 36,201    |                               |                          |         |                             |
|                                | CFDA 93.556 | 136,794   |                               |                          |         |                             |
|                                | CFDA 93.558 | 569,403   |                               |                          |         |                             |
|                                | CFDA 93.596 | 567,617   |                               |                          |         |                             |
|                                | CFDA 93.643 | 2,233     |                               |                          |         |                             |
|                                | CFDA 93.645 | 10,934    |                               |                          |         |                             |
|                                | CFDA 93.658 | 167,392   |                               |                          |         |                             |
|                                | CFDA 93.667 | 502,190   |                               |                          |         |                             |
|                                | CFDA 93.674 | 30,429    |                               |                          |         |                             |
|                                |             | 2,023,193 |                               |                          |         |                             |
| <b>KITTSOON COUNTY</b>         |             |           | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 2,734     |                               |                          |         |                             |
|                                | CFDA 93.558 | 51,575    |                               |                          |         |                             |
|                                | CFDA 93.645 | 1,739     |                               |                          |         |                             |
|                                | CFDA 93.658 | 14,544    |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.667                                   | 65,423         |                               |                          |         |                             |
| CFDA 93.674                                   | 1,422          |                               |                          |         |                             |
|   | <u>137,437</u> |                               |                          |         |                             |
| <b>KOOCHICHING COUNTY</b>                     |                |                               |                          |         |                             |
| CFDA 10.561                                   | 14,374         | Yes                           | Yes                      |         |                             |
| CFDA 93.558                                   | 207,110        |                               |                          |         |                             |
| CFDA 93.643                                   | 4,318          |                               |                          |         |                             |
| CFDA 93.645                                   | 4,101          |                               |                          |         |                             |
| CFDA 93.658                                   | 124,628        |                               |                          |         |                             |
| CFDA 93.667                                   | 209,374        |                               |                          |         |                             |
| CFDA 93.674                                   | 13,991         |                               |                          |         |                             |
| CFDA 93.959                                   | 14,937         |                               |                          |         |                             |
|   | <u>592,833</u> |                               |                          |         |                             |
| <b>LAC QUI PARLE COUNTY</b>                   |                |                               |                          |         |                             |
| CFDA 10.561                                   | 3,422          | Yes                           | Yes                      |         |                             |
| CFDA 93.558                                   | 51,409         |                               |                          |         |                             |
| CFDA 93.645                                   | 1,955          |                               |                          |         |                             |
| CFDA 93.658                                   | 12,173         |                               |                          |         |                             |
| CFDA 93.667                                   | 101,886        |                               |                          |         |                             |
| CFDA 93.674                                   | 126            |                               |                          |         |                             |
| CFDA 93.958                                   | 84,491         |                               |                          |         |                             |
|   | <u>255,462</u> |                               |                          |         |                             |
| <b>LAKE COUNTY</b>                            |                |                               |                          |         |                             |
| CFDA 10.561                                   | 5,300          | Yes                           | Yes                      |         |                             |
| CFDA 93.283                                   | 1,536          |                               |                          |         |                             |
| CFDA 93.558                                   | 96,817         |                               |                          |         |                             |
| CFDA 93.645                                   | 2,261          |                               |                          |         |                             |
| CFDA 93.658                                   | 88,752         |                               |                          |         |                             |
| CFDA 93.667                                   | 127,496        |                               |                          |         |                             |
| CFDA 93.674                                   | 6,884          |                               |                          |         |                             |
|   | <u>329,046</u> |                               |                          |         |                             |
| <b>LAKE OF THE WOODS COUNTY</b>               |                |                               |                          |         |                             |
| CFDA 10.561                                   | 1,363          | Yes                           | Yes                      |         |                             |
| CFDA 83.539                                   | 19,099         |                               |                          |         |                             |
| CFDA 93.558                                   | 32,780         |                               |                          |         |                             |
| CFDA 93.658                                   | 9,862          |                               |                          |         |                             |
| CFDA 93.667                                   | 39,461         |                               |                          |         |                             |
| CFDA 93.674                                   | 7,213          |                               |                          |         |                             |
| CFDA 93.982                                   | 23,120         |                               |                          |         |                             |
|   | <u>132,898</u> |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>LE SUEUR COUNTY</b>                        |                  |                               |                          |         |                             |
| CFDA 10.561                                   | 5,186            | Yes                           | Yes                      |         |                             |
| CFDA 93.558                                   | 124,678          |                               |                          |         |                             |
| CFDA 93.645                                   | 6,349            |                               |                          |         |                             |
| CFDA 93.658                                   | 186,451          |                               |                          |         |                             |
| CFDA 93.667                                   | 260,771          |                               |                          |         |                             |
| CFDA 93.674                                   | 3,466            |                               |                          |         |                             |
|   | <u>586,901</u>   |                               |                          |         |                             |
| <b>LIFETRACK RESOURCES</b>                    |                  |                               |                          |         |                             |
| CFDA 93.566                                   | 50,212           | Yes                           |                          |         |                             |
| CFDA 93.558                                   | 320,916          |                               |                          |         |                             |
| CFDA 93.595                                   | 287,904          |                               |                          |         |                             |
| CFDA 93.584                                   | 380,204          |                               |                          |         |                             |
|   | <u>1,039,236</u> |                               |                          |         |                             |
| <b>LINCOLN LYON MURRAY HUMAN SERVICES</b>     |                  |                               |                          |         |                             |
| CFDA 10.561                                   | 6,647            | Yes                           |                          |         |                             |
| CFDA 93.558                                   | 299,507          |                               |                          |         |                             |
| CFDA 93.575                                   | 3,426            |                               |                          |         |                             |
| CFDA 93.596                                   | 365,371          |                               |                          |         |                             |
| CFDA 93.643                                   | 4,000            |                               |                          |         |                             |
| CFDA 93.645                                   | 7,969            |                               |                          |         |                             |
| CFDA 93.658                                   | 119,385          |                               |                          |         |                             |
| CFDA 93.667                                   | 458,895          |                               |                          |         |                             |
| CFDA 93.674                                   | 25,568           |                               |                          |         |                             |
|   | <u>1,290,768</u> |                               |                          |         |                             |
| <b>LOWER SIOUX COMM COUNCIL</b>               |                  |                               |                          |         |                             |
| CFDA 93.958                                   | 53,403           | Yes                           |                          |         |                             |
|   | <u>53,403</u>    |                               |                          |         |                             |
| <b>LUTHERAN SOCIAL SERVICE OF MN</b>          |                  |                               |                          |         |                             |
| CFDA 10.570                                   | 343,389          | Yes                           |                          |         |                             |
| CFDA 93.044                                   | 14,062           |                               |                          |         |                             |
| CFDA 93.045                                   | 431,264          |                               |                          |         |                             |
| CFDA 93.052                                   | 243,150          |                               |                          |         |                             |
| CFDA 93.043                                   | 13,002           |                               |                          |         |                             |
| CFDA 93.558                                   | 309,208          |                               |                          |         |                             |
| CFDA 93.557                                   | 89,541           |                               |                          |         |                             |
| CFDA 93.566                                   | 94,782           |                               |                          |         |                             |
| CFDA 93.590                                   | 23,706           |                               |                          |         |                             |
| CFDA 93.658                                   | 255,552          |                               |                          |         |                             |
| CFDA 93.590                                   | 34,503           |                               |                          |         |                             |
| CFDA 93.550                                   | 284,783          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.659                                   | 272,500          |                               |                          |         |                             |
|   | <u>2,409,442</u> |                               |                          |         |                             |
| <b>MAHNOMEN COUNTY</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 4,343            |                               |                          |         |                             |
| CFDA 83.539                                   | 3,747            |                               |                          |         |                             |
| CFDA 93.558                                   | 57,015           |                               |                          |         |                             |
| CFDA 93.603                                   | 5,988            |                               |                          |         |                             |
| CFDA 93.645                                   | 2,929            |                               |                          |         |                             |
| CFDA 93.658                                   | 96,851           |                               |                          |         |                             |
| CFDA 93.667                                   | 108,825          |                               |                          |         |                             |
| CFDA 93.674                                   | 14,745           |                               |                          |         |                             |
| CFDA 93.958                                   | 18,347           |                               |                          |         |                             |
|   | <u>312,790</u>   |                               |                          |         |                             |
| <b>MARSHALL COUNTY</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 7,330            |                               |                          |         |                             |
| CFDA 93.558                                   | 81,293           |                               |                          |         |                             |
| CFDA 93.645                                   | 2,214            |                               |                          |         |                             |
| CFDA 93.658                                   | 61,726           |                               |                          |         |                             |
| CFDA 93.667                                   | 110,801          |                               |                          |         |                             |
| CFDA 93.674                                   | 3,667            |                               |                          |         |                             |
|   | <u>267,031</u>   |                               |                          |         |                             |
| <b>MCLEOD COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 5,083            |                               |                          |         |                             |
| CFDA 93.556                                   | 16,297           |                               |                          |         |                             |
| CFDA 93.558                                   | 260,926          |                               |                          |         |                             |
| CFDA 93.570                                   | 26,050           |                               |                          |         |                             |
| CFDA 93.645                                   | 6,161            |                               |                          |         |                             |
| CFDA 93.658                                   | 225,727          |                               |                          |         |                             |
| CFDA 93.667                                   | 298,715          |                               |                          |         |                             |
| CFDA 93.674                                   | 3,149            |                               |                          |         |                             |
|   | <u>842,108</u>   |                               |                          |         |                             |
| <b>MEEKER COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 4,850            |                               |                          |         |                             |
| CFDA 93.658                                   | 33,267           |                               |                          |         |                             |
| CFDA 93.667                                   | 226,613          |                               |                          |         |                             |
| CFDA 93.674                                   | 11,820           |                               |                          |         |                             |
|   | <u>276,550</u>   |                               |                          |         |                             |
| <b>MID-MINNESOTA DEVELOPMENT COMM</b>         |                  | Yes                           |                          |         |                             |
| CFDA 10.570                                   | 106,256          |                               |                          |         |                             |
| CFDA 93.044                                   | 110,901          |                               |                          |         |                             |
| CFDA 93.043                                   | 11,934           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.045                                   | 244,806        |                               |                          |         |                             |
| CFDA 93.052                                   | 73,220         |                               |                          |         |                             |
|   | <u>547,117</u> |                               |                          |         |                             |
| <b>MIGRANT HEALTH SERVICE, INC</b>            |                | Yes                           | Yes                      |         |                             |
| CFDA 93.959                                   | <u>65,963</u>  |                               |                          |         |                             |
| <b>MILLE LACS COUNTY</b>                      |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 11,873         |                               |                          |         |                             |
| CFDA 93.558                                   | 248,203        |                               |                          |         |                             |
| CFDA 93.645                                   | 5,737          |                               |                          |         |                             |
| CFDA 93.658                                   | 205,900        |                               |                          |         |                             |
| CFDA 93.667                                   | 299,451        |                               |                          |         |                             |
| CFDA 93.674                                   | 12,458         |                               |                          |         |                             |
|   | <u>783,622</u> |                               |                          |         |                             |
| <b>MN INSTITUTE OF PUBLIC HEALTH</b>          |                | Yes                           |                          |         |                             |
| CFDA 93.959                                   | <u>580,174</u> |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>               |                | Yes                           |                          |         |                             |
| CFDA 93.558                                   | <u>664,619</u> |                               |                          |         |                             |
| <b>MORRISON COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 13,461         |                               |                          |         |                             |
| CFDA 93.558                                   | 175,830        |                               |                          |         |                             |
| CFDA 93.645                                   | 5,449          |                               |                          |         |                             |
| CFDA 93.658                                   | 220,492        |                               |                          |         |                             |
| CFDA 93.667                                   | 374,639        |                               |                          |         |                             |
| CFDA 93.674                                   | 12,050         |                               |                          |         |                             |
| CFDA 93.959                                   | 32,456         |                               |                          |         |                             |
|   | <u>834,377</u> |                               |                          |         |                             |
| <b>MOWER COUNTY</b>                           |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 21,131         |                               |                          |         |                             |
| CFDA 93.558                                   | 377,896        |                               |                          |         |                             |
| CFDA 93.645                                   | 9,907          |                               |                          |         |                             |
| CFDA 93.658                                   | 83,084         |                               |                          |         |                             |
| CFDA 93.667                                   | 466,233        |                               |                          |         |                             |
| CFDA 93.674                                   | 1,701          |                               |                          |         |                             |
|   | <u>959,952</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| MPLS AMERICAN INDIAN CENTER                   |                | Yes                           |                          |         |                             |
| CFDA 93.959                                   | 281,369        |                               |                          |         |                             |
| MPLS YOUTH COORDINATING BD                    |                | Yes                           |                          |         |                             |
| CFDA 93.563                                   | 270,350        |                               |                          |         |                             |
| NICOLLET COUNTY                               |                | Yes                           | Yes                      |         |                             |
| CFDA 93.283                                   | 15,687         |                               |                          |         |                             |
| CFDA 93.556                                   | 14,527         |                               |                          |         |                             |
| CFDA 93.558                                   | 298,907        |                               |                          |         |                             |
| CFDA 93.645                                   | 7,809          |                               |                          |         |                             |
| CFDA 93.658                                   | 52,227         |                               |                          |         |                             |
| CFDA 93.667                                   | 255,924        |                               |                          |         |                             |
| CFDA 93.674                                   | 9,766          |                               |                          |         |                             |
|   | <u>654,847</u> |                               |                          |         |                             |
| NOBLES COUNTY                                 |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 7,388          |                               |                          |         |                             |
| CFDA 93.558                                   | 156,680        |                               |                          |         |                             |
| CFDA 93.603                                   | 5,000          |                               |                          |         |                             |
| CFDA 93.645                                   | 2,640          |                               |                          |         |                             |
| CFDA 93.658                                   | 71,587         |                               |                          |         |                             |
| CFDA 93.667                                   | 242,102        |                               |                          |         |                             |
| CFDA 93.674                                   | 2,172          |                               |                          |         |                             |
|   | <u>487,569</u> |                               |                          |         |                             |
| NORMAN COUNTY                                 |                | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 8,736          |                               |                          |         |                             |
| CFDA 93.558                                   | 57,240         |                               |                          |         |                             |
| CFDA 93.643                                   | 2,829          |                               |                          |         |                             |
| CFDA 93.645                                   | 2,183          |                               |                          |         |                             |
| CFDA 93.658                                   | 38,301         |                               |                          |         |                             |
| CFDA 93.667                                   | 101,581        |                               |                          |         |                             |
| CFDA 93.674                                   | 1,179          |                               |                          |         |                             |
|   | <u>212,049</u> |                               |                          |         |                             |
| NW REG DEVELOP COMM                           |                | Yes                           |                          |         |                             |
| CFDA 93.044                                   | 305,132        |                               |                          |         |                             |
| CFDA 93.045                                   | 559,643        |                               |                          |         |                             |
| CFDA 93.779                                   | 5,666          |                               |                          |         |                             |
| CFDA 93.043                                   | 13,002         |                               |                          |         |                             |
| CFDA 93.052                                   | 131,602        |                               |                          |         |                             |
| CFDA 93.048                                   | 53,394         |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity         | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 10.570 | 305,181          |                               |                          |         |                             |
|  |             | <u>1,373,620</u> |                               |                          |         |                             |
| <b>OLMSTED COUNTY</b>                  |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 50,472           |                               |                          |         |                             |
|  | CFDA 93.556 | 328,278          |                               |                          |         |                             |
|  | CFDA 93.558 | 1,158,398        |                               |                          |         |                             |
|  | CFDA 93.568 | 953,262          |                               |                          |         |                             |
|  | CFDA 93.569 | 113,912          |                               |                          |         |                             |
|  | CFDA 93.596 | 3,546,613        |                               |                          |         |                             |
|  | CFDA 93.602 | 5,000            |                               |                          |         |                             |
|  | CFDA 93.645 | 29,547           |                               |                          |         |                             |
|  | CFDA 93.658 | 732,327          |                               |                          |         |                             |
|  | CFDA 93.667 | 1,104,216        |                               |                          |         |                             |
|  | CFDA 93.674 | 46,227           |                               |                          |         |                             |
|  |             | <u>8,068,252</u> |                               |                          |         |                             |
| <b>OTTER TAIL COUNTY</b>               |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 72,864           |                               |                          |         |                             |
|  | CFDA 93.558 | 433,478          |                               |                          |         |                             |
|  | CFDA 93.645 | 10,074           |                               |                          |         |                             |
|  | CFDA 93.658 | 342,224          |                               |                          |         |                             |
|  | CFDA 93.667 | 641,045          |                               |                          |         |                             |
|  | CFDA 93.674 | 8,207            |                               |                          |         |                             |
|  | CFDA 93.958 | 37,500           |                               |                          |         |                             |
|  |             | <u>1,545,392</u> |                               |                          |         |                             |
| <b>PACER CENTER</b>                    |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.110 | 22,239           |                               |                          |         |                             |
|  | CFDA 93.958 | 56,904           |                               |                          |         |                             |
|  |             | <u>79,143</u>    |                               |                          |         |                             |
| <b>PACT 4 FAMILIES COLLABORATIVE</b>   |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.959 | 109,896          |                               |                          |         |                             |
|  | CFDA 93.556 | 80,768           |                               |                          |         |                             |
|  |             | <u>190,664</u>   |                               |                          |         |                             |
| <b>PARENTS IN COMMUNITY ACTION INC</b> |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.558 | 87,426           |                               |                          |         |                             |
|  |             | <u>87,426</u>    |                               |                          |         |                             |
| <b>PENNINGTON COUNTY</b>               |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 17,163           |                               |                          |         |                             |
|  | CFDA 93.558 | 96,902           |                               |                          |         |                             |
|  | CFDA 93.643 | 5,973            |                               |                          |         |                             |
|  | CFDA 93.645 | 4,387            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 93.658 | 63,274           |                               |                          |         |                             |
|                                | CFDA 93.667 | 170,608          |                               |                          |         |                             |
|                                | CFDA 93.674 | 24,919           |                               |                          |         |                             |
|                                |             | <u>383,226</u>   |                               |                          |         |                             |
| <b>PERSPECTIVES INC</b>        |             |                  |                               |                          |         |                             |
|                                | CFDA 93.959 | <u>68,982</u>    | Yes                           | Yes                      | Yes     |                             |
| <b>PINE COUNTY</b>             |             |                  |                               |                          |         |                             |
|                                | CFDA 10.561 | 4,918            | Yes                           | Yes                      |         |                             |
|                                | CFDA 93.645 | 4,760            |                               |                          |         |                             |
|                                | CFDA 93.658 | 212,022          |                               |                          |         |                             |
|                                | CFDA 93.667 | 312,134          |                               |                          |         |                             |
|                                | CFDA 93.674 | 5,681            |                               |                          |         |                             |
|                                |             | <u>539,515</u>   |                               |                          |         |                             |
| <b>PIPESTONE COUNTY</b>        |             |                  |                               |                          |         |                             |
|                                | CFDA 10.561 | 4,728            | Yes                           | Yes                      |         |                             |
|                                | CFDA 93.558 | 61,083           |                               |                          |         |                             |
|                                | CFDA 93.643 | 2,725            |                               |                          |         |                             |
|                                | CFDA 93.645 | 2,314            |                               |                          |         |                             |
|                                | CFDA 93.658 | 51,252           |                               |                          |         |                             |
|                                | CFDA 93.667 | 123,951          |                               |                          |         |                             |
|                                | CFDA 93.674 | 7,340            |                               |                          |         |                             |
|                                |             | <u>253,393</u>   |                               |                          |         |                             |
| <b>POLK COUNTY</b>             |             |                  |                               |                          |         |                             |
|                                | CFDA 10.561 | 45,437           | Yes                           | Yes                      |         |                             |
|                                | CFDA 93.556 | 56,137           |                               |                          |         |                             |
|                                | CFDA 93.558 | 641,792          |                               |                          |         |                             |
|                                | CFDA 93.645 | 8,227            |                               |                          |         |                             |
|                                | CFDA 93.658 | 257,978          |                               |                          |         |                             |
|                                | CFDA 93.667 | 443,118          |                               |                          |         |                             |
|                                | CFDA 93.674 | 30,142           |                               |                          |         |                             |
|                                | CFDA 93.959 | 32,449           |                               |                          |         |                             |
|                                |             | <u>1,515,280</u> |                               |                          |         |                             |
| <b>POPE COUNTY</b>             |             |                  |                               |                          |         |                             |
|                                | CFDA 10.561 | 6,826            | Yes                           | Yes                      |         |                             |
|                                | CFDA 93.556 | 16,227           |                               |                          |         |                             |
|                                | CFDA 93.558 | 99,663           |                               |                          |         |                             |
|                                | CFDA 93.645 | 2,003            |                               |                          |         |                             |
|                                | CFDA 93.658 | 23,905           |                               |                          |         |                             |
|                                | CFDA 93.667 | 126,391          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                   |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 93.674 | 3,918             |                               |                          |         |                             |
|                                |             | <u>278,933</u>    |                               |                          |         |                             |
| <b>RAMSEY COUNTY</b>           |             |                   | Yes                           | Yes                      |         |                             |
|                                | CFDA 93.556 | 543,636           |                               |                          |         |                             |
|                                | CFDA 93.558 | 14,455,684        |                               |                          |         |                             |
|                                | CFDA 93.566 | 5,067             |                               |                          |         |                             |
|                                | CFDA 93.603 | 6,202             |                               |                          |         |                             |
|                                | CFDA 93.645 | 101,534           |                               |                          |         |                             |
|                                | CFDA 93.658 | 4,584,108         |                               |                          |         |                             |
|                                | CFDA 93.667 | 6,713,641         |                               |                          |         |                             |
|                                | CFDA 93.674 | 56,831            |                               |                          |         |                             |
|                                | CFDA 93.958 | 313,904           |                               |                          |         |                             |
|                                | CFDA 93.959 | 76,762            |                               |                          |         |                             |
|                                |             | <u>26,857,369</u> |                               |                          |         |                             |
| <b>RED LAKE COUNTY</b>         |             |                   | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 2,802             |                               |                          |         |                             |
|                                | CFDA 93.558 | 47,098            |                               |                          |         |                             |
|                                | CFDA 93.643 | 4,216             |                               |                          |         |                             |
|                                | CFDA 93.645 | 1,767             |                               |                          |         |                             |
|                                | CFDA 93.658 | 30,087            |                               |                          |         |                             |
|                                | CFDA 93.667 | 52,432            |                               |                          |         |                             |
|                                | CFDA 93.674 | 1,800             |                               |                          |         |                             |
|                                |             | <u>140,202</u>    |                               |                          |         |                             |
| <b>REDWOOD COUNTY</b>          |             |                   | Yes                           | Yes                      |         |                             |
|                                | CFDA 10.561 | 8,876             |                               |                          |         |                             |
|                                | CFDA 93.558 | 129,296           |                               |                          |         |                             |
|                                | CFDA 93.596 | 119,389           |                               |                          |         |                             |
|                                | CFDA 93.645 | 3,762             |                               |                          |         |                             |
|                                | CFDA 93.658 | 83,989            |                               |                          |         |                             |
|                                | CFDA 93.667 | 198,598           |                               |                          |         |                             |
|                                | CFDA 93.674 | 12,137            |                               |                          |         |                             |
|                                |             | <u>556,047</u>    |                               |                          |         |                             |
| <b>REGION 5 DEVELOP COMM</b>   |             |                   | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.570 | 100,372           |                               |                          |         |                             |
|                                | CFDA 93.043 | 12,528            |                               |                          |         |                             |
|                                | CFDA 93.044 | 315,187           |                               |                          |         |                             |
|                                | CFDA 93.045 | 312,189           |                               |                          |         |                             |
|                                | CFDA 93.048 | 7,995             |                               |                          |         |                             |
|                                | CFDA 93.052 | 124,634           |                               |                          |         |                             |
|                                | CFDA 93.779 | 9,748             |                               |                          |         |                             |
|                                |             | <u>882,653</u>    |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>REGION NINE DEVELOPMENT COMMISSION</b>     |                  |                               |                          |         |                             |
|   |                  | Yes                           |                          |         |                             |
| CFDA 10.570                                   | 159,161          |                               |                          |         |                             |
| CFDA 93.043                                   | 23,064           |                               |                          |         |                             |
| CFDA 93.044                                   | 358,582          |                               |                          |         |                             |
| CFDA 93.045                                   | 372,615          |                               |                          |         |                             |
| CFDA 93.048                                   | 3,720            |                               |                          |         |                             |
| CFDA 93.052                                   | 106,479          |                               |                          |         |                             |
| CFDA 93.230                                   | 353,590          |                               |                          |         |                             |
| CFDA 93.779                                   | 6,212            |                               |                          |         |                             |
|   | <u>1,383,423</u> |                               |                          |         |                             |
| <b>RENVILLE COUNTY</b>                        |                  |                               |                          |         |                             |
|   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | <u>16,903</u>    |                               |                          |         |                             |
| <b>RICE COUNTY</b>                            |                  |                               |                          |         |                             |
|   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 19,163           |                               |                          |         |                             |
| CFDA 93.558                                   | 362,190          |                               |                          |         |                             |
| CFDA 93.575                                   | 20,000           |                               |                          |         |                             |
| CFDA 93.645                                   | 8,915            |                               |                          |         |                             |
| CFDA 93.658                                   | 63,939           |                               |                          |         |                             |
| CFDA 93.667                                   | 509,532          |                               |                          |         |                             |
| CFDA 93.674                                   | 20,151           |                               |                          |         |                             |
|   | <u>1,003,890</u> |                               |                          |         |                             |
| <b>ROCK COUNTY</b>                            |                  |                               |                          |         |                             |
|   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 2,609            |                               |                          |         |                             |
| CFDA 93.558                                   | 67,933           |                               |                          |         |                             |
| CFDA 93.643                                   | 807              |                               |                          |         |                             |
| CFDA 93.645                                   | 2,258            |                               |                          |         |                             |
| CFDA 93.658                                   | 14,099           |                               |                          |         |                             |
| CFDA 93.667                                   | 93,574           |                               |                          |         |                             |
| CFDA 93.674                                   | 12,627           |                               |                          |         |                             |
|   | <u>193,907</u>   |                               |                          |         |                             |
| <b>ROOT RIVER EDUCATION DISTRICT</b>          |                  |                               |                          |         |                             |
|   |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 93.658                                   | 211,184          |                               |                          |         |                             |
| CFDA 93.778                                   | 77,010           |                               |                          |         |                             |
|   | <u>288,194</u>   |                               |                          |         |                             |
| <b>ROSEAU COUNTY</b>                          |                  |                               |                          |         |                             |
|   |                  | Yes                           | Yes                      |         |                             |
| CFDA 10.561                                   | 15,952           |                               |                          |         |                             |
| CFDA 83.539                                   | 40,408           |                               |                          |         |                             |
| CFDA 93.596                                   | 116,860          |                               |                          |         |                             |
| CFDA 93.558                                   | 66,187           |                               |                          |         |                             |
| CFDA 93.658                                   | 53,932           |                               |                          |         |                             |



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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity             | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.667 | 130,903          |                               |                          |         |                             |
|  | CFDA 93.674 | 2,131            |                               |                          |         |                             |
|  | CFDA 93.959 | 45,289           |                               |                          |         |                             |
|  |             | <u>471,662</u>   |                               |                          |         |                             |
| <b>SCOTT CARVER DAKOTA COMM ACT AGENCY</b> |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.575 | 168,005          |                               |                          |         |                             |
|  | CFDA 93.600 | 2,047,437        |                               |                          |         |                             |
|  |             | <u>2,215,442</u> |                               |                          |         |                             |
| <b>SCOTT COUNTY</b>                        |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 11,322           |                               |                          |         |                             |
|  | CFDA 93.283 | 45,966           |                               |                          |         |                             |
|  | CFDA 93.556 | 24,779           |                               |                          |         |                             |
|  | CFDA 93.558 | 203,134          |                               |                          |         |                             |
|  | CFDA 93.596 | 1,216,843        |                               |                          |         |                             |
|  | CFDA 93.645 | 103,072          |                               |                          |         |                             |
|  | CFDA 93.658 | 109,644          |                               |                          |         |                             |
|  | CFDA 93.667 | 561,545          |                               |                          |         |                             |
|  | CFDA 93.674 | 8,079            |                               |                          |         |                             |
|  |             | <u>2,284,384</u> |                               |                          |         |                             |
| <b>SHERBURNE COUNTY</b>                    |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 7,012            |                               |                          |         |                             |
|  | CFDA 93.558 | 305,278          |                               |                          |         |                             |
|  | CFDA 93.645 | 11,017           |                               |                          |         |                             |
|  | CFDA 93.658 | 52,109           |                               |                          |         |                             |
|  | CFDA 93.667 | 437,005          |                               |                          |         |                             |
|  | CFDA 93.674 | 18,851           |                               |                          |         |                             |
|  |             | <u>831,272</u>   |                               |                          |         |                             |
| <b>SIBLEY COUNTY</b>                       |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 2,984            |                               |                          |         |                             |
|  | CFDA 93.558 | 137,662          |                               |                          |         |                             |
|  | CFDA 93.630 | 3,590            |                               |                          |         |                             |
|  | CFDA 93.645 | 3,551            |                               |                          |         |                             |
|  | CFDA 93.590 | 6,873            |                               |                          |         |                             |
|  | CFDA 93.658 | 12,599           |                               |                          |         |                             |
|  | CFDA 93.667 | 153,419          |                               |                          |         |                             |
|  | CFDA 93.268 | 830              |                               |                          |         |                             |
|  | CFDA 93.674 | 4,053            |                               |                          |         |                             |
|  | CFDA 93.959 | 19,298           |                               |                          |         |                             |
|  |             | <u>344,859</u>   |                               |                          |         |                             |
| <b>ST LOUIS COUNTY</b>                     |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 62,261           |                               |                          |         |                             |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA                           | 93.045      | 135,297          |                               |                          |         |                             |
| CFDA                           | 93.556      | 146,267          |                               |                          |         |                             |
| CFDA                           | 93.558      | 3,794,023        |                               |                          |         |                             |
| CFDA                           | 93.566      | 6,562            |                               |                          |         |                             |
| CFDA                           | 93.603      | 7,699            |                               |                          |         |                             |
| CFDA                           | 93.645      | 56,819           |                               |                          |         |                             |
| CFDA                           | 93.658      | 803,145          |                               |                          |         |                             |
| CFDA                           | 93.667      | 2,795,895        |                               |                          |         |                             |
| CFDA                           | 93.674      | 57,215           |                               |                          |         |                             |
| CFDA                           | 93.958      | 10,000           |                               |                          |         |                             |
| CFDA                           | 93.959      | 85,159           |                               |                          |         |                             |
|                                |             | <u>7,960,342</u> |                               |                          |         |                             |
| <b>STEARNS COUNTY</b>          |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                           | 10.561      | 29,854           |                               |                          |         |                             |
| CFDA                           | 93.558      | 1,061,368        |                               |                          |         |                             |
| CFDA                           | 93.603      | 5,988            |                               |                          |         |                             |
| CFDA                           | 93.645      | 21,130           |                               |                          |         |                             |
| CFDA                           | 93.658      | 434,514          |                               |                          |         |                             |
| CFDA                           | 93.667      | 922,957          |                               |                          |         |                             |
| CFDA                           | 93.674      | 15,977           |                               |                          |         |                             |
| CFDA                           | 93.959      | 52,823           |                               |                          |         |                             |
|                                |             | <u>2,544,611</u> |                               |                          |         |                             |
| <b>STEELE COUNTY</b>           |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                           | 10.561      | 6,875            |                               |                          |         |                             |
| CFDA                           | 93.558      | 383,190          |                               |                          |         |                             |
| CFDA                           | 93.645      | 5,320            |                               |                          |         |                             |
| CFDA                           | 93.658      | 28,713           |                               |                          |         |                             |
| CFDA                           | 93.667      | 313,006          |                               |                          |         |                             |
| CFDA                           | 93.674      | 6,835            |                               |                          |         |                             |
|                                |             | <u>743,939</u>   |                               |                          |         |                             |
| <b>STEVENS COUNTY</b>          |             |                  | Yes                           | Yes                      |         |                             |
| CFDA                           | 10.561      | 5,112            |                               |                          |         |                             |
| CFDA                           | 93.558      | 58,299           |                               |                          |         |                             |
| CFDA                           | 93.645      | 2,146            |                               |                          |         |                             |
| CFDA                           | 93.658      | 40,609           |                               |                          |         |                             |
| CFDA                           | 93.667      | 108,205          |                               |                          |         |                             |
| CFDA                           | 93.674      | 2,378            |                               |                          |         |                             |
|                                |             | <u>216,749</u>   |                               |                          |         |                             |
| <b>SW MN PIC</b>               |             |                  | Yes                           |                          |         |                             |
| CFDA                           | 93.558      | 105,627          |                               |                          |         |                             |
|                                |             | <u>105,627</u>   |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>SW REG DEVELOP COMM</b>                   |                |                               |                          |         |                             |
| CFDA 93.044                                  | 254,135        | Yes                           |                          |         |                             |
| CFDA 93.045                                  | 341,601        |                               |                          |         |                             |
| CFDA 93.043                                  | 14,480         |                               |                          |         |                             |
| CFDA 93.052                                  | 73,209         |                               |                          |         |                             |
| CFDA 93.779                                  | 4,576          |                               |                          |         |                             |
| CFDA 93.048                                  | 2,742          |                               |                          |         |                             |
| CFDA 93.053                                  | 139,219        |                               |                          |         |                             |
|  | <u>829,962</u> |                               |                          |         |                             |
| <b>SWIFT COUNTY</b>                          |                |                               |                          |         |                             |
| CFDA 10.561                                  | 3,919          | Yes                           | Yes                      |         |                             |
| CFDA 93.558                                  | 77,439         |                               |                          |         |                             |
| CFDA 93.643                                  | 1,488          |                               |                          |         |                             |
| CFDA 93.645                                  | 2,214          |                               |                          |         |                             |
| CFDA 93.658                                  | 22,519         |                               |                          |         |                             |
| CFDA 93.667                                  | 146,540        |                               |                          |         |                             |
| CFDA 93.674                                  | 5,013          |                               |                          |         |                             |
|  | <u>259,132</u> |                               |                          |         |                             |
| <b>THE EVERGREEN HOUSE</b>                   |                |                               |                          |         |                             |
| CFDA 93.674                                  | 32,867         | Yes                           |                          |         |                             |
| CFDA 93.558                                  | 33,502         |                               |                          |         |                             |
|  | <u>66,369</u>  |                               |                          |         |                             |
| <b>THREE RIVERS COMMUNITY ACTION, INC.</b>   |                |                               |                          |         |                             |
| CFDA 93.778                                  | 15,873         | Yes                           |                          |         |                             |
|  | <u>15,873</u>  |                               |                          |         |                             |
| <b>TODD COUNTY</b>                           |                |                               |                          |         |                             |
| CFDA 10.561                                  | 21,923         | Yes                           | Yes                      |         |                             |
| CFDA 93.558                                  | 222,075        |                               |                          |         |                             |
| CFDA 93.603                                  | 5,000          |                               |                          |         |                             |
| CFDA 93.645                                  | 4,705          |                               |                          |         |                             |
| CFDA 93.658                                  | 220,741        |                               |                          |         |                             |
| CFDA 93.667                                  | 311,716        |                               |                          |         |                             |
| CFDA 93.674                                  | 6,751          |                               |                          |         |                             |
| CFDA 93.959                                  | 12,002         |                               |                          |         |                             |
|  | <u>804,913</u> |                               |                          |         |                             |
| <b>TRAVERSE COUNTY</b>                       |                |                               |                          |         |                             |
| CFDA 10.561                                  | 19,877         | Yes                           | Yes                      |         |                             |
| CFDA 93.558                                  | 45,121         |                               |                          |         |                             |
| CFDA 93.645                                  | 1,759          |                               |                          |         |                             |
| CFDA 93.658                                  | 23,405         |                               |                          |         |                             |
| CFDA 93.667                                  | 61,552         |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity          | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 93.674 | 1,300          |                               |                          |         |                             |
|   |             | <u>153,014</u> |                               |                          |         |                             |
| <b>UPPER MN VALLEY REG DEVELOP COMM</b> |             |                | Yes                           |                          |         |                             |
|   | CFDA 93.043 | 6,449          |                               |                          |         |                             |
|   | CFDA 93.044 | 182,598        |                               |                          |         |                             |
|   | CFDA 93.045 | 168,201        |                               |                          |         |                             |
|   | CFDA 93.052 | 5,361          |                               |                          |         |                             |
|   | CFDA 93.053 | 96,374         |                               |                          |         |                             |
|   |             | <u>458,983</u> |                               |                          |         |                             |
| <b>WABASHA COUNTY</b>                   |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 10.561 | 7,435          |                               |                          |         |                             |
|   | CFDA 93.558 | 110,396        |                               |                          |         |                             |
|   | CFDA 93.645 | 4,055          |                               |                          |         |                             |
|   | CFDA 93.658 | 69,510         |                               |                          |         |                             |
|   | CFDA 93.667 | 198,860        |                               |                          |         |                             |
|   | CFDA 93.674 | 3,160          |                               |                          |         |                             |
|   |             | <u>393,416</u> |                               |                          |         |                             |
| <b>WADENA COUNTY</b>                    |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 10.561 | 18,838         |                               |                          |         |                             |
|   | CFDA 93.558 | 174,749        |                               |                          |         |                             |
|   | CFDA 93.603 | 5,000          |                               |                          |         |                             |
|   | CFDA 93.645 | 3,374          |                               |                          |         |                             |
|   | CFDA 93.658 | 93,022         |                               |                          |         |                             |
|   | CFDA 93.667 | 205,035        |                               |                          |         |                             |
|   | CFDA 93.674 | 3,972          |                               |                          |         |                             |
|   |             | <u>503,990</u> |                               |                          |         |                             |
| <b>WASECA COUNTY</b>                    |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 10.561 | 5,895          |                               |                          |         |                             |
|   | CFDA 93.556 | 25,882         |                               |                          |         |                             |
|   | CFDA 93.558 | 189,811        |                               |                          |         |                             |
|   | CFDA 93.603 | 5,000          |                               |                          |         |                             |
|   | CFDA 93.643 | 1,600          |                               |                          |         |                             |
|   | CFDA 93.645 | 4,676          |                               |                          |         |                             |
|   | CFDA 93.658 | 96,948         |                               |                          |         |                             |
|   | CFDA 93.667 | 198,332        |                               |                          |         |                             |
|   | CFDA 93.674 | 5,147          |                               |                          |         |                             |
|   |             | <u>533,291</u> |                               |                          |         |                             |
| <b>WASHINGTON COUNTY</b>                |             |                | Yes                           |                          |         |                             |
|   | CFDA 10.561 | 24,479         |                               |                          |         |                             |
|   | CFDA 16.547 | 1,232          |                               |                          |         |                             |
|   | CFDA 93.558 | 679,435        |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity         | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.575 | 192,783          |                               |                          |         |                             |
|  | CFDA 93.596 | 2,753,174        |                               |                          |         |                             |
|  | CFDA 93.645 | 25,517           |                               |                          |         |                             |
|  | CFDA 93.658 | 277,201          |                               |                          |         |                             |
|  | CFDA 93.667 | 1,234,419        |                               |                          |         |                             |
|  | CFDA 93.674 | 58,177           |                               |                          |         |                             |
|  | CFDA 93.778 | 150,898          |                               |                          |         |                             |
|  | CFDA 93.994 | 206,964          |                               |                          |         |                             |
|  |             | <u>5,604,279</u> |                               |                          |         |                             |
| <b>WATONWAN COUNTY</b>                 |             |                  | Yes                           |                          |         |                             |
|  | CFDA 10.561 | 3,630            |                               |                          |         |                             |
|  | CFDA 93.558 | 103,234          |                               |                          |         |                             |
|  | CFDA 93.645 | 4,194            |                               |                          |         |                             |
|  | CFDA 93.658 | 91,734           |                               |                          |         |                             |
|  | CFDA 93.667 | 144,501          |                               |                          |         |                             |
|  | CFDA 93.674 | 28,531           |                               |                          |         |                             |
|  |             | <u>375,824</u>   |                               |                          |         |                             |
| <b>WEST CENTRAL MN COMM ACTION INC</b> |             |                  | Yes                           |                          |         |                             |
|  | CFDA 94.002 | 66,625           |                               |                          |         |                             |
| <b>WILKIN COUNTY</b>                   |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 18,764           |                               |                          |         |                             |
|  | CFDA 93.558 | 100,639          |                               |                          |         |                             |
|  | CFDA 93.658 | 10,803           |                               |                          |         |                             |
|  | CFDA 93.667 | 72,991           |                               |                          |         |                             |
|  | CFDA 93.674 | 5,670            |                               |                          |         |                             |
|  |             | <u>208,867</u>   |                               |                          |         |                             |
| <b>WINONA COUNTY</b>                   |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 34,550           |                               |                          |         |                             |
|  | CFDA 93.558 | 548,788          |                               |                          |         |                             |
|  | CFDA 93.645 | 7,841            |                               |                          |         |                             |
|  | CFDA 93.658 | 193,364          |                               |                          |         |                             |
|  | CFDA 93.667 | 444,568          |                               |                          |         |                             |
|  | CFDA 93.674 | 8,347            |                               |                          |         |                             |
|  |             | <u>1,237,458</u> |                               |                          |         |                             |
| <b>WRIGHT COUNTY</b>                   |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 10.561 | 13,870           |                               |                          |         |                             |
|  | CFDA 83.539 | 10,000           |                               |                          |         |                             |
|  | CFDA 93.556 | 70,245           |                               |                          |         |                             |
|  | CFDA 93.558 | 396,867          |                               |                          |         |                             |
|  | CFDA 93.603 | 5,000            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity              | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                  |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 93.645 | 21,655           |                               |                          |         |                             |
|   | CFDA 93.658 | 200,002          |                               |                          |         |                             |
|   | CFDA 93.667 | 683,396          |                               |                          |         |                             |
|   | CFDA 93.674 | 19,087           |                               |                          |         |                             |
|   | CFDA 93.958 | 52,093           |                               |                          |         |                             |
|   | CFDA 93.982 | 11,655           |                               |                          |         |                             |
|   |             | <u>1,483,870</u> |                               |                          |         |                             |
| <b>YELLOW MEDICINE COUNTY</b>               |             |                  |                               |                          |         |                             |
|   | CFDA 10.561 | 4,036            | Yes                           | Yes                      |         |                             |
|   | CFDA 93.556 | 3,359            |                               |                          |         |                             |
|   | CFDA 93.558 | 60,657           |                               |                          |         |                             |
|   | CFDA 93.645 | 2,521            |                               |                          |         |                             |
|   | CFDA 93.658 | 65,887           |                               |                          |         |                             |
|   | CFDA 93.667 | 139,921          |                               |                          |         |                             |
|   | CFDA 93.674 | 12,803           |                               |                          |         |                             |
|   |             | <u>289,184</u>   |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF NATURAL RESOURCES</b> |             |                  |                               |                          |         |                             |
| <b>AITKIN COUNTY</b>                        |             |                  |                               |                          |         |                             |
|   | CFDA 84.002 | 34,545           | Yes                           | Yes                      |         |                             |
| <b>ANOKA COUNTY</b>                         |             |                  |                               |                          |         |                             |
|   | CFDA 10.664 | 7,805            | Yes                           | Yes                      |         |                             |
|   | CFDA 20.005 | 9,964            |                               |                          |         |                             |
|   |             | <u>17,769</u>    |                               |                          |         |                             |
| <b>ARROWHEAD REG DEVELOP COMM</b>           |             |                  |                               |                          |         |                             |
|   | CFDA 11.419 | 27,868           | Yes                           | Yes                      |         |                             |
| <b>BECKER COUNTY</b>                        |             |                  |                               |                          |         |                             |
|   | CFDA 20.005 | 6,478            | Yes                           | Yes                      |         |                             |
| <b>BELTRAMI COUNTY</b>                      |             |                  |                               |                          |         |                             |
|   | CFDA 15.605 | 3,327            | Yes                           | Yes                      |         |                             |
| <b>BIG STONE COUNTY</b>                     |             |                  |                               |                          |         |                             |
|   | CFDA 20.219 | 31,000           | Yes                           | Yes                      |         |                             |
| <b>CARVER COUNTY</b>                        |             |                  |                               |                          |         |                             |
|   | CFDA 20.005 | 10,000           | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total                      | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                            |                               | Non-<br>federal          | Federal |                             |
| CHIPPEWA COUNTY<br>CFDA 20.219                | 25,000                     | Yes                           | Yes                      |         |                             |
| CITY OF BROOKLYN PARK<br>CFDA 15.916          | 120,999                    | Yes                           |                          |         |                             |
| CITY OF CARLTON<br>CFDA 10.664                | 1,000                      | Yes                           | Yes                      | Yes     |                             |
| CITY OF DETROIT LAKES<br>CFDA 15.605          | 600                        | Yes                           | Yes                      |         |                             |
| CITY OF DULUTH<br>CFDA 11.419                 | 69,218                     | Yes                           | Yes                      |         |                             |
| CITY OF EAST GRAND FORKS<br>CFDA 10.664       | 1,000                      | Yes                           | Yes                      |         |                             |
| CITY OF HALSTAD<br>CFDA 15.611                | 54,526                     | Yes                           | Yes                      | Yes     |                             |
| CITY OF LITCHFIELD<br>CFDA 10.664             | 1,000                      | Yes                           | Yes                      |         |                             |
| CITY OF ST CLOUD<br>CFDA 20.219               | 14,416                     | Yes                           | Yes                      | Yes     |                             |
| CITY OF TWO HARBORS<br>CFDA 11.419            | 30,299                     | Yes                           | Yes                      |         |                             |
| CITY OF WADENA<br>CFDA 10.664                 | 1,000                      | Yes                           | Yes                      |         |                             |
| COOK COUNTY<br>CFDA 11.419<br>CFDA 20.219     | 22,333<br>46,525<br>68,858 | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| CROW WING COUNTY                             |                | Yes                           | Yes                      |         |                             |
| CFDA 17.504                                  | 9,503          |                               |                          |         |                             |
| CFDA 20.005                                  | 23,098         |                               |                          |         |                             |
|  | <u>32,601</u>  |                               |                          |         |                             |
| DAKOTA COUNTY                                |                | Yes                           |                          |         |                             |
| CFDA 84.002                                  | 9,230          |                               |                          |         |                             |
|  | <u>9,230</u>   |                               |                          |         |                             |
| GOODHUE COUNTY                               |                | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 7,500          |                               |                          |         |                             |
|  | <u>7,500</u>   |                               |                          |         |                             |
| HUBBARD COUNTY                               |                | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 3,108          |                               |                          |         |                             |
|  | <u>3,108</u>   |                               |                          |         |                             |
| ITASCA COUNTY                                |                | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 10,000         |                               |                          |         |                             |
| CFDA 20.219                                  | 90,000         |                               |                          |         |                             |
|  | <u>100,000</u> |                               |                          |         |                             |
| KANDIYOHI COUNTY                             |                | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 4,862          |                               |                          |         |                             |
|  | <u>4,862</u>   |                               |                          |         |                             |
| LAKE COUNTY                                  |                | Yes                           | Yes                      |         |                             |
| CFDA 11.419                                  | 15,807         |                               |                          |         |                             |
| CFDA 20.005                                  | 5,000          |                               |                          |         |                             |
| CFDA 20.219                                  | 5,247          |                               |                          |         |                             |
|  | <u>26,054</u>  |                               |                          |         |                             |
| LE SUEUR COUNTY                              |                | Yes                           | Yes                      |         |                             |
| CFDA 84.002                                  | 4,954          |                               |                          |         |                             |
|  | <u>4,954</u>   |                               |                          |         |                             |
| MARTIN COUNTY                                |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 66.461                                  | 8,397          |                               |                          |         |                             |
|  | <u>8,397</u>   |                               |                          |         |                             |
| OTTER TAIL COUNTY                            |                | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 3,630          |                               |                          |         |                             |
|  | <u>3,630</u>   |                               |                          |         |                             |
| RAMSEY COUNTY                                |                | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 10,000         |                               |                          |         |                             |
|  | <u>10,000</u>  |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
|  |         |                               | Non-<br>federal          | Federal |                             |
| RICE COUNTY                                  |         | Yes                           | Yes                      |         |                             |
| CFDA 84.002                                  | 19,508  |                               |                          |         |                             |
| SHERBURNE COUNTY                             |         | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 4,889   |                               |                          |         |                             |
| ST LOUIS COUNTY                              |         | Yes                           | Yes                      |         |                             |
| CFDA 15.916                                  | 5,000   |                               |                          |         |                             |
| CFDA 20.219                                  | 43,861  |                               |                          |         |                             |
| CFDA 84.002                                  | 33,705  |                               |                          |         |                             |
|  | 82,566  |                               |                          |         |                             |
| STEARNS COUNTY                               |         | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 6,859   |                               |                          |         |                             |
| SWIFT COUNTY                                 |         | Yes                           | Yes                      |         |                             |
| CFDA 20.219                                  | 81,265  |                               |                          |         |                             |
| WABASHA COUNTY                               |         | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 2,481   |                               |                          |         |                             |
| WASHINGTON COUNTY                            |         | Yes                           |                          |         |                             |
| CFDA 20.005                                  | 20,000  |                               |                          |         |                             |
| WINONA COUNTY                                |         | Yes                           | Yes                      |         |                             |
| CFDA 84.002                                  | 518     |                               |                          |         |                             |
| WRIGHT COUNTY                                |         | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                  | 7,500   |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF PUBLIC SAFETY</b>      |         |                               |                          |         |                             |
| AITKIN COUNTY                                |         | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                  | 19,367  |                               |                          |         |                             |
| CFDA 16.579                                  | 186,569 |                               |                          |         |                             |
| CFDA 83.544                                  | 32,265  |                               |                          |         |                             |
| CFDA 83.548                                  | 60,000  |                               |                          |         |                             |
| CFDA 83.552                                  | 5,131   |                               |                          |         |                             |
|  | 303,332 |                               |                          |         |                             |

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For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>AMHERST WILDER FOUNDATION</b>             |                |                               |                          |         |                             |
| CFDA 16.579                                  | 90,348         | Yes                           |                          | Yes     |                             |
| CFDA 16.595                                  | 434,381        |                               |                          |         |                             |
|  | <u>524,729</u> |                               |                          |         |                             |
| <b>ANOKA COUNTY</b>                          |                |                               |                          |         |                             |
| CFDA 16.007                                  | 85,248         | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                  | 15,004         |                               |                          |         |                             |
| CFDA 16.579                                  | 254,263        |                               |                          |         |                             |
| CFDA 16.727                                  | 8,275          |                               |                          |         |                             |
| CFDA 20.703                                  | 2,500          |                               |                          |         |                             |
| CFDA 83.552                                  | 43,320         |                               |                          |         |                             |
|  | <u>408,610</u> |                               |                          |         |                             |
| <b>BECKER COUNTY</b>                         |                |                               |                          |         |                             |
| CFDA 16.004                                  | 1,490          | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                  | 13,602         |                               |                          |         |                             |
| CFDA 20.600                                  | 12,681         |                               |                          |         |                             |
| CFDA 20.601                                  | 830            |                               |                          |         |                             |
| CFDA 20.703                                  | 4,000          |                               |                          |         |                             |
| CFDA 83.544                                  | 204,864        |                               |                          |         |                             |
| CFDA 83.552                                  | 3,260          |                               |                          |         |                             |
|  | <u>240,727</u> |                               |                          |         |                             |
| <b>BECKER COUNTY HOUSING AND ECONOMIC DE</b> |                |                               |                          |         |                             |
| CFDA 83.544                                  | 9,294          | Yes                           | Yes                      |         |                             |
|  | <u>9,294</u>   |                               |                          |         |                             |
| <b>BELTRAMI COUNTY</b>                       |                |                               |                          |         |                             |
| CFDA 16.007                                  | 44,218         | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                  | 17,280         |                               |                          |         |                             |
| CFDA 20.601                                  | 830            |                               |                          |         |                             |
| CFDA 20.703                                  | 1,020          |                               |                          |         |                             |
| CFDA 83.552                                  | 6,873          |                               |                          |         |                             |
|  | <u>70,221</u>  |                               |                          |         |                             |
| <b>BENTON COUNTY</b>                         |                |                               |                          |         |                             |
| CFDA 16.575                                  | 24,000         | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                  | 223            |                               |                          |         |                             |
| CFDA 83.544                                  | 212,540        |                               |                          |         |                             |
| CFDA 83.552                                  | 6,722          |                               |                          |         |                             |
|  | <u>243,485</u> |                               |                          |         |                             |
| <b>BIG STONE COUNTY</b>                      |                |                               |                          |         |                             |
| CFDA 16.007                                  | 5,000          | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                  | 24,187         |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 83.552                                   | 4,000          |                               |                          |         |                             |
|   | <u>33,187</u>  |                               |                          |         |                             |
| <b>BLUE EARTH COUNTY</b>                      |                | Yes                           | Yes                      |         |                             |
| CFDA 16.541                                   | 4,637          |                               |                          |         |                             |
| CFDA 16.575                                   | 18,001         |                               |                          |         |                             |
| CFDA 20.601                                   | 2,884          |                               |                          |         |                             |
| CFDA 83.552                                   | 10,872         |                               |                          |         |                             |
|   | <u>36,394</u>  |                               |                          |         |                             |
| <b>BOIS FORTE RES BUS COMM</b>                |                | Yes                           |                          |         |                             |
| CFDA 16.575                                   | 18,444         |                               |                          |         |                             |
|   | <u>18,444</u>  |                               |                          |         |                             |
| <b>BROWN COUNTY</b>                           |                | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 524            |                               |                          |         |                             |
| CFDA 20.703                                   | 1,325          |                               |                          |         |                             |
| CFDA 83.544                                   | 64,085         |                               |                          |         |                             |
| CFDA 83.552                                   | 7,247          |                               |                          |         |                             |
|   | <u>73,181</u>  |                               |                          |         |                             |
| <b>CARLTON COUNTY</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 16.541                                   | 1,875          |                               |                          |         |                             |
| CFDA 16.575                                   | 25,000         |                               |                          |         |                             |
| CFDA 20.600                                   | 23,812         |                               |                          |         |                             |
| CFDA 83.544                                   | 29,164         |                               |                          |         |                             |
| CFDA 83.552                                   | 6,463          |                               |                          |         |                             |
|   | <u>86,314</u>  |                               |                          |         |                             |
| <b>CARVER COUNTY</b>                          |                | Yes                           |                          |         |                             |
| CFDA 16.007                                   | 75,150         |                               |                          |         |                             |
| CFDA 16.523                                   | 6,181          |                               |                          |         |                             |
| CFDA 16.588                                   | 45,445         |                               |                          |         |                             |
| CFDA 20.600                                   | 9,494          |                               |                          |         |                             |
| CFDA 20.703                                   | 2,450          |                               |                          |         |                             |
| CFDA 83.544                                   | 2,141          |                               |                          |         |                             |
| CFDA 83.552                                   | 13,543         |                               |                          |         |                             |
|   | <u>154,404</u> |                               |                          |         |                             |
| <b>CASS COUNTY</b>                            |                | Yes                           | Yes                      |         |                             |
| CFDA 16.523                                   | 19,599         |                               |                          |         |                             |
| CFDA 16.575                                   | 25,314         |                               |                          |         |                             |
| CFDA 16.710                                   | 21,663         |                               |                          |         |                             |
| CFDA 20.604                                   | 46,057         |                               |                          |         |                             |
| CFDA 20.601                                   | 235            |                               |                          |         |                             |
| CFDA 20.703                                   | 1,500          |                               |                          |         |                             |

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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 83.544                                   | 870            |                               |                          |         |                             |
| CFDA 83.548                                   | 4,469          |                               |                          |         |                             |
| CFDA 83.552                                   | 6,915          |                               |                          |         |                             |
|   | <u>126,622</u> |                               |                          |         |                             |
| <b>CHIPPEWA COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 35,944         |                               |                          |         |                             |
| CFDA 16.575                                   | 18,121         |                               |                          |         |                             |
| CFDA 20.703                                   | 1,500          |                               |                          |         |                             |
| CFDA 83.544                                   | 71,831         |                               |                          |         |                             |
| CFDA 83.552                                   | 3,622          |                               |                          |         |                             |
|   | <u>131,018</u> |                               |                          |         |                             |
| <b>CHISAGO COUNTY</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 29,073         |                               |                          |         |                             |
| CFDA 83.552                                   | 7,892          |                               |                          |         |                             |
| CFDA 83.544                                   | 15,949         |                               |                          |         |                             |
|   | <u>52,914</u>  |                               |                          |         |                             |
| <b>CITY OF ADA</b>                            |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 83.544                                   | 457,876        |                               |                          |         |                             |
|   | <u>457,876</u> |                               |                          |         |                             |
| <b>CITY OF ALEXANDRIA</b>                     |                | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 957            |                               |                          |         |                             |
| CFDA 20.604                                   | 16,826         |                               |                          |         |                             |
| CFDA 20.600                                   | 8,051          |                               |                          |         |                             |
|   | <u>25,834</u>  |                               |                          |         |                             |
| <b>CITY OF AUSTIN</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 83.548                                   | 274,625        |                               |                          |         |                             |
| CFDA 83.544                                   | 57,618         |                               |                          |         |                             |
| CFDA 97.029                                   | 45,293         |                               |                          |         |                             |
|   | <u>377,536</u> |                               |                          |         |                             |
| <b>CITY OF BAXTER</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 242            |                               |                          |         |                             |
|   | <u>242</u>     |                               |                          |         |                             |
| <b>CITY OF BEMIDJI</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                   | 70,765         |                               |                          |         |                             |
|   | <u>70,765</u>  |                               |                          |         |                             |
| <b>CITY OF BLOOMINGTON</b>                    |                | Yes                           |                          |         |                             |
| CFDA 20.600                                   | 27,965         |                               |                          |         |                             |
|   | <u>27,965</u>  |                               |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number                                   | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| CITY OF BRAINERD<br>CFDA 83.544  | <u>57,037</u>   | Yes                           |                          |         |                             |
| CITY OF BROOKLYN PARK<br>CFDA 20.600<br>CFDA 20.601<br>CFDA 16.541             | <u>19,024</u><br>729<br><u>3,150</u><br><u>22,903</u>               | Yes                           |                          |         |                             |
| CITY OF BURNSVILLE<br>CFDA 16.579<br>CFDA 16.541<br>CFDA 16.595<br>CFDA 20.600 | <u>345,361</u><br>206<br>85,979<br><u>10,044</u><br><u>441,590</u>  | Yes                           |                          |         | Yes                         |
| CITY OF CAMBRIDGE<br>CFDA 20.600   | <u>7,774</u>  | Yes                           |                          |         |                             |
| CITY OF CLARA CITY<br>CFDA 83.554  | <u>19,912</u>   | Yes                           |                          |         |                             |
| CITY OF CLOQUET<br>CFDA 16.004<br>CFDA 16.541<br>CFDA 83.544                   | <u>2,000</u><br>2,200<br><u>6,258</u><br><u>10,458</u>              | Yes                           | Yes                      |         |                             |
| CITY OF DULUTH<br>CFDA 20.601<br>CFDA 20.604<br>CFDA 20.703<br>CFDA 83.544     | <u>1,740</u><br>18,465<br>4,000<br><u>126,512</u><br><u>150,717</u> | Yes                           | Yes                      |         |                             |
| CITY OF EAST GRAND FORKS<br>CFDA 83.544  | <u>1,107,215</u>  | Yes                           | Yes                      |         |                             |
| CITY OF EDINA<br>CFDA 83.544<br>CFDA 16.592<br>CFDA 16.710                     | <u>9</u><br>3,094<br><u>36,254</u><br><u>39,357</u>                 | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number   | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
|   |  |                               | Non-<br>federal          | Federal |                             |
| CITY OF FAIRMONT<br>CFDA 20.601   | 787  | Yes                           |                          |         |                             |
| CITY OF FOSSTON<br>CFDA 83.544  | 22,496   | Yes                           | Yes                      |         |                             |
| CITY OF GROVE CITY<br>CFDA 83.544   | 306,248  | Yes                           | Yes                      | Yes     |                             |
| CITY OF HASTINGS<br>CFDA 83.544   | 281,692  | Yes                           | Yes                      | Yes     |                             |
| CITY OF LAKE CITY<br>CFDA 20.601  | 426  | Yes                           | Yes                      | Yes     |                             |
| CITY OF LITCHFIELD<br>CFDA 83.544<br>CFDA 20.600  | 38,291<br>1,000<br>39,291  | Yes                           | Yes                      |         |                             |
| CITY OF MANKATO<br>CFDA 16.007<br>CFDA 16.541<br>CFDA 16.710<br>CFDA 20.601<br>CFDA 20.106<br>CFDA 83.544 | 44,610<br>4,260<br>12,254<br>3,854<br>109,517<br>17,058<br>191,553 | Yes                           | Yes                      |         |                             |
| CITY OF MINNEAPOLIS<br>CFDA 16.595<br>CFDA 20.600<br>CFDA 20.601  | 529,084<br>74,428<br>18,708<br>622,220                             | Yes                           | Yes                      |         |                             |
| CITY OF MOORHEAD<br>CFDA 16.579<br>CFDA 83.544  | 76,358<br>50,498<br>126,856  | Yes                           |                          | Yes     |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number                               | Total                                | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--------------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                                      |                               | Non-<br>federal          | Federal |                             |
| CITY OF NEW ULM<br>CFDA 83.544  | 880                                  | Yes                           |                          |         |                             |
| CITY OF NORTHFIELD<br>CFDA 16.710   | 42,035                               | Yes                           | Yes                      |         |                             |
| CITY OF PLYMOUTH<br>CFDA 20.703<br>CFDA 20.600                              | 6,000<br>18,901<br>24,901            | Yes                           |                          |         |                             |
| CITY OF RED WING<br>CFDA 16.541<br>CFDA 83.552                              | 1,650<br>66,862<br>68,512            | Yes                           |                          |         |                             |
| CITY OF ROCHESTER<br>CFDA 20.600<br>CFDA 16.588                             | 23,814<br>48,003<br>71,817           | Yes                           |                          |         |                             |
| CITY OF ROSEAU<br>CFDA 83.544   | 1,223,746                            | Yes                           |                          |         |                             |
| CITY OF SPRING VALLEY<br>CFDA 83.544<br>CFDA 83.548                         | 8,193<br>202,616<br>210,809          | Yes                           | Yes                      | Yes     |                             |
| CITY OF ST CLOUD<br>CFDA 20.600<br>CFDA 83.544<br>CFDA 20.109               | 15,289<br>3,316<br>92,956<br>111,561 | Yes                           | Yes                      | Yes     |                             |
| CITY OF ST JOSEPH<br>CFDA 20.601  | 3,676                                | Yes                           | Yes                      | Yes     |                             |
| CITY OF ST PAUL<br>CFDA 16.541<br>CFDA 16.588<br>CFDA 20.600<br>CFDA 20.601 | 5,000<br>54,099<br>210,248<br>21,200 | Yes                           |                          | Yes     |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 83.544                                  | 719,382          |                               |                          |         |                             |
|  | <u>1,009,929</u> |                               |                          |         |                             |
| <b>CITY OF WARREN</b>                        |                  | Yes                           |                          |         |                             |
| CFDA 83.548                                  | 18,921           |                               |                          |         |                             |
| CFDA 83.544                                  | 295,313          |                               |                          |         |                             |
|  | <u>314,234</u>   |                               |                          |         |                             |
| <b>CITY OF WARROAD</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                  | 272,600          |                               |                          |         |                             |
|  | <u>272,600</u>   |                               |                          |         |                             |
| <b>CITY OF WOODBURY</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                  | 749              |                               |                          |         |                             |
|  | <u>749</u>       |                               |                          |         |                             |
| <b>CLAY COUNTY</b>                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                  | 8,320            |                               |                          |         |                             |
| CFDA 16.541                                  | 750              |                               |                          |         |                             |
| CFDA 16.575                                  | 20,566           |                               |                          |         |                             |
| CFDA 83.544                                  | 414,551          |                               |                          |         |                             |
| CFDA 83.552                                  | 4,513            |                               |                          |         |                             |
| CFDA 93.630                                  | 12,098           |                               |                          |         |                             |
|  | <u>460,798</u>   |                               |                          |         |                             |
| <b>CLEARWATER COUNTY</b>                     |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.541                                  | 672              |                               |                          |         |                             |
| CFDA 20.601                                  | 234              |                               |                          |         |                             |
| CFDA 83.544                                  | 371,633          |                               |                          |         |                             |
| CFDA 83.552                                  | 4,285            |                               |                          |         |                             |
|  | <u>376,824</u>   |                               |                          |         |                             |
| <b>COOK COUNTY</b>                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.703                                  | 500              |                               |                          |         |                             |
| CFDA 83.544                                  | 5,052            |                               |                          |         |                             |
| CFDA 83.552                                  | 4,250            |                               |                          |         |                             |
|  | <u>9,802</u>     |                               |                          |         |                             |
| <b>COTTONWOOD COUNTY</b>                     |                  | Yes                           | Yes                      |         |                             |
| CFDA 83.552                                  | 2,689            |                               |                          |         |                             |
|  | <u>2,689</u>     |                               |                          |         |                             |
| <b>CROW WING COUNTY</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                  | 392              |                               |                          |         |                             |
| CFDA 83.552                                  | 13,507           |                               |                          |         |                             |
|  | <u>13,899</u>    |                               |                          |         |                             |



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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>DAKOTA COUNTY</b>                          |                | Yes                           |                          |         |                             |
| CFDA 16.007                                   | 68,978         |                               |                          |         |                             |
| CFDA 16.575                                   | 30,423         |                               |                          |         |                             |
| CFDA 20.600                                   | 57,779         |                               |                          |         |                             |
| CFDA 20.601                                   | 822            |                               |                          |         |                             |
| CFDA 83.544                                   | 105,475        |                               |                          |         |                             |
| CFDA 83.552                                   | 44,211         |                               |                          |         |                             |
|   | <u>307,688</u> |                               |                          |         |                             |
| <b>DODGE COUNTY</b>                           |                | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                   | 46,119         |                               |                          |         |                             |
| CFDA 83.552                                   | 5,171          |                               |                          |         |                             |
|   | <u>51,290</u>  |                               |                          |         |                             |
| <b>DOUGLAS COUNTY</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 15,791         |                               |                          |         |                             |
|   | <u>15,791</u>  |                               |                          |         |                             |
| <b>EAST CENTRAL REG DEVELOP COMM</b>          |                | Yes                           |                          |         |                             |
| CFDA 20.600                                   | 10,912         |                               |                          |         |                             |
|   | <u>10,912</u>  |                               |                          |         |                             |
| <b>FARIBAULT COUNTY</b>                       |                | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                   | 14,324         |                               |                          |         |                             |
| CFDA 83.552                                   | 13,630         |                               |                          |         |                             |
|   | <u>27,954</u>  |                               |                          |         |                             |
| <b>FILLMORE COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                   | 2,000          |                               |                          |         |                             |
| CFDA 83.552                                   | 5,386          |                               |                          |         |                             |
|   | <u>7,386</u>   |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b>                |                | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                   | 6,674          |                               |                          |         |                             |
|   | <u>6,674</u>   |                               |                          |         |                             |
| <b>FREEBORN COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                   | 123,544        |                               |                          |         |                             |
| CFDA 83.552                                   | 6,701          |                               |                          |         |                             |
|   | <u>130,245</u> |                               |                          |         |                             |
| <b>GOODHUE COUNTY</b>                         |                | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 19,508         |                               |                          |         |                             |
| CFDA 83.552                                   | 11,354         |                               |                          |         |                             |
|   | <u>30,862</u>  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| GRAND PORTAGE RESERVATION                     |                  | Yes                           |                          |         |                             |
| CFDA 16.575                                   | 39,879           |                               |                          |         |                             |
| GRANT COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 83.552                                   | 3,468            |                               |                          |         |                             |
| HENNEPIN COUNTY                               |                  | Yes                           |                          |         |                             |
| CFDA 16.540                                   | 120,818          |                               |                          |         |                             |
| CFDA 16.575                                   | 5,000            |                               |                          |         |                             |
| CFDA 16.579                                   | 481,184          |                               |                          |         |                             |
| CFDA 16.588                                   | 405,418          |                               |                          |         |                             |
| CFDA 16.007                                   | 173,440          |                               |                          |         |                             |
| CFDA 83.552                                   | 193,190          |                               |                          |         |                             |
|   | <u>1,379,050</u> |                               |                          |         |                             |
| HOUSTON COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                   | 4,204            |                               |                          |         |                             |
| CFDA 83.552                                   | 5,192            |                               |                          |         |                             |
| CFDA 84.224                                   | 5,451            |                               |                          |         |                             |
| CFDA 93.630                                   | 8,939            |                               |                          |         |                             |
|   | <u>23,786</u>    |                               |                          |         |                             |
| HUBBARD COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 6,421            |                               |                          |         |                             |
| CFDA 16.575                                   | 31,250           |                               |                          |         |                             |
| CFDA 20.703                                   | 735              |                               |                          |         |                             |
| CFDA 83.544                                   | 66,969           |                               |                          |         |                             |
| CFDA 83.552                                   | 5,604            |                               |                          |         |                             |
|   | <u>110,979</u>   |                               |                          |         |                             |
| ISANTI COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 6,765            |                               |                          |         |                             |
| CFDA 83.544                                   | 3,693            |                               |                          |         |                             |
| CFDA 83.552                                   | 6,461            |                               |                          |         |                             |
|   | <u>16,919</u>    |                               |                          |         |                             |
| ITASCA COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 29,104           |                               |                          |         |                             |
| CFDA 20.600                                   | 6,950            |                               |                          |         |                             |
| CFDA 20.601                                   | 234              |                               |                          |         |                             |
| CFDA 83.544                                   | 189,618          |                               |                          |         |                             |
| CFDA 83.552                                   | 8,268            |                               |                          |         |                             |
|   | <u>234,174</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>JACKSON COUNTY</b>                        |                |                               |                          |         |                             |
| CFDA 20.205                                  | 144,810        | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                  | 195            |                               |                          |         |                             |
| CFDA 20.703                                  | 4,000          |                               |                          |         |                             |
| CFDA 83.552                                  | 4,765          |                               |                          |         |                             |
|  | <u>153,770</u> |                               |                          |         |                             |
| <b>KANABEC COUNTY</b>                        |                |                               |                          |         |                             |
| CFDA 16.007                                  | 11,084         | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                  | 242            |                               |                          |         |                             |
| CFDA 83.544                                  | 90,386         |                               |                          |         |                             |
| CFDA 83.552                                  | 4,662          |                               |                          |         |                             |
|  | <u>106,374</u> |                               |                          |         |                             |
| <b>KANDIYOHI COUNTY</b>                      |                |                               |                          |         |                             |
| CFDA 16.007                                  | 24,909         | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                  | 28,472         |                               |                          |         |                             |
| CFDA 20.703                                  | 1,541          |                               |                          |         |                             |
| CFDA 81.041                                  | 101,554        |                               |                          |         |                             |
| CFDA 83.552                                  | 7,778          |                               |                          |         |                             |
|  | <u>164,254</u> |                               |                          |         |                             |
| <b>KITTSOON COUNTY</b>                       |                |                               |                          |         |                             |
| CFDA 83.544                                  | 145,253        | Yes                           | Yes                      |         |                             |
| CFDA 83.552                                  | 4,147          |                               |                          |         |                             |
|  | <u>149,400</u> |                               |                          |         |                             |
| <b>KOOCHICHING COUNTY</b>                    |                |                               |                          |         |                             |
| CFDA 20.600                                  | 9,178          | Yes                           | Yes                      |         |                             |
| CFDA 83.554                                  | 41,896         |                               |                          |         |                             |
| CFDA 20.604                                  | 1,284          |                               |                          |         |                             |
| CFDA 83.552                                  | 5,065          |                               |                          |         |                             |
|  | <u>57,423</u>  |                               |                          |         |                             |
| <b>LAC QUI PARLE COUNTY</b>                  |                |                               |                          |         |                             |
| CFDA 16.007                                  | 3,823          | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                  | 292            |                               |                          |         |                             |
| CFDA 20.703                                  | 2,350          |                               |                          |         |                             |
| CFDA 83.544                                  | 46,125         |                               |                          |         |                             |
| CFDA 83.552                                  | 3,601          |                               |                          |         |                             |
|  | <u>56,191</u>  |                               |                          |         |                             |
| <b>LAKE COUNTY</b>                           |                |                               |                          |         |                             |
| CFDA 16.007                                  | 2,730          | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                  | 14,503         |                               |                          |         |                             |
| CFDA 20.703                                  | 1,114          |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 83.552                                   | 4,530          |                               |                          |         |                             |
|   | <u>22,877</u>  |                               |                          |         |                             |
| <b>LAKE OF THE WOODS COUNTY</b>               |                | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 4,941          |                               |                          |         |                             |
| CFDA 83.544                                   | 988,366        |                               |                          |         |                             |
| CFDA 83.552                                   | 4,000          |                               |                          |         |                             |
|   | <u>997,307</u> |                               |                          |         |                             |
| <b>LE SUEUR COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 25,843         |                               |                          |         |                             |
| CFDA 16.579                                   | 35,982         |                               |                          |         |                             |
| CFDA 20.601                                   | 2,278          |                               |                          |         |                             |
| CFDA 83.544                                   | 15,089         |                               |                          |         |                             |
| CFDA 83.552                                   | 6,073          |                               |                          |         |                             |
|   | <u>85,265</u>  |                               |                          |         |                             |
| <b>LIFETRACK RESOURCES</b>                    |                | Yes                           |                          |         |                             |
| CFDA 16.575                                   | 20,500         |                               |                          |         |                             |
|   | <u>20,500</u>  |                               |                          |         |                             |
| <b>MAHNOMEN COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                   | 84,345         |                               |                          |         |                             |
| CFDA 16.595                                   | 21,914         |                               |                          |         |                             |
| CFDA 20.601                                   | 399            |                               |                          |         |                             |
| CFDA 20.703                                   | 5,000          |                               |                          |         |                             |
| CFDA 83.544                                   | 474,475        |                               |                          |         |                             |
| CFDA 83.552                                   | 4,280          |                               |                          |         |                             |
|   | <u>590,413</u> |                               |                          |         |                             |
| <b>MARSHALL COUNTY</b>                        |                | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 5,000          |                               |                          |         |                             |
| CFDA 16.575                                   | 56,962         |                               |                          |         |                             |
| CFDA 83.544                                   | 643,530        |                               |                          |         |                             |
| CFDA 83.548                                   | 34,447         |                               |                          |         |                             |
| CFDA 83.552                                   | 5,240          |                               |                          |         |                             |
|   | <u>745,179</u> |                               |                          |         |                             |
| <b>MARTIN COUNTY</b>                          |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 16.575                                   | 31,185         |                               |                          |         |                             |
| CFDA 16.588                                   | 10,220         |                               |                          |         |                             |
| CFDA 83.552                                   | 6,218          |                               |                          |         |                             |
|   | <u>47,623</u>  |                               |                          |         |                             |
| <b>MCLEOD COUNTY</b>                          |                | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 749            |                               |                          |         |                             |
| CFDA 20.703                                   | 2,500          |                               |                          |         |                             |

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| Administering Agency<br>Entity          | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 83.544 | 17,915         |                               |                          |         |                             |
|   | CFDA 83.544 | 14,008         |                               |                          |         |                             |
|   | CFDA 83.552 | 5,591          |                               |                          |         |                             |
|   |             | <u>40,763</u>  |                               |                          |         |                             |
| <b>MEEKER COUNTY</b>                    |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.007 | 4,963          |                               |                          |         |                             |
|   | CFDA 16.575 | 18,001         |                               |                          |         |                             |
|   | CFDA 20.600 | 9,922          |                               |                          |         |                             |
|   | CFDA 83.544 | 47,563         |                               |                          |         |                             |
|   | CFDA 83.552 | 5,622          |                               |                          |         |                             |
|   |             | <u>86,071</u>  |                               |                          |         |                             |
| <b>MIGRANT HEALTH SERVICE, INC</b>      |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.588 | 35,443         |                               |                          |         |                             |
|   | CFDA 16.575 | 19,211         |                               |                          |         |                             |
|   |             | <u>54,654</u>  |                               |                          |         |                             |
| <b>MILLE LACS COUNTY</b>                |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.575 | 19,676         |                               |                          |         |                             |
|   | CFDA 83.552 | 3,222          |                               |                          |         |                             |
|   |             | <u>22,898</u>  |                               |                          |         |                             |
| <b>MN INSTITUTE OF PUBLIC HEALTH</b>    |             |                | Yes                           |                          |         |                             |
|   | CFDA 16.541 | 74,136         |                               |                          |         |                             |
|   | CFDA 16.710 | 8,750          |                               |                          |         |                             |
|   | CFDA 16.727 | 837            |                               |                          |         |                             |
|   | CFDA 20.600 | 13,597         |                               |                          |         |                             |
|   |             | <u>97,320</u>  |                               |                          |         |                             |
| <b>MN VALLEY REGIONAL RAILROAD AUTH</b> |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 83.544 | 245,392        |                               |                          |         |                             |
|   |             | <u>245,392</u> |                               |                          |         |                             |
| <b>MORRISON COUNTY</b>                  |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.007 | 3,720          |                               |                          |         |                             |
|   | CFDA 83.544 | 176,915        |                               |                          |         |                             |
|   | CFDA 83.552 | 6,336          |                               |                          |         |                             |
|   |             | <u>186,971</u> |                               |                          |         |                             |
| <b>MOWER COUNTY</b>                     |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.007 | 7,459          |                               |                          |         |                             |
|   | CFDA 16.579 | 18,326         |                               |                          |         |                             |
|   | CFDA 20.601 | 209            |                               |                          |         |                             |
|   | CFDA 83.544 | 250,415        |                               |                          |         |                             |
|   | CFDA 83.548 | 494,800        |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 83.552                                   | 7,156            |                               |                          |         |                             |
|   | <u>778,365</u>   |                               |                          |         |                             |
| <b>MURRAY COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 5,000            |                               |                          |         |                             |
| CFDA 83.548                                   | 944              |                               |                          |         |                             |
| CFDA 83.552                                   | 4,438            |                               |                          |         |                             |
|   | <u>10,382</u>    |                               |                          |         |                             |
| <b>NICOLLET COUNTY</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 8,071            |                               |                          |         |                             |
| CFDA 20.703                                   | 500              |                               |                          |         |                             |
| CFDA 83.544                                   | 60,013           |                               |                          |         |                             |
| CFDA 83.552                                   | 6,594            |                               |                          |         |                             |
|   | <u>75,178</u>    |                               |                          |         |                             |
| <b>NOBLES COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 960              |                               |                          |         |                             |
| CFDA 20.600                                   | 3,000            |                               |                          |         |                             |
| CFDA 20.601                                   | 157              |                               |                          |         |                             |
| CFDA 83.544                                   | 28,978           |                               |                          |         |                             |
| CFDA 83.552                                   | 5,514            |                               |                          |         |                             |
|   | <u>38,609</u>    |                               |                          |         |                             |
| <b>NORMAN COUNTY</b>                          |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 26,032           |                               |                          |         |                             |
| CFDA 83.544                                   | 987,365          |                               |                          |         |                             |
| CFDA 83.552                                   | 4,103            |                               |                          |         |                             |
|   | <u>1,017,500</u> |                               |                          |         |                             |
| <b>NW REG DEVELOP COMM</b>                    |                  | Yes                           |                          |         |                             |
| CFDA 83.544                                   | 7,916            |                               |                          |         |                             |
|   | <u>7,916</u>     |                               |                          |         |                             |
| <b>OLMSTED COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 83.552                                   | 17,486           |                               |                          |         |                             |
|   | <u>17,486</u>    |                               |                          |         |                             |
| <b>OTTER TAIL COUNTY</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                   | 74,900           |                               |                          |         |                             |
| CFDA 20.601                                   | 1,531            |                               |                          |         |                             |
| CFDA 83.552                                   | 9,639            |                               |                          |         |                             |
|   | <u>86,070</u>    |                               |                          |         |                             |
| <b>PACT 4 FAMILIES COLLABORATIVE</b>          |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                   | 59,179           |                               |                          |         |                             |
|   | <u>59,179</u>    |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>PENNINGTON COUNTY</b>                      |                |                               |                          |         |                             |
| CFDA 16.575                                   | 80,892         | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 444            |                               |                          |         |                             |
| CFDA 83.544                                   | 38,384         |                               |                          |         |                             |
| CFDA 83.552                                   | 4,560          |                               |                          |         |                             |
|   | <u>124,280</u> |                               |                          |         |                             |
| <b>PINE COUNTY</b>                            |                |                               |                          |         |                             |
| CFDA 83.552                                   | 11,500         | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                   | 135,732        |                               |                          |         |                             |
|   | <u>147,232</u> |                               |                          |         |                             |
| <b>PIPESTONE COUNTY</b>                       |                |                               |                          |         |                             |
| CFDA 20.600                                   | 6,475          | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 203            |                               |                          |         |                             |
| CFDA 83.552                                   | 4,377          |                               |                          |         |                             |
|   | <u>11,055</u>  |                               |                          |         |                             |
| <b>POLK COUNTY</b>                            |                |                               |                          |         |                             |
| CFDA 16.575                                   | 40,340         | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                   | 21,358         |                               |                          |         |                             |
| CFDA 83.552                                   | 6,578          |                               |                          |         |                             |
|   | <u>68,276</u>  |                               |                          |         |                             |
| <b>POPE COUNTY</b>                            |                |                               |                          |         |                             |
| CFDA 83.544                                   | 6,005          | Yes                           | Yes                      |         |                             |
| CFDA 83.552                                   | 4,487          |                               |                          |         |                             |
|   | <u>10,492</u>  |                               |                          |         |                             |
| <b>RAMSEY COUNTY</b>                          |                |                               |                          |         |                             |
| CFDA 16.541                                   | 5,000          | Yes                           | Yes                      |         |                             |
| CFDA 16.575                                   | 15,160         |                               |                          |         |                             |
| CFDA 16.579                                   | 417,194        |                               |                          |         |                             |
| CFDA 20.600                                   | 19,916         |                               |                          |         |                             |
| CFDA 20.601                                   | 868            |                               |                          |         |                             |
| CFDA 83.544                                   | 132,601        |                               |                          |         |                             |
| CFDA 83.552                                   | 59,400         |                               |                          |         |                             |
|   | <u>650,139</u> |                               |                          |         |                             |
| <b>RED LAKE COUNTY</b>                        |                |                               |                          |         |                             |
| CFDA 83.544                                   | 27,509         | Yes                           | Yes                      |         |                             |
| CFDA 83.548                                   | 19,001         |                               |                          |         |                             |
| CFDA 83.552                                   | 4,000          |                               |                          |         |                             |
|   | <u>50,510</u>  |                               |                          |         |                             |
| <b>REDWOOD COUNTY</b>                         |                |                               |                          |         |                             |
| CFDA 20.601                                   | 186            | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 20.703 | 10,805         |                               |                          |         |                             |
|                                | CFDA 83.544 | 37,404         |                               |                          |         |                             |
|                                | CFDA 83.552 | 5,220          |                               |                          |         |                             |
|                                |             | <u>53,615</u>  |                               |                          |         |                             |
| <b>RENVILLE COUNTY</b>         |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 20.509 | 18,126         |                               |                          |         |                             |
|                                | CFDA 20.600 | 5,983          |                               |                          |         |                             |
|                                | CFDA 83.544 | 97,456         |                               |                          |         |                             |
|                                |             | <u>121,565</u> |                               |                          |         |                             |
| <b>RICE COUNTY</b>             |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 20.205 | 104,571        |                               |                          |         |                             |
|                                | CFDA 83.552 | 10,727         |                               |                          |         |                             |
|                                |             | <u>115,298</u> |                               |                          |         |                             |
| <b>ROCK COUNTY</b>             |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 16.007 | 16,630         |                               |                          |         |                             |
|                                | CFDA 20.600 | 391            |                               |                          |         |                             |
|                                |             | <u>17,021</u>  |                               |                          |         |                             |
| <b>ROSEAU COUNTY</b>           |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 83.544 | 909,931        |                               |                          |         |                             |
|                                | CFDA 83.552 | 4,790          |                               |                          |         |                             |
|                                |             | <u>914,721</u> |                               |                          |         |                             |
| <b>SCOTT COUNTY</b>            |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 16.007 | 44,516         |                               |                          |         |                             |
|                                | CFDA 20.601 | 632            |                               |                          |         |                             |
|                                | CFDA 83.552 | 3,924          |                               |                          |         |                             |
|                                | CFDA 83.552 | 16,609         |                               |                          |         |                             |
|                                |             | <u>65,681</u>  |                               |                          |         |                             |
| <b>SHERBURNE COUNTY</b>        |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 16.004 | 805            |                               |                          |         |                             |
|                                | CFDA 16.007 | 27,194         |                               |                          |         |                             |
|                                | CFDA 16.575 | 25,000         |                               |                          |         |                             |
|                                | CFDA 20.601 | 563            |                               |                          |         |                             |
|                                | CFDA 83.552 | 13,828         |                               |                          |         |                             |
|                                |             | <u>67,390</u>  |                               |                          |         |                             |
| <b>SIBLEY COUNTY</b>           |             |                | Yes                           | Yes                      |         |                             |
|                                | CFDA 16.579 | 18,227         |                               |                          |         |                             |
|                                | CFDA 20.601 | 309            |                               |                          |         |                             |
|                                | CFDA 83.544 | 196,293        |                               |                          |         |                             |
|                                | CFDA 83.552 | 4,978          |                               |                          |         |                             |
|                                | CFDA 84.224 | 8,572          |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity          | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 84.341 | 94,859         |                               |                          |         |                             |
|   |             | <u>323,238</u> |                               |                          |         |                             |
| <b>ST LOUIS COUNTY</b>                  |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.004 | 3,814          |                               |                          |         |                             |
|   | CFDA 16.007 | 29,701         |                               |                          |         |                             |
|   | CFDA 16.579 | 146,249        |                               |                          |         |                             |
|   | CFDA 20.601 | 1,317          |                               |                          |         |                             |
|   | CFDA 20.604 | 41,567         |                               |                          |         |                             |
|   | CFDA 83.544 | 2,327          |                               |                          |         |                             |
|   | CFDA 83.548 | 243,297        |                               |                          |         |                             |
|   | CFDA 83.552 | 22,610         |                               |                          |         |                             |
|   |             | <u>490,882</u> |                               |                          |         |                             |
| <b>STEARNS COUNTY</b>                   |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 83.551 | 59,576         |                               |                          |         |                             |
|   | CFDA 83.552 | 17,151         |                               |                          |         |                             |
|   |             | <u>76,727</u>  |                               |                          |         |                             |
| <b>STEELE COUNTY</b>                    |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.007 | 7,671          |                               |                          |         |                             |
|   | CFDA 16.575 | 25,350         |                               |                          |         |                             |
|   | CFDA 20.600 | 23,635         |                               |                          |         |                             |
|   | CFDA 20.601 | 236            |                               |                          |         |                             |
|   | CFDA 83.552 | 6,350          |                               |                          |         |                             |
|   |             | <u>63,242</u>  |                               |                          |         |                             |
| <b>STEVENS COUNTY</b>                   |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 83.544 | 29,000         |                               |                          |         |                             |
|   | CFDA 83.552 | 4,373          |                               |                          |         |                             |
|   |             | <u>33,373</u>  |                               |                          |         |                             |
| <b>TODD COUNTY</b>                      |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 20.205 | 680,000        |                               |                          |         |                             |
|   | CFDA 83.544 | 111,119        |                               |                          |         |                             |
|   | CFDA 83.552 | 4,459          |                               |                          |         |                             |
|   |             | <u>795,578</u> |                               |                          |         |                             |
| <b>TRAVERSE COUNTY</b>                  |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 16.007 | 4,852          |                               |                          |         |                             |
|   | CFDA 83.544 | 200,823        |                               |                          |         |                             |
|   |             | <u>205,675</u> |                               |                          |         |                             |
| <b>UPPER MN VALLEY REG DEVELOP COMM</b> |             |                | Yes                           |                          |         |                             |
|   | CFDA 83.548 | 8,021          |                               |                          |         |                             |
|   |             | <u>8,021</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| <b>WABASHA COUNTY</b>                         |                |                               |                          |         |                             |
| CFDA 20.601                                   | 359            | Yes                           | Yes                      |         |                             |
| CFDA 83.544                                   | 39,423         |                               |                          |         |                             |
| CFDA 83.552                                   | 5,485          |                               |                          |         |                             |
|   | <u>45,267</u>  |                               |                          |         |                             |
| <b>WADENA COUNTY</b>                          |                |                               |                          |         |                             |
| CFDA 20.703                                   | 313            | Yes                           | Yes                      |         |                             |
| CFDA 83.552                                   | 4,491          |                               |                          |         |                             |
|   | <u>4,804</u>   |                               |                          |         |                             |
| <b>WASECA COUNTY</b>                          |                |                               |                          |         |                             |
| CFDA 83.552                                   | 5,394          | Yes                           | Yes                      |         |                             |
| <b>WASHINGTON COUNTY</b>                      |                |                               |                          |         |                             |
| CFDA 16.541                                   | 3,000          | Yes                           |                          |         |                             |
| CFDA 16.575                                   | 26,686         |                               |                          |         |                             |
| CFDA 20.601                                   | 1,809          |                               |                          |         |                             |
| CFDA 83.544                                   | 54,817         |                               |                          |         |                             |
| CFDA 83.551                                   | 38,124         |                               |                          |         |                             |
| CFDA 83.552                                   | 74,875         |                               |                          |         |                             |
|   | <u>199,311</u> |                               |                          |         |                             |
| <b>WATONWAN COUNTY</b>                        |                |                               |                          |         |                             |
| CFDA 16.007                                   | 6,132          | Yes                           |                          |         |                             |
| CFDA 16.575                                   | 25,664         |                               |                          |         |                             |
| CFDA 20.604                                   | 13,409         |                               |                          |         |                             |
| CFDA 20.703                                   | 4,000          |                               |                          |         |                             |
| CFDA 83.552                                   | 4,687          |                               |                          |         |                             |
|   | <u>53,892</u>  |                               |                          |         |                             |
| <b>WILKIN COUNTY</b>                          |                |                               |                          |         |                             |
| CFDA 83.544                                   | 32,915         | Yes                           | Yes                      |         |                             |
| CFDA 83.552                                   | 3,770          |                               |                          |         |                             |
|   | <u>36,685</u>  |                               |                          |         |                             |
| <b>WINONA COUNTY</b>                          |                |                               |                          |         |                             |
| CFDA 16.007                                   | 9,607          | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                   | 8,170          |                               |                          |         |                             |
| CFDA 20.601                                   | 1,607          |                               |                          |         |                             |
| CFDA 83.552                                   | 8,330          |                               |                          |         |                             |
| CFDA 84.224                                   | 4,981          |                               |                          |         |                             |
| CFDA 93.630                                   | 1,498          |                               |                          |         |                             |
|   | <u>34,193</u>  |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number            | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>WRIGHT COUNTY</b>                                     |                |                               |                          |         |                             |
| CFDA 16.007  | 27,637         | Yes                           | Yes                      |         |                             |
| CFDA 16.579  | 60,523         |                               |                          |         |                             |
| CFDA 20.600  | 34,436         |                               |                          |         |                             |
| CFDA 20.601  | 577            |                               |                          |         |                             |
| CFDA 83.544  | 291,274        |                               |                          |         |                             |
| CFDA 83.552  | 15,740         |                               |                          |         |                             |
| CFDA 93.630  | 15,000         |                               |                          |         |                             |
|  | <u>445,187</u> |                               |                          |         |                             |
| <b>YELLOW MEDICINE COUNTY</b>                            |                |                               |                          |         |                             |
| CFDA 16.007  | 10,987         | Yes                           | Yes                      |         |                             |
| CFDA 20.601  | 2,244          |                               |                          |         |                             |
| CFDA 20.703  | 4,000          |                               |                          |         |                             |
| CFDA 83.552  | 4,496          |                               |                          |         |                             |
|  | <u>21,727</u>  |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF PUBLIC SERVICE</b>                 |                |                               |                          |         |                             |
| <b>ISD 2853 LAC QUI PARLE VALLEY</b>                     |                |                               |                          |         |                             |
| CFDA 81.041  | 10,220         | Yes                           |                          |         |                             |
| CFDA 81.087  | 8,699          |                               |                          |         |                             |
|  | <u>18,919</u>  |                               |                          |         |                             |
| <b>MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT</b> |                |                               |                          |         |                             |
| <b>CITY OF ALEXANDRIA</b>                                |                |                               |                          |         |                             |
| CFDA 14.228  | 151,129        | Yes                           | Yes                      |         |                             |
| <b>CITY OF AUSTIN</b>                                    |                |                               |                          |         |                             |
| CFDA 14.228  | 254,585        | Yes                           | Yes                      |         |                             |
| <b>CITY OF BAXTER</b>                                    |                |                               |                          |         |                             |
| CFDA 14.228  | 300,000        | Yes                           | Yes                      |         |                             |
| <b>CITY OF BEJOU</b>                                     |                |                               |                          |         |                             |
| CFDA 14.228  | 404,121        | Yes                           | Yes                      | Yes     |                             |
| <b>CITY OF BEMIDJI</b>                                   |                |                               |                          |         |                             |
| CFDA 14.228  | 89,981         | Yes                           | Yes                      |         |                             |
| <b>CITY OF BRAINERD</b>                                  |                |                               |                          |         |                             |
| CFDA 14.228  | 25,000         | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number    | Total                        | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                              |                               | Non-<br>federal          | Federal |                             |
| CITY OF BUFFALO LAKE<br>CFDA 14.228             | 548,918                      | Yes                           | Yes                      |         |                             |
| CITY OF BUTTERFIELD<br>CFDA 66.468              | 716,972                      | Yes                           | Yes                      |         |                             |
| CITY OF CLARA CITY<br>CFDA 66.468               | 2,072,949                    | Yes                           |                          |         |                             |
| CITY OF CLOQUET<br>CFDA 14.218                  | 459,610                      | Yes                           | Yes                      |         |                             |
| CITY OF DETROIT LAKES<br>CFDA 14.228            | 779,480                      | Yes                           | Yes                      |         |                             |
| CITY OF EAST GRAND FORKS<br>CFDA 14.228         | 1,175,870                    | Yes                           | Yes                      |         |                             |
| CITY OF FAIRMONT<br>CFDA 14.228                 | 453,122                      | Yes                           |                          |         |                             |
| CITY OF FARIBAULT<br>CFDA 14.228<br>CFDA 14.239 | 822,954<br>80,000<br>902,954 | Yes                           | Yes                      |         |                             |
| CITY OF FOSSTON<br>CFDA 14.228                  | 49,309                       | Yes                           | Yes                      |         |                             |
| CITY OF HENNING<br>CFDA 14.228                  | 687,240                      | Yes                           |                          |         |                             |
| CITY OF HINCKLEY<br>CFDA 14.228                 | 103,121                      | Yes                           |                          |         |                             |
| CITY OF KASSON<br>CFDA 14.228                   | 6,344                        | Yes                           | Yes                      | Yes     |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| CITY OF LAKE CITY<br>CFDA 66.458             | <u>563,054</u>   | Yes                           | Yes                      | Yes     |                             |
| CITY OF OSAKIS<br>CFDA 14.228                | <u>657,551</u>   | Yes                           | Yes                      | Yes     |                             |
| CITY OF OTTERTAIL<br>CFDA 14.228             | <u>586,437</u>   | Yes                           | Yes                      | Yes     |                             |
| CITY OF OWATONNA<br>CFDA 14.228              | <u>300,000</u>   | Yes                           | Yes                      |         |                             |
| CITY OF RED WING<br>CFDA 66.458              | <u>1,213,073</u> | Yes                           |                          |         |                             |
| CITY OF ROSEAU<br>CFDA 14.228                | <u>1,049,020</u> | Yes                           |                          |         |                             |
| CITY OF SHAKOPEE<br>CFDA 14.228              | <u>170,794</u>   | Yes                           | Yes                      | Yes     |                             |
| CITY OF SOUTH HAVEN<br>CFDA 14.228           | <u>60,154</u>    | Yes                           | Yes                      |         |                             |
| CITY OF SPRING VALLEY<br>CFDA 14.228         | <u>317,348</u>   | Yes                           | Yes                      | Yes     |                             |
| CITY OF ST JOSEPH<br>CFDA 14.228             | <u>373,638</u>   | Yes                           | Yes                      | Yes     |                             |
| CITY OF ST PETER<br>CFDA 14.228              | <u>1,884,123</u> | Yes                           | Yes                      |         |                             |
| CITY OF STEWART<br>CFDA 14.228               | <u>977,400</u>   | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number  | Total                             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                                   |                               | Non-<br>federal          | Federal |                             |
| CITY OF TAMARACK<br>CFDA 14.228                | 293,341                           | Yes                           |                          |         |                             |
| CITY OF TWO HARBORS<br>CFDA 14.228             | 184,922                           | Yes                           | Yes                      |         |                             |
| CITY OF WADENA<br>CFDA 14.228<br>CFDA 66.468   | 584,482<br>1,956,819<br>2,541,301 | Yes                           | Yes                      |         |                             |
| CITY OF WARREN<br>CFDA 14.228                  | 365,701                           | Yes                           |                          |         |                             |
| CITY OF WARROAD<br>CFDA 14.228                 | 212,875                           | Yes                           | Yes                      |         |                             |
| DAKOTA COUNTY<br>CFDA 17.260<br>CFDA 17.260    | 120,288<br>140,786<br>261,074     | Yes                           |                          |         |                             |
| KANDIYOHI COUNTY<br>CFDA 66.458<br>CFDA 66.468 | 166,822<br>273,257<br>440,079     | Yes                           | Yes                      |         |                             |
| KITTSOON COUNTY<br>CFDA 14.228                 | 107,072                           | Yes                           | Yes                      |         |                             |
| LAKES & PINES COMM ACT COUNCIL<br>CFDA 14.228  | 630,543                           | Yes                           |                          |         |                             |
| MARSHALL COUNTY<br>CFDA 14.228                 | 74,928                            | Yes                           | Yes                      |         |                             |
| MEEKER COUNTY<br>CFDA 14.228                   | 60,000                            | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number       | Total                        | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                              |                               | Non-<br>federal          | Federal |                             |
| MID-MINNESOTA DEVELOPMENT COMM<br>CFDA 14.228      | 1,157,064                    | Yes                           |                          |         |                             |
| RAMSEY COUNTY<br>CFDA 17.260                       | 516,611                      | Yes                           | Yes                      |         |                             |
| REGION NINE DEVELOPMENT COMMISSION<br>CFDA 59.037  | 113,140                      | Yes                           |                          |         |                             |
| ROSEAU COUNTY<br>CFDA 14.228                       | 36,719                       | Yes                           | Yes                      |         |                             |
| STEARNS-BENTON EMPLOYMENT TRNG CNCL<br>CFDA 17.260 | 254,568                      | Yes                           |                          |         |                             |
| SW MN PIC<br>CFDA 17.258<br>CFDA 17.260            | 20,567<br>310,475<br>331,042 | Yes                           |                          |         |                             |
| SW REG DEVELOP COMM<br>CFDA 14.228                 | 364,720                      | Yes                           |                          |         |                             |
| TRI-COUNTY ACTION PROGRAMS<br>CFDA 14.219          | 3,815                        | Yes                           |                          |         |                             |
| UPPER MN VALLEY REG DEVELOP COMM<br>CFDA 14.228    | 1,327,225                    | Yes                           |                          |         |                             |
| WABASHA COUNTY<br>CFDA 14.228                      | 185,093                      | Yes                           | Yes                      |         |                             |
| WEST CENTRAL MN COMM ACTION INC<br>CFDA 14.228     | 634,531                      | Yes                           |                          |         |                             |
| WESTERN LAKE SUPERIOR SANITARY DIST<br>CFDA 66.458 | 1,818,939                    | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total                         | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                               |                               | Non-<br>federal          | Federal |                             |
| WORKFORCE DEVELOPMENT, INC.<br>CFDA 17.260    | 1,824,013                     | Yes                           | Yes                      | Yes     |                             |
| <b>MN - DEPARTMENT OF TRANSPORTATION</b>      |                               |                               |                          |         |                             |
| AITKIN COUNTY<br>CFDA 20.205                  | 238,076                       | Yes                           | Yes                      |         |                             |
| ANOKA COUNTY<br>CFDA 20.205                   | 1,337,679                     | Yes                           | Yes                      |         |                             |
| ARROWHEAD REG DEVELOP COMM<br>CFDA 20.205     | 620,016                       | Yes                           | Yes                      |         |                             |
| BECKER COUNTY<br>CFDA 20.205<br>CFDA 20.509   | 926,914<br>65,927<br>992,841  | Yes                           | Yes                      |         |                             |
| BIG STONE COUNTY<br>CFDA 20.205               | 95,030                        | Yes                           | Yes                      |         |                             |
| BLUE EARTH COUNTY<br>CFDA 20.205              | 390,866                       | Yes                           | Yes                      |         |                             |
| BOIS FORTE RES BUS COMM<br>CFDA 20.205        | 1,300                         | Yes                           |                          |         |                             |
| BROWN COUNTY<br>CFDA 20.205<br>CFDA 20.509    | 15,393<br>96,546<br>111,939   | Yes                           | Yes                      |         |                             |
| CARLTON COUNTY<br>CFDA 20.106<br>CFDA 20.205  | 180,359<br>650,397<br>830,756 | Yes                           | Yes                      |         |                             |
| CARVER COUNTY<br>CFDA 20.509                  | 101,490                       | Yes                           |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number                                 | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| CASS COUNTY<br>CFDA 20.205   | 86,218  | Yes                           | Yes                      |         |                             |
| CHIPPEWA COUNTY<br>CFDA 20.205   | 80,892  | Yes                           | Yes                      |         | Yes                         |
| CHISAGO COUNTY<br>CFDA 20.205  | 2,614,891                                     | Yes                           | Yes                      |         |                             |
| CITY OF ALEXANDRIA<br>CFDA 20.106  | 76,040  | Yes                           | Yes                      |         |                             |
| CITY OF AUSTIN<br>CFDA 20.106  | 168,090                                       | Yes                           | Yes                      |         |                             |
| CITY OF BEMIDJI<br>CFDA 20.509<br>CFDA 20.106<br>CFDA 20.601<br>CFDA 20.703  | 164,529<br>227,704<br>566<br>6,860<br>399,659 | Yes                           | Yes                      |         |                             |
| CITY OF BRAINERD<br>CFDA 16.541<br>CFDA 20.509<br>CFDA 20.601<br>CFDA 20.106 | 2,400<br>74,875<br>954<br>539,503<br>617,732  | Yes                           |                          |         |                             |
| CITY OF CAMBRIDGE<br>CFDA 20.205<br>CFDA 20.106                              | 360,550<br>74,494<br>435,044                  | Yes                           |                          |         |                             |
| CITY OF CLOQUET<br>CFDA 20.509   | 14,400  | Yes                           | Yes                      |         |                             |
| CITY OF DEEPHAVEN<br>CFDA 10.760   | 1,043,733                                     | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                  |                               | Non-<br>federal          | Federal |                             |
| CITY OF DETROIT LAKES                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.106                                  | 1,436,508        |                               |                          |         |                             |
| CFDA 20.205                                  | 116,234          |                               |                          |         |                             |
|  | <u>1,552,742</u> |                               |                          |         |                             |
| CITY OF DULUTH                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                  | 1,159,342        |                               |                          |         |                             |
| CITY OF FARIBAULT                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.509                                  | 25,193           |                               |                          |         |                             |
| CITY OF FOSSTON                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.509                                  | 7,115            |                               |                          |         |                             |
| CFDA 20.106                                  | 389,809          |                               |                          |         |                             |
|  | <u>396,924</u>   |                               |                          |         |                             |
| CITY OF HASTINGS                             |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 20.509                                  | 41,303           |                               |                          |         |                             |
| CITY OF INTERNATIONAL FALLS                  |                  | Yes                           |                          |         |                             |
| CFDA 20.106                                  | 322,899          |                               |                          |         |                             |
| CITY OF MANKATO                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.509                                  | 437,307          |                               |                          |         |                             |
| CFDA 20.600                                  | 59,973           |                               |                          |         |                             |
|  | <u>497,280</u>   |                               |                          |         |                             |
| CITY OF MOORHEAD                             |                  | Yes                           |                          | Yes     |                             |
| CFDA 20.106                                  | 580,760          |                               |                          |         |                             |
| CITY OF NEW ULM                              |                  | Yes                           |                          |         |                             |
| CFDA 20.600                                  | 1,000            |                               |                          |         |                             |
| CFDA 20.601                                  | 682              |                               |                          |         |                             |
|  | <u>1,682</u>     |                               |                          |         |                             |
| CITY OF NORTHFIELD                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.509                                  | 33,204           |                               |                          |         |                             |
| CITY OF RED WING                             |                  | Yes                           |                          |         |                             |
| CFDA 20.106                                  | 56,023           |                               |                          |         |                             |
| CFDA 20.509                                  | 39,375           |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 20.604                                   | 13,577           |                               |                          |         |                             |
|   | <u>108,975</u>   |                               |                          |         |                             |
| <b>CITY OF ROCHESTER</b>                      |                  | Yes                           |                          |         |                             |
| CFDA 20.106                                   | 1,309,975        |                               |                          |         |                             |
| CFDA 20.205                                   | 397,532          |                               |                          |         |                             |
|   | <u>1,707,507</u> |                               |                          |         |                             |
| <b>CITY OF ROSEAU</b>                         |                  | Yes                           |                          |         |                             |
| CFDA 20.106                                   | 76,338           |                               |                          |         |                             |
|   | <u>76,338</u>    |                               |                          |         |                             |
| <b>CITY OF ST CLOUD</b>                       |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 20.106                                   | 1,376,660        |                               |                          |         |                             |
| CFDA 20.205                                   | 1,593,425        |                               |                          |         |                             |
|   | <u>2,970,085</u> |                               |                          |         |                             |
| <b>CITY OF ST PAUL</b>                        |                  | Yes                           |                          | Yes     |                             |
| CFDA 20.205                                   | 979,545          |                               |                          |         |                             |
|   | <u>979,545</u>   |                               |                          |         |                             |
| <b>CITY OF ST PETER</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 260,125          |                               |                          |         |                             |
| CFDA 20.509                                   | 26,823           |                               |                          |         |                             |
| CFDA 20.600                                   | 3,000            |                               |                          |         |                             |
|   | <u>289,948</u>   |                               |                          |         |                             |
| <b>CITY OF THIEF RIVER FALLS</b>              |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.106                                   | 443,321          |                               |                          |         |                             |
|   | <u>443,321</u>   |                               |                          |         |                             |
| <b>CITY OF TWO HARBORS</b>                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.106                                   | 193,658          |                               |                          |         |                             |
|   | <u>193,658</u>   |                               |                          |         |                             |
| <b>CITY OF WARROAD</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.601                                   | 321              |                               |                          |         |                             |
| CFDA 20.106                                   | 168,297          |                               |                          |         |                             |
|   | <u>168,618</u>   |                               |                          |         |                             |
| <b>CITY OF WILLMAR</b>                        |                  | Yes                           |                          |         |                             |
| CFDA 20.106                                   | 941,394          |                               |                          |         |                             |
|   | <u>941,394</u>   |                               |                          |         |                             |
| <b>CLAY COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.505                                   | 800,000          |                               |                          |         |                             |
| CFDA 20.509                                   | 37,773           |                               |                          |         |                             |
|   | <u>837,773</u>   |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number  | Total                                   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| CLEARWATER COUNTY<br>CFDA 20.509               | 21,706                                  | Yes                           | Yes                      |         |                             |
| COOK COUNTY<br>CFDA 20.106<br>CFDA 20.205      | 95,175<br>491,605<br><u>586,780</u>     | Yes                           | Yes                      |         |                             |
| COTTONWOOD COUNTY<br>CFDA 20.509               | 9,078                                   | Yes                           | Yes                      |         |                             |
| CROW WING COUNTY<br>CFDA 20.205                | 1,169,541                               | Yes                           | Yes                      |         |                             |
| DAKOTA COUNTY<br>CFDA 20.205                   | 4,197,932                               | Yes                           |                          |         |                             |
| DOUGLAS COUNTY<br>CFDA 20.205                  | 231,186                                 | Yes                           | Yes                      |         |                             |
| DULUTH AIRPORT AUTHORITY<br>CFDA 20.106        | 4,167,820                               | Yes                           | Yes                      |         |                             |
| DULUTH TRANSIT AUTHORITY<br>CFDA 20.509        | 884                                     | Yes                           | Yes                      |         |                             |
| FARIBAULT COUNTY<br>CFDA 20.205<br>CFDA 20.509 | 1,542,700<br>20,148<br><u>1,562,848</u> | Yes                           | Yes                      |         |                             |
| FILLMORE COUNTY<br>CFDA 20.106<br>CFDA 20.205  | 36,259<br>387,917<br><u>424,176</u>     | Yes                           | Yes                      |         |                             |
| GRANT COUNTY<br>CFDA 20.205<br>CFDA 20.509     | 576,000<br>10,370<br><u>586,370</u>     | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number                             | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
|   |  |                               | Non-<br>federal          | Federal |                             |
| HENNEPIN COUNTY<br>CFDA 20.205  | 2,873,168  | Yes                           |                          |         |                             |
| HOUSTON COUNTY<br>CFDA 20.205   | 2,628  | Yes                           | Yes                      |         |                             |
| HUBBARD COUNTY<br>CFDA 20.205<br>CFDA 20.509                              | 875,276<br>63,807<br>939,083                         | Yes                           | Yes                      |         |                             |
| ISANTI COUNTY<br>CFDA 20.205<br>CFDA 20.509<br>CFDA 20.600<br>CFDA 20.703 | 1,435,600<br>119,305<br>13,673<br>3,000<br>1,571,578 | Yes                           | Yes                      |         |                             |
| ITASCA COUNTY<br>CFDA 20.205  | 56,650   | Yes                           | Yes                      |         |                             |
| KANABEC COUNTY<br>CFDA 20.205   | 419,704  | Yes                           | Yes                      |         |                             |
| KANDIYOHI COUNTY<br>CFDA 20.205   | 859,993  | Yes                           | Yes                      |         |                             |
| KITTSOON COUNTY<br>CFDA 20.205  | 45,245   | Yes                           | Yes                      |         |                             |
| LAKE COUNTY<br>CFDA 20.205<br>CFDA 20.303                                 | 1,685,134<br>117,070<br>1,802,204                    | Yes                           | Yes                      |         |                             |
| LAKE OF THE WOODS COUNTY<br>CFDA 20.205<br>CFDA 20.509                    | 32,370<br>7,760<br>40,130                            | Yes                           | Yes                      |         |                             |
| MAHNOMEN COUNTY<br>CFDA 20.106  | 85,472   | Yes                           | Yes                      |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                   |                               | Non-<br>federal          | Federal |                             |
| CFDA 20.205                                   | 75,179            |                               |                          |         |                             |
| CFDA 20.509                                   | 23,029            |                               |                          |         |                             |
|   | <u>183,680</u>    |                               |                          |         |                             |
| <b>MARSHALL COUNTY</b>                        |                   | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>169,419</u>    |                               |                          |         |                             |
| <b>MARTIN COUNTY</b>                          |                   | Yes                           | Yes                      | Yes     |                             |
| CFDA 20.509                                   | 106,405           |                               |                          |         |                             |
| CFDA 20.205                                   | 149,170           |                               |                          |         |                             |
|   | <u>255,575</u>    |                               |                          |         |                             |
| <b>MCLEOD COUNTY</b>                          |                   | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>215,151</u>    |                               |                          |         |                             |
| <b>METRO AIRPORTS COMMISSION</b>              |                   | Yes                           |                          |         |                             |
| CFDA 20.106                                   | <u>43,013,150</u> |                               |                          |         |                             |
| <b>METROPOLITAN COUNCIL</b>                   |                   | Yes                           | Yes                      |         |                             |
| CFDA 20.106                                   | 12,875            |                               |                          |         |                             |
| CFDA 20.205                                   | 2,612,726         |                               |                          |         |                             |
| CFDA 20.505                                   | 506,800           |                               |                          |         |                             |
|   | <u>3,132,401</u>  |                               |                          |         |                             |
| <b>MILLE LACS COUNTY</b>                      |                   | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 1,251,491         |                               |                          |         |                             |
| CFDA 83.544                                   | 174,091           |                               |                          |         |                             |
|   | <u>1,425,582</u>  |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>               |                   | Yes                           |                          |         |                             |
| CFDA 20.513                                   | <u>32,512</u>     |                               |                          |         |                             |
| <b>MN VALLEY REGIONAL RAILROAD AUTH</b>       |                   | Yes                           | Yes                      |         | Yes                         |
| CFDA 20.000                                   | <u>1,000,000</u>  |                               |                          |         |                             |
| <b>MORRISON COUNTY</b>                        |                   | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 419,081           |                               |                          |         |                             |
| CFDA 20.509                                   | 21,193            |                               |                          |         |                             |
|   | <u>440,274</u>    |                               |                          |         |                             |
| <b>MOWER COUNTY</b>                           |                   | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 1,971,695         |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 20.509                                   | 55,489           |                               |                          |         |                             |
|   | <u>2,027,184</u> |                               |                          |         |                             |
| MPLS PARK & RECREATION BD                     |                  | Yes                           |                          |         |                             |
| CFDA 20.205                                   | <u>160,728</u>   |                               |                          |         |                             |
| MURRAY COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 756,163          |                               |                          |         |                             |
| CFDA 20.509                                   | 8,250            |                               |                          |         |                             |
|   | <u>764,413</u>   |                               |                          |         |                             |
| NORMAN COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>100,233</u>   |                               |                          |         |                             |
| OLMSTED COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 1,836,930        |                               |                          |         |                             |
| CFDA 20.505                                   | 252,192          |                               |                          |         |                             |
| CFDA 20.600                                   | 9,883            |                               |                          |         |                             |
| CFDA 20.601                                   | 1,414            |                               |                          |         |                             |
|   | <u>2,100,419</u> |                               |                          |         |                             |
| OTTER TAIL COUNTY                             |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>960,000</u>   |                               |                          |         |                             |
| PINE COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>1,055,215</u> |                               |                          |         |                             |
| PIPESTONE COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.509                                   | <u>33,874</u>    |                               |                          |         |                             |
| POLK COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 981,575          |                               |                          |         |                             |
| CFDA 20.601                                   | 678              |                               |                          |         |                             |
|   | <u>982,253</u>   |                               |                          |         |                             |
| POPE COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>21,185</u>    |                               |                          |         |                             |
| RAMSEY COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 392,208          |                               |                          |         |                             |
| CFDA 20.507                                   | 971,397          |                               |                          |         |                             |
|   | <u>1,363,605</u> |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| RED LAKE COUNTY                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 590,000          |                               |                          |         |                             |
| CFDA 20.601                                   | 563              |                               |                          |         |                             |
| CFDA 20.703                                   | 2,275            |                               |                          |         |                             |
|   | <u>592,838</u>   |                               |                          |         |                             |
| REDWOOD COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 30,108           |                               |                          |         |                             |
|   | <u>30,108</u>    |                               |                          |         |                             |
| ROCK COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 406,182          |                               |                          |         |                             |
| CFDA 20.509                                   | 27,532           |                               |                          |         |                             |
|   | <u>433,714</u>   |                               |                          |         |                             |
| SCOTT COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.005                                   | 7,880            |                               |                          |         |                             |
| CFDA 20.205                                   | 77,600           |                               |                          |         |                             |
| CFDA 20.509                                   | 92,595           |                               |                          |         |                             |
| CFDA 20.703                                   | 353              |                               |                          |         |                             |
|   | <u>178,428</u>   |                               |                          |         |                             |
| SEMCAC INC                                    |                  | Yes                           |                          |         |                             |
| CFDA 20.509                                   | 98,380           |                               |                          |         |                             |
|   | <u>98,380</u>    |                               |                          |         |                             |
| SHERBURNE COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 268,192          |                               |                          |         |                             |
| CFDA 20.509                                   | 65,940           |                               |                          |         |                             |
|   | <u>334,132</u>   |                               |                          |         |                             |
| SIBLEY COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.600                                   | 6,658            |                               |                          |         |                             |
|   | <u>6,658</u>     |                               |                          |         |                             |
| SOUTHWEST METRO TRANSIT COMMISSION            |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 20.500                                   | 7,553,616        |                               |                          |         |                             |
|   | <u>7,553,616</u> |                               |                          |         |                             |
| STEARNS COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 2,268,993        |                               |                          |         |                             |
|   | <u>2,268,993</u> |                               |                          |         |                             |
| STEELE COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 59,247           |                               |                          |         |                             |
| CFDA 20.509                                   | 74,544           |                               |                          |         |                             |
|   | <u>133,791</u>   |                               |                          |         |                             |



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| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| STEVENS COUNTY                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 184,581          |                               |                          |         |                             |
| CFDA 20.703                                   | 1,500            |                               |                          |         |                             |
|   | <u>186,081</u>   |                               |                          |         |                             |
| SW MN OPPORTUNITY CNL                         |                  | Yes                           |                          |         |                             |
| CFDA 20.509                                   | 24,919           |                               |                          |         |                             |
|   | <u>24,919</u>    |                               |                          |         |                             |
| THREE RIVERS COMMUNITY ACTION, INC.           |                  | Yes                           |                          |         |                             |
| CFDA 20.509                                   | 48,370           |                               |                          |         |                             |
|   | <u>48,370</u>    |                               |                          |         |                             |
| TRI-COUNTY ACTION PROGRAMS                    |                  | Yes                           |                          |         |                             |
| CFDA 20.507                                   | 163,698          |                               |                          |         |                             |
|   | <u>163,698</u>   |                               |                          |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC            |                  | Yes                           |                          |         |                             |
| CFDA 20.509                                   | 121,229          |                               |                          |         |                             |
|   | <u>121,229</u>   |                               |                          |         |                             |
| UPPER MN VALLEY REG DEVELOP COMM              |                  | Yes                           |                          |         |                             |
| CFDA 20.205                                   | 6,501            |                               |                          |         |                             |
|   | <u>6,501</u>     |                               |                          |         |                             |
| WADENA COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 1,080,000        |                               |                          |         |                             |
|   | <u>1,080,000</u> |                               |                          |         |                             |
| WASHINGTON COUNTY                             |                  | Yes                           |                          |         |                             |
| CFDA 20.205                                   | 815,019          |                               |                          |         |                             |
|   | <u>815,019</u>   |                               |                          |         |                             |
| WATONWAN COUNTY                               |                  | Yes                           |                          |         |                             |
| CFDA 20.509                                   | 15,391           |                               |                          |         |                             |
|   | <u>15,391</u>    |                               |                          |         |                             |
| WESTERN COMMUNITY ACTION INC                  |                  | Yes                           |                          |         |                             |
| CFDA 20.509                                   | 115,357          |                               |                          |         |                             |
|   | <u>115,357</u>   |                               |                          |         |                             |
| WILKIN COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 473,000          |                               |                          |         |                             |
|   | <u>473,000</u>   |                               |                          |         |                             |
| WINONA COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 231,739          |                               |                          |         |                             |
|   | <u>231,739</u>   |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number          | Total                         | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                               |                               | Non-<br>federal          | Federal |                             |
| YELLOW MEDICINE COUNTY<br>CFDA 20.205                  | 39,201                        | Yes                           | Yes                      |         |                             |
| <b>MN - HIGHER EDUCATION COORDINATING BOARD</b>        |                               |                               |                          |         |                             |
| DULUTH TRANSIT AUTHORITY<br>CFDA 84.334                | 1,300                         | Yes                           | Yes                      |         |                             |
| <b>MN - HISTORICAL SOCIETY</b>                         |                               |                               |                          |         |                             |
| CITY OF EDEN PRAIRIE<br>CFDA 15.904                    | 3,378                         | Yes                           |                          |         |                             |
| CITY OF HASTINGS<br>CFDA 15.904                        | 17,000                        | Yes                           | Yes                      | Yes     |                             |
| CITY OF MINNEAPOLIS<br>CFDA 15.904                     | 30,000                        | Yes                           | Yes                      |         |                             |
| <b>MN - HOUSING FINANCE AGENCY</b>                     |                               |                               |                          |         |                             |
| BI-COUNTY COMM ACTION COUNCIL<br>CFDA 14.239           | 22,626                        | Yes                           |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY<br>CFDA 93.558       | 48,208                        | Yes                           |                          |         |                             |
| INTER-COUNTY COMMUNITY COUNCIL<br>CFDA 14.239          | 4,852                         | Yes                           |                          |         |                             |
| KOOTASCA COMM ACTION INC<br>CFDA 14.239<br>CFDA 93.558 | 325,442<br>155,662<br>481,104 | Yes                           |                          |         |                             |
| METROPOLITAN COUNCIL<br>CFDA 14.241                    | 505,820                       | Yes                           | Yes                      |         |                             |
| NW COMM ACTION INC<br>CFDA 14.239                      | 200,181                       | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number      | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
|   |         |                               | Non-<br>federal          | Federal |                             |
| NW REG DEVELOP COMM<br>CFDA 14.239                | 75,356  | Yes                           |                          |         |                             |
| OLMSTED COUNTY<br>CFDA 14.238                     | 85,786  | Yes                           | Yes                      |         |                             |
| OTTERTAIL-WADENA COMM ACT CNCL<br>CFDA 14.239     | 44,434  | Yes                           |                          |         |                             |
| TRI-COUNTY ACTION PROGRAMS<br>CFDA 14.239         | 33,121  | Yes                           |                          |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC<br>CFDA 93.558 | 117,319 | Yes                           |                          |         |                             |
| WEST CENTRAL MN COMM ACTION INC<br>CFDA 14.239    | 26,977  | Yes                           |                          |         |                             |
| WESTERN COMMUNITY ACTION INC<br>CFDA 14.239       | 243,902 | Yes                           |                          |         |                             |
| <b>MN - MINNESOTA PLANNING</b>                    |         |                               |                          |         |                             |
| GOODWILL INDUSTRIES/EASTER SEALS<br>CFDA 17.253   | 714,736 | Yes                           |                          |         |                             |
| <b>MN - POLLUTION CONTROL AGENCY</b>              |         |                               |                          |         |                             |
| BLUE EARTH COUNTY<br>CFDA 81.079                  | 5,165   | Yes                           | Yes                      |         |                             |
| CARLTON COUNTY<br>CFDA 66.460                     | 29,875  | Yes                           | Yes                      |         |                             |
| CITY OF ALEXANDRIA<br>CFDA 81.079                 | 24,688  | Yes                           | Yes                      |         |                             |

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For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number       | Total                   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                         |                               | Non-<br>federal          | Federal |                             |
| COTTONWOOD COUNTY<br>CFDA 66.458                   | 63,080                  | Yes                           | Yes                      |         |                             |
| MILLE LACS COUNTY<br>CFDA 81.079                   | 51,000                  | Yes                           | Yes                      |         |                             |
| MURRAY COUNTY<br>CFDA 81.079                       | 13,228                  | Yes                           | Yes                      |         |                             |
| OLMSTED COUNTY<br>CFDA 66.460                      | 9,728                   | Yes                           | Yes                      |         |                             |
| PIPESTONE COUNTY<br>CFDA 81.079                    | 28,829                  | Yes                           | Yes                      |         |                             |
| WESTERN LAKE SUPERIOR SANITARY DIST<br>CFDA 66.605 | 11,695                  | Yes                           |                          |         |                             |
| WINONA COUNTY<br>CFDA 66.032<br>CFDA 81.079        | 7,168<br>2,191<br>9,359 | Yes                           | Yes                      |         |                             |
| <b>MN - PUBLIC FACILITIES AUTHORITY</b>            |                         |                               |                          |         |                             |
| CITY OF ALEXANDRIA<br>CFDA 66.468                  | 776,156                 | Yes                           | Yes                      |         |                             |
| CITY OF CLOQUET<br>CFDA 66.468                     | 1,391,402               | Yes                           | Yes                      |         |                             |
| CITY OF ELY<br>CFDA 66.458                         | 2,209,645               | Yes                           | Yes                      | Yes     |                             |
| CITY OF KASSON<br>CFDA 66.458                      | 5,142,205               | Yes                           | Yes                      | Yes     |                             |

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| Administering Agency<br>Entity<br>CFDA Number   | Total                                | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--------------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                                      |                               | Non-<br>federal          | Federal |                             |
| CITY OF LONG PRAIRIE<br>CFDA 66.458             | 3,608,075                            | Yes                           |                          |         |                             |
| CITY OF NORTHFIELD<br>CFDA 66.458               | 2,369,466                            | Yes                           | Yes                      |         |                             |
| CITY OF OSAKIS<br>CFDA 66.468                   | 357,856                              | Yes                           | Yes                      | Yes     |                             |
| CITY OF ST PETER<br>CFDA 10.760<br>CFDA 66.458  | 1,422,730<br>9,454,137<br>10,876,867 | Yes                           | Yes                      |         |                             |
| METROPOLITAN COUNCIL<br>CFDA 66.458             | 68,915,818                           | Yes                           | Yes                      |         |                             |
| <b>MN - STATE COLLEGES AND UNIVERSITIES</b>     |                                      |                               |                          |         |                             |
| FRESHWATER EDUCATION DISTRICT<br>CFDA 84.243    | 32,431                               | Yes                           | Yes                      |         |                             |
| INTERMEDIATE SCHOOL DISTRICT 287<br>CFDA 84.243 | 126,553                              | Yes                           |                          |         |                             |
| INTERMEDIATE SCHOOL DISTRICT 917<br>CFDA 84.243 | 116,775                              | Yes                           | Yes                      |         |                             |
| ISD 0011 ANOKA-HENNEPIN<br>CFDA 84.048          | 21,617                               | Yes                           |                          |         |                             |
| ISD 0861 WINONA<br>CFDA 84.048<br>CFDA 84.278   | 2,269<br>178<br>2,447                | Yes                           |                          |         |                             |
| PACER CENTER<br>CFDA 84.048                     | 34,599                               | Yes                           |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                |                               | Non-<br>federal          | Federal |                             |
| <b>MN CHIPPEWA TRIBE</b>                     |                |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM                      |                | Yes                           |                          |         |                             |
| CFDA 11.303                                  | 8,509          |                               |                          |         |                             |
| CFDA 66.926                                  | 15,000         |                               |                          |         |                             |
| CFDA 93.045                                  | 9,168          |                               |                          |         |                             |
| CFDA 93.047                                  | 72,181         |                               |                          |         |                             |
|  | <u>104,858</u> |                               |                          |         |                             |
| GRAND PORTAGE RESERVATION                    |                | Yes                           |                          |         |                             |
| CFDA 93.045                                  | 18,677         |                               |                          |         |                             |
| ISD 0625 ST PAUL                             |                | Yes                           |                          |         |                             |
| CFDA 15.130                                  | 30,336         |                               |                          |         |                             |
| ISD 0706 VIRGINIA                            |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 15.130                                  | 711            |                               |                          |         |                             |
| <b>MN HOUSING PARTNERSHIP</b>                |                |                               |                          |         |                             |
| KOOTASCA COMM ACTION INC                     |                | Yes                           |                          |         |                             |
| CFDA 14.169                                  | 6,787          |                               |                          |         |                             |
| SCOTT CARVER DAKOTA COMM ACT AGENCY          |                | Yes                           |                          |         |                             |
| CFDA 14.231                                  | 30,416         |                               |                          |         |                             |
| THREE RIVERS COMMUNITY ACTION, INC.          |                | Yes                           |                          |         |                             |
| CFDA 14.231                                  | 13,993         |                               |                          |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC           |                | Yes                           |                          |         |                             |
| CFDA 14.231                                  | 16,697         |                               |                          |         |                             |
| <b>MN RIVER VALLEY ED DISTRICT</b>           |                |                               |                          |         |                             |
| ISD 0378 DAWSON-BOYD                         |                | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                  | 61,182         |                               |                          |         |                             |
| CFDA 84.173                                  | 4,995          |                               |                          |         |                             |
| CFDA 84.181                                  | 8,000          |                               |                          |         |                             |
| CFDA 84.278                                  | 1,380          |                               |                          |         |                             |
|  | <u>75,557</u>  |                               |                          |         |                             |

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|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
|  |         |                               | Non-<br>federal          | Federal |                             |
| <b>ISD 2853 LAC QUI PARLE VALLEY</b>               |         | Yes                           |                          |         |                             |
| CFDA 84.027  | 119,407 |                               |                          |         |                             |
| <b>MN RIVER VALLEY SPEC ED COOP</b>                |         |                               |                          |         |                             |
| <b>ISD 0717 JORDAN</b>                             |         | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027  | 109,845 |                               |                          |         |                             |
| <b>ISD 0720 SHAKOPEE</b>                           |         |                               |                          |         |                             |
| CFDA 84.027  | 408,445 | Yes                           |                          |         |                             |
| CFDA 84.173  | 25,438  |                               |                          |         |                             |
| CFDA 84.181  | 25,179  |                               |                          |         |                             |
|  | 459,062 |                               |                          |         |                             |
| <b>MN VALLEY COOPERATIVE</b>                       |         |                               |                          |         |                             |
| <b>ISD 2890 RENVILLE COUNTY WEST</b>               |         | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027  | 121,387 |                               |                          |         |                             |
| <b>MN VALLEY EDUCATION DISTRICT</b>                |         |                               |                          |         |                             |
| <b>ISD 0391 CLEVELAND</b>                          |         | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027  | 11,838  |                               |                          |         |                             |
| CFDA 84.173  | 2,081   |                               |                          |         |                             |
| CFDA 84.048  | 5,116   |                               |                          |         |                             |
|  | 19,035  |                               |                          |         |                             |
| <b>MN VISITING NURSE ASSOCIATION</b>               |         |                               |                          |         |                             |
| <b>MPLS YOUTH COORDINATING BD</b>                  |         | Yes                           |                          |         |                             |
| CFDA 93.558  | 10,584  |                               |                          |         |                             |
| <b>NABI BIOPHARMACEUTICALS</b>                     |         |                               |                          |         |                             |
| <b>MPLS MED RESEARCH FOUNDATION</b>                |         | Yes                           |                          |         |                             |
| CFDA 93.279  | 290,274 |                               |                          |         |                             |
| <b>NAT'L SENIOR CITIZENS &amp; RESEARCH CENTER</b> |         |                               |                          |         |                             |
| <b>CITY OF DULUTH</b>                              |         | Yes                           | Yes                      |         |                             |
| CFDA 17.235  | 119,492 |                               |                          |         |                             |
| <b>NE METRO INTERDISTRICT NO 916</b>               |         |                               |                          |         |                             |
| <b>ISD 0624 WHITE BEAR LAKE</b>                    |         | Yes                           | Yes                      |         |                             |
| CFDA 84.048  | 31,937  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number     | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
|   |         |                               | Non-<br>federal          | Federal |                             |
| ISD 0831 FOREST LAKE<br>CFDA 84.048               | 24,600  | Yes                           |                          |         |                             |
| ISD 0832 MAHTOMEDI<br>CFDA 84.048                 | 3,074   | Yes                           | Yes                      | Yes     |                             |
| <b>NEIGHBORHOOD HOUSE ASSN</b>                    |         |                               |                          |         |                             |
| ISD 0625 ST PAUL<br>CFDA 84.287                   | 14,364  | Yes                           |                          |         |                             |
| <b>NICOLLET COUNTY</b>                            |         |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL<br>CFDA 10.551           | 11,583  | Yes                           |                          |         |                             |
| <b>NOBLES COUNTY</b>                              |         |                               |                          |         |                             |
| SW MN OPPORTUNITY CNL<br>CFDA 93.778              | 80,810  | Yes                           |                          |         |                             |
| <b>NORTH CENTRAL SERVICE COOP</b>                 |         |                               |                          |         |                             |
| BENTON-STEARNES EDUCATION DISTRICT<br>CFDA 84.027 | 31,240  | Yes                           | Yes                      | Yes     |                             |
| <b>NORTH COUNTRY CHS</b>                          |         |                               |                          |         |                             |
| BELTRAMI COUNTY<br>CFDA 93.268                    | 2,600   | Yes                           | Yes                      |         |                             |
| CFDA 93.283                                       | 16,236  |                               |                          |         |                             |
| CFDA 93.994                                       | 50,035  |                               |                          |         |                             |
|   | 68,871  |                               |                          |         |                             |
| <b>NORTH COUNTRY VOCATIONAL CENTER</b>            |         |                               |                          |         |                             |
| ISD 0115 CASS LAKE - BENA<br>CFDA 84.048          | 4,153   | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.278                                       | 364     |                               |                          |         |                             |
|   | 4,517   |                               |                          |         |                             |
| <b>NORTH DAKOTA - DEPT OF HUMAN SERVICES</b>      |         |                               |                          |         |                             |
| CLAY-WILKIN OPPORTUNITY COUNCIL<br>CFDA 17.261    | 27,879  | Yes                           | Yes                      | Yes     |                             |
| CFDA 93.575                                       | 306,373 |                               |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number    | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.110                                     | 36,711         |                               |                          |         |                             |
|   | <u>370,963</u> |                               |                          |         |                             |
| <b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>       |                | Yes                           |                          |         |                             |
| CFDA 93.110                                     | 15,223         |                               |                          |         |                             |
| CFDA 93.575                                     | 223,437        |                               |                          |         |                             |
|   | <u>238,660</u> |                               |                          |         |                             |
| <b>NORTH DAKOTA - DEPT OF PUBIC INSTRUCTION</b> |                |                               |                          |         |                             |
| <b>MIGRANT HEALTH SERVICE, INC</b>              |                | Yes                           | Yes                      |         |                             |
| CFDA 84.011                                     | 4,287          |                               |                          |         |                             |
|   | <u>4,287</u>   |                               |                          |         |                             |
| <b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>       |                | Yes                           |                          |         |                             |
| CFDA 84.011                                     | 73,000         |                               |                          |         |                             |
|   | <u>73,000</u>  |                               |                          |         |                             |
| <b>NORTHERN LAKES SP ED COOP</b>                |                |                               |                          |         |                             |
| <b>ISD 0004 MCGREGOR</b>                        |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                     | 36,636         |                               |                          |         |                             |
|   | <u>36,636</u>  |                               |                          |         |                             |
| <b>ISD 0381 LAKE SUPERIOR</b>                   |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                     | 153,436        |                               |                          |         |                             |
|   | <u>153,436</u> |                               |                          |         |                             |
| <b>NORTHWEST AREA AGENCY ON AGING</b>           |                |                               |                          |         |                             |
| <b>HUBBARD COUNTY</b>                           |                | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                     | 10,197         |                               |                          |         |                             |
|   | <u>10,197</u>  |                               |                          |         |                             |
| <b>NORTHWEST HEALTH SCIENCES UNIVERSITY</b>     |                |                               |                          |         |                             |
| <b>MPLS MED RESEARCH FOUNDATION</b>             |                | Yes                           |                          |         |                             |
| CFDA 93.212                                     | 29,990         |                               |                          |         |                             |
| CFDA 93.213                                     | 34,339         |                               |                          |         |                             |
|   | <u>64,329</u>  |                               |                          |         |                             |
| <b>NW PRIVATE INDUSTRY COUNCIL</b>              |                |                               |                          |         |                             |
| <b>INTER-COUNTY COMMUNITY COUNCIL</b>           |                | Yes                           |                          |         |                             |
| CFDA 17.258                                     | 364,805        |                               |                          |         |                             |
|   | <u>364,805</u> |                               |                          |         |                             |
| <b>NW REG DEVELOP COMM</b>                      |                |                               |                          |         |                             |
| <b>INTER-COUNTY COMMUNITY COUNCIL</b>           |                | Yes                           |                          |         |                             |
| CFDA 14.239                                     | 47,681         |                               |                          |         |                             |
|   | <u>47,681</u>  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
|   |         |                               | Non-<br>federal          | Federal |                             |
| <b>KITTSOON COUNTY</b>                        |         | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 3,662   |                               |                          |         |                             |
| <b>NW COMM ACTION INC</b>                     |         | Yes                           |                          |         |                             |
| CFDA 14.239                                   | 133,230 |                               |                          |         |                             |
| <b>PENNINGTON COUNTY</b>                      |         | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 7,500   |                               |                          |         |                             |
| <b>ROSEAU COUNTY</b>                          |         | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 6,000   |                               |                          |         |                             |
| <b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>     |         | Yes                           |                          |         |                             |
| CFDA 14.239                                   | 199,281 |                               |                          |         |                             |
| CFDA 93.044                                   | 33,164  |                               |                          |         |                             |
|   | 232,445 |                               |                          |         |                             |
| <b>NW SERVICE COOP</b>                        |         |                               |                          |         |                             |
| <b>ISD 0595 EAST GRAND FORKS</b>              |         | Yes                           |                          |         |                             |
| CFDA 84.287                                   | 74,584  |                               |                          |         |                             |
| <b>OLMSTED COUNTY</b>                         |         |                               |                          |         |                             |
| <b>WABASHA COUNTY</b>                         |         | Yes                           | Yes                      |         |                             |
| CFDA 66.460                                   | 21,288  |                               |                          |         |                             |
| <b>PINE TO PRAIRIE EDUCATION DIST</b>         |         |                               |                          |         |                             |
| <b>ISD 0435 WAUBUN</b>                        |         | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 215     |                               |                          |         |                             |
| CFDA 84.048                                   | 4,110   |                               |                          |         |                             |
|   | 4,325   |                               |                          |         |                             |
| <b>PLANNED PARENTHOOD OF MN &amp; SD</b>      |         |                               |                          |         |                             |
| <b>OTTERTAIL-WADENA COMM ACT CNCL</b>         |         | Yes                           |                          |         |                             |
| CFDA 93.217                                   | 19,133  |                               |                          |         |                             |
| <b>SW MN OPPORTUNITY CNL</b>                  |         | Yes                           |                          |         |                             |
| CFDA 93.217                                   | 57,871  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number                    | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| <b>POLK COUNTY</b>   |   |                               |                          |         |                             |
| ISD 0595 EAST GRAND FORKS<br>CFDA 84.184                         | 703   | Yes                           |                          |         |                             |
| <b>PRAIRIE FIVE COMM ACT CNL</b>                                 |   |                               |                          |         |                             |
| BIG STONE COUNTY<br>CFDA 83.523                                  | 3,844   | Yes                           | Yes                      |         |                             |
| <b>RAMSEY ACTION PROGRAMS</b>                                    |   |                               |                          |         |                             |
| LIFETRACK RESOURCES<br>CFDA 93.600                               | 44,896  | Yes                           |                          |         |                             |
| <b>RAMSEY COUNTY</b>   |   |                               |                          |         |                             |
| CITY OF ST PAUL<br>CFDA 16.579                                   | 57,550  | Yes                           |                          | Yes     |                             |
| ISD 0621 MOUNDS VIEW<br>CFDA 93.045                              | 82,158  | Yes                           |                          |         |                             |
| ISD 0624 WHITE BEAR LAKE<br>CFDA 10.570                          | 38,590  | Yes                           | Yes                      |         |                             |
| ISD 0831 FOREST LAKE<br>CFDA 84.278                              | 4,910   | Yes                           |                          |         |                             |
| LIFETRACK RESOURCES<br>CFDA 93.558<br>CFDA 93.556<br>CFDA 17.253 | 2,181,676<br>360,052<br>824,124<br><u>3,365,852</u> | Yes                           |                          |         |                             |
| METROPOLITAN COUNCIL<br>CFDA 20.507                              | 268,769   | Yes                           | Yes                      |         |                             |
| <b>RED LAKE BAND OF CHIPPEWA INDIANS</b>                         |   |                               |                          |         |                             |
| ISD 0038 RED LAKE<br>CFDA 15.130                                 | 27,280  | Yes                           |                          |         |                             |

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Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number  | Total         | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |               |                               | Non-<br>federal          | Federal |                             |
| <b>REGION 5 AREA AGENCY ON AGING</b>           |               |                               |                          |         |                             |
| MORRISON COUNTY                                |               | Yes                           | Yes                      |         |                             |
| CFDA 93.043                                    | 1,068         |                               |                          |         |                             |
| CFDA 93.044                                    | 23,089        |                               |                          |         |                             |
|  | <u>24,157</u> |                               |                          |         |                             |
| <b>REGION 5 DEVELOP COMM</b>                   |               |                               |                          |         |                             |
| TODD COUNTY                                    |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                    | 7,295         |                               |                          |         |                             |
|  | <u>7,295</u>  |                               |                          |         |                             |
| <b>WADENA COUNTY</b>                           |               |                               |                          |         |                             |
| CFDA 93.044                                    | 18,862        | Yes                           | Yes                      |         |                             |
|  | <u>18,862</u> |                               |                          |         |                             |
| <b>RENVILLE COUNTY</b>                         |               |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY              |               | Yes                           |                          |         |                             |
| CFDA 83.523                                    | 3,983         |                               |                          |         |                             |
|  | <u>3,983</u>  |                               |                          |         |                             |
| <b>RICE COUNTY</b>                             |               |                               |                          |         |                             |
| THREE RIVERS COMMUNITY ACTION, INC.            |               | Yes                           |                          |         |                             |
| CFDA 93.558                                    | 8,234         |                               |                          |         |                             |
|  | <u>8,234</u>  |                               |                          |         |                             |
| <b>RIVER BEND EDUCATION DISTRICT</b>           |               |                               |                          |         |                             |
| ISD 2365 GIBBON-FAIRFAX-WINTHROP               |               | Yes                           | Yes                      |         |                             |
| CFDA 84.027                                    | 45,819        |                               |                          |         |                             |
| CFDA 84.048                                    | 8,313         |                               |                          |         |                             |
| CFDA 84.027                                    | 5,809         |                               |                          |         |                             |
|  | <u>59,941</u> |                               |                          |         |                             |
| <b>ROCK COUNTY</b>                             |               |                               |                          |         |                             |
| SW MN OPPORTUNITY CNL                          |               | Yes                           |                          |         |                             |
| CFDA 93.778                                    | 31,215        |                               |                          |         |                             |
|  | <u>31,215</u> |                               |                          |         |                             |
| <b>RUM RIVER SPECIAL EDUCATION COOPERATIVE</b> |               |                               |                          |         |                             |
| ISD 0477 PRINCETON                             |               | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                    | 97,010        |                               |                          |         |                             |
|  | <u>97,010</u> |                               |                          |         |                             |
| <b>RUNESTONE EDUCATION DISTRICT</b>            |               |                               |                          |         |                             |
| POPE COUNTY                                    |               | Yes                           | Yes                      |         |                             |
| CFDA 84.173                                    | 2,050         |                               |                          |         |                             |
|  | <u>2,050</u>  |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
|  |         |                               | Non-<br>federal          | Federal |                             |
| <b>SCOTT COUNTY</b>                          |         |                               |                          |         |                             |
| SCOTT CARVER DAKOTA COMM ACT AGENCY          |         | Yes                           |                          |         |                             |
| CFDA 14.238                                  | 20,484  |                               |                          |         |                             |
| <b>SCOTT FAMILY NET</b>                      |         |                               |                          |         |                             |
| SCOTT CARVER DAKOTA COMM ACT AGENCY          |         | Yes                           |                          |         |                             |
| CFDA 93.778                                  | 54,686  |                               |                          |         |                             |
| <b>SE MN AREA AGY ON AGING</b>               |         |                               |                          |         |                             |
| GOODHUE COUNTY                               |         | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                  | 7,487   |                               |                          |         |                             |
| <b>SEMCAC INC</b>                            |         |                               |                          |         |                             |
| CFDA 93.044                                  | 68,593  | Yes                           |                          |         |                             |
| CFDA 93.045                                  | 812,016 |                               |                          |         |                             |
| CFDA 93.052                                  | 1,851   |                               |                          |         |                             |
|  | 882,460 |                               |                          |         |                             |
| <b>THREE RIVERS COMMUNITY ACTION, INC.</b>   |         |                               |                          |         |                             |
| CFDA 10.558                                  | 8,384   | Yes                           |                          |         |                             |
| CFDA 93.044                                  | 11,848  |                               |                          |         |                             |
| CFDA 93.045                                  | 50,492  |                               |                          |         |                             |
|  | 70,724  |                               |                          |         |                             |
| <b>SIBLEY COUNTY</b>                         |         |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                     |         | Yes                           |                          |         |                             |
| CFDA 10.551                                  | 4,467   |                               |                          |         |                             |
| CFDA 93.558                                  | 85,017  |                               |                          |         |                             |
|  | 89,484  |                               |                          |         |                             |
| <b>SOUTH CENTRAL SERVICE COOP</b>            |         |                               |                          |         |                             |
| ISD 0088 NEW ULM                             |         | Yes                           |                          |         |                             |
| CFDA 84.367                                  | 102,829 |                               |                          |         |                             |
| <b>ISD 0391 CLEVELAND</b>                    |         |                               |                          |         |                             |
| CFDA 84.048                                  | 1,500   | Yes                           | Yes                      | Yes     |                             |
| <b>ISD 0394 MONTGOMERY-LONSDALE</b>          |         |                               |                          |         |                             |
| CFDA 84.048                                  | 3,762   | Yes                           |                          |         |                             |

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Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| ISD 2134 UNITED SOUTH CENTRAL                 |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.048                                   | 967            |                               |                          |         |                             |
| CFDA 84.281                                   | 6,035          |                               |                          |         |                             |
|   | <u>7,002</u>   |                               |                          |         |                             |
| <b>SOUTH DAKOTA - DEPARTMENT OF EDUCATION</b> |                |                               |                          |         |                             |
| MN INSTITUTE OF PUBLIC HEALTH                 |                | Yes                           |                          |         |                             |
| CFDA 93.283                                   | 123,345        |                               |                          |         |                             |
|   | <u>123,345</u> |                               |                          |         |                             |
| <b>SOUTHERN PLAINS ED COOP</b>                |                |                               |                          |         |                             |
| ISD 2860 BLUE EARTH AREA SCHOOLS              |                | Yes                           |                          |         |                             |
| CFDA 84.048                                   | 2,946          |                               |                          |         |                             |
|   | <u>2,946</u>   |                               |                          |         |                             |
| <b>SSD 1 MINNEAPOLIS</b>                      |                |                               |                          |         |                             |
| ISD 0625 ST PAUL                              |                | Yes                           |                          |         |                             |
| CFDA 84.215                                   | 16,827         |                               |                          |         |                             |
|   | <u>16,827</u>  |                               |                          |         |                             |
| <b>ST CLOUD HRA</b>                           |                |                               |                          |         |                             |
| CITY OF ST CLOUD                              |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 14.218                                   | 25,632         |                               |                          |         |                             |
| CFDA 14.228                                   | 45,621         |                               |                          |         |                             |
|   | <u>71,253</u>  |                               |                          |         |                             |
| <b>ST CROIX COUNTY</b>                        |                |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM                          |                | Yes                           |                          |         |                             |
| CFDA 93.283                                   | 938            |                               |                          |         |                             |
|   | <u>938</u>     |                               |                          |         |                             |
| <b>ST CROIX RIVER EDUCATION DISTRICT</b>      |                |                               |                          |         |                             |
| ISD 0578 PINE CITY                            |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.048                                   | 22,276         |                               |                          |         |                             |
|   | <u>22,276</u>  |                               |                          |         |                             |
| <b>ST LOUIS COUNTY</b>                        |                |                               |                          |         |                             |
| ISD 2142 ST LOUIS COUNTY                      |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 10.665                                   | 113,682        |                               |                          |         |                             |
|   | <u>113,682</u> |                               |                          |         |                             |
| <b>KOOTASCA COMM ACTION INC</b>               |                |                               |                          |         |                             |
| CFDA 14.239                                   | 272,868        | Yes                           |                          |         |                             |
|   | <u>272,868</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number        | Total                       | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-----------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                             |                               | Non-<br>federal          | Federal |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 93.566         | 13,593                      | Yes                           |                          |         |                             |
| <b>ST PAUL HEART CLINIC</b>                          |                             |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM<br>CFDA 93.837                  | 4,200                       | Yes                           |                          |         |                             |
| <b>ST PAUL PUBLIC HSG AGENCY</b>                     |                             |                               |                          |         |                             |
| CITY OF ST PAUL<br>CFDA 14.854                       | 743,821                     | Yes                           |                          | Yes     |                             |
| <b>SW &amp; WEST CENTRAL SERVICE COOP</b>            |                             |                               |                          |         |                             |
| COUNTRYSIDE PUBLIC HEALTH SERVICE<br>CFDA 84.181     | 9,181                       | Yes                           | Yes                      |         |                             |
| ISD 0129 MONTEVIDEO<br>CFDA 84.027<br>CFDA 84.173    | 162,117<br>7,322<br>169,439 | Yes                           |                          |         |                             |
| ISD 0345 NEW LONDON-SPICER<br>CFDA 84.027            | 61,329                      | Yes                           | Yes                      |         |                             |
| ISD 0777 BENSON<br>CFDA 84.027                       | 140,898                     | Yes                           | Yes                      |         |                             |
| ISD 2169 MURRAY COUNTY<br>CFDA 84.027<br>CFDA 84.048 | 62,099<br>4,506<br>66,605   | Yes                           |                          |         |                             |
| ISD 2180 MACCRAY<br>CFDA 84.027                      | 48,755                      | Yes                           | Yes                      |         |                             |
| ISD 2184 LUVERNE<br>CFDA 84.027                      | 117,409                     | Yes                           | Yes                      |         |                             |
| ISD 2190 YELLOW MEDICINE EAST<br>CFDA 84.027         | 36,730                      | Yes                           |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number           | Total                              | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                                    |                               | Non-<br>federal          | Federal |                             |
| ISD 2534 BIRD ISLAND<br>CFDA 84.027                     | 61,658                             | Yes                           |                          |         |                             |
| ISD 2689 PIPESTONE-JASPER<br>CFDA 84.027<br>CFDA 84.048 | 53,105<br>6,339<br><u>59,444</u>   | Yes                           | Yes                      | Yes     |                             |
| ISD 2895 JACKSON COUNTY CENTRAL<br>CFDA 84.027          | 27,917                             | Yes                           | Yes                      |         |                             |
| ISD 2897 REDWOOD FALLS<br>CFDA 84.027<br>CFDA 84.173    | 134,054<br>9,012<br><u>143,066</u> | Yes                           | Yes                      | Yes     |                             |
| <b>SW MN AREA AGENCY ON AGING</b>                       |                                    |                               |                          |         |                             |
| WESTERN COMMUNITY ACTION INC<br>CFDA 93.045             | 351,560                            | Yes                           |                          |         |                             |
| <b>SW MN HSG PARTNERSHIP</b>                            |                                    |                               |                          |         |                             |
| HEARTLAND COMMUNITY ACTION AGENCY<br>CFDA 14.228        | 21,282                             | Yes                           |                          |         |                             |
| WESTERN COMMUNITY ACTION INC<br>CFDA 14.228             | 188,409                            | Yes                           |                          |         |                             |
| <b>SW MN PIC</b>  |                                    |                               |                          |         |                             |
| STEARNS-BENTON EMPLOYMENT TRNG CNCL<br>CFDA 17.261      | 1,607                              | Yes                           |                          |         |                             |
| <b>SW REG DEVELOP COMM</b>                              |                                    |                               |                          |         |                             |
| LINCOLN LYON MURRAY HUMAN SERVICES<br>CFDA 93.044       | 27,334                             | Yes                           |                          |         |                             |
| NOBLES COUNTY<br>CFDA 93.044                            | 16,612                             | Yes                           | Yes                      |         |                             |



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| Administering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
|   |         |                               | Non-<br>federal          | Federal |                             |
| <b>THREE RIVERS COMMUNITY ACTION, INC.</b>    |         |                               |                          |         |                             |
| SEMCAC INC                                    |         | Yes                           |                          |         |                             |
| CFDA 14.235                                   | 44,285  |                               |                          |         |                             |
| <b>TOWN OF PAYNESVILLE</b>                    |         |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                      |         | Yes                           |                          |         |                             |
| CFDA 93.558                                   | 200,737 |                               |                          |         |                             |
| <b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>     |         |                               |                          |         |                             |
| MIGRANT HEALTH SERVICE, INC                   |         | Yes                           | Yes                      |         |                             |
| CFDA 93.600                                   | 39,850  |                               |                          |         |                             |
| <b>TWIN STAR MEDICAL</b>                      |         |                               |                          |         |                             |
| MPLS MED RESEARCH FOUNDATION                  |         | Yes                           |                          |         |                             |
| CFDA 93.853                                   | 27,091  |                               |                          |         |                             |
| CFDA 93.846                                   | 27,903  |                               |                          |         |                             |
|   | 54,994  |                               |                          |         |                             |
| <b>U.S. - CORP FOR NATL AND COMM SERVICE</b>  |         |                               |                          |         |                             |
| AMHERST WILDER FOUNDATION                     |         | Yes                           |                          | Yes     |                             |
| CFDA 94.006                                   | 225,931 |                               |                          |         |                             |
| CFDA 94.013                                   | 47,738  |                               |                          |         |                             |
|   | 273,669 |                               |                          |         |                             |
| <b>ANOKA COUNTY</b>                           |         |                               |                          |         |                             |
| CFDA 94.002                                   | 28,151  | Yes                           | Yes                      |         |                             |
| <b>BIG STONE COUNTY</b>                       |         |                               |                          |         |                             |
| CFDA 94.002                                   | 45,438  | Yes                           | Yes                      |         |                             |
| <b>CITY OF ST CLOUD</b>                       |         |                               |                          |         |                             |
| CFDA 94.002                                   | 57,117  | Yes                           | Yes                      | Yes     |                             |
| <b>CROW WING COUNTY</b>                       |         |                               |                          |         |                             |
| CFDA 94.002                                   | 39,564  | Yes                           | Yes                      |         |                             |
| <b>HEARTLAND COMMUNITY ACTION AGENCY</b>      |         |                               |                          |         |                             |
| CFDA 94.002                                   | 45,089  | Yes                           |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number                         | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| ISD 0518 WORTHINGTON<br>CFDA 94.006                                  | 213,908                                       | Yes                           | Yes                      | Yes     |                             |
| KOOTASCA COMM ACTION INC<br>CFDA 94.002                              | 60,992  | Yes                           |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 94.011<br>CFDA 94.016          | 898,477<br>589,691<br><u>1,488,168</u>        | Yes                           |                          |         |                             |
| MAHUBE COMMUNITY COUNCIL<br>CFDA 94.002                              | 51,465  | Yes                           |                          |         |                             |
| OTTERTAIL-WADENA COMM ACT CNCL<br>CFDA 94.002                        | 91,575  | Yes                           |                          |         |                             |
| SEMCAC INC<br>CFDA 94.002  | 76,852  | Yes                           |                          |         |                             |
| ST LOUIS COUNTY<br>CFDA 94.002                                       | 92,148  | Yes                           | Yes                      |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC<br>CFDA 94.011                    | 232,693                                       | Yes                           |                          |         |                             |
| <b>U.S. - DEPARTMENT OF AGRICULTURE</b>                              |   |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM<br>CFDA 10.567<br>CFDA 10.565<br>CFDA 10.766 | 76,565<br>72,020<br>130,668<br><u>279,253</u> | Yes                           |                          |         |                             |
| CITY OF BUTTERFIELD<br>CFDA 10.760                                   | 626,949                                       | Yes                           | Yes                      |         |                             |
| CITY OF CAMBRIDGE<br>CFDA 10.854                                     | 450,000                                       | Yes                           |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number  | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| CITY OF CARLTON<br>CFDA 10.760   | 450,932   | Yes                           | Yes                      | Yes     |                             |
| CITY OF DETROIT LAKES<br>CFDA 10.664   | 3,000   | Yes                           | Yes                      |         |                             |
| CITY OF HENNING<br>CFDA 10.760   | 1,902,000   | Yes                           |                          |         |                             |
| CITY OF SOUTH HAVEN<br>CFDA 10.760   | 1,828,525   | Yes                           | Yes                      |         |                             |
| CITY OF TAMARACK<br>CFDA 10.760  | 203,000   | Yes                           |                          |         |                             |
| COOK COUNTY<br>CFDA 10.000<br>CFDA 10.664  | 23,000<br>43,513<br>66,513  | Yes                           | Yes                      |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 10.221<br>CFDA 10.227<br>CFDA 10.302<br>CFDA 10.443<br>CFDA 10.500<br>CFDA 10.570<br>CFDA 10.567<br>CFDA 10.903<br>CFDA 10.912 | 48,916<br>36,319<br>42,210<br>17,058<br>85,726<br>30,391<br>104,749<br>78,621<br>610<br>444,600 | Yes                           | Yes                      |         |                             |
| GRAND PORTAGE RESERVATION<br>CFDA 10.570<br>CFDA 10.567  | 1,284<br>9,937<br>11,221  | Yes                           |                          |         |                             |
| HENNEPIN COUNTY<br>CFDA 10.914   | 4,709   | Yes                           |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
|   |         |                               | Non-<br>federal          | Federal |                             |
| ISD 0115 CASS LAKE - BENA<br>CFDA 10.665      | 61,874  | Yes                           | Yes                      | Yes     |                             |
| ISD 0166 COOK COUNTY<br>CFDA 10.665           | 109,958 | Yes                           | Yes                      | Yes     |                             |
| ISD 0332 MORA<br>CFDA 10.550                  | 30,611  | Yes                           |                          |         |                             |
| ISD 0333 OGILVIE<br>CFDA 10.550               | 563     | Yes                           | Yes                      |         |                             |
| ISD 0381 LAKE SUPERIOR<br>CFDA 10.665         | 132,361 | Yes                           | Yes                      | Yes     |                             |
| ISD 0695 CHISHOLM<br>CFDA 10.550              | 19,476  | Yes                           | Yes                      | Yes     |                             |
| ISD 0701 HIBBING<br>CFDA 10.550               | 68,754  | Yes                           | Yes                      |         |                             |
| ISD 0748 SARTELL<br>CFDA 10.550               | 66,645  | Yes                           | Yes                      | Yes     |                             |
| ISD 2853 LAC QUI PARLE VALLEY<br>CFDA 10.550  | 4,032   | Yes                           |                          |         |                             |
| KANDIYOHI COUNTY<br>CFDA 10.069               | 26,026  | Yes                           | Yes                      |         |                             |
| LAKE COUNTY<br>CFDA 10.000                    | 26,875  | Yes                           | Yes                      |         |                             |
| NW COMM ACTION INC<br>CFDA 10.558             | 32,029  | Yes                           |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number            | Total                                | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--------------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                                      |                               | Non-<br>federal          | Federal |                             |
| NW REG DEVELOP COMM<br>CFDA 10.771                       | 12,909                               | Yes                           |                          |         |                             |
| RAMSEY COUNTY<br>CFDA 10.550                             | 8,839                                | Yes                           | Yes                      |         |                             |
| SW REG DEVELOP COMM<br>CFDA 10.760<br>CFDA 10.769        | 183,573<br>21,250<br><u>204,823</u>  | Yes                           |                          |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC<br>CFDA 10.405        | 1,653                                | Yes                           |                          |         |                             |
| WABASHA COUNTY<br>CFDA 10.760                            | 131,940                              | Yes                           | Yes                      |         |                             |
| WINONA COUNTY<br>CFDA 10.914                             | 3,600                                | Yes                           | Yes                      |         |                             |
| <b>U.S. - DEPARTMENT OF COMMERCE</b>                     |                                      |                               |                          |         |                             |
| ARROWHEAD REG DEVELOP COMM<br>CFDA 11.302<br>CFDA 11.307 | 70,916<br>342,033<br><u>412,949</u>  | Yes                           | Yes                      |         |                             |
| CITY OF BAXTER<br>CFDA 11.300                            | 11,637                               | Yes                           | Yes                      |         |                             |
| CITY OF DULUTH<br>CFDA 11.300                            | 2,988,727                            | Yes                           | Yes                      |         |                             |
| CITY OF MINNEAPOLIS<br>CFDA 11.300<br>CFDA 11.552        | 573,795<br>250,319<br><u>824,114</u> | Yes                           | Yes                      |         |                             |
| CITY OF WARREN<br>CFDA 11.307                            | 38,848                               | Yes                           |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number                | Total                            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                                  |                               | Non-<br>federal          | Federal |                             |
| EAST CENTRAL REG DEVELOP COMM<br>CFDA 11.302                 | 50,194                           | Yes                           |                          |         |                             |
| HENNEPIN COUNTY<br>CFDA 11.552                               | 80,568                           | Yes                           |                          |         |                             |
| ISD 0492 AUSTIN<br>CFDA 11.552<br>CFDA 11.550                | 499,999<br>105,120<br>605,119    | Yes                           |                          |         |                             |
| MID-MINNESOTA DEVELOPMENT COMM<br>CFDA 11.302<br>CFDA 11.307 | 56,513<br>458,443<br>514,956     | Yes                           |                          |         |                             |
| MPLS MED RESEARCH FOUNDATION<br>CFDA 11.552                  | 61,854                           | Yes                           |                          |         |                             |
| NW REG DEVELOP COMM<br>CFDA 11.307<br>CFDA 11.302            | 3,004,333<br>74,970<br>3,079,303 | Yes                           |                          |         |                             |
| REGION 5 DEVELOP COMM<br>CFDA 11.302                         | 123,332                          | Yes                           | Yes                      | Yes     |                             |
| REGION NINE DEVELOPMENT COMMISSION<br>CFDA 11.302            | 52,886                           | Yes                           |                          |         |                             |
| SW REG DEVELOP COMM<br>CFDA 11.302                           | 55,000                           | Yes                           |                          |         |                             |
| UPPER MN VALLEY REG DEVELOP COMM<br>CFDA 11.302              | 310,388                          | Yes                           |                          |         |                             |
| <b>U.S. - DEPARTMENT OF DEFENSE</b>                          |                                  |                               |                          |         |                             |
| CITY OF DULUTH<br>CFDA 12.106                                | 329,927                          | Yes                           | Yes                      |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number  | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
|   |  |                               | Non-<br>federal          | Federal |                             |
| CITY OF ELY<br>CFDA 12.113  | 260,760  | Yes                           | Yes                      | Yes     |                             |
| DULUTH AIRPORT AUTHORITY<br>CFDA 12.401   | 99,300   | Yes                           | Yes                      |         |                             |
| ISD 0625 ST PAUL<br>CFDA 12.000   | 267,104  | Yes                           |                          |         |                             |
| ISD 0695 CHISHOLM<br>CFDA 12.000  | 42,877   | Yes                           | Yes                      | Yes     |                             |
| ISD 0709 DULUTH<br>CFDA 12.000  | 48,546   | Yes                           |                          |         |                             |
| <b>U.S. - DEPARTMENT OF EDUCATION</b>   |  |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM<br>CFDA 84.234   | 34,654   | Yes                           |                          |         |                             |
| AMHERST WILDER FOUNDATION<br>CFDA 84.184  | 603,540  | Yes                           |                          | Yes     |                             |
| CARVER-SCOTT EDUCATIONAL COOP<br>CFDA 84.318<br>CFDA 84.287   | 76,685<br>342,856<br>419,541   | Yes                           | Yes                      |         |                             |
| DAKOTA COUNTY<br>CFDA 84.181  | 120,448  | Yes                           |                          |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 84.120<br>CFDA 84.367<br>CFDA 84.060<br>CFDA 84.101<br>CFDA 84.258<br>CFDA 84.031 | 30,831<br>315,475<br>35,757<br>88,134<br>157,797<br>327,214<br>955,208 | Yes                           | Yes                      |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| GRAND PORTAGE RESERVATION                     |                | Yes                           |                          |         |                             |
| CFDA 84.060                                   | 23,081         |                               |                          |         |                             |
| ISD 0004 MCGREGOR                             |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.041                                   | 47,572         |                               |                          |         |                             |
| CFDA 84.287                                   | 106,076        |                               |                          |         |                             |
| CFDA 84.358                                   | 8,136          |                               |                          |         |                             |
| CFDA 84.215                                   | 17,047         |                               |                          |         |                             |
|   | <u>178,831</u> |                               |                          |         |                             |
| ISD 0011 ANOKA-HENNEPIN                       |                | Yes                           |                          |         |                             |
| CFDA 84.353                                   | 245,711        |                               |                          |         |                             |
| CFDA 84.060                                   | 127,799        |                               |                          |         |                             |
|   | <u>373,510</u> |                               |                          |         |                             |
| ISD 0012 CENTENNIAL                           |                | Yes                           | Yes                      |         |                             |
| CFDA 84.060                                   | 21,914         |                               |                          |         |                             |
| CFDA 84.287                                   | 163,276        |                               |                          |         |                             |
|   | <u>185,190</u> |                               |                          |         |                             |
| ISD 0014 FRIDLEY                              |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.060                                   | 60,155         |                               |                          |         |                             |
| ISD 0016 SPRING LAKE PARK                     |                | Yes                           |                          |         |                             |
| CFDA 84.287                                   | 162,750        |                               |                          |         |                             |
| CFDA 84.184                                   | 179,548        |                               |                          |         |                             |
|   | <u>342,298</u> |                               |                          |         |                             |
| ISD 0022 DETROIT LAKES                        |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.060                                   | 71,778         |                               |                          |         |                             |
| ISD 0023 FRAZEE                               |                | Yes                           |                          |         |                             |
| CFDA 84.060                                   | 17,189         |                               |                          |         |                             |
| ISD 0025 PINE POINT (PONSFORD)                |                | Yes                           | Yes                      |         |                             |
| CFDA 84.041                                   | 207,967        |                               |                          |         |                             |
| CFDA 84.060                                   | 14,012         |                               |                          |         |                             |
| CFDA 84.358                                   | 5,240          |                               |                          |         |                             |
|   | <u>227,219</u> |                               |                          |         |                             |
| ISD 0031 BEMIDJI                              |                | Yes                           |                          |         |                             |
| CFDA 84.041                                   | 65,741         |                               |                          |         |                             |



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| Administering Agency<br>Entity | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                  |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 84.060 | 218,877          |                               |                          |         |                             |
|                                |             | <u>284,618</u>   |                               |                          |         |                             |
| ISD 0032 BLACKDUCK             |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 84.041 | 33,954           |                               |                          |         |                             |
|                                | CFDA 84.060 | 22,580           |                               |                          |         |                             |
|                                |             | <u>56,534</u>    |                               |                          |         |                             |
| ISD 0036 KELLIHER              |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.041 | 88,620           |                               |                          |         |                             |
|                                | CFDA 84.060 | 15,945           |                               |                          |         |                             |
|                                | CFDA 84.358 | 14,379           |                               |                          |         |                             |
|                                |             | <u>118,944</u>   |                               |                          |         |                             |
| ISD 0038 RED LAKE              |             |                  | Yes                           |                          |         |                             |
|                                | CFDA 84.041 | 5,664,709        |                               |                          |         |                             |
|                                | CFDA 84.060 | 340,154          |                               |                          |         |                             |
|                                | CFDA 84.184 | 88,368           |                               |                          |         |                             |
|                                | CFDA 84.352 | 1,100,408        |                               |                          |         |                             |
|                                |             | <u>7,193,639</u> |                               |                          |         |                             |
| ISD 0051 FOLEY                 |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 10.550 | 61,600           |                               |                          |         |                             |
|                                |             | <u>61,600</u>    |                               |                          |         |                             |
| ISD 0091 BARNUM                |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 84.287 | 101,048          |                               |                          |         |                             |
|                                |             | <u>101,048</u>   |                               |                          |         |                             |
| ISD 0094 CLOQUET               |             |                  | Yes                           | Yes                      |         |                             |
|                                | CFDA 84.040 | 91,499           |                               |                          |         |                             |
|                                | CFDA 84.060 | 89,387           |                               |                          |         |                             |
|                                | CFDA 84.287 | 165,488          |                               |                          |         |                             |
|                                |             | <u>346,374</u>   |                               |                          |         |                             |
| ISD 0115 CASS LAKE - BENA      |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 84.041 | 1,305,495        |                               |                          |         |                             |
|                                | CFDA 84.060 | 231,971          |                               |                          |         |                             |
|                                |             | <u>1,537,466</u> |                               |                          |         |                             |
| ISD 0118 REMER                 |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 84.041 | 69,000           |                               |                          |         |                             |
|                                | CFDA 84.060 | 29,715           |                               |                          |         |                             |
|                                |             | <u>98,715</u>    |                               |                          |         |                             |
| ISD 0162 BAGLEY                |             |                  | Yes                           | Yes                      | Yes     |                             |
|                                | CFDA 84.041 | 56,909           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| CFDA 84.060                                   | 57,592         |                               |                          |         |                             |
|   | <u>114,501</u> |                               |                          |         |                             |
| ISD 0166 COOK COUNTY                          |                | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.358                                   | 24,226         |                               |                          |         |                             |
| CFDA 84.060                                   | 25,850         |                               |                          |         |                             |
| CFDA 84.041                                   | 114,921        |                               |                          |         |                             |
|   | <u>164,997</u> |                               |                          |         |                             |
| ISD 0181 BRAINERD                             |                | Yes                           |                          |         |                             |
| CFDA 84.287                                   | 53,120         |                               |                          |         |                             |
|   | <u>53,120</u>  |                               |                          |         |                             |
| ISD 0191 BURNSVILLE-EAGAN-SAVAGE              |                | Yes                           |                          |         |                             |
| CFDA 84.215                                   | 46,910         |                               |                          |         |                             |
|   | <u>46,910</u>  |                               |                          |         |                             |
| ISD 0194 LAKEVILLE                            |                | Yes                           |                          |         |                             |
| CFDA 84.184                                   | 32,383         |                               |                          |         |                             |
|   | <u>32,383</u>  |                               |                          |         |                             |
| ISD 0196 ROSEMOUNT                            |                | Yes                           |                          |         |                             |
| CFDA 84.060                                   | 30,198         |                               |                          |         |                             |
| CFDA 84.215                                   | 398,451        |                               |                          |         |                             |
| CFDA 84.288                                   | 208,947        |                               |                          |         |                             |
|   | <u>637,596</u> |                               |                          |         |                             |
| ISD 0197 WEST ST PAUL                         |                | Yes                           | Yes                      |         |                             |
| CFDA 84.287                                   | 419,420        |                               |                          |         |                             |
|   | <u>419,420</u> |                               |                          |         |                             |
| ISD 0241 ALBERT LEA                           |                | Yes                           |                          |         |                             |
| CFDA 84.278                                   | 330,076        |                               |                          |         |                             |
|   | <u>330,076</u> |                               |                          |         |                             |
| ISD 0256 RED WING                             |                | Yes                           | Yes                      |         |                             |
| CFDA 84.060                                   | 23,434         |                               |                          |         |                             |
|   | <u>23,434</u>  |                               |                          |         |                             |
| ISD 0279 OSSEO                                |                | Yes                           |                          |         |                             |
| CFDA 84.060                                   | 43,727         |                               |                          |         |                             |
| CFDA 84.184                                   | 246,666        |                               |                          |         |                             |
|   | <u>290,393</u> |                               |                          |         |                             |
| ISD 0281 ROBBINSDALE                          |                | Yes                           |                          |         |                             |
| CFDA 84.060                                   | 36,703         |                               |                          |         |                             |
|   | <u>36,703</u>  |                               |                          |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number                | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| ISD 0306 LAPORTE<br>CFDA 84.358                              | 20,229  | Yes                           | Yes                      | Yes     |                             |
| ISD 0317 DEER RIVER<br>CFDA 84.041<br>CFDA 84.060            | 505,939<br>85,763<br><u>591,702</u>           | Yes                           | Yes                      | Yes     |                             |
| ISD 0318 GRAND RAPIDS<br>CFDA 84.060                         | 60,612  | Yes                           | Yes                      |         |                             |
| ISD 0361 INTERNATIONAL FALLS<br>CFDA 84.060                  | 45,960  | Yes                           |                          |         |                             |
| ISD 0362 LITTLEFORK-BIG FALLS<br>CFDA 84.358                 | 24,211  | Yes                           | Yes                      | Yes     |                             |
| ISD 0378 DAWSON-BOYD<br>CFDA 84.358                          | 29,673  | Yes                           | Yes                      |         |                             |
| ISD 0432 MAHNOMEN<br>CFDA 84.041<br>CFDA 84.060              | 1,289,300<br>120,552<br><u>1,409,852</u>      | Yes                           | Yes                      | Yes     |                             |
| ISD 0435 WAUBUN<br>CFDA 84.041<br>CFDA 84.060                | 835,632<br>131,960<br><u>967,592</u>          | Yes                           | Yes                      | Yes     |                             |
| ISD 0480 ONAMIA<br>CFDA 84.041<br>CFDA 84.060<br>CFDA 84.184 | 87,434<br>19,254<br>124,356<br><u>231,044</u> | Yes                           | Yes                      | Yes     |                             |
| ISD 0535 ROCHESTER<br>CFDA 84.215                            | 359,316                                       | Yes                           | Yes                      |         |                             |
| ISD 0542 BATTLE LAKE<br>CFDA 84.358                          | 16,040  | Yes                           | Yes                      | Yes     |                             |

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| Administering Agency<br>Entity<br>CFDA Number  | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
|  |   |                               | Non-<br>federal          | Federal |                             |
| ISD 0564 THIEF RIVER FALLS<br>CFDA 84.060  | 15,945  | Yes                           |                          |         |                             |
| ISD 0592 CLIMAX<br>CFDA 84.287<br>CFDA 84.358  | 247,882<br>11,289<br><u>259,171</u>   | Yes                           | Yes                      |         |                             |
| ISD 0593 CROOKSTON<br>CFDA 10.550<br>CFDA 84.060   | 50,703<br>13,770<br><u>64,473</u>   | Yes                           |                          |         |                             |
| ISD 0595 EAST GRAND FORKS<br>CFDA 84.060   | 19,933  | Yes                           |                          |         |                             |
| ISD 0601 FOSSTON<br>CFDA 84.060<br>CFDA 84.358   | 15,145<br>13,877<br><u>29,022</u>   | Yes                           | Yes                      |         |                             |
| ISD 0621 MOUNDS VIEW<br>CFDA 84.060  | 26,333  | Yes                           |                          |         |                             |
| ISD 0625 ST PAUL<br>CFDA 84.041<br>CFDA 84.060<br>CFDA 84.165<br>CFDA 84.184<br>CFDA 84.195<br>CFDA 84.215<br>CFDA 84.287<br>CFDA 84.290<br>CFDA 84.293<br>CFDA 84.351 | 8,115<br>211,147<br>1,289,518<br>1,815,699<br>412,761<br>675,713<br>1,282,859<br>306,067<br>236,996<br>85,859<br><u>6,324,734</u> | Yes                           |                          |         |                             |
| ISD 0627 OKLEE<br>CFDA 84.358  | 18,609  | Yes                           | Yes                      |         |                             |
| ISD 0659 NORTHFIELD<br>CFDA 84.294   | 12,934  | Yes                           |                          |         |                             |

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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number                                 | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
|   |  |                               | Non-<br>federal          | Federal |                             |
| ISD 0682 ROSEAU<br>CFDA 84.358  | 13,076   | Yes                           |                          |         |                             |
| ISD 0690 WARROAD<br>CFDA 84.060<br>CFDA 84.358<br>CFDA 84.287                 | 35,513<br>8,475<br>317,874<br><u>361,862</u>                   | Yes                           | Yes                      |         |                             |
| ISD 0695 CHISHOLM<br>CFDA 84.060  | 10,871   | Yes                           | Yes                      | Yes     |                             |
| ISD 0696 ELY<br>CFDA 84.060   | 10,469   | Yes                           | Yes                      | Yes     |                             |
| ISD 0701 HIBBING<br>CFDA 84.060   | 24,159   | Yes                           | Yes                      |         |                             |
| ISD 0706 VIRGINIA<br>CFDA 84.060  | 15,945   | Yes                           | Yes                      | Yes     |                             |
| ISD 0707 NETT LAKE<br>CFDA 84.041<br>CFDA 84.352<br>CFDA 84.358               | 354,222<br>62,921<br>9,830<br><u>426,973</u>                   | Yes                           | Yes                      | Yes     |                             |
| ISD 0709 DULUTH<br>CFDA 84.060  | 155,582  | Yes                           |                          |         |                             |
| ISD 0720 SHAKOPEE<br>CFDA 84.060  | 27,300   | Yes                           |                          |         |                             |
| ISD 0742 ST CLOUD<br>CFDA 84.184<br>CFDA 84.215<br>CFDA 84.350<br>CFDA 94.006 | 1,302,705<br>486,814<br>202,864<br>150,400<br><u>2,142,783</u> | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number               | Total                         | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                               |                               | Non-<br>federal          | Federal |                             |
| ISD 0820 SEBEKA<br>CFDA 84.358                              | 11,314                        | Yes                           | Yes                      | Yes     |                             |
| ISD 0879 DELANO<br>CFDA 84.215                              | 185,448                       | Yes                           |                          |         |                             |
| ISD 2142 ST LOUIS COUNTY<br>CFDA 84.041<br>CFDA 84.060      | 103,327<br>46,973<br>150,300  | Yes                           | Yes                      | Yes     |                             |
| ISD 2165 HINCKLEY-FINLAYSON<br>CFDA 84.041                  | 96,706                        | Yes                           | Yes                      |         |                             |
| ISD 2190 YELLOW MEDICINE EAST<br>CFDA 84.060                | 5,318                         | Yes                           |                          |         |                             |
| ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQUI<br>CFDA 84.358      | 13,785                        | Yes                           | Yes                      |         |                             |
| ISD 2580 ASKOV-SANDSTONE<br>CFDA 84.041<br>CFDA 84.060      | 38,545<br>16,209<br>54,754    | Yes                           | Yes                      | Yes     |                             |
| ISD 2897 REDWOOD FALLS<br>CFDA 84.041<br>CFDA 84.060        | 71,665<br>20,896<br>92,561    | Yes                           | Yes                      | Yes     |                             |
| MCLEOD COUNTY<br>CFDA 84.027                                | 4,970                         | Yes                           | Yes                      |         |                             |
| MN TRANSITIONS CHARTER SCHOOL<br>CFDA 84.318<br>CFDA 84.282 | 40,724<br>25,000<br>65,724    | Yes                           |                          |         |                             |
| NEW VISIONS SCHOOL<br>CFDA 84.282<br>CFDA 84.338            | 334,665<br>279,119<br>613,784 | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number           | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| NW SERVICE COOP   |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.287   | 612,161          |                               |                          |         |                             |
| PACER CENTER  |                  | Yes                           |                          |         |                             |
| CFDA 84.325   | 1,548,642        |                               |                          |         |                             |
| CFDA 84.326   | 1,728,751        |                               |                          |         |                             |
| CFDA 84.310   | 649,136          |                               |                          |         |                             |
| CFDA 84.328   | 299,438          |                               |                          |         |                             |
| CFDA 84.235   | 233,466          |                               |                          |         |                             |
| CFDA 84.324   | 61,770           |                               |                          |         |                             |
| CFDA 84.341   | 100,015          |                               |                          |         |                             |
| CFDA 84.132   | 3,475            |                               |                          |         |                             |
|   | <u>4,624,693</u> |                               |                          |         |                             |
| SW & WEST CENTRAL SERVICE COOP                          |                  | Yes                           |                          |         |                             |
| CFDA 84.027   | 118,712          |                               |                          |         |                             |
| CFDA 84.048   | 11,610           |                               |                          |         |                             |
| CFDA 84.173   | 27,590           |                               |                          |         |                             |
| CFDA 84.195   | 220,489          |                               |                          |         |                             |
| CFDA 84.278   | 78,168           |                               |                          |         |                             |
|   | <u>456,569</u>   |                               |                          |         |                             |
| TIES ESV REGION VII                                     |                  | Yes                           | Yes                      |         |                             |
| CFDA 84.342   | 164,953          |                               |                          |         |                             |
| <b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b> |                  |                               |                          |         |                             |
| AMHERST WILDER FOUNDATION                               |                  | Yes                           |                          | Yes     |                             |
| CFDA 93.000   | 84,676           |                               |                          |         |                             |
| CFDA 93.600   | 24,821           |                               |                          |         |                             |
| CFDA 93.239   | 71,489           |                               |                          |         |                             |
|   | <u>180,986</u>   |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC                       |                  | Yes                           |                          |         |                             |
| CFDA 93.600   | 4,042,855        |                               |                          |         |                             |
| BI-COUNTY COMM ACTION COUNCIL                           |                  | Yes                           |                          |         |                             |
| CFDA 93.600   | 2,048,891        |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM                                 |                  | Yes                           |                          |         |                             |
| CFDA 93.576   | 59,531           |                               |                          |         |                             |
| CFDA 93.575   | 67,163           |                               |                          |         |                             |
| CFDA 93.645   | 2,324            |                               |                          |         |                             |
| CFDA 93.581   | 45,072           |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity         | CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                  |                               | Non-<br>federal          | Federal |                             |
|  | CFDA 93.671 | 20,098           |                               |                          |         |                             |
|  | CFDA 93.600 | 423,546          |                               |                          |         |                             |
|  | CFDA 93.441 | 111,572          |                               |                          |         |                             |
|  | CFDA 93.237 | 153,559          |                               |                          |         |                             |
|  | CFDA 93.210 | 2,274,555        |                               |                          |         |                             |
|  |             | <u>3,157,420</u> |                               |                          |         |                             |
| <b>CHILDREN'S HEALTH CARE</b>          |             |                  | Yes                           |                          |         | Yes                         |
|  | CFDA 93.255 | 2,753,725        |                               |                          |         |                             |
|  | CFDA 93.395 | 188,051          |                               |                          |         |                             |
|  |             | <u>2,941,776</u> |                               |                          |         |                             |
| <b>CITY OF BLOOMINGTON</b>             |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.558 | 147,310          |                               |                          |         |                             |
|  |             | <u>147,310</u>   |                               |                          |         |                             |
| <b>CLAY COUNTY</b>                     |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.110 | 10,812           |                               |                          |         |                             |
|  |             | <u>10,812</u>    |                               |                          |         |                             |
| <b>CLAY-WILKIN OPPORTUNITY COUNCIL</b> |             |                  | Yes                           | Yes                      | Yes     |                             |
|  | CFDA 93.600 | 1,567,272        |                               |                          |         |                             |
|  |             | <u>1,567,272</u> |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b>         |             |                  | Yes                           | Yes                      |         |                             |
|  | CFDA 93.210 | 4,663,896        |                               |                          |         |                             |
|  | CFDA 93.237 | 531,364          |                               |                          |         |                             |
|  | CFDA 93.284 | 58,100           |                               |                          |         |                             |
|  | CFDA 93.671 | 24,997           |                               |                          |         |                             |
|  | CFDA 93.576 | 175,350          |                               |                          |         |                             |
|  | CFDA 93.047 | 104,372          |                               |                          |         |                             |
|  | CFDA 93.052 | 9,775            |                               |                          |         |                             |
|  | CFDA 93.600 | 1,262,707        |                               |                          |         |                             |
|  | CFDA 93.581 | 102,243          |                               |                          |         |                             |
|  | CFDA 93.847 | 54,141           |                               |                          |         |                             |
|  |             | <u>6,986,945</u> |                               |                          |         |                             |
| <b>GRAND PORTAGE RESERVATION</b>       |             |                  | Yes                           |                          |         |                             |
|  | CFDA 93.575 | 30,105           |                               |                          |         |                             |
|  | CFDA 93.047 | 53,066           |                               |                          |         |                             |
|  | CFDA 93.671 | 8,445            |                               |                          |         |                             |
|  | CFDA 93.600 | 121,221          |                               |                          |         |                             |
|  | CFDA 93.228 | 643,862          |                               |                          |         |                             |
|  | CFDA 93.237 | 82,401           |                               |                          |         |                             |
|  | CFDA 93.441 | 103,289          |                               |                          |         |                             |
|  |             | <u>1,042,389</u> |                               |                          |         |                             |



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| Adminstering Agency<br>Entity<br>CFDA Number | Total     | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-----------|-------------------------------|--------------------------|---------|-----------------------------|
|  |           |                               | Non-<br>federal          | Federal |                             |
| HEARTLAND COMMUNITY ACTION AGENCY            |           | Yes                           |                          |         |                             |
| CFDA 93.600                                  | 1,617,652 |                               |                          |         |                             |
| HENNEPIN COUNTY                              |           | Yes                           |                          |         |                             |
| CFDA 93.151                                  | 1,039,093 |                               |                          |         |                             |
| CFDA 93.252                                  | 1,398,827 |                               |                          |         |                             |
| CFDA 93.290                                  | 150,000   |                               |                          |         |                             |
| CFDA 93.914                                  | 3,026,656 |                               |                          |         |                             |
|  | 5,614,576 |                               |                          |         |                             |
| INTER-COUNTY COMMUNITY COUNCIL               |           | Yes                           |                          |         |                             |
| CFDA 93.600                                  | 1,364,487 |                               |                          |         |                             |
| ISD 0094 CLOQUET                             |           | Yes                           | Yes                      |         |                             |
| CFDA 93.575                                  | 42,236    |                               |                          |         |                             |
| ISD 0593 CROOKSTON                           |           | Yes                           |                          |         |                             |
| CFDA 93.235                                  | 20,863    |                               |                          |         |                             |
| CFDA 93.575                                  | 1,609     |                               |                          |         |                             |
|  | 22,472    |                               |                          |         |                             |
| ISD 0625 ST PAUL                             |           | Yes                           |                          |         |                             |
| CFDA 93.125                                  | 372,105   |                               |                          |         |                             |
| CFDA 93.995                                  | 287,533   |                               |                          |         |                             |
|  | 659,638   |                               |                          |         |                             |
| ISD 0709 DULUTH                              |           | Yes                           |                          |         |                             |
| CFDA 93.600                                  | 1,707,504 |                               |                          |         |                             |
| ISD 0837 MADELIA                             |           | Yes                           | Yes                      |         |                             |
| CFDA 93.630                                  | 10,622    |                               |                          |         |                             |
| KOOTASCA COMM ACTION INC                     |           | Yes                           |                          |         |                             |
| CFDA 93.600                                  | 1,805,739 |                               |                          |         |                             |
| LAKES & PINES COMM ACT COUNCIL               |           | Yes                           |                          |         |                             |
| CFDA 93.600                                  | 2,190,325 |                               |                          |         |                             |
| LOWER SIOUX COMM COUNCIL                     |           | Yes                           |                          |         | Yes                         |
| CFDA 93.210                                  | 655,711   |                               |                          |         |                             |
| CFDA 93.575                                  | 34,513    |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 93.576                                   | 28,929           |                               |                          |         |                             |
| CFDA 93.237                                   | 44,330           |                               |                          |         |                             |
| CFDA 93.612                                   | 93,597           |                               |                          |         |                             |
|   | <u>857,080</u>   |                               |                          |         |                             |
| <b>LUTHERAN SOCIAL SERVICE OF MN</b>          |                  | Yes                           |                          |         |                             |
| CFDA 93.557                                   | 111,811          |                               |                          |         |                             |
| CFDA 93.623                                   | 150,000          |                               |                          |         |                             |
| CFDA 93.674                                   | 67,534           |                               |                          |         |                             |
|   | <u>329,345</u>   |                               |                          |         |                             |
| <b>MAHUBE COMMUNITY COUNCIL</b>               |                  | Yes                           |                          |         |                             |
| CFDA 93.600                                   | 2,797,509        |                               |                          |         |                             |
|   | <u>2,797,509</u> |                               |                          |         |                             |
| <b>MEEKER-MCLEOD-SIBLEY CHS</b>               |                  | Yes                           |                          |         |                             |
| CFDA 93.110                                   | 55,154           |                               |                          |         |                             |
|   | <u>55,154</u>    |                               |                          |         |                             |
| <b>MID-MINNESOTA DEVELOPMENT COMM</b>         |                  | Yes                           |                          |         |                             |
| CFDA 93.044                                   | 85,816           |                               |                          |         |                             |
| CFDA 93.048                                   | 3,324            |                               |                          |         |                             |
| CFDA 93.779                                   | 5,275            |                               |                          |         |                             |
|   | <u>94,415</u>    |                               |                          |         |                             |
| <b>MIGRANT HEALTH SERVICE, INC</b>            |                  | Yes                           | Yes                      |         |                             |
| CFDA 93.224                                   | 1,791,657        |                               |                          |         |                             |
| CFDA 93.912                                   | 231,254          |                               |                          |         |                             |
|   | <u>2,022,911</u> |                               |                          |         |                             |
| <b>MN INSTITUTE OF PUBLIC HEALTH</b>          |                  | Yes                           |                          |         |                             |
| CFDA 93.230                                   | 1,862,405        |                               |                          |         |                             |
| CFDA 93.959                                   | 5,000            |                               |                          |         |                             |
|   | <u>1,867,405</u> |                               |                          |         |                             |
| <b>MN VALLEY ACTION COUNCIL</b>               |                  | Yes                           |                          |         |                             |
| CFDA 93.600                                   | 2,638,663        |                               |                          |         |                             |
|   | <u>2,638,663</u> |                               |                          |         |                             |
| <b>MPLS AMERICAN INDIAN CENTER</b>            |                  | Yes                           |                          |         |                             |
| CFDA 93.230                                   | 446,607          |                               |                          |         |                             |
| CFDA 93.587                                   | 36,590           |                               |                          |         |                             |
| CFDA 93.044                                   | 23,065           |                               |                          |         |                             |
|   | <u>506,262</u>   |                               |                          |         |                             |
| <b>MPLS MED RESEARCH FOUNDATION</b>           |                  | Yes                           |                          |         |                             |
| CFDA 93.846                                   | 156,539          |                               |                          |         |                             |
| CFDA 93.121                                   | 46,927           |                               |                          |         |                             |

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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity         | CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|-------------|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |             |                   |                               | Non-<br>federal          | Federal |                             |
| CFDA                                   | 93.242      | 50,660            |                               |                          |         |                             |
| CFDA                                   | 93.848      | 114,232           |                               |                          |         |                             |
| CFDA                                   | 93.279      | 1,095,205         |                               |                          |         |                             |
| CFDA                                   | 93.856      | 549,678           |                               |                          |         |                             |
| CFDA                                   | 93.839      | 93,905            |                               |                          |         |                             |
| CFDA                                   | 93.213      | 903,004           |                               |                          |         |                             |
| CFDA                                   | 93.837      | 162,540           |                               |                          |         |                             |
| CFDA                                   | 93.853      | 215,994           |                               |                          |         |                             |
| CFDA                                   | 93.226      | 320,431           |                               |                          |         |                             |
| CFDA                                   | 93.242      | 58,418            |                               |                          |         |                             |
| CFDA                                   | 93.853      | 53,186            |                               |                          |         |                             |
| CFDA                                   | 93.135      | 1,378,556         |                               |                          |         |                             |
| CFDA                                   | 93.847      | 1,538,188         |                               |                          |         |                             |
| CFDA                                   | 93.918      | 543,384           |                               |                          |         |                             |
| CFDA                                   | 93.928      | 54,232            |                               |                          |         |                             |
|  |             | <u>7,335,079</u>  |                               |                          |         |                             |
| <b>NW COMM ACTION INC</b>              |             |                   |                               |                          |         |                             |
| CFDA                                   | 93.600      | <u>2,083,503</u>  | Yes                           |                          |         |                             |
| <b>OTTERTAIL-WADENA COMM ACT CNCL</b>  |             |                   |                               |                          |         |                             |
| CFDA                                   | 93.600      | <u>1,261,933</u>  | Yes                           |                          |         |                             |
| <b>PACER CENTER</b>                    |             |                   |                               |                          |         |                             |
| CFDA                                   | 93.110      | <u>89,275</u>     | Yes                           |                          |         |                             |
| <b>PACT 4 FAMILIES COLLABORATIVE</b>   |             |                   |                               |                          |         |                             |
| CFDA                                   | 93.104      | 1,813,050         | Yes                           | Yes                      |         |                             |
| CFDA                                   | 93.230      | 454,217           |                               |                          |         |                             |
|  |             | <u>2,267,267</u>  |                               |                          |         |                             |
| <b>PARENTS IN COMMUNITY ACTION INC</b> |             |                   |                               |                          |         |                             |
| CFDA                                   | 93.600      | <u>13,623,595</u> | Yes                           |                          |         |                             |
| <b>PRAIRIE FIVE COMM ACT CNL</b>       |             |                   |                               |                          |         |                             |
| CFDA                                   | 93.600      | <u>1,307,755</u>  | Yes                           |                          |         |                             |
| <b>RAMSEY ACTION PROGRAMS</b>          |             |                   |                               |                          |         |                             |
| CFDA                                   | 93.600      | 7,846,420         | Yes                           |                          |         | Yes                         |
| CFDA                                   | 93.602      | 75,616            |                               |                          |         |                             |
|  |             | <u>7,922,036</u>  |                               |                          |         |                             |

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For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number                     | Total                                  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
|  |  |                               | Non-<br>federal          | Federal |                             |
| RAMSEY COUNTY<br>CFDA 93.230                                     | 324,540                                | Yes                           | Yes                      |         |                             |
| REACH-UP INCORPORATED<br>CFDA 93.600                             | 3,793,144                              | Yes                           | Yes                      | Yes     |                             |
| REGION NINE DEVELOPMENT COMMISSION<br>CFDA 93.252                | 550,826                                | Yes                           |                          |         |                             |
| SEMCAC INC<br>CFDA 93.600  | 1,935,789                              | Yes                           |                          |         |                             |
| SW MN OPPORTUNITY CNL<br>CFDA 93.600                             | 976,789                                | Yes                           |                          |         |                             |
| THE EVERGREEN HOUSE<br>CFDA 93.550<br>CFDA 93.557<br>CFDA 93.623 | 153,602<br>73,433<br>86,857<br>313,892 | Yes                           |                          |         |                             |
| THREE RIVERS COMMUNITY ACTION, INC.<br>CFDA 93.600               | 1,214,956                              | Yes                           |                          |         |                             |
| TRI-COUNTY COMM ACTION PROGRAM<br>CFDA 93.600                    | 2,871,267                              | Yes                           |                          |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC<br>CFDA 93.600                | 7,878,742                              | Yes                           |                          |         | Yes                         |
| WEST CENTRAL MN COMM ACTION INC<br>CFDA 93.600                   | 1,522,247                              | Yes                           |                          |         |                             |
| WESTERN COMMUNITY ACTION INC<br>CFDA 93.600                      | 1,344,715                              | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number                | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| WRIGHT COUNTY COMMUNITY ACTION INC<br>CFDA 93.600           | 1,447,948        | Yes                           |                          |         |                             |
| <b>U.S. - DEPARTMENT OF HOMELAND SECURITY</b>               |                  |                               |                          |         |                             |
| CITY OF EDINA<br>CFDA 97.015                                | 19,228           | Yes                           |                          |         |                             |
| <b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b> |                  |                               |                          |         |                             |
| AMHERST WILDER FOUNDATION<br>CFDA 14.856                    | 796,581          | Yes                           |                          | Yes     |                             |
| CFDA 14.870   | 59,586           |                               |                          |         |                             |
| CFDA 14.235   | 927,392          |                               |                          |         |                             |
| CFDA 14.854   | 3,247            |                               |                          |         |                             |
| CFDA 14.506   | 47,224           |                               |                          |         |                             |
|   | <u>1,834,030</u> |                               |                          |         |                             |
| ANOKA COUNTY<br>CFDA 14.218                                 | 2,764,006        | Yes                           | Yes                      |         |                             |
| CFDA 14.239   | 1,222,184        |                               |                          |         |                             |
|   | <u>3,986,190</u> |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC<br>CFDA 14.169            | 4,203            | Yes                           |                          |         |                             |
| CFDA 14.235   | 41,580           |                               |                          |         |                             |
|   | <u>45,783</u>    |                               |                          |         |                             |
| BECKER COUNTY HOUSING AND ECONOMIC DE<br>CFDA 14.850        | 67,445           | Yes                           | Yes                      |         |                             |
| CFDA 14.871   | 255,878          |                               |                          |         |                             |
| CFDA 14.872   | 39,270           |                               |                          |         |                             |
|   | <u>362,593</u>   |                               |                          |         |                             |
| BI-COUNTY COMM ACTION COUNCIL<br>CFDA 14.243                | 314,115          | Yes                           |                          |         |                             |
| BOIS FORTE RES BUS COMM<br>CFDA 14.862                      | 509,593          | Yes                           |                          |         |                             |
| CFDA 14.867   | 942,744          |                               |                          |         |                             |
|   | <u>1,452,337</u> |                               |                          |         |                             |
| CARVER-SCOTT EDUCATIONAL COOP<br>CFDA 14.243                | 133,754          | Yes                           | Yes                      |         |                             |

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| Administering Agency<br>Entity<br>CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                   |                               | Non-<br>federal          | Federal |                             |
| <b>CITY OF BLOOMINGTON</b>                    |                   | Yes                           |                          |         |                             |
| CFDA 14.850                                   | 62,928            |                               |                          |         |                             |
| CFDA 14.871                                   | 3,873,336         |                               |                          |         |                             |
| CFDA 14.218                                   | 277,846           |                               |                          |         |                             |
|   | <u>4,214,110</u>  |                               |                          |         |                             |
| <b>CITY OF COLUMBIA HEIGHTS</b>               |                   | Yes                           | Yes                      |         |                             |
| CFDA 14.850                                   | 111,124           |                               |                          |         |                             |
| CFDA 14.872                                   | 383,183           |                               |                          |         |                             |
|   | <u>494,307</u>    |                               |                          |         |                             |
| <b>CITY OF DULUTH</b>                         |                   | Yes                           | Yes                      |         |                             |
| CFDA 14.218                                   | 4,035,815         |                               |                          |         |                             |
| CFDA 14.231                                   | 132,936           |                               |                          |         |                             |
| CFDA 14.239                                   | 1,012,146         |                               |                          |         |                             |
|   | <u>5,180,897</u>  |                               |                          |         |                             |
| <b>CITY OF EAST GRAND FORKS</b>               |                   | Yes                           | Yes                      |         | Yes                         |
| CFDA 14.871                                   | 1,343,614         |                               |                          |         |                             |
| CFDA 14.872                                   | 240,050           |                               |                          |         |                             |
| CFDA 14.850                                   | 59,914            |                               |                          |         |                             |
|   | <u>1,643,578</u>  |                               |                          |         |                             |
| <b>CITY OF FARIBAULT</b>                      |                   | Yes                           | Yes                      |         |                             |
| CFDA 14.872                                   | 95,814            |                               |                          |         |                             |
|   | <u>95,814</u>     |                               |                          |         |                             |
| <b>CITY OF MANKATO</b>                        |                   | Yes                           | Yes                      |         |                             |
| CFDA 14.850                                   | 196,075           |                               |                          |         |                             |
| CFDA 14.871                                   | 1,468,122         |                               |                          |         |                             |
| CFDA 14.872                                   | 31,750            |                               |                          |         |                             |
|   | <u>1,695,947</u>  |                               |                          |         |                             |
| <b>CITY OF MINNEAPOLIS</b>                    |                   | Yes                           | Yes                      |         |                             |
| CFDA 14.199                                   | 273,467           |                               |                          |         |                             |
| CFDA 14.218                                   | 16,512,183        |                               |                          |         |                             |
| CFDA 14.231                                   | 609,929           |                               |                          |         |                             |
| CFDA 14.239                                   | 1,757,443         |                               |                          |         |                             |
| CFDA 14.311                                   | 8,925             |                               |                          |         |                             |
| CFDA 14.241                                   | 639,838           |                               |                          |         |                             |
| CFDA 14.219                                   | 139               |                               |                          |         |                             |
| CFDA 14.900                                   | 1,140,894         |                               |                          |         |                             |
|   | <u>20,942,818</u> |                               |                          |         |                             |
| <b>CITY OF MOORHEAD</b>                       |                   | Yes                           | Yes                      |         |                             |
| CFDA 14.218                                   | 465,308           |                               |                          |         |                             |
| CFDA 14.872                                   | 261,226           |                               |                          |         |                             |

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| Administering Agency<br>Entity | CFDA Number | Total             | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--------------------------------|-------------|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
|                                |             |                   |                               | Non-<br>federal          | Federal |                             |
|                                | CFDA 14.850 | 307,995           |                               |                          |         |                             |
|                                | CFDA 14.871 | 99,414            |                               |                          |         |                             |
|                                |             | <u>1,133,943</u>  |                               |                          |         |                             |
| <b>CITY OF NEW ULM</b>         |             |                   |                               |                          |         |                             |
|                                | CFDA 14.850 | 44,884            | Yes                           |                          |         |                             |
|                                | CFDA 14.871 | 332,837           |                               |                          |         |                             |
|                                | CFDA 14.872 | 98,891            |                               |                          |         |                             |
|                                |             | <u>476,612</u>    |                               |                          |         |                             |
| <b>CITY OF OWATONNA</b>        |             |                   |                               |                          |         |                             |
|                                | CFDA 14.871 | 342,199           | Yes                           | Yes                      |         |                             |
| <b>CITY OF PLYMOUTH</b>        |             |                   |                               |                          |         |                             |
|                                | CFDA 14.871 | 2,559,812         | Yes                           |                          |         |                             |
|                                | CFDA 14.218 | 425,517           |                               |                          |         |                             |
|                                |             | <u>2,985,329</u>  |                               |                          |         |                             |
| <b>CITY OF RICHFIELD</b>       |             |                   |                               |                          |         |                             |
|                                | CFDA 14.871 | 1,289,183         | Yes                           |                          |         |                             |
| <b>CITY OF ROCHESTER</b>       |             |                   |                               |                          |         |                             |
|                                | CFDA 14.218 | 788,538           | Yes                           |                          |         |                             |
| <b>CITY OF ST CLOUD</b>        |             |                   |                               |                          |         |                             |
|                                | CFDA 14.218 | 830,490           | Yes                           | Yes                      | Yes     |                             |
| <b>CITY OF ST PAUL</b>         |             |                   |                               |                          |         |                             |
|                                | CFDA 14.169 | 21,764            | Yes                           |                          | Yes     |                             |
|                                | CFDA 14.218 | 10,724,644        |                               |                          |         |                             |
|                                | CFDA 14.000 | 362,729           |                               |                          |         |                             |
|                                | CFDA 14.231 | 398,288           |                               |                          |         |                             |
|                                |             | <u>11,507,425</u> |                               |                          |         |                             |
| <b>DAKOTA COUNTY</b>           |             |                   |                               |                          |         |                             |
|                                | CFDA 14.218 | 2,037,167         | Yes                           |                          |         |                             |
|                                | CFDA 14.235 | 354,450           |                               |                          |         |                             |
|                                |             | <u>2,391,617</u>  |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b> |             |                   |                               |                          |         |                             |
|                                | CFDA 14.867 | 2,974,075         | Yes                           | Yes                      |         | Yes                         |
|                                | CFDA 14.850 | 829,527           |                               |                          |         |                             |
|                                |             | <u>3,803,602</u>  |                               |                          |         |                             |

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| Adminstering Agency<br>Entity<br>CFDA Number                                | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
|   |  |                               | Non-<br>federal          | Federal |                             |
| GOODWILL INDUSTRIES/EASTER SEALS<br>CFDA 14.235                             | 110,148  | Yes                           |                          |         |                             |
| HENNEPIN COUNTY<br>CFDA 14.218<br>CFDA 14.231<br>CFDA 14.235<br>CFDA 14.239 | 6,085,430<br>133,915<br>751,406<br>1,633,987<br><u>8,604,738</u> | Yes                           |                          |         |                             |
| KOOTASCA COMM ACTION INC<br>CFDA 14.235                                     | 33,466   | Yes                           |                          |         |                             |
| LAKES & PINES COMM ACT COUNCIL<br>CFDA 14.235                               | 16,355   | Yes                           |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 14.231<br>CFDA 14.235                 | 144,602<br>85,887<br><u>230,489</u>                              | Yes                           |                          |         |                             |
| METROPOLITAN COUNCIL<br>CFDA 14.238<br>CFDA 14.850<br>CFDA 14.871           | 1,081,050<br>8,586,833<br>44,992,723<br><u>54,660,606</u>        | Yes                           | Yes                      |         |                             |
| MID-MINNESOTA DEVELOPMENT COMM<br>CFDA 14.228                               | 28,532   | Yes                           |                          |         |                             |
| PERSPECTIVES INC<br>CFDA 14.235   | 423,200  | Yes                           | Yes                      | Yes     |                             |
| RAMSEY COUNTY<br>CFDA 14.218<br>CFDA 14.239<br>CFDA 14.900                  | 1,380,147<br>442,739<br>651,098<br><u>2,473,984</u>              | Yes                           | Yes                      |         |                             |
| RENVILLE COUNTY<br>CFDA 14.231<br>CFDA 14.871                               | 11,568<br>232,108  | Yes                           | Yes                      |         |                             |



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For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 14.856                                   | 63,064           |                               |                          |         |                             |
|   | <u>306,740</u>   |                               |                          |         |                             |
| <b>RICE COUNTY</b>                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 14.871                                   | 1,219,464        |                               |                          |         |                             |
|   | <u>1,219,464</u> |                               |                          |         |                             |
| <b>ST LOUIS COUNTY</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 14.218                                   | 2,836,069        |                               |                          |         |                             |
| CFDA 14.231                                   | 104,736          |                               |                          |         |                             |
| CFDA 14.239                                   | 618,764          |                               |                          |         |                             |
|   | <u>3,559,569</u> |                               |                          |         |                             |
| <b>THREE RIVERS COMMUNITY ACTION, INC.</b>    |                  | Yes                           |                          |         |                             |
| CFDA 14.169                                   | 6,000            |                               |                          |         |                             |
| CFDA 14.250                                   | 50,000           |                               |                          |         |                             |
|   | <u>56,000</u>    |                               |                          |         |                             |
| <b>WASHINGTON COUNTY</b>                      |                  | Yes                           |                          |         |                             |
| CFDA 14.218                                   | 473,729          |                               |                          |         |                             |
| CFDA 14.239                                   | 104,075          |                               |                          |         |                             |
|   | <u>577,804</u>   |                               |                          |         |                             |
| <b>U.S. - DEPARTMENT OF INTERIOR</b>          |                  |                               |                          |         |                             |
| <b>BOIS FORTE RES BUS COMM</b>                |                  | Yes                           |                          |         |                             |
| CFDA 15.022                                   | 1,655,683        |                               |                          |         |                             |
| CFDA 15.033                                   | 206,385          |                               |                          |         |                             |
| CFDA 15.035                                   | 7,208            |                               |                          |         |                             |
| CFDA 15.041                                   | 19,481           |                               |                          |         |                             |
| CFDA 15.904                                   | 42,358           |                               |                          |         |                             |
|   | <u>1,931,115</u> |                               |                          |         |                             |
| <b>CARLTON COUNTY</b>                         |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 8,826            |                               |                          |         |                             |
|   | <u>8,826</u>     |                               |                          |         |                             |
| <b>CITY OF BROOKLYN PARK</b>                  |                  | Yes                           |                          |         |                             |
| CFDA 15.623                                   | 17,681           |                               |                          |         |                             |
|   | <u>17,681</u>    |                               |                          |         |                             |
| <b>CITY OF ST PAUL</b>                        |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.916                                   | 1,265,000        |                               |                          |         |                             |
| CFDA 15.000                                   | 16,500           |                               |                          |         |                             |
|   | <u>1,281,500</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| COOK COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.226                                   | 94,914           |                               |                          |         |                             |
| FOND DU LAC RESERVATION                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.020                                   | 50,997           |                               |                          |         |                             |
| CFDA 15.022                                   | 2,390,485        |                               |                          |         |                             |
| CFDA 15.027                                   | 597,477          |                               |                          |         |                             |
| CFDA 15.033                                   | 202,173          |                               |                          |         |                             |
| CFDA 15.035                                   | 7,797            |                               |                          |         |                             |
| CFDA 15.042                                   | 4,449,428        |                               |                          |         |                             |
|   | <u>7,698,357</u> |                               |                          |         |                             |
| GRAND PORTAGE RESERVATION                     |                  | Yes                           |                          |         |                             |
| CFDA 15.022                                   | 1,128,201        |                               |                          |         |                             |
| CFDA 15.039                                   | 179,429          |                               |                          |         |                             |
| CFDA 15.060                                   | 78,135           |                               |                          |         |                             |
| CFDA 15.922                                   | 4,779            |                               |                          |         |                             |
|   | <u>1,390,544</u> |                               |                          |         |                             |
| GRANT COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.617                                   | 6,500            |                               |                          |         |                             |
| ISD 0025 PINE POINT (PONSFORD)                |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.130                                   | 14,875           |                               |                          |         |                             |
| ISD 0115 CASS LAKE - BENA                     |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 15.130                                   | 77,289           |                               |                          |         |                             |
| ISD 0480 ONAMIA                               |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 15.130                                   | 1,101            |                               |                          |         |                             |
| ISD 0701 HIBBING                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.130                                   | 1,131            |                               |                          |         |                             |
| ITASCA COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.226                                   | 206,023          |                               |                          |         |                             |
| KOOCHICHING COUNTY                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 15.226                                   | 4,728            |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                |                               | Non-<br>federal          | Federal |                             |
| LAKE COUNTY                                   |                | Yes                           | Yes                      |         |                             |
| CFDA 15.226                                   | <u>117,099</u> |                               |                          |         |                             |
| LOWER SIOUX COMM COUNCIL                      |                | Yes                           |                          |         | Yes                         |
| CFDA 15.021                                   | 309,180        |                               |                          |         |                             |
| CFDA 15.130                                   | 12,908         |                               |                          |         |                             |
| CFDA 15.033                                   | 11,514         |                               |                          |         |                             |
| CFDA 15.030                                   | 110,580        |                               |                          |         |                             |
| CFDA 15.037                                   | <u>2,380</u>   |                               |                          |         |                             |
|   | <u>446,562</u> |                               |                          |         |                             |
| OTTER TAIL COUNTY                             |                | Yes                           | Yes                      |         |                             |
| CFDA 15.617                                   | <u>7,821</u>   |                               |                          |         |                             |
| <b>U.S. - DEPARTMENT OF JUSTICE</b>           |                |                               |                          |         |                             |
| AITKIN COUNTY                                 |                | Yes                           | Yes                      |         |                             |
| CFDA 16.710                                   | <u>56,680</u>  |                               |                          |         |                             |
| ANOKA COUNTY                                  |                | Yes                           | Yes                      |         |                             |
| CFDA 16.607                                   | <u>2,701</u>   |                               |                          |         |                             |
| BENTON COUNTY                                 |                | Yes                           | Yes                      |         |                             |
| CFDA 16.710                                   | <u>51,045</u>  |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM                       |                | Yes                           |                          |         |                             |
| CFDA 16.710                                   | <u>74,484</u>  |                               |                          |         |                             |
| CARLTON COUNTY                                |                | Yes                           | Yes                      |         |                             |
| CFDA 16.590                                   | <u>13,001</u>  |                               |                          |         |                             |
| CASS COUNTY                                   |                | Yes                           | Yes                      |         |                             |
| CFDA 16.592                                   | <u>26,004</u>  |                               |                          |         |                             |
| CHILDREN'S HEALTH CARE                        |                | Yes                           |                          |         |                             |
| CFDA 16.547                                   | <u>344,257</u> |                               |                          |         |                             |
| CHIPPEWA COUNTY                               |                | Yes                           | Yes                      |         |                             |
| CFDA 16.606                                   | <u>4,301</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number                              | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
|  |  |                               | Non-<br>federal          | Federal |                             |
| CITY OF BAXTER<br>CFDA 16.607  | 1,336  | Yes                           | Yes                      |         |                             |
| CITY OF BEMIDJI<br>CFDA 16.607<br>CFDA 16.710                              | 1,990<br>50,000<br><u>51,990</u>                         | Yes                           | Yes                      |         |                             |
| CITY OF BLOOMINGTON<br>CFDA 16.592<br>CFDA 16.540                          | 70,773<br>7,625<br><u>78,398</u>                         | Yes                           |                          |         |                             |
| CITY OF BROOKLYN PARK<br>CFDA 16.607<br>CFDA 16.592<br>CFDA 16.710         | 923<br>72,585<br>38,040<br><u>111,548</u>                | Yes                           |                          |         |                             |
| CITY OF BURNSVILLE<br>CFDA 16.592  | 20,091   | Yes                           |                          |         |                             |
| CITY OF CAMBRIDGE<br>CFDA 16.710   | 98,312   | Yes                           |                          |         |                             |
| CITY OF COLUMBIA HEIGHTS<br>CFDA 16.592<br>CFDA 16.607<br>CFDA 16.710      | 26,351<br>691<br>6,611<br><u>33,653</u>                  | Yes                           | Yes                      |         |                             |
| CITY OF DULUTH<br>CFDA 16.563<br>CFDA 16.592<br>CFDA 16.607<br>CFDA 16.710 | 83,630<br>114,128<br>22,351<br>100,000<br><u>320,109</u> | Yes                           | Yes                      |         |                             |
| CITY OF EAST GRAND FORKS<br>CFDA 16.710                                    | 102,734  | Yes                           | Yes                      |         |                             |
| CITY OF EDEN PRAIRIE<br>CFDA 16.592  | 10,327   | Yes                           |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 16.710                                   | 2,537            |                               |                          |         |                             |
|   | <u>12,864</u>    |                               |                          |         |                             |
| <b>CITY OF FAIRMONT</b>                       |                  | Yes                           |                          |         |                             |
| CFDA 16.007                                   | 7,614            |                               |                          |         |                             |
| CFDA 16.541                                   | 5,000            |                               |                          |         |                             |
| CFDA 16.710                                   | 48,352           |                               |                          |         |                             |
|   | <u>60,966</u>    |                               |                          |         |                             |
| <b>CITY OF FARIBAULT</b>                      |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.592                                   | 11,629           |                               |                          |         |                             |
|   | <u>11,629</u>    |                               |                          |         |                             |
| <b>CITY OF HASTINGS</b>                       |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 16.710                                   | 21,103           |                               |                          |         |                             |
|   | <u>21,103</u>    |                               |                          |         |                             |
| <b>CITY OF MINNEAPOLIS</b>                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 162,000          |                               |                          |         |                             |
| CFDA 16.579                                   | 334,028          |                               |                          |         |                             |
| CFDA 16.592                                   | 1,144,490        |                               |                          |         |                             |
| CFDA 16.609                                   | 2,365            |                               |                          |         |                             |
| CFDA 16.710                                   | 923,785          |                               |                          |         |                             |
| CFDA 16.727                                   | 32,574           |                               |                          |         |                             |
|   | <u>2,599,242</u> |                               |                          |         |                             |
| <b>CITY OF MOORHEAD</b>                       |                  | Yes                           |                          | Yes     |                             |
| CFDA 16.726                                   | 18,798           |                               |                          |         |                             |
| CFDA 16.607                                   | 12,420           |                               |                          |         |                             |
| CFDA 16.592                                   | 8,211            |                               |                          |         |                             |
|   | <u>39,429</u>    |                               |                          |         |                             |
| <b>CITY OF NEW ULM</b>                        |                  | Yes                           |                          |         |                             |
| CFDA 16.710                                   | 27,500           |                               |                          |         |                             |
|   | <u>27,500</u>    |                               |                          |         |                             |
| <b>CITY OF OWATONNA</b>                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.710                                   | 14,873           |                               |                          |         |                             |
|   | <u>14,873</u>    |                               |                          |         |                             |
| <b>CITY OF PLYMOUTH</b>                       |                  | Yes                           |                          |         |                             |
| CFDA 16.607                                   | 11,029           |                               |                          |         |                             |
|   | <u>11,029</u>    |                               |                          |         |                             |
| <b>CITY OF RICHFIELD</b>                      |                  | Yes                           |                          |         |                             |
| CFDA 16.592                                   | 29,994           |                               |                          |         |                             |
|   | <u>29,994</u>    |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CITY OF ROCHESTER                             |                  | Yes                           |                          |         |                             |
| CFDA 16.592                                   | 50,013           |                               |                          |         |                             |
| CFDA 16.710                                   | 212,467          |                               |                          |         |                             |
| CFDA 16.607                                   | 47,794           |                               |                          |         |                             |
|   | <u>310,274</u>   |                               |                          |         |                             |
| CITY OF SHAKOPEE                              |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 16.710                                   | 138,363          |                               |                          |         |                             |
| CITY OF ST CLOUD                              |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 16.592                                   | 45,580           |                               |                          |         |                             |
| CITY OF ST JOSEPH                             |                  | Yes                           | Yes                      | Yes     |                             |
| CFDA 16.710                                   | 23,698           |                               |                          |         |                             |
| CFDA 16.607                                   | 1,878            |                               |                          |         |                             |
|   | <u>25,576</u>    |                               |                          |         |                             |
| CITY OF ST PAUL                               |                  | Yes                           |                          | Yes     |                             |
| CFDA 16.007                                   | 99,874           |                               |                          |         |                             |
| CFDA 16.543                                   | 131,112          |                               |                          |         |                             |
| CFDA 16.592                                   | 550,559          |                               |                          |         |                             |
| CFDA 16.607                                   | 2,948            |                               |                          |         |                             |
| CFDA 16.710                                   | 238,401          |                               |                          |         |                             |
|   | <u>1,022,894</u> |                               |                          |         |                             |
| CITY OF WARROAD                               |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.710                                   | 34,903           |                               |                          |         |                             |
| CITY OF WOODBURY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.710                                   | 61,229           |                               |                          |         |                             |
| CLAY COUNTY                                   |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.579                                   | 17,934           |                               |                          |         |                             |
| CROW WING COUNTY                              |                  | Yes                           | Yes                      |         |                             |
| CFDA 16.007                                   | 108,620          |                               |                          |         |                             |
| DAKOTA COUNTY                                 |                  | Yes                           |                          |         |                             |
| CFDA 16.606                                   | 121,653          |                               |                          |         |                             |
| CFDA 16.710                                   | 34,503           |                               |                          |         |                             |
|   | <u>156,156</u>   |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number                | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
|  |  |                               | Non-<br>federal          | Federal |                             |
| DOUGLAS COUNTY<br>CFDA 16.710                                | 103,917  | Yes                           | Yes                      |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 16.710                       | 260,555  | Yes                           | Yes                      |         |                             |
| GOODHUE COUNTY<br>CFDA 16.609<br>CFDA 16.710                 | 40,000<br>106,552<br>146,552                   | Yes                           | Yes                      |         |                             |
| HENNEPIN COUNTY<br>CFDA 16.580<br>CFDA 16.729<br>CFDA 16.560 | 1,065,224<br>147,027<br>1,425,374<br>2,637,625 | Yes                           |                          |         |                             |
| HUBBARD COUNTY<br>CFDA 16.710                                | 12,667   | Yes                           | Yes                      |         |                             |
| ISANTI COUNTY<br>CFDA 16.710                                 | 68,750   | Yes                           | Yes                      |         |                             |
| ISD 0695 CHISHOLM<br>CFDA 16.729                             | 23,858   | Yes                           | Yes                      | Yes     |                             |
| ITASCA COUNTY<br>CFDA 16.527                                 | 18,770   | Yes                           | Yes                      |         |                             |
| KANABEC COUNTY<br>CFDA 16.710                                | 41,213   | Yes                           | Yes                      |         |                             |
| KANDIYOHI COUNTY<br>CFDA 16.592<br>CFDA 16.710               | 2,232<br>31,118<br>33,350                      | Yes                           | Yes                      |         |                             |
| LAC QUI PARLE COUNTY<br>CFDA 16.710                          | 6,131  | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2003**

| Adminstering Agency<br>Entity<br>CFDA Number               | Total                        | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|  |                              |                               | Non-<br>federal          | Federal |                             |
| LE SUEUR COUNTY<br>CFDA 16.710                             | 12,500                       | Yes                           | Yes                      |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 16.110               | 38,876                       | Yes                           |                          |         |                             |
| MAHNOMEN COUNTY<br>CFDA 16.592                             | 12,747                       | Yes                           | Yes                      |         |                             |
| MCLEOD COUNTY<br>CFDA 16.606                               | 10,863                       | Yes                           | Yes                      |         |                             |
| MILLE LACS COUNTY<br>CFDA 16.710                           | 38,750                       | Yes                           | Yes                      |         |                             |
| MORRISON COUNTY<br>CFDA 16.607                             | 551                          | Yes                           | Yes                      |         |                             |
| MOWER COUNTY<br>CFDA 16.592                                | 11,379                       | Yes                           | Yes                      |         |                             |
| MPLS AMERICAN INDIAN CENTER<br>CFDA 16.729                 | 75,000                       | Yes                           |                          |         |                             |
| MPLS MED RESEARCH FOUNDATION<br>CFDA 16.582<br>CFDA 16.562 | 88,820<br>119,905<br>208,725 | Yes                           |                          |         |                             |
| MPLS PARK & RECREATION BD<br>CFDA 16.710                   | 127,500                      | Yes                           |                          |         |                             |
| OTTER TAIL COUNTY<br>CFDA 16.579<br>CFDA 16.710            | 9,546<br>44,306<br>53,852    | Yes                           | Yes                      |         |                             |



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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number                | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
|  |  |                               | Non-<br>federal          | Federal |                             |
| PIPESTONE COUNTY<br>CFDA 16.710                              | 25,812                                       | Yes                           | Yes                      |         |                             |
| POPE COUNTY<br>CFDA 16.710                                   | 42,435                                       | Yes                           | Yes                      |         |                             |
| RAMSEY COUNTY<br>CFDA 16.562<br>CFDA 16.609<br>CFDA 16.710   | 256,700<br>95,890<br>6,805<br><u>359,395</u> | Yes                           | Yes                      |         |                             |
| REGION NINE DEVELOPMENT COMMISSION<br>CFDA 16.729            | 57,415                                       | Yes                           |                          |         |                             |
| RENVILLE COUNTY<br>CFDA 16.710                               | 46,819                                       | Yes                           | Yes                      |         |                             |
| SCOTT COUNTY<br>CFDA 16.710                                  | 5,932  | Yes                           | Yes                      |         |                             |
| SHERBURNE COUNTY<br>CFDA 16.607                              | 6,217  | Yes                           | Yes                      |         |                             |
| SIBLEY COUNTY<br>CFDA 16.710                                 | 5,000  | Yes                           | Yes                      |         |                             |
| ST LOUIS COUNTY<br>CFDA 16.588<br>CFDA 16.592<br>CFDA 16.607 | 91,550<br>11,002<br>7,614<br><u>110,166</u>  | Yes                           | Yes                      |         |                             |
| STEARNS COUNTY<br>CFDA 16.606<br>CFDA 16.607                 | 50,606<br>3,233<br><u>53,839</u>             | Yes                           | Yes                      |         |                             |
| WABASHA COUNTY<br>CFDA 16.607                                | 5,674  | Yes                           | Yes                      |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| CFDA 16.710                                   | 35,412           |                               |                          |         |                             |
|   | <u>41,086</u>    |                               |                          |         |                             |
| WASHINGTON COUNTY                             |                  | Yes                           |                          |         |                             |
| CFDA 16.710                                   | <u>63,986</u>    |                               |                          |         |                             |
| WATONWAN COUNTY                               |                  | Yes                           |                          |         |                             |
| CFDA 16.710                                   | <u>27,079</u>    |                               |                          |         |                             |
| <b>U.S. - DEPARTMENT OF LABOR</b>             |                  |                               |                          |         |                             |
| ANOKA COUNTY                                  |                  | Yes                           | Yes                      |         |                             |
| CFDA 17.259                                   | <u>357,814</u>   |                               |                          |         |                             |
| CITY OF MINNEAPOLIS                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 17.261                                   | <u>92,600</u>    |                               |                          |         |                             |
| FOND DU LAC RESERVATION                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 17.260                                   | <u>236,808</u>   |                               |                          |         |                             |
| ISD 0038 RED LAKE                             |                  | Yes                           |                          |         |                             |
| CFDA 17.260                                   | <u>1,316</u>     |                               |                          |         |                             |
| MPLS AMERICAN INDIAN CENTER                   |                  | Yes                           |                          |         |                             |
| CFDA 17.265                                   | <u>429,895</u>   |                               |                          |         |                             |
| PACER CENTER                                  |                  | Yes                           |                          |         |                             |
| CFDA 17.259                                   | <u>275,901</u>   |                               |                          |         |                             |
| RAMSEY COUNTY                                 |                  | Yes                           | Yes                      |         |                             |
| CFDA 17.260                                   | <u>32,893</u>    |                               |                          |         |                             |
| SW MN PIC                                     |                  | Yes                           |                          |         |                             |
| CFDA 17.261                                   | <u>527,052</u>   |                               |                          |         |                             |
| <b>U.S. - DEPARTMENT OF TRANSPORTATION</b>    |                  |                               |                          |         |                             |
| ARROWHEAD REG DEVELOP COMM                    |                  | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | <u>1,675,642</u> |                               |                          |         |                             |

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**Exhibit 4  
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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total              | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|--------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                    |                               | Non-<br>federal          | Federal |                             |
| CITY OF EAST GRAND FORKS                      |                    | Yes                           | Yes                      |         |                             |
| CFDA 20.500                                   | 49,092             |                               |                          |         |                             |
| CFDA 20.507                                   | 48,530             |                               |                          |         |                             |
|   | <u>97,622</u>      |                               |                          |         |                             |
| CITY OF MINNEAPOLIS                           |                    | Yes                           | Yes                      |         |                             |
| CFDA 20.500                                   | <u>717,573</u>     |                               |                          |         |                             |
| CITY OF MOORHEAD                              |                    | Yes                           |                          | Yes     |                             |
| CFDA 20.507                                   | 263,760            |                               |                          |         |                             |
| CFDA 20.218                                   | 19,991             |                               |                          |         |                             |
|   | <u>283,751</u>     |                               |                          |         |                             |
| CITY OF PLYMOUTH                              |                    | Yes                           |                          |         |                             |
| CFDA 20.600                                   | <u>155,098</u>     |                               |                          |         |                             |
| CITY OF ROCHESTER                             |                    | Yes                           |                          |         |                             |
| CFDA 20.500                                   | 19,477             |                               |                          |         |                             |
| CFDA 20.507                                   | 435,241            |                               |                          |         |                             |
| CFDA 20.219                                   | 50,000             |                               |                          |         |                             |
|   | <u>504,718</u>     |                               |                          |         |                             |
| DULUTH TRANSIT AUTHORITY                      |                    | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 398,400            |                               |                          |         |                             |
| CFDA 20.507                                   | 4,010,638          |                               |                          |         |                             |
|   | <u>4,409,038</u>   |                               |                          |         |                             |
| HENNEPIN COUNTY                               |                    | Yes                           |                          |         |                             |
| CFDA 20.703                                   | 1,500              |                               |                          |         |                             |
| CFDA 20.512                                   | 730,379            |                               |                          |         |                             |
| CFDA 20.600                                   | 28,827             |                               |                          |         |                             |
|   | <u>760,706</u>     |                               |                          |         |                             |
| METROPOLITAN COUNCIL                          |                    | Yes                           | Yes                      |         |                             |
| CFDA 20.205                                   | 2,767,818          |                               |                          |         |                             |
| CFDA 20.500                                   | 105,341,015        |                               |                          |         |                             |
| CFDA 20.505                                   | 8,695,148          |                               |                          |         |                             |
| CFDA 20.507                                   | 33,159,099         |                               |                          |         |                             |
| CFDA 20.512                                   | 187,874            |                               |                          |         |                             |
| CFDA 20.514                                   | 10,000             |                               |                          |         |                             |
| CFDA 20.516                                   | 429,975            |                               |                          |         |                             |
|   | <u>150,590,929</u> |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number  | Total            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                  |                               | Non-<br>federal          | Federal |                             |
| <b>U.S. - DEPARTMENT OF TREASURY</b>          |                  |                               |                          |         |                             |
| CITY OF MOORHEAD                              |                  | Yes                           |                          | Yes     |                             |
| CFDA 21.052                                   | 51,014           |                               |                          |         |                             |
| CFDA 21.053                                   | 7,754            |                               |                          |         |                             |
|   | <u>58,768</u>    |                               |                          |         |                             |
| CITY OF THIEF RIVER FALLS                     |                  | Yes                           | Yes                      |         |                             |
| CFDA 21.052                                   | 21,392           |                               |                          |         |                             |
|   | <u>21,392</u>    |                               |                          |         |                             |
| <b>U.S. - ENVIRONMENTAL PROTECTION AGENCY</b> |                  |                               |                          |         |                             |
| BOIS FORTE RES BUS COMM                       |                  | Yes                           |                          |         |                             |
| CFDA 66.606                                   | 73,886           |                               |                          |         |                             |
| CFDA 66.707                                   | 7,805            |                               |                          |         |                             |
| CFDA 66.926                                   | 86,410           |                               |                          |         |                             |
| CFDA 66.419                                   | 183,334          |                               |                          |         |                             |
| CFDA 66.600                                   | 5,593            |                               |                          |         |                             |
|   | <u>357,028</u>   |                               |                          |         |                             |
| CITY OF DULUTH                                |                  | Yes                           | Yes                      |         |                             |
| CFDA 66.500                                   | 184,244          |                               |                          |         |                             |
|   | <u>184,244</u>   |                               |                          |         |                             |
| CITY OF HINCKLEY                              |                  | Yes                           |                          |         |                             |
| CFDA 66.458                                   | 1,422            |                               |                          |         |                             |
| CFDA 66.468                                   | 1,121,958        |                               |                          |         |                             |
|   | <u>1,123,380</u> |                               |                          |         |                             |
| CITY OF LITCHFIELD                            |                  | Yes                           | Yes                      |         |                             |
| CFDA 66.458                                   | 7,469,800        |                               |                          |         |                             |
|   | <u>7,469,800</u> |                               |                          |         |                             |
| CITY OF MINNEAPOLIS                           |                  | Yes                           | Yes                      |         |                             |
| CFDA 66.476                                   | 106,279          |                               |                          |         |                             |
| CFDA 66.811                                   | 5,000            |                               |                          |         |                             |
|   | <u>111,279</u>   |                               |                          |         |                             |
| CITY OF ST PAUL                               |                  | Yes                           |                          | Yes     |                             |
| CFDA 66.476                                   | 10,748           |                               |                          |         |                             |
|   | <u>10,748</u>    |                               |                          |         |                             |
| FOND DU LAC RESERVATION                       |                  | Yes                           | Yes                      |         |                             |
| CFDA 66.926                                   | 79,726           |                               |                          |         |                             |
| CFDA 66.606                                   | 9,733            |                               |                          |         |                             |
| CFDA 66.810                                   | 110,676          |                               |                          |         |                             |
| CFDA 66.808                                   | 55,506           |                               |                          |         |                             |
| CFDA 66.419                                   | 187,922          |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity                        | CFDA Number | Total          | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|-------------|----------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |             |                |                               | Non-<br>federal          | Federal |                             |
|   | CFDA 66.032 | 26,847         |                               |                          |         |                             |
|   | CFDA 66.001 | 6,126          |                               |                          |         |                             |
|   | CFDA 66.469 | 205            |                               |                          |         |                             |
|   | CFDA 66.707 | 44,062         |                               |                          |         |                             |
|   |             | <u>520,803</u> |                               |                          |         |                             |
| <b>GRAND PORTAGE RESERVATION</b>                      |             |                | Yes                           |                          |         |                             |
|   | CFDA 66.463 | 102,570        |                               |                          |         |                             |
|   | CFDA 66.926 | 88,826         |                               |                          |         |                             |
|   | CFDA 66.461 | 33,114         |                               |                          |         |                             |
|   |             | <u>224,510</u> |                               |                          |         |                             |
| <b>HENNEPIN COUNTY</b>                                |             |                | Yes                           |                          |         |                             |
|   | CFDA 66.811 | 133,387        |                               |                          |         |                             |
|   |             | <u>133,387</u> |                               |                          |         |                             |
| <b>ISD 0196 ROSEMOUNT</b>                             |             |                | Yes                           |                          |         |                             |
|   | CFDA 66.604 | 11,629         |                               |                          |         |                             |
|   |             | <u>11,629</u>  |                               |                          |         |                             |
| <b>LOWER SIOUX COMM COUNCIL</b>                       |             |                | Yes                           |                          |         |                             |
|   | CFDA 66.926 | 108,302        |                               |                          |         |                             |
|   | CFDA 66.707 | 21,041         |                               |                          |         |                             |
|   | CFDA 66.461 | 47,226         |                               |                          |         |                             |
|   | CFDA 66.032 | 8,842          |                               |                          |         |                             |
|   |             | <u>185,411</u> |                               |                          |         |                             |
| <b>METROPOLITAN COUNCIL</b>                           |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 66.811 | 116,517        |                               |                          |         |                             |
|   |             | <u>116,517</u> |                               |                          |         |                             |
| <b>U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b> |             |                |                               |                          |         |                             |
| <b>BOIS FORTE RES BUS COMM</b>                        |             |                | Yes                           |                          |         |                             |
|   | CFDA 30.009 | 18,818         |                               |                          |         |                             |
|   |             | <u>18,818</u>  |                               |                          |         |                             |
| <b>CITY OF MINNEAPOLIS</b>                            |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 30.002 | 52,500         |                               |                          |         |                             |
|   |             | <u>52,500</u>  |                               |                          |         |                             |
| <b>CITY OF ST PAUL</b>                                |             |                | Yes                           |                          | Yes     |                             |
|   | CFDA 30.002 | 22,600         |                               |                          |         |                             |
|   |             | <u>22,600</u>  |                               |                          |         |                             |
| <b>FOND DU LAC RESERVATION</b>                        |             |                | Yes                           | Yes                      |         |                             |
|   | CFDA 30.009 | 25,000         |                               |                          |         |                             |
|   |             | <u>25,000</u>  |                               |                          |         |                             |

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Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number     | Total                            | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                                  |                               | Non-<br>federal          | Federal |                             |
| <b>U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY</b> |                                  |                               |                          |         |                             |
| ANOKA COUNTY COMM ACTION PROG INC<br>CFDA 83.523  | 39,723                           | Yes                           |                          |         |                             |
| BI-COUNTY COMM ACTION COUNCIL<br>CFDA 83.523      | 47,649                           | Yes                           |                          |         |                             |
| CHANNEL ONE INC<br>CFDA 83.523                    | 5,600                            | Yes                           |                          |         |                             |
| CITY OF BEMIDJI<br>CFDA 97.046<br>CFDA 83.554     | 60,758<br>2,049<br><u>62,807</u> | Yes                           | Yes                      |         |                             |
| CITY OF BURNSVILLE<br>CFDA 83.551                 | 54,733                           | Yes                           |                          |         |                             |
| CITY OF CLOQUET<br>CFDA 83.554                    | 31,965                           | Yes                           | Yes                      |         |                             |
| CITY OF HALSTAD<br>CFDA 83.544                    | 329,366                          | Yes                           | Yes                      | Yes     |                             |
| CITY OF MINNEAPOLIS<br>CFDA 83.554                | 626,274                          | Yes                           | Yes                      |         |                             |
| CLAY COUNTY<br>CFDA 97.045                        | 33,660                           | Yes                           | Yes                      |         |                             |
| CLEARWATER COUNTY<br>CFDA 83.523                  | 12,342                           | Yes                           | Yes                      |         |                             |
| INTER-COUNTY COMMUNITY COUNCIL<br>CFDA 83.523     | 2,344                            | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number      | Total  | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|--------|-------------------------------|--------------------------|---------|-----------------------------|
|  |        |                               | Non-<br>federal          | Federal |                             |
| KOOTASCA COMM ACTION INC<br>CFDA 83.523            | 8,214  | Yes                           |                          |         |                             |
| LUTHERAN SOCIAL SERVICE OF MN<br>CFDA 83.523       | 22,000 | Yes                           |                          |         |                             |
| NW COMM ACTION INC<br>CFDA 83.523                  | 7,839  | Yes                           |                          |         |                             |
| PENNINGTON COUNTY<br>CFDA 83.523                   | 3,865  | Yes                           | Yes                      |         |                             |
| PRAIRIE FIVE COMM ACT CNL<br>CFDA 83.523           | 4,742  | Yes                           |                          |         |                             |
| RAMSEY ACTION PROGRAMS<br>CFDA 83.523              | 48,353 | Yes                           |                          |         |                             |
| SEMCAC INC<br>CFDA 83.523                          | 19,878 | Yes                           |                          |         |                             |
| SW MN OPPORTUNITY CNL<br>CFDA 83.523               | 20,659 | Yes                           |                          |         |                             |
| THREE RIVERS COMMUNITY ACTION, INC.<br>CFDA 83.523 | 24,441 | Yes                           |                          |         |                             |
| TODD COUNTY<br>CFDA 83.523                         | 4,900  | Yes                           | Yes                      |         |                             |
| TRI-VALLEY OPPORTUNITY COUNCIL INC<br>CFDA 83.523  | 5,098  | Yes                           |                          |         |                             |
| WASHINGTON COUNTY<br>CFDA 83.544                   | 70,000 | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number               | Total                        | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |                              |                               | Non-<br>federal          | Federal |                             |
| WEST CENTRAL MN COMM ACTION INC<br>CFDA 83.523              | 14,957                       | Yes                           |                          |         |                             |
| WESTERN COMMUNITY ACTION INC<br>CFDA 83.523                 | 27,755                       | Yes                           |                          |         |                             |
| WRIGHT COUNTY COMMUNITY ACTION INC<br>CFDA 83.523           | 5,511                        | Yes                           |                          |         |                             |
| <b>U.S. - NATIONAL ARCHIVES &amp; RECORD ADMINISTRATION</b> |                              |                               |                          |         |                             |
| CITY OF ST CLOUD<br>CFDA 89.003                             | 9,000                        | Yes                           | Yes                      | Yes     |                             |
| <b>U.S. - NATIONAL FOUNDATION OF ARTS &amp; HUMANITIES</b>  |                              |                               |                          |         |                             |
| ISD 2310 SIBLEY EAST<br>CFDA 45.025                         | 3,188                        | Yes                           | Yes                      |         |                             |
| <b>U.S. - NATIONAL SCIENCE FOUNDATION</b>                   |                              |                               |                          |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 47.076<br>CFDA 47.070       | 31,321<br>172,832<br>204,153 | Yes                           | Yes                      |         |                             |
| ISD 0011 ANOKA-HENNEPIN<br>CFDA 47.076                      | 94,116                       | Yes                           |                          |         |                             |
| <b>UNITED WAY OF AMERICA</b>                                |                              |                               |                          |         |                             |
| CHIPPEWA COUNTY<br>CFDA 83.523                              | 1,500                        | Yes                           | Yes                      |         |                             |
| MN VALLEY ACTION COUNCIL<br>CFDA 83.523                     | 19,830                       | Yes                           |                          |         |                             |
| OTTERTAIL-WADENA COMM ACT CNCL<br>CFDA 83.523               | 23,457                       | Yes                           |                          |         |                             |
| SCOTT CARVER DAKOTA COMM ACT AGENCY<br>CFDA 83.523          | 39,102                       | Yes                           |                          |         |                             |



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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number  | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
|   |   |                               | Non-<br>federal          | Federal |                             |
| YELLOW MEDICINE COUNTY<br>CFDA 83.523   | 7,544   | Yes                           | Yes                      |         |                             |
| UNIVERSITY OF CALIFORNIA - LOS ANGELES<br>MPLS MED RESEARCH FOUNDATION<br>CFDA 93.226   | 92,719  | Yes                           |                          |         |                             |
| UNIVERSITY OF CENTRAL FLORIDA<br>PACER CENTER<br>CFDA 84.325  | 18,962  | Yes                           |                          |         |                             |
| UNIVERSITY OF ILLINOIS AT CHICAGO<br>PACER CENTER<br>CFDA 84.133  | 72,362  | Yes                           |                          |         |                             |
| UNIVERSITY OF MARYLAND<br>PACER CENTER<br>CFDA 84.324   | 58,356  | Yes                           |                          |         |                             |
| UNIVERSITY OF MINNESOTA<br>ALLINA HEALTH SYSTEM<br>CFDA 93.226<br>CFDA 93.837<br>CFDA 93.917<br>CFDA 93.333<br>CFDA 93.395<br>CFDA 93.225 | 1,350<br>18,998<br>61,871<br>39,655<br>847,562<br>20,550<br>989,986 | Yes                           |                          |         |                             |
| CHILDREN'S HEALTH CARE<br>CFDA 93.127   | 63,041  | Yes                           |                          |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 10.000  | 2,040   | Yes                           | Yes                      |         |                             |
| GOODWILL INDUSTRIES/EASTER SEALS<br>CFDA 10.500   | 109,515   | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
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| Administering Agency<br>Entity<br>CFDA Number   | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
|   |   |                               | Non-<br>federal          | Federal |                             |
| ISD 0625 ST PAUL<br>CFDA 84.342   | 40,117  | Yes                           |                          |         |                             |
| ISD 0709 DULUTH<br>CFDA 84.342  | 156,235   | Yes                           |                          |         |                             |
| KANABEC COUNTY<br>CFDA 10.551   | 27,241  | Yes                           | Yes                      |         |                             |
| MN INSTITUTE OF PUBLIC HEALTH<br>CFDA 93.273  | 24,723  | Yes                           |                          |         |                             |
| MPLS MED RESEARCH FOUNDATION<br>CFDA 93.223<br>CFDA 93.333<br>CFDA 93.279<br>CFDA 93.837<br>CFDA 93.856<br>CFDA 93.223<br>CFDA 93.839<br>CFDA 93.838<br>CFDA 93.121<br>CFDA 93.866<br>CFDA 93.918 | 3,253<br>1,066,022<br>275,722<br>140,561<br>186,234<br>31,180<br>211,554<br>41,708<br>15,464<br>1,302<br>10,563<br><u>1,983,563</u> | Yes                           |                          |         |                             |
| OLMSTED COUNTY<br>CFDA 10.551   | 29,619  | Yes                           | Yes                      |         |                             |
| PACER CENTER<br>CFDA 84.326   | 40,141  | Yes                           |                          |         |                             |
| WADENA COUNTY<br>CFDA 10.561  | 22,874  | Yes                           | Yes                      |         |                             |
| <b>UNIVERSITY OF NEW MEXICO</b><br>CHILDREN'S HEALTH CARE<br>CFDA 93.865  | 53,671  | Yes                           |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Adminstering Agency  
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| Adminstering Agency<br>Entity<br>CFDA Number | Total   | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
|  |         |                               | Non-<br>federal          | Federal |                             |
| <b>UNIVERSITY OF NORTH CAROLINA</b>          |         |                               |                          |         |                             |
| PACER CENTER                                 |         | Yes                           |                          |         |                             |
| CFDA 84.349                                  | 134,815 |                               |                          |         |                             |
| <b>UNIVERSITY OF TENNESSEE</b>               |         |                               |                          |         |                             |
| MPLS MED RESEARCH FOUNDATION                 |         | Yes                           |                          |         |                             |
| CFDA 93.279                                  | 28,233  |                               |                          |         |                             |
| <b>UNIVERSITY OF TEXAS</b>                   |         |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM                         |         | Yes                           |                          |         |                             |
| CFDA 93.929                                  | 11,118  |                               |                          |         |                             |
| MPLS MED RESEARCH FOUNDATION                 |         | Yes                           |                          |         |                             |
| CFDA 93.837                                  | 228,227 |                               |                          |         |                             |
| <b>UNIVERSITY OF WASHINGTON</b>              |         |                               |                          |         |                             |
| ALLINA HEALTH SYSTEM                         |         | Yes                           |                          |         |                             |
| CFDA 93.838                                  | 9,600   |                               |                          |         |                             |
| MPLS MED RESEARCH FOUNDATION                 |         | Yes                           |                          |         |                             |
| CFDA 93.333                                  | 31,232  |                               |                          |         |                             |
| <b>UPPER MN VALLEY REG DEVELOP COMM</b>      |         |                               |                          |         |                             |
| COUNTRYSIDE PUBLIC HEALTH SERVICE            |         | Yes                           | Yes                      |         |                             |
| CFDA 93.043                                  | 8,936   |                               |                          |         |                             |
| PRAIRIE FIVE COMM ACT CNL                    |         | Yes                           |                          |         |                             |
| CFDA 10.550                                  | 93,713  |                               |                          |         |                             |
| CFDA 93.045                                  | 200,820 |                               |                          |         |                             |
| CFDA 93.044                                  | 56,580  |                               |                          |         |                             |
| CFDA 93.043                                  | 7,093   |                               |                          |         |                             |
|  | 358,206 |                               |                          |         |                             |
| <b>WASECA COUNTY</b>                         |         |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                     |         | Yes                           |                          |         |                             |
| CFDA 10.551                                  | 8,539   |                               |                          |         |                             |
| CFDA 93.558                                  | 169,906 |                               |                          |         |                             |
|  | 178,445 |                               |                          |         |                             |

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**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total         | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |               |                               | Non-<br>federal          | Federal |                             |
| <b>WATONWAN COUNTY</b>                        |               |                               |                          |         |                             |
| MN VALLEY ACTION COUNCIL                      |               | Yes                           |                          |         |                             |
| CFDA 10.551                                   | 4,581         |                               |                          |         |                             |
| CFDA 93.558                                   | 62,898        |                               |                          |         |                             |
|   | <u>67,479</u> |                               |                          |         |                             |
| <b>WEST CENTRAL AREA AGENCY ON AGING</b>      |               |                               |                          |         |                             |
| DOUGLAS COUNTY                                |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 16,879        |                               |                          |         |                             |
| CFDA 93.045                                   | 31,249        |                               |                          |         |                             |
|   | <u>48,128</u> |                               |                          |         |                             |
| GRANT COUNTY                                  |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 12,000        |                               |                          |         |                             |
|   | <u>12,000</u> |                               |                          |         |                             |
| OTTER TAIL COUNTY                             |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 37,298        |                               |                          |         |                             |
|   | <u>37,298</u> |                               |                          |         |                             |
| POPE COUNTY                                   |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 13,614        |                               |                          |         |                             |
|   | <u>13,614</u> |                               |                          |         |                             |
| STEARNS COUNTY                                |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 25,460        |                               |                          |         |                             |
|   | <u>25,460</u> |                               |                          |         |                             |
| TRAVERSE COUNTY                               |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 12,428        |                               |                          |         |                             |
|   | <u>12,428</u> |                               |                          |         |                             |
| WEST CENTRAL MN COMM ACTION INC               |               | Yes                           |                          |         |                             |
| CFDA 93.044                                   | 15,817        |                               |                          |         |                             |
|   | <u>15,817</u> |                               |                          |         |                             |
| WILKIN COUNTY                                 |               | Yes                           | Yes                      |         |                             |
| CFDA 93.044                                   | 13,208        |                               |                          |         |                             |
|   | <u>13,208</u> |                               |                          |         |                             |
| <b>WEST CENTRAL EDUCATION DISTRICT</b>        |               |                               |                          |         |                             |
| ISD 0745 ALBANY                               |               | Yes                           | Yes                      | Yes     |                             |
| CFDA 84.027                                   | 36,004        |                               |                          |         |                             |
|   | <u>36,004</u> |                               |                          |         |                             |

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**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2003**

| Administering Agency<br>Entity<br>CFDA Number | Total         | Audit<br>Report<br>Acceptable | Crosscutting<br>Findings |         | Grant<br>Non-<br>compliance |
|---|---------------|-------------------------------|--------------------------|---------|-----------------------------|
|   |               |                               | Non-<br>federal          | Federal |                             |
| <b>WISCONSIN COULEE CAP</b>                   |               |                               |                          |         |                             |
| HOUSTON COUNTY                                |               | Yes                           | Yes                      |         |                             |
| CFDA 93.217                                   | 4,016         |                               |                          |         |                             |
| <b>WRIGHT COUNTY</b>                          |               |                               |                          |         |                             |
| SHERBURNE COUNTY                              |               | Yes                           | Yes                      |         |                             |
| CFDA 93.556                                   | 7,781         |                               |                          |         |                             |
| <b>WRIGHT COUNTY COMMUNITY ACTION INC</b>     |               |                               |                          |         |                             |
| CFDA 93.994                                   | 2,298         | Yes                           |                          |         |                             |
| <b>WRIGHT VOCATIONAL CENTER</b>               |               |                               |                          |         |                             |
| ISD 0876 ANNANDALE                            |               | Yes                           |                          |         |                             |
| CFDA 84.278                                   | 1,145         |                               |                          |         |                             |
| Grand Total                                   | 1,677,781,854 |                               |                          |         |                             |

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## **EXHIBIT 5**

### **NONFEDERAL CROSSCUTTING FINDINGS**

The following exhibit is a summary of nonfederal crosscutting findings by subrecipient entity by type. A nonfederal crosscutting finding is a non-monetary finding that does not pertain to any federal programs. The finding is reported in the independent auditor's report on internal control over financial reporting based on an audit of financial statements performed in accordance with government auditing standards. This exhibit is a complement to Exhibit 4 as it categorizes the crosscutting findings. Findings are classified into one of the following categories:

- S Cash management/revenues (receivables, investments, etc.)
- S Expenditures (purchasing, payroll, etc.)
- S Fixed assets
- S General administration, adequacy/propriety of procedures
- S Security for bank deposits
- S Segregation of duties
- S State and local compliance (claims and disbursements, contracting and bidding, deposits and investments, public indebtedness, conflicts of interest, other)

The resolution of crosscutting findings is the responsibility of the administering agency.

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Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**Exhibit 5**

**CITIES**

**CITY OF ADA**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**CITY OF BAXTER**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

**CITY OF BEJOU**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF BUFFALO LAKE**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**CITY OF BUTTERFIELD**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - Security for Bank Deposits

**CITY OF CARLTON**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF CLOQUET**

- Internal Control/Management Findings
  - Security for Bank Deposits
  - State and Local Compliance

**CITY OF COLUMBIA HEIGHTS**

- Internal Control/Management Findings
  - Cash Management/Revenues

**CITY OF DULUTH**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance



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**Exhibit 5  
(Continued)**

**CITIES (continued)**

**CITY OF EAST GRAND FORKS**

Internal Control/Management Findings  
Cash Management/Revenues

**CITY OF ELY**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**CITY OF FARIBAULT**

Internal Control/Management Findings  
Security for Bank Deposits  
State and Local Compliance

**CITY OF FOSSTON**

Internal Control/Management Findings  
Fixed Assets

**CITY OF GROVE CITY**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF HALSTAD**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF HASTINGS**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF KASSON**

Internal Control/Management Findings  
Segregation of Duties

**CITY OF LAKE CITY**

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits  
State and Local Compliance

**CITY OF LITCHFIELD**

Internal Control/Management Findings  
Fixed Assets

**CITY OF MINNEAPOLIS**

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**CITIES (continued)**

**CITY OF NORTHFIELD**

- Internal Control/Management Findings
  - Security for Bank Deposits
  - State and Local Compliance

**CITY OF OSAKIS**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**CITY OF OTTERTAIL**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

**CITY OF SHAKOPEE**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF SOUTH HAVEN**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**CITY OF SPRING VALLEY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - Security for Bank Deposits

**CITY OF ST CLOUD**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**CITY OF ST JOSEPH**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits

**CITY OF ST PETER**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**CITIES (continued)**

**CITY OF STEWART**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**CITY OF TWO HARBORS**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**CITY OF WARROAD**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**CITY OF WOODBURY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Segregation of Duties

**COUNTIES**

**AITKIN COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**ANOKA COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - State and Local Compliance

**BECKER COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**BELTRAMI COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**BENTON COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Segregation of Duties

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**Exhibit 5  
(Continued)**

**COUNTIES (continued)**

**BIG STONE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**BLUE EARTH COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**BROWN COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - Security for Bank Deposits
  - State and Local Compliance

**CARLTON COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**CASS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits

**CHIPPEWA COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties

**CHISAGO COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**CLAY COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**COUNTIES (continued)**

**CLEARWATER COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits

**COOK COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties

**COTTONWOOD COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**CROW WING COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Segregation of Duties
  - Security for Bank Deposits

**DODGE COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**DOUGLAS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**FARIBAULT COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - State and Local Compliance

**FILLMORE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**COUNTIES (continued)**

**FREEBORN COUNTY**

- Internal Control/Management Findings
- Cash Management/Revenues
- General Administration - Adequacy/Propriety of Procedures
- Segregation of Duties
- State and Local Compliance

**GOODHUE COUNTY**

- Internal Control/Management Findings
- General Administration - Adequacy/Propriety of Procedures

**GRANT COUNTY**

- Internal Control/Management Findings
- Fixed Assets
- General Administration - Adequacy/Propriety of Procedures
- Segregation of Duties
- State and Local Compliance

**HOUSTON COUNTY**

- Internal Control/Management Findings
- General Administration - Adequacy/Propriety of Procedures
- Segregation of Duties
- Security for Bank Deposits
- State and Local Compliance

**HUBBARD COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**ISANTI COUNTY**

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties
- State and Local Compliance

**ITASCA COUNTY**

- Internal Control/Management Findings
- Expenditures
- Fixed Assets
- General Administration - Adequacy/Propriety of Procedures
- Segregation of Duties
- Security for Bank Deposits
- State and Local Compliance

**JACKSON COUNTY**

- Internal Control/Management Findings
- General Administration - Adequacy/Propriety of Procedures
- Security for Bank Deposits

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**COUNTIES (continued)**

**KANABEC COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Expenditures
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits

**KANDIYOHI COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**KITTSOON COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**KOOCHICHING COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Segregation of Duties

**LAC QUI PARLE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**LAKE COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Fixed Assets
  - Segregation of Duties

**LAKE OF THE WOODS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**LE SUEUR COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - General Administration - Adequacy/Propriety of Procedures
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**COUNTIES (continued)**

**MAHNOMEN COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**MARSHALL COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**MARTIN COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**MCLEOD COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - State and Local Compliance

**MEEKER COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**MILLE LACS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**MORRISON COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits

**MOWER COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance



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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**COUNTIES (continued)**

**MURRAY COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**NICOLLET COUNTY**

- Internal Control/Management Findings
  - Security for Bank Deposits
  - State and Local Compliance

**NOBLES COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**NORMAN COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Expenditures
  - Segregation of Duties
  - State and Local Compliance

**OLMSTED COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**OTTER TAIL COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**PENNINGTON COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**PINE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**COUNTIES (continued)**

**PIPESTONE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**POLK COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**POPE COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties

**RAMSEY COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - General Administration - Adequacy/Propriety of Procedures
  - Security for Bank Deposits
  - State and Local Compliance

**RED LAKE COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - State and Local Compliance

**REDWOOD COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**RENVILLE COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures

**RICE COUNTY**

- Internal Control/Management Findings
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**COUNTIES (continued)**

**ROCK COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**ROSEAU COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - State and Local Compliance

**SCOTT COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - State and Local Compliance

**SHERBURNE COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Segregation of Duties
  - State and Local Compliance

**SIBLEY COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Expenditures
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - State and Local Compliance

**ST LOUIS COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Segregation of Duties

**STEARNS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**STEELE COUNTY**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**COUNTIES (continued)**

**STEVENS COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - Security for Bank Deposits

**SWIFT COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**TODD COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**TRAVERSE COUNTY**

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Expenditures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**WABASHA COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**WADENA COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**WASECA COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Security for Bank Deposits
  - State and Local Compliance

**WILKIN COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**WINONA COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**COUNTIES (continued)**

**WRIGHT COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

**YELLOW MEDICINE COUNTY**

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - State and Local Compliance

**HOUSING AND REDEVELOPMENT AUTHORITIES**

**BECKER COUNTY HOUSING AND ECONOMIC DEVELOPMENT**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**NONPROFIT AGENCIES**

**CHILD CARE AND NUTRITION INC**

- Internal Control/Management Findings
  - Segregation of Duties

**CHILD CARE CHOICES INC**

- Internal Control/Management Findings
  - Segregation of Duties

**CLAY-WILKIN OPPORTUNITY COUNCIL**

- Internal Control/Management Findings
  - Segregation of Duties

**MIGRANT HEALTH SERVICE, INC**

- Internal Control/Management Findings
  - Segregation of Duties

**PERSPECTIVES INC**

- Internal Control/Management Findings
  - Segregation of Duties

**REACH-UP INCORPORATED**

- Internal Control/Management Findings
  - Segregation of Duties

**WORKFORCE DEVELOPMENT, INC.**

- Internal Control/Management Findings
  - Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**OTHER GOVERNMENTAL AGENCIES**

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings  
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

MN VALLEY REGIONAL RAILROAD AUTH

Internal Control/Management Findings  
Cash Management/Revenues  
Expenditures  
Segregation of Duties  
Security for Bank Deposits  
State and Local Compliance

NE MN OFFICE OF JOB TRAINING

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings  
Fixed Assets

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings  
Segregation of Duties

**REGIONAL DEVELOPMENT COMMISSIONS**

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings  
Segregation of Duties

METROPOLITAN COUNCIL

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

REGION 5 DEVELOP COMM

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES**

**ACADEMIA CESAR CHAVEZ CHARTER SCHOOL**

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits  
State and Local Compliance

**AREA SPEC ED COOP - E. GRAND FORKS**

Internal Control/Management Findings  
Segregation of Duties

**BEMIDJI INTERDISTRICT COUNCIL**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**BENTON-STEARNES EDUCATION DISTRICT**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
State and Local Compliance

**CARVER-SCOTT EDUCATIONAL COOP**

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

**DULUTH PUBLIC SCHOOLS ACADEMY**

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

**ECSU OF THE METRO TWIN CITIES AREA**

Internal Control/Management Findings  
Segregation of Duties

**GOODHUE COUNTY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**HIAWATHA VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**HOPE COMMUNITY ACADEMY**

Internal Control/Management Findings  
Security for Bank Deposits  
State and Local Compliance

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**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

INTERMEDIATE SCHOOL DISTRICT 917

Internal Control/Management Findings  
Segregation of Duties

ISD 0001 AITKIN

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 0004 MCGREGOR

Internal Control/Management Findings  
Segregation of Duties

ISD 0012 CENTENNIAL

Internal Control/Management Findings  
Security for Bank Deposits  
State and Local Compliance

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings  
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings  
Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings  
Segregation of Duties

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0032 BLACKDUCK

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0036 KELLIHER

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties



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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0047 SAUK RAPIDS

Internal Control/Management Findings  
Segregation of Duties

ISD 0051 FOLEY

Internal Control/Management Findings  
Segregation of Duties

ISD 0091 BARNUM

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
Security for Bank Deposits

ISD 0093 CARLTON

Internal Control/Management Findings  
Fixed Assets

ISD 0094 CLOQUET

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits  
State and Local Compliance

ISD 0097 MOOSE LAKE

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 0100 WRENSHALL

Internal Control/Management Findings  
Fixed Assets

ISD 0110 WACONIA

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
Security for Bank Deposits  
State and Local Compliance

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**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0116 PILLAGER

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0118 REMER

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0162 BAGLEY

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0166 COOK COUNTY

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

ISD 0177 WINDOM

- Internal Control/Management Findings
  - Fixed Assets
  - Security for Bank Deposits

ISD 0182 CROSBY

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0192 FARMINGTON

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0197 WEST ST PAUL

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0213 OSAKIS

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0256 RED WING

- Internal Control/Management Findings
  - Cash Management/Revenues
  - Expenditures
  - Segregation of Duties
  - Security for Bank Deposits

ISD 0271 BLOOMINGTON

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0278 ORONO

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0282 ST ANTHONY-NEW BRIGHTON

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0300 LA CRESCENT

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0306 LAPORTE

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits

ISD 0309 PARK RAPIDS

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0317 DEER RIVER

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

ISD 0318 GRAND RAPIDS

- Internal Control/Management Findings
  - Expenditures
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

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**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0319 NASHWAUK-KEEWATIN

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0333 OGILVIE

Internal Control/Management Findings  
Fixed Assets

ISD 0347 WILLMAR

Internal Control/Management Findings  
Security for Bank Deposits  
State and Local Compliance

ISD 0362 LITTLEFORK-BIG FALLS

Internal Control/Management Findings  
Segregation of Duties

ISD 0378 DAWSON-BOYD

Internal Control/Management Findings  
Fixed Assets  
Security for Bank Deposits

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings  
Segregation of Duties

ISD 0391 CLEVELAND

Internal Control/Management Findings  
Segregation of Duties

ISD 0432 MAHNOMEN

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
Security for Bank Deposits

ISD 0435 WAUBUN

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

ISD 0463 EDEN VALLEY

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

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Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2003**

**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0473 ISLE

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0477 PRINCETON

- Internal Control/Management Findings
- Segregation of Duties
- State and Local Compliance

ISD 0480 ONAMIA

- Internal Control/Management Findings
- Segregation of Duties
- State and Local Compliance

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0484 PIERZ

- Internal Control/Management Findings
- Segregation of Duties

ISD 0485 ROYALTON

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0500 SOUTHLAND -- ADAMS

- Internal Control/Management Findings
- Expenditures
- Fixed Assets
- Segregation of Duties
- State and Local Compliance

ISD 0513 BREWSTER

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 0518 WORTHINGTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0542 BATTLE LAKE

- Internal Control/Management Findings
- Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings  
Segregation of Duties

ISD 0550 UNDERWOOD

Internal Control/Management Findings  
Segregation of Duties

ISD 0578 PINE CITY

Internal Control/Management Findings  
Segregation of Duties

ISD 0592 CLIMAX

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0599 FERTILE-BELTRAMI

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0601 FOSSTON

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0624 WHITE BEAR LAKE

Internal Control/Management Findings  
Segregation of Duties

ISD 0627 OKLEE

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0630 RED LAKE FALLS

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0695 CHISHOLM

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0696 ELY

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0698 FLOODWOOD

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

ISD 0700 HERMANTOWN

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0704 PROCTOR

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

ISD 0706 VIRGINIA

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0707 NETT LAKE

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0712 MOUNTAIN IRON-BUHL

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0717 JORDAN

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0726 BECKER

- Internal Control/Management Findings
  - Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0738 HOLDINGFORD

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - Security for Bank Deposits

ISD 0739 KIMBALL

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 0740 MELROSE

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

ISD 0741 PAYNESVILLE

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0743 SAUK CENTRE

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits
  - State and Local Compliance

ISD 0745 ALBANY

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0748 SARTELL

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0756 BLOOMING PRAIRIE

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0786 BERTHA-HEWITT

- Internal Control/Management Findings
  - Segregation of Duties



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**Exhibit 5  
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**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

**ISD 0787 BROWERVILLE**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**ISD 0813 LAKE CITY**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**ISD 0820 SEBEKA**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - State and Local Compliance

**ISD 0832 MAHTOMEDI**

- Internal Control/Management Findings
  - Segregation of Duties

**ISD 0836 BUTTERFIELD**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

**ISD 0837 MADELIA**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - Security for Bank Deposits

**ISD 0840 ST JAMES**

- Internal Control/Management Findings
  - Segregation of Duties

**ISD 0846 BRECKENRIDGE**

- Internal Control/Management Findings
  - Segregation of Duties
  - State and Local Compliance

**ISD 0857 LEWISTON**

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - Security for Bank Deposits

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**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0858 ST CHARLES

Internal Control/Management Findings  
Segregation of Duties

ISD 0882 MONTICELLO

Internal Control/Management Findings  
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE

Internal Control/Management Findings  
Segregation of Duties

ISD 0891 CANBY

Internal Control/Management Findings  
Fixed Assets

ISD 0912 MILACA

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits  
State and Local Compliance

ISD 2125 DODGE CENTER

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ISD 2135 MAPLE RIVER

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

ISD 2137 KINGSLAND

Internal Control/Management Findings  
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings  
Segregation of Duties

ISD 2144 CHISAGO LAKES

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings  
Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings  
Segregation of Duties

ISD 2165 HINCKLEY-FINLAYSON

Internal Control/Management Findings  
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

ISD 2310 SIBLEY EAST

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQUIST)

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties  
Security for Bank Deposits

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2365 GIBBON-FAIRFAX-WINTHROP

- Internal Control/Management Findings
- Fixed Assets

ISD 2396 A.C.G.C.

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties
- State and Local Compliance

ISD 2397 LESUEUR-HENDERSON

- Internal Control/Management Findings
- Cash Management/Revenues
- Fixed Assets

ISD 2448 MARTIN COUNTY WEST

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties
- Security for Bank Deposits

ISD 2580 ASKOV-SANDSTONE

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 2609 ERSKINE-MCINTOSH

- Internal Control/Management Findings
- Segregation of Duties

ISD 2689 PIPESTONE-JASPER

- Internal Control/Management Findings
- Fixed Assets
- Segregation of Duties

ISD 2711 MESABI EAST SCHOOLS

- Internal Control/Management Findings
- Segregation of Duties
- Security for Bank Deposits
- State and Local Compliance

ISD 2753 LONG PRAIRIE-GREY EAGLE

- Internal Control/Management Findings
- Segregation of Duties
- State and Local Compliance

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**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2759 EAGLE VALLEY

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

ISD 2835 JANESVILLE-WALDORF

- Internal Control/Management Findings
  - Segregation of Duties

ISD 2889 LAKE PARK-AUDUBON

- Internal Control/Management Findings
  - Segregation of Duties
  - Security for Bank Deposits

ISD 2890 RENVILLE COUNTY WEST

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties
  - Security for Bank Deposits

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
  - Segregation of Duties

ISD 2898 WESTBROOK-WALNUT GROVE

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

MID STATE EDUCATION DISTRICT

- Internal Control/Management Findings
  - Fixed Assets
  - General Administration - Adequacy/Propriety of Procedures
  - Segregation of Duties

MIDWEST SPECIAL ED COOP

- Internal Control/Management Findings
  - Segregation of Duties

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
  - Fixed Assets

MN RIVER VALLEY SPEC ED COOP

- Internal Control/Management Findings
  - Fixed Assets
  - Segregation of Duties

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

**MN VALLEY COOPERATIVE**

Internal Control/Management Findings  
Fixed Assets

**MN VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**NEW SPIRIT SCHOOLS CHARTER SCHOOL 4029**

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

**NORTH CENTRAL SERVICE COOP**

Internal Control/Management Findings  
Segregation of Duties

**NW SERVICE COOP**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**RIVER BEND EDUCATION DISTRICT**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ROOT RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

**SOUTHERN PLAINS ED COOP**

Internal Control/Management Findings  
Fixed Assets

**SSD 6 SOUTH ST PAUL**

Internal Control/Management Findings  
Segregation of Duties

**ST CROIX RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Expenditures  
Segregation of Duties

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**Exhibit 5  
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**SCHOOLS AND RELATED AGENCIES (continued)**

TIES ESV REGION VII

Internal Control/Management Findings  
Segregation of Duties

TWIN CITIES INTERNATIONAL ELEMENTARY CHARTER SCHOOL 4077

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties  
Security for Bank Deposits

WOODSON INST FOR STUDENT EXCELLENCE

Internal Control/Management Findings  
Segregation of Duties  
State and Local Compliance

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

**TRIBAL GOVERNMENTS**

FOND DU LAC RESERVATION

Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

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## **EXHIBIT 6**

### **FEDERAL CROSSCUTTING FINDINGS**

The following exhibit is a summary of federal crosscutting findings by subrecipient entity by type. A federal crosscutting finding is a non-monetary finding that is not specifically identified by CFDA number and may affect more than one federal program. The finding is reported in the independent auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133. This exhibit is a complement to Exhibit 4 as it categorizes the crosscutting findings. Findings are classified into one of the following categories:

- S Cash management/revenues (receivables, investments, etc.)
- S Expenditures (purchasing, payroll, indirect costs, etc.)
- S Fixed assets
- S General administration, adequacy/propriety of procedures
- S Segregation of duties

The resolution of crosscutting findings is the responsibility of the administering agency.

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**Exhibit 6**

**CITIES**

CITY OF ADA

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CITY OF BEJOU

Internal Control/Management Findings

Segregation of Duties

CITY OF CARLTON

Internal Control/Management Findings

Segregation of Duties

CITY OF ELY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

CITY OF GROVE CITY

Internal Control/Management Findings

Segregation of Duties

CITY OF HALSTAD

Internal Control/Management Findings

Segregation of Duties

CITY OF HASTINGS

Internal Control/Management Findings

Segregation of Duties

CITY OF KASSON

Internal Control/Management Findings

Segregation of Duties

CITY OF LAKE CITY

Internal Control/Management Findings

Segregation of Duties

CITY OF MOORHEAD

Internal Control/Management Findings

Segregation of Duties

CITY OF OSAKIS

Internal Control/Management Findings

Segregation of Duties

CITY OF OTTERTAIL

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

CITY OF SHAKOPEE

Internal Control/Management Findings

Segregation of Duties

CITY OF SPRING VALLEY

Internal Control/Management Findings

Segregation of Duties

CITY OF ST CLOUD

Internal Control/Management Findings

Segregation of Duties

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(Continued)**

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**CITIES (continued)**

CITY OF ST JOSEPH  
Internal Control/Management Findings  
Segregation of Duties  
CITY OF ST PAUL  
Internal Control/Management Findings  
Expenditures

**COUNTIES**

MARTIN COUNTY  
Internal Control/Management Findings  
Fixed Assets

**NONPROFIT AGENCIES**

AMHERST WILDER FOUNDATION  
Internal Control/Management Findings  
Fixed Assets  
CHILD CARE AND NUTRITION INC  
Internal Control/Management Findings  
Segregation of Duties  
CHILD CARE CHOICES INC  
Internal Control/Management Findings  
Segregation of Duties  
CLAY-WILKIN OPPORTUNITY COUNCIL  
Internal Control/Management Findings  
Segregation of Duties  
PERSPECTIVES INC  
Internal Control/Management Findings  
Segregation of Duties  
REACH-UP INCORPORATED  
Internal Control/Management Findings  
Segregation of Duties  
WORKFORCE DEVELOPMENT, INC.  
Internal Control/Management Findings  
Segregation of Duties

**OTHER GOVERNMENTAL AGENCIES**

SOUTHWEST METRO TRANSIT COMMISSION  
Internal Control/Management Findings  
Segregation of Duties

**REGIONAL DEVELOPMENT COMMISSIONS**

REGION 5 DEVELOP COMM  
Internal Control/Management Findings  
Segregation of Duties

**SCHOOLS AND RELATED AGENCIES**

BEMIDJI INTERDISTRICT COUNCIL  
Internal Control/Management Findings  
Segregation of Duties  
BENTON-STEARNES EDUCATION DISTRICT  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

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**SCHOOLS AND RELATED AGENCIES (continued)**

ECSU OF THE METRO TWIN CITIES AREA

Internal Control/Management Findings

Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ISD 0004 MCGREGOR

Internal Control/Management Findings

Segregation of Duties

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings

Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings

Segregation of Duties

ISD 0032 BLACKDUCK

Internal Control/Management Findings

Segregation of Duties

ISD 0047 SAUK RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0051 FOLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0091 BARNUM

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0097 MOOSE LAKE

Internal Control/Management Findings

Segregation of Duties

ISD 0110 WACONIA

Internal Control/Management Findings

Segregation of Duties

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0116 PILLAGER

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0118 REMER

Internal Control/Management Findings

Segregation of Duties

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**Exhibit 6  
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0162 BAGLEY

Internal Control/Management Findings  
Segregation of Duties

ISD 0166 COOK COUNTY

Internal Control/Management Findings  
Segregation of Duties

ISD 0182 CROSBY

Internal Control/Management Findings  
Segregation of Duties

ISD 0192 FARMINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0213 OSAKIS

Internal Control/Management Findings  
Segregation of Duties

ISD 0271 BLOOMINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0306 LAPORTE

Internal Control/Management Findings  
Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0319 NASHWAUK-KEEWATIN

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0362 LITTLEFORK-BIG FALLS

Internal Control/Management Findings  
Segregation of Duties

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings  
Segregation of Duties

ISD 0391 CLEVELAND

Internal Control/Management Findings  
Segregation of Duties

ISD 0432 MAHNOMEN

Internal Control/Management Findings  
Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 6  
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**Summary of Federal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0463 EDEN VALLEY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0473 ISLE

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0477 PRINCETON

Internal Control/Management Findings

Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings

Segregation of Duties

ISD 0484 PIERZ

Internal Control/Management Findings

Segregation of Duties

ISD 0485 ROYALTON

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0542 BATTLE LAKE

Internal Control/Management Findings

Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0550 UNDERWOOD

Internal Control/Management Findings

Segregation of Duties

ISD 0578 PINE CITY

Internal Control/Management Findings

Segregation of Duties

ISD 0695 CHISHOLM

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0696 ELY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

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**Exhibit 6  
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0707 NETT LAKE  
Internal Control/Management Findings  
Segregation of Duties

ISD 0712 MOUNTAIN IRON-BUHL  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0717 JORDAN  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0726 BECKER  
Internal Control/Management Findings  
Segregation of Duties

ISD 0738 HOLDINGFORD  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0739 KIMBALL  
Internal Control/Management Findings  
Segregation of Duties

ISD 0740 MELROSE  
Internal Control/Management Findings  
Segregation of Duties

ISD 0741 PAYNESVILLE  
Internal Control/Management Findings  
Segregation of Duties

ISD 0743 SAUK CENTRE  
Internal Control/Management Findings  
Segregation of Duties

ISD 0745 ALBANY  
Internal Control/Management Findings  
Segregation of Duties

ISD 0748 SARTELL  
Internal Control/Management Findings  
Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS  
Internal Control/Management Findings  
Segregation of Duties

ISD 0786 BERTHA-HEWITT  
Internal Control/Management Findings  
Segregation of Duties

ISD 0787 BROWERVILLE  
Internal Control/Management Findings  
Segregation of Duties

ISD 0820 SEBEKA  
Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 6  
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**Summary of Federal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0832 MAHTOMEDI  
Internal Control/Management Findings  
Segregation of Duties

ISD 0846 BRECKENRIDGE  
Internal Control/Management Findings  
Segregation of Duties

ISD 0882 MONTICELLO  
Internal Control/Management Findings  
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE  
Internal Control/Management Findings  
Segregation of Duties

ISD 0912 MILACA  
Internal Control/Management Findings  
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL  
Internal Control/Management Findings  
Segregation of Duties

ISD 2137 KINGSLAND  
Internal Control/Management Findings  
Segregation of Duties

ISD 2142 ST LOUIS COUNTY  
Internal Control/Management Findings  
Segregation of Duties

ISD 2144 CHISAGO LAKES  
Internal Control/Management Findings  
Segregation of Duties

ISD 2154 EVELETH-GILBERT  
Internal Control/Management Findings  
Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON  
Internal Control/Management Findings  
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS  
Internal Control/Management Findings  
Segregation of Duties

ISD 2198 FILLMORE CENTRAL  
Internal Control/Management Findings  
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA  
Internal Control/Management Findings  
Segregation of Duties

ISD 2396 A.C.G.C.  
Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties



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**Exhibit 6  
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**Summary of Federal Crosscutting Findings by Agency Type  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings

Segregation of Duties

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings

Segregation of Duties

ISD 2759 EAGLE VALLEY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2889 LAKE PARK-AUDUBON

Internal Control/Management Findings

Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings

Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

MID STATE EDUCATION DISTRICT

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Segregation of Duties

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings

Fixed Assets

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

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**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Expenditures

Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

WOODSON INST FOR STUDENT EXCELLENCE

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties