

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

**REPORT OF THE STATE AUDITOR
ON FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2007**

Description of the Office of the State Auditor

The mission of the State Auditor's Office is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2007**



**Audit Practice 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, 2007

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

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State Auditor

Department of Finance

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Office of the Legislative Auditor

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Edward Krivus
Regional Inspector General for Audit

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February 15, 2008

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The Office of the State Auditor has completed its report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2007.

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, 2007, is prepared to demonstrate the State of Minnesota’s compliance with the requirement for audit of federal funds granted to its subrecipients.

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, 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:

- The Minnesota Department of Finance serves as the lead state agency, representing all Minnesota state agencies receiving federal funds, and coordinates single audit requirements.
- The Minnesota Office of the Legislative Auditor performs the statewide single audit and prepares the audit report at the state level.
- 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.
- 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, 2007, 437 entities were determined to have received sufficient federal funds from the State of Minnesota to require them to submit audited financial statements. Not all subrecipients submitted audited financial statements in time to be included in this report.

Audits expected and audits received, by type, are:

	Total	Received	Failed to Report	Not Received in Time for Publication
Cities	61	61	-	-
Counties	78	78	-	-
Nonprofit Agencies	77	60	7	10
Other Governmental Agencies	20	15	2	3
Regional Development Commissions	6	5	-	1
Schools and Related Agencies	187	183	4	-
Tribal Governments	8	5	3	-
Totals	437	407	16	14
Percent	100%	93%	4%	3%

Significant Items

To be included in this report, financial statements must have been received by February 12, 2008. 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 12, 2007, 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. Sixteen entities failed to report in compliance with these requirements. An additional fourteen reports were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between May 13 and July 1, 2006, 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, 2006, and June 30, 2007. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency. The exhibits are:

Exhibit 1 Questioned Costs

Exhibit 1 is a summary of questioned costs by administrative agency. For each questioned cost the exhibit lists the subrecipient entity, the Catalog of Federal Domestic Assistance (CFDA) number, and the reason for and the amount of the questioned costs.

Exhibit 2 Expenditures of Federal Awards by CFDA Number

Exhibit 2 is a summary of expenditures of federal awards by CFDA number and by the administering agency type--direct federal or passed through the state or other agency.

Exhibit 3 Expenditures of Federal Awards by Entity

Exhibit 3 is a summary of expenditures of federal awards by subrecipient entity and the administrative agency type--direct federal or passed through the state or other agency. Also shown are those entities that were to file a single audit report and did not. The exhibit identifies whether 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

Exhibit 4 is 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

Exhibit 5 is a summary of nonfederal crosscutting findings by entity. A nonfederal crosscutting finding is non-monetary and does not pertain to federal programs.

Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type

Exhibit 6 is 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 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:

- U.S. Department of Agriculture, the cognizant agency for the State of Minnesota;
- Grantor agencies of the federal government;
- State of Minnesota agencies that subgranted federal funds on a pass-through basis;
- Selected local agencies that 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, 2007:

Year	Cities	Counties	Nonprofit Agencies	Other Governments	Regional Development Commissions	Schools and Related Agencies	Tribal Governments	Total
2007	61	78	60	15	5	183	5	407
2006	66	71	54	17	3	188	4	403
2005	88	74	49	19	6	183	5	424
2004	102	76	57	22	5	179	4	445
2003	67	85	46	18	9	259	4	488
2002	62	83	47	19	9	227	4	451
2001	71	79	48	27	7	209	5	446
2000	39	74	49	25	8	200	5	400
1999	61	79	46	21	6	186	4	403
1998	36	87	45	15	6	183	4	376

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

Year	Administering Agency			Total
	Federal	State	Other	
2007	\$ 764	\$ 1,226	\$ 99	\$ 2,089
2006	531	1,147	86	1,764
2005	620	1,166	73	1,859
2004	528	1,156	75	1,759
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

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

June 30	Amount
2007	\$ 550,025
2006	595,758
2005	538,301
2004	613,906
2003	358,423
2002	809,429
2001	364,580
2000	802,586
1999	644,500
1998	979,716

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2007, 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,

Rebecca Otto
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, 2007**

Exhibit 1

Administering Agency			
Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF EDUCATION			
ISD 0282 ST ANTHONY-NEW BRIGHTO	84.027	Grant Compliance	1,800
ISD 2142 ST LOUIS COUNTY	84.010	Grant Compliance	32,114
ISD 2534 BIRD ISLAND	10.555	Grant Reporting	209
			<u>34,123</u>
MN - DEPARTMENT OF HUMAN SERVICES			
HOUSTON COUNTY	93.575	Grant Compliance	173,880
AFRICAN COMMUNITY SERVICES	93.566	Expenditures	3,507
MN ADOPTION RESOURCE NETWORK	93.652	Expenditures	6,673
			<u>184,060</u>
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES			
MAYO CLINIC	93.399	Expenditures	22,000
MAYO CLINIC	93.000	Expenditures	305,000
			<u>327,000</u>
UNIVERSITY OF MINNESOTA			
ALLINA HEALTH SYSTEM	93.395	Expenditures	4,842
			<u>4,842</u>
Total Questioned Costs			<u><u>550,025</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 or passed through the state or another 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, 2007

Exhibit 2

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.000	50,000	---	---	50,000
10.025	32,499	---	---	32,499
10.055	736	---	---	736
10.069	2,862	---	---	2,862
10.221	67,636	---	---	67,636
10.222	11,580	---	---	11,580
10.227	142,373	---	---	142,373
10.433	58,225	---	---	58,225
10.446	---	---	12,712	12,712
10.500	56,767	---	---	56,767
10.550	223,910	13,683,727	194,352	14,101,989
10.551	---	---	44,992	44,992
10.553	---	12,233,356	---	12,233,356
10.555	---	60,406,593	---	60,406,593
10.556	---	138,450	---	138,450
10.557	---	17,236,698	1,288,053	18,524,751
10.558	---	46,678,421	---	46,678,421
10.559	---	701,941	---	701,941
10.561	80,435	10,745,367	253,581	11,079,383
10.565	58,724	2,916,838	---	2,975,562
10.567	580,360	---	---	580,360
10.568	---	826,780	---	826,780
10.569	---	2,037,641	---	2,037,641
10.570	28,043	20,102	39,790	87,935
10.572	---	3,161	---	3,161
10.580	---	40,296	---	40,296
10.664	2,311	97,320	---	99,631
10.665	81,082	1,100,325	391,563	1,572,970
10.668	---	2,101,500	---	2,101,500
10.760	6,877,811	1,572,792	---	8,450,603
10.766	390,578	---	---	390,578
10.767	254,162	---	---	254,162
10.769	8,068	---	---	8,068
10.773	103,132	---	---	103,132
10.855	210,688	---	---	210,688
10.902	11,500	---	8,885	20,385
10.903	46,584	---	---	46,584
10.912	225	---	---	225
11.300	1,501,966	---	---	1,501,966
11.302	250,445	---	14,687	265,132

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
11.303	---	---	18,415	18,415
11.307	7,773,372	---	---	7,773,372
11.419	---	391,913	---	391,913
11.550	1,650	---	---	1,650
11.552	---	---	14,000	14,000
12.000	14,992,380	---	---	14,992,380
12.104	---	365	---	365
12.106	137,572	---	---	137,572
12.113	585,977	---	---	585,977
12.401	3,514,397	260,000	---	3,774,397
12.420	2,996,394	---	73,556	3,069,950
12.431	155,334	---	---	155,334
12.630	52,977	---	---	52,977
14.103	137,789	---	---	137,789
14.157	13,750	---	---	13,750
14.169	294,108	---	5,022	299,130
14.181	---	---	13,222	13,222
14.182	1,022,369	---	---	1,022,369
14.191	76,205	---	---	76,205
14.195	903,636	---	---	903,636
14.218	43,856,593	---	5,406,723	49,263,316
14.219	575,868	319,489	543,024	1,438,381
14.228	---	11,515,692	1,428,357	12,944,049
14.231	1,449,497	489,781	260,379	2,199,657
14.235	5,490,723	118,872	659,821	6,269,416
14.236	---	105,253	---	105,253
14.238	1,671,453	109,054	151,685	1,932,192
14.239	14,511,811	1,480,447	3,274,285	19,266,543
14.241	970,532	---	---	970,532
14.243	---	58,705	---	58,705
14.244	3,375,153	---	---	3,375,153
14.246	968,545	---	---	968,545
14.250	---	19,405	---	19,405
14.251	---	---	72,168	72,168
14.850	19,859,016	---	---	19,859,016
14.856	620,477	---	---	620,477
14.862	569,345	---	---	569,345
14.866	3,841,711	---	---	3,841,711
14.867	5,569,362	---	---	5,569,362
14.871	114,474,929	---	767,962	115,242,891

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
14.872	14,618,575	---	---	14,618,575
14.900	2,520,502	121,541	346,218	2,988,261
14.901	350,145	---	6,721	356,866
14.904	276,297	---	---	276,297
14.905	1,267,771	397,808	---	1,665,579
15.021	2,991,242	---	---	2,991,242
15.022	13,123,314	---	---	13,123,314
15.030	230,941	---	---	230,941
15.033	649,266	---	---	649,266
15.035	149,921	---	---	149,921
15.039	---	---	135,978	135,978
15.040	606,909	---	---	606,909
15.042	11,646,310	---	---	11,646,310
15.062	324,697	---	---	324,697
15.108	416,386	---	---	416,386
15.130	170,141	---	16,100	186,241
15.141	46,516	---	---	46,516
15.224	4,143	---	---	4,143
15.226	1,351,543	---	---	1,351,543
15.228	42,291	---	---	42,291
15.608	15,000	---	---	15,000
15.634	1,395	18,232	---	19,627
15.638	116,163	---	---	116,163
15.639	123,359	---	---	123,359
15.900	343,731	---	---	343,731
15.904	124,888	20,250	---	145,138
15.916	1,770,433	490,481	---	2,260,914
15.921	45,472	---	---	45,472
15.922	9,714	---	---	9,714
15.929	50,279	---	---	50,279
16.004	---	5,452	---	5,452
16.007	21,363	14,792	---	36,155
16.202	---	160,756	---	160,756
16.320	122,699	---	---	122,699
16.321	48,487	---	---	48,487
16.523	---	930,743	36,150	966,893
16.524	---	---	37,176	37,176
16.527	255,783	---	---	255,783
16.540	48,514	128,542	---	177,056
16.543	277,627	---	---	277,627

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
16.548	18,455	125,512	46,251	190,218
16.549	92,522	---	---	92,522
16.560	288,749	10,482	---	299,231
16.575	---	1,229,779	---	1,229,779
16.579	38,448	1,535,686	139,605	1,713,739
16.580	1,075,319	---	---	1,075,319
16.582	408,198	---	3,000	411,198
16.585	61,301	39,512	---	100,813
16.587	25,847	---	---	25,847
16.588	539	68,366	73,070	141,975
16.590	762,088	---	57,608	819,696
16.592	87,901	20,971	4,491	113,363
16.593	---	41,386	---	41,386
16.595	10,634	234,334	232,720	477,688
16.606	9,671	---	---	9,671
16.607	71,175	10,608	---	81,783
16.608	35,788	---	---	35,788
16.609	64,120	136,000	---	200,120
16.710	6,561,437	1,956	---	6,563,393
16.727	886	150,902	---	151,788
16.729	1,650	---	36,813	38,463
16.731	155,152	---	---	155,152
16.736	72,479	---	---	72,479
16.737	---	2,448	---	2,448
16.738	528,837	486,370	450,664	1,465,871
17.207	---	28,263	---	28,263
17.235	---	1,404,351	628,433	2,032,784
17.258	---	5,807,308	522,808	6,330,116
17.259	306,493	5,634,146	702,027	6,642,666
17.260	---	7,582,089	522,071	8,104,160
17.261	345,184	1,884	2,711	349,779
17.265	457,111	---	---	457,111
17.267	53,774	100,641	---	154,415
17.503	---	5,000	---	5,000
17.720	270,471	67,980	---	338,451
17.802	189,508	---	15,000	204,508
19.510	1,051,824	---	1,038,807	2,090,631
20.005	---	221,574	---	221,574
20.106	---	73,061,573	---	73,061,573
20.205	16,394,040	98,298,801	552,993	115,245,834

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
20.219	241,000	655,598	---	896,598
20.303	---	259,557	---	259,557
20.500	19,196,095	4,655,845	---	23,851,940
20.505	379,155	2,178,510	35,066	2,592,731
20.507	41,113,226	1,516,319	414,196	43,043,741
20.509	---	4,021,909	---	4,021,909
20.514	812,895	---	---	812,895
20.516	1,300,021	---	221,322	1,521,343
20.600	8,500	1,689,959	3,000	1,701,459
20.601	---	309,442	---	309,442
20.604	---	91,043	---	91,043
20.608	---	15,697	---	15,697
20.703	---	62,690	---	62,690
20.930	724,800	---	---	724,800
30.002	56,400	---	---	56,400
30.009	78,000	---	---	78,000
45.025	4,530	---	---	4,530
45.310	---	118,133	---	118,133
45.311	19,210	---	---	19,210
45.313	---	---	57,653	57,653
47.050	---	---	65,217	65,217
47.070	7,583	---	58,932	66,515
47.076	449,522	---	5,732	455,254
59.000	989,477	---	---	989,477
64.000	71,126	---	---	71,126
66.001	93,269	---	---	93,269
66.032	41,066	255,594	6,799	303,459
66.034	281,037	---	---	281,037
66.202	543,369	---	---	543,369
66.458	---	67,235,198	---	67,235,198
66.460	---	584,534	11,542	596,076
66.461	133,617	---	---	133,617
66.463	5,173	---	---	5,173
66.468	---	44,636,077	---	44,636,077
66.469	168,611	40,479	---	209,090
66.472	5,000	3,000	---	8,000
66.473	25,240	---	---	25,240
66.605	1,730,523	---	---	1,730,523
66.606	631,588	2,000	---	633,588
66.717	14,300	5,110	---	19,410

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
66.808	34,149	---	---	34,149
66.811	40,000	---	---	40,000
66.817	96,793	---	---	96,793
66.818	569,448	---	---	569,448
66.926	---	---	18,333	18,333
66.951	---	---	133,292	133,292
81.000	---	---	30,000	30,000
81.041	50,937	---	---	50,937
81.042	---	7,253,770	---	7,253,770
81.079	---	---	81,069	81,069
81.087	35,938	---	---	35,938
81.117	22,849	---	---	22,849
84.002	---	2,542,238	44,604	2,586,842
84.010	290,323	48,533,453	---	48,823,776
84.011	---	2,279,320	72,206	2,351,526
84.013	---	1,319,035	---	1,319,035
84.027	126,219	139,216,098	6,307,514	145,649,831
84.031	280,921	---	---	280,921
84.032	4,988,935	---	---	4,988,935
84.033	---	---	1,656	1,656
84.038	---	---	85,986	85,986
84.040	107,088	---	---	107,088
84.041	14,013,482	---	---	14,013,482
84.048	---	3,772,432	901,746	4,674,178
84.060	2,622,393	---	---	2,622,393
84.063	45,430	---	---	45,430
84.101	278,348	---	---	278,348
84.120	13,150	---	---	13,150
84.126	---	12,277	---	12,277
84.133	329,799	---	---	329,799
84.165	---	---	1,877,002	1,877,002
84.173	196,057	6,906,278	132,775	7,235,110
84.181	104,063	5,257,715	252,831	5,614,609
84.184	2,526,220	408,658	---	2,934,878
84.186	119,124	2,620,643	13,033	2,752,800
84.196	---	315,741	---	315,741
84.213	135,319	430,124	---	565,443
84.215	2,184,697	307,440	---	2,492,137
84.218	---	62,947	---	62,947
84.237	340,239	---	---	340,239

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
84.243	300,966	481,608	24,819	807,393
84.250	367,981	---	---	367,981
84.258	243,652	---	---	243,652
84.276	---	61,709	---	61,709
84.278	---	4,603	5,650	10,253
84.281	---	792,870	---	792,870
84.282	19,591	314,277	---	333,868
84.287	89,249	4,293,348	---	4,382,597
84.293	50,613	256,035	---	306,648
84.298	---	1,720,211	---	1,720,211
84.299	246,840	---	---	246,840
84.318	---	2,533,874	---	2,533,874
84.323	---	220,548	---	220,548
84.326	---	183,192	---	183,192
84.332	---	470,469	---	470,469
84.336	1,097	729,406	---	730,503
84.338	---	289,595	---	289,595
84.349	---	---	1,516	1,516
84.351	91,165	216,548	---	307,713
84.357	---	3,277,543	1,481	3,279,024
84.358	104,124	67,764	---	171,888
84.359	1,265,508	1,078,657	---	2,344,165
84.360	---	254,411	---	254,411
84.361	---	830,206	---	830,206
84.364	5,639	33,445	---	39,084
84.365	---	3,187,244	15,680	3,202,924
84.366	---	326,397	---	326,397
84.367	---	19,630,010	21,407	19,651,417
84.938	---	24,720	---	24,720
89.003	4,500	---	---	4,500
90.401	---	28,033,649	---	28,033,649
93.000	7,020,580	---	2,286,435	9,307,015
93.003	---	528,085	140,543	668,628
93.004	39,048	---	---	39,048
93.008	24,273	---	---	24,273
93.013	14,145	---	---	14,145
93.029	---	28,333	---	28,333
93.043	4,200	277,969	15,799	297,968
93.044	---	5,797,902	367,023	6,164,925
93.045	7,667	5,468,216	3,988,301	9,464,184

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.047	285,213	---	75,810	361,023
93.048	305,036	53,064	4,253	362,353
93.051	17,034	204,369	---	221,403
93.052	86,365	1,748,022	206,548	2,040,935
93.053	10,084	1,851,944	671,346	2,533,374
93.061	284,272	---	---	284,272
93.069	---	8,661	---	8,661
93.086	22,554	---	---	22,554
93.103	60,780	---	111,893	172,673
93.104	297,101	---	---	297,101
93.110	---	---	60,828	60,828
93.113	1,079,864	---	---	1,079,864
93.115	335,258	---	---	335,258
93.116	---	50,000	---	50,000
93.121	734,263	---	382,329	1,116,592
93.135	756,096	---	62,235	818,331
93.136	---	9,628	---	9,628
93.150	---	680,000	---	680,000
93.156	---	---	2,644	2,644
93.172	---	---	390,309	390,309
93.173	---	---	94,621	94,621
93.185	---	101,732	---	101,732
93.197	---	105,869	---	105,869
93.210	14,525,111	---	---	14,525,111
93.212	---	---	58,140	58,140
93.213	968,703	---	52,175	1,020,878
93.217	3,172,407	18,885	150,803	3,342,095
93.224	2,637,972	---	---	2,637,972
93.226	59,450	---	9,000	68,450
93.228	780,949	---	---	780,949
93.230	1,049,114	51,129	---	1,100,243
93.233	1,286,365	---	23,485	1,309,850
93.235	---	59,089	---	59,089
93.237	2,050,347	---	---	2,050,347
93.241	---	---	51,097	51,097
93.242	803,781	---	264,533	1,068,314
93.243	126,814	---	---	126,814
93.251	---	15,620	---	15,620
93.253	559,751	---	---	559,751
93.254	---	57,010	---	57,010

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.260	---	120,577	10,000	130,577
93.262	1,225	---	5,440	6,665
93.268	---	534,424	4,917	539,341
93.273	338,484	---	11,757	350,241
93.276	296,727	---	---	296,727
93.279	1,487,993	---	776,856	2,264,849
93.281	138,110	---	---	138,110
93.282	---	811,493	---	811,493
93.283	161,595	9,642,301	1,659,495	11,463,391
93.284	72,564	---	---	72,564
93.286	4,108,072	---	65,031	4,173,103
93.290	150,000	---	---	150,000
93.301	---	43,345	36,685	80,030
93.361	---	---	3,396	3,396
93.389	4,991,729	---	87,955	5,079,684
93.393	7,407,028	---	963,552	8,370,580
93.394	2,357,587	---	1,169,629	3,527,216
93.395	18,132,767	---	1,464,872	19,597,639
93.396	8,880,634	---	81,342	8,961,976
93.397	9,726,336	---	1,870,914	11,597,250
93.398	4,965,113	---	48,822	5,013,935
93.399	5,039,342	---	569,226	5,608,568
93.441	4,611,420	---	---	4,611,420
93.442	287,315	---	---	287,315
93.550	180,982	358,052	---	539,034
93.556	37,938	3,796,785	268,000	4,102,723
93.557	87,483	---	---	87,483
93.558	75,839	67,037,135	17,045,915	84,158,889
93.563	49,578	19,359,792	---	19,409,370
93.564	---	29,816	---	29,816
93.566	---	1,985,978	243,362	2,229,340
93.567	---	---	258,664	258,664
93.568	---	57,525,739	---	57,525,739
93.569	15,960	4,676,764	9,297	4,702,021
93.570	112,938	---	---	112,938
93.571	5,000	---	---	5,000
93.575	530,839	62,422,274	10,456,912	73,410,025
93.576	802,166	1,002,372	76,054	1,880,592
93.577	---	---	89,432	89,432
93.581	36,798	---	---	36,798

**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, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.584	---	159,717	---	159,717
93.587	62,704	2,429	---	65,133
93.590	---	823,006	---	823,006
93.596	91,519	28,354,817	8,031,456	36,477,792
93.597	---	27,165	25,711	52,876
93.599	---	149,354	---	149,354
93.600	82,680,344	---	23,847	82,704,191
93.602	242,710	---	40,124	282,834
93.603	---	665	---	665
93.612	257,693	---	---	257,693
93.623	190,841	---	---	190,841
93.633	---	---	125,030	125,030
93.645	42,010	935,592	---	977,602
93.647	185,000	20,752	---	205,752
93.652	---	393,477	---	393,477
93.655	33,470	---	---	33,470
93.658	159,767	24,136,384	67,089	24,363,240
93.661	---	---	106,874	106,874
93.667	151,311	31,810,368	---	31,961,679
93.670	---	194,081	---	194,081
93.671	121,882	---	---	121,882
93.674	---	1,521,329	12,663	1,533,992
93.767	---	15,203	---	15,203
93.776	---	396,283	---	396,283
93.778	55,328	22,866,166	112,489	23,033,983
93.779	70,324	641,665	22,447	734,436
93.786	---	132,531	---	132,531
93.822	---	---	18,703	18,703
93.837	20,063,163	---	1,262,409	21,325,572
93.838	3,198,879	---	199,753	3,398,632
93.839	1,344,921	---	598,192	1,943,113
93.846	6,517,770	---	429,722	6,947,492
93.847	7,204,134	---	138,711	7,342,845
93.848	12,461,115	---	235,064	12,696,179
93.849	5,766,126	---	405,469	6,171,595
93.853	15,050,410	---	2,083,720	17,134,130
93.855	5,105,703	---	611,565	5,717,268
93.856	1,250,267	---	145,459	1,395,726
93.859	8,602,849	---	411,474	9,014,323
93.865	3,377,155	---	42,073	3,419,228

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Office of the State Auditor
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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2007**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.866	12,927,538	---	2,781,053	15,708,591
93.867	2,169,333	---	348,087	2,517,420
93.879	190,068	---	31,118	221,186
93.884	138,692	---	---	138,692
93.889	---	647,829	23,947	671,776
93.912	168,970	---	---	168,970
93.914	3,881,491	322,417	---	4,203,908
93.917	---	996,217	56,749	1,052,966
93.918	626,679	---	---	626,679
93.919	---	27,131	3,500	30,631
93.924	---	---	24,322	24,322
93.926	894,572	---	183,542	1,078,114
93.933	75,082	---	---	75,082
93.938	---	1,500	---	1,500
93.939	169,084	---	---	169,084
93.940	---	344,038	---	344,038
93.943	---	---	192,594	192,594
93.945	---	31,863	---	31,863
93.946	---	---	36,531	36,531
93.958	612,379	3,441,982	---	4,054,361
93.959	6,588	4,570,769	59,124	4,636,481
93.969	8,403	---	12,651	21,054
93.974	276,799	---	115,946	392,745
93.977	---	294,963	---	294,963
93.988	29,850	104,411	---	134,261
93.989	70,099	---	---	70,099
93.990	---	4,187	---	4,187
93.991	---	4,800	130	4,930
93.994	---	5,025,323	548,543	5,573,866
93.995	---	---	36,116	36,116
94.002	508,377	65,635	---	574,012
94.004	11,973	76,491	---	88,464
94.006	13,840	10,480	829,462	853,782
94.011	1,237,756	---	---	1,237,756
94.013	197,208	16,096	---	213,304
94.016	621,758	---	---	621,758
97.004	43,523	10,592,529	356,824	10,992,876
97.005	---	---	33,727	33,727
97.006	7,787	---	---	7,787
97.007	---	189,587	---	189,587

**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, 2007**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
97.008	175	10,261,045	---	10,261,220
97.012	---	665,383	---	665,383
97.017	---	713,044	---	713,044
97.024	272,792	30,673	174,063	477,528
97.036	207,656	8,813,158	---	9,020,814
97.039	---	1,979,162	---	1,979,162
97.042	---	1,189,632	59,968	1,249,600
97.044	1,599,113	40,127	---	1,639,240
97.045	237,407	62,896	---	300,303
97.049	---	172,850	---	172,850
97.055	711,235	---	---	711,235
97.056	18,832	---	---	18,832
97.060	45,096	---	---	45,096
97.067	---	10,628,549	50,370	10,678,919
97.071	304,023	---	25,100	329,123
97.074	47,191	12,260	---	59,451
97.075	---	346,285	---	346,285
97.078	---	384,832	---	384,832
97.083	108,000	---	---	108,000
97.096	18,000	---	---	18,000
	<u>763,903,147</u>	<u>1,226,005,507</u>	<u>99,327,894</u>	<u>2,089,236,548</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, 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 or passed through the state or another agency. The exhibit defines 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, 2007

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ALBANY	4,750	2,875,942	---	2,880,692	Yes
	CITY OF AUSTIN	44,342	3,079,912	---	3,124,254	Yes
	CITY OF BAXTER	---	523,943	---	523,943	Yes
	CITY OF BEMIDJI	122,394	5,367,626	---	5,490,020	Yes
	CITY OF BENSON	---	540,098	---	540,098	Yes
	CITY OF BIG LAKE	---	1,483,487	---	1,483,487	Yes
	CITY OF BIRD ISLAND	---	7,339,305	---	7,339,305	Yes
	CITY OF BRAINERD	---	4,350,454	---	4,350,454	Yes
	CITY OF BROOKLYN PARK	56,152	21,439	1,331,905	1,409,496	Yes
	CITY OF CALLAWAY	---	699,807	---	699,807	Yes
	CITY OF CAMBRIDGE	475,239	506,886	---	982,125	Yes
	CITY OF DULUTH	4,661,977	4,257,618	507,419	9,427,014	Yes
	CITY OF EAST GRAND FORKS	1,566,155	80,866	---	1,647,021	Yes
	CITY OF ELBOW LAKE	131,050	1,341,702	---	1,472,752	Yes
	CITY OF ELK RIVER	1,821,806	418,435	---	2,240,241	Yes
	CITY OF ELY	294,600	1,177,491	---	1,472,091	Yes
	CITY OF EMILY	4,112,379	316,987	---	4,429,366	Yes
	CITY OF FAIRMONT	---	1,084,530	---	1,084,530	Yes
	CITY OF FARIBAULT	220,394	512,118	10,200	742,712	Yes
	CITY OF FREEPORT	---	500,000	---	500,000	Yes
	CITY OF GARY	---	1,428,528	---	1,428,528	Yes
	CITY OF GRANITE FALLS	---	1,316,636	---	1,316,636	Yes
	CITY OF HARRIS	---	925,527	---	925,527	Yes
	CITY OF HERMANTOWN	---	762,171	40,000	802,171	Yes
	CITY OF HUTCHINSON	264,958	12,300,230	---	12,565,188	Yes
	CITY OF INTERNATIONAL FALLS	---	2,934,337	---	2,934,337	Yes
	CITY OF LAKEFIELD	254,162	2,628,962	---	2,883,124	Yes
	CITY OF LE CENTER	---	1,389,391	---	1,389,391	Yes
	CITY OF LITTLE FALLS	---	794,852	---	794,852	Yes
	CITY OF LONG PRAIRIE	---	880,982	---	880,982	Yes
	CITY OF MANKATO	2,472,943	11,381,916	---	13,854,859	Yes
	CITY OF MARSHALL	157,459	3,566,497	---	3,723,956	Yes
	CITY OF MILACA	---	1,879,295	---	1,879,295	Yes
	CITY OF MINNEAPOLIS	31,455,977	16,131,227	2,464,482	50,051,686	Yes
	CITY OF MOORHEAD	3,116,558	4,428,541	---	7,545,099	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, 2007**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF NEW ULM	555,376	412,504	---	967,880	Yes
	CITY OF NEW YORK MILLS	---	1,603,704	---	1,603,704	Yes
	CITY OF NEWPORT	---	1,107,345	---	1,107,345	Yes
	CITY OF OWATONNA	502,029	400,385	---	902,414	Yes
	CITY OF PLAINVIEW	---	661,232	---	661,232	Yes
	CITY OF RAMSEY	---	547,815	---	547,815	Yes
	CITY OF RED WING	---	716,741	---	716,741	Yes
	CITY OF RICHFIELD	1,508,970	213,489	158,083	1,880,542	Yes
	CITY OF ROCHESTER	1,805,438	3,726,380	---	5,531,818	Yes
	CITY OF ROSEAU	4,769,751	4,181,342	---	8,951,093	Yes
	CITY OF SAUK CENTRE	719	569,988	---	570,707	Yes
	CITY OF SAUK RAPIDS	---	3,934,447	---	3,934,447	Yes
	CITY OF SAVAGE	---	623,389	---	623,389	Yes
	CITY OF SOUTH ST PAUL	758	1,365,743	72,168	1,438,669	Yes
	CITY OF ST CLOUD	1,462,210	245,449	438,213	2,145,872	Yes
	CITY OF ST PAUL	9,141,885	5,935,805	131,700	15,209,390	Yes
	CITY OF ST PETER	---	1,714,495	---	1,714,495	Yes
	CITY OF STEWART	---	719,342	---	719,342	Yes
	CITY OF TWIN VALLEY	843,379	2,000	---	845,379	Yes
	CITY OF TWO HARBORS	265,949	309,411	---	575,360	Yes
	CITY OF ULEN	1,899,295	35,925	---	1,935,220	Yes
	CITY OF VIKING	---	606,325	---	606,325	Yes
	CITY OF WILLMAR	23,395	1,873,364	---	1,896,759	Yes
	CITY OF WINONA	62,829	1,808,737	22,288	1,893,854	Yes
	CITY OF WINSTED	---	1,110,779	---	1,110,779	Yes
	CITY OF WORTHINGTON	100,000	2,160,788	---	2,260,788	Yes
	TOTAL	74,175,278	135,814,662	5,176,458	215,166,398	
COUNTIES						
	AITKIN COUNTY	---	1,787,777	16,408	1,804,185	Yes
	ANOKA COUNTY	3,274,746	20,284,752	226,452	23,785,950	Yes
	BECKER COUNTY	---	3,718,728	---	3,718,728	Yes
	BELTRAMI COUNTY	---	2,665,022	---	2,665,022	Yes
	BENTON COUNTY	---	1,862,031	---	1,862,031	Yes
	BLUE EARTH COUNTY	54,218	3,757,091	---	3,811,309	Yes
	BROWN COUNTY	23,835	2,812,782	---	2,836,617	Yes
	CARLTON COUNTY	---	1,595,471	181,122	1,776,593	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, 2007**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	CARVER COUNTY	2,431	1,937,227	56,617	1,996,275	Yes
	CASS COUNTY	344,985	3,053,781	---	3,398,766	Yes
	CHIPPEWA COUNTY	---	871,692	1,703	873,395	Yes
	CHISAGO COUNTY	2,239	4,514,954	---	4,517,193	Yes
	CLAY COUNTY	31,602	4,635,019	74,266	4,740,887	Yes
	CLEARWATER COUNTY	8,440	756,075	54,000	818,515	Yes
	COOK COUNTY	149,490	1,562,268	54,069	1,765,827	Yes
	COTTONWOOD COUNTY	---	591,357	---	591,357	Yes
	CROW WING COUNTY	61,269	3,966,256	---	4,027,525	Yes
	DAKOTA COUNTY	4,330,796	25,984,438	---	30,315,234	Yes
	DODGE COUNTY	---	811,336	4,348	815,684	Yes
	DOUGLAS COUNTY	---	1,738,641	26,700	1,765,341	Yes
	FILLMORE COUNTY	4,771	1,123,628	---	1,128,399	Yes
	FREEBORN COUNTY	---	2,804,733	---	2,804,733	Yes
	GOODHUE COUNTY	2,577	2,956,990	11,487	2,971,054	Yes
	HENNEPIN COUNTY	23,959,613	157,375,717	183,542	181,518,872	Yes
	HOUSTON COUNTY	5,611	1,308,265	---	1,313,876	Yes
	HUBBARD COUNTY	---	2,046,681	---	2,046,681	Yes
	ISANTI COUNTY	---	3,340,081	---	3,340,081	Yes
	ITASCA COUNTY	677,879	4,126,899	263,623	5,068,401	Yes
	JACKSON COUNTY	---	1,436,326	---	1,436,326	Yes
	KANABEC COUNTY	---	1,812,199	141,296	1,953,495	Yes
	KANDIYOHI COUNTY	48,221	4,947,999	---	4,996,220	Yes
	KITTSOON COUNTY	---	1,442,235	3,415	1,445,650	Yes
	KOOCHICHING COUNTY	297,366	2,725,072	---	3,022,438	Yes
	LAC QUI PARLE COUNTY	---	802,846	2,931	805,777	Yes
	LAKE COUNTY	174,181	2,429,743	52,546	2,656,470	Yes
	LAKE OF THE WOODS COUNTY	---	1,312,914	---	1,312,914	Yes
	LE SUEUR COUNTY	---	1,324,191	---	1,324,191	Yes
	LYON COUNTY	---	750,812	---	750,812	Yes
	MAHNOMEN COUNTY	---	1,176,838	---	1,176,838	Yes
	MARSHALL COUNTY	---	1,882,270	---	1,882,270	Yes
	MC LEOD COUNTY	---	2,046,789	304,224	2,351,013	Yes
	MEEKER COUNTY	---	957,013	---	957,013	Yes
	MILLE LACS COUNTY	---	1,763,925	---	1,763,925	Yes
	MORRISON COUNTY	---	3,378,710	109,914	3,488,624	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, 2007**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	MOWER COUNTY	736	2,091,761	---	2,092,497	Yes
	NICOLLET COUNTY	---	1,529,254	---	1,529,254	Yes
	NOBLES COUNTY	---	915,308	---	915,308	Yes
	NORMAN COUNTY	---	2,004,871	---	2,004,871	Yes
	OLMSTED COUNTY	22,758	12,458,878	30,000	12,511,636	Yes
	OTTER TAIL COUNTY	---	3,407,924	64,598	3,472,522	Yes
	PENNINGTON COUNTY	---	2,952,084	8,019	2,960,103	Yes
	PINE COUNTY	2,979	1,375,842	73,877	1,452,698	Yes
	POLK COUNTY	114,197	5,740,802	---	5,854,999	Yes
	POPE COUNTY	388	1,249,445	39,040	1,288,873	Yes
	RAMSEY COUNTY	4,345,138	63,296,826	839,827	68,481,791	Yes
	RED LAKE COUNTY	---	519,663	---	519,663	Yes
	REDWOOD COUNTY	---	1,465,613	---	1,465,613	Yes
	RENVILLE COUNTY	---	2,462,179	178,299	2,640,478	Yes
	RICE COUNTY	1,558,760	1,782,008	---	3,340,768	Yes
	ROCK COUNTY	---	721,411	---	721,411	Yes
	ROSEAU COUNTY	---	2,764,918	5,000	2,769,918	Yes
	SCOTT COUNTY	295,881	2,087,052	365,582	2,748,515	Yes
	SHERBURNE COUNTY	87,263	3,821,475	10,449	3,919,187	Yes
	SIBLEY COUNTY	---	638,618	76,281	714,899	Yes
	ST LOUIS COUNTY	5,086,146	15,507,861	1,277,501	21,871,508	Yes
	STEARNS COUNTY	29,454	11,406,385	116,399	11,552,238	Yes
	STEELE COUNTY	---	1,515,529	---	1,515,529	Yes
	SWIFT COUNTY	---	611,004	---	611,004	Yes
	TODD COUNTY	---	1,559,195	57,799	1,616,994	Yes
	WABASHA COUNTY	---	1,444,624	1,194	1,445,818	Yes
	WADENA COUNTY	---	987,183	139,779	1,126,962	Yes
	WASECA COUNTY	---	944,948	---	944,948	Yes
	WASHINGTON COUNTY	1,478,838	11,246,346	---	12,725,184	Yes
	WATONWAN COUNTY	---	1,004,896	---	1,004,896	Yes
	WILKIN COUNTY	82,530	783,188	89,153	954,871	Yes
	WINONA COUNTY	---	2,847,699	---	2,847,699	Yes
	WRIGHT COUNTY	---	3,193,725	---	3,193,725	Yes
	YELLOW MEDICINE COUNTY	---	521,929	3,999	525,928	Yes
	TOTAL	46,559,338	461,040,018	5,145,459	512,744,815	

**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, 2007**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,314,762	---	3,314,762	Yes
	AFRICAN COMMUNITY SERVICES	---	519,171	---	519,171	Yes
	ALLINA HEALTH SYSTEM	---	267,463	898,036	1,165,499	Yes
	AMHERST H. WILDER FOUNDATION	2,384,899	307,403	14,000	2,706,302	Yes
	ANOKA COUNTY COMM ACTION PROG INC	3,966,026	3,441,435	11,326,798	18,734,259	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	3,104,515	4,316,234	2,320,204	9,740,953	Yes
	AVERA MARSHALL REGIONAL MEDICAL CENTE	Report not received in time for this publication.				
	BI-COUNTY COMM ACTION COUNCIL	2,905,906	1,263,177	---	4,169,083	Yes
	CATHOLIC CHARITIES - ST PAUL MPLS	Report not filed within single audit deadline.				
	CENTRAL MN COUNCIL ON AGING	104,356	2,276,099	---	2,380,455	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHILD CARE AND NUTRITION INC	---	4,415,970	---	4,415,970	Yes
	CHILD CARE CHOICES INC	---	5,660,772	---	5,660,772	Yes
	CHILD CARE RESOURCE & REFERRAL INC	2,037,868	3,817,020	7,838,348	13,693,236	Yes
	CHILDREN'S ADVOCATE PROG OF MANKATO	---	2,771,609	---	2,771,609	Yes
	COMM ACTION PRTNRSHP OF SUB HENNEPIN	155,000	6,659,594	251,404	7,065,998	Yes
	COMM ACTION PRTNRSHP RAMSEY/WASHINGT	7,602,877	14,834,640	1,012,430	23,449,947	Yes
	FREMONT COMMUNITY HEALTH SERVICES, INC.	915,913	56,396	138,946	1,111,255	Yes
	HEARTLAND COMMUNITY ACTION AGENCY	1,866,233	2,620,717	47,498	4,534,448	Yes
	HUNGER SOLUTIONS MINNESOTA	5,000	3,407,075	---	3,412,075	Yes
	IMMANUAL ST JOSEPHS HOSPITAL	Report not filed within single audit deadline.				
	INTER-COUNTY COMMUNITY COUNCIL	1,274,440	1,845,189	380,637	3,500,266	Yes
	INTERNATIONAL INSTITUTE-MINNESOTA	1,039,924	522,522	---	1,562,446	Yes
	JEWISH FAMILY AND CHILDREN'S SERVICE OF	373,458	---	1,296,662	1,670,120	Yes
	KOOTASCA COMM ACTION INC	Report not filed within single audit deadline.				
	LAKES & PINES COMM ACT COUNCIL	2,396,363	6,036,728	---	8,433,091	Yes
	LAKES & PRAIRIES COMM ACT PARTNERSHIP	1,722,109	1,028,706	674,009	3,424,824	Yes
	LIFETRACK RESOURCES	---	645,416	2,631,339	3,276,755	Yes
	LUTHERAN SOCIAL SERVICE OF MN	2,726,620	2,497,389	4,225,216	9,449,225	Yes
	MAHUBE COMMUNITY COUNCIL	3,267,654	3,549,406	---	6,817,060	Yes
	MAYO CLINIC	203,957,309	1,264,086	19,149,076	224,370,471	Yes
	MEDICAL TRANSPORTATION MANAGEMENT IN	Report not received in time for this publication.				
	METRO AREA AGENCY ON AGING	---	7,378,917	---	7,378,917	Yes
	MINNEAPOLIS PARENT INFORMATION CENTERS,	Report not received in time for this publication.				
	MINNESOTA PREVENTION RESOURCE CENTER	Report not received in time for this publication.				

**State of Minnesota
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Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2007**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	MN ADOPTION RESOURCE NETWORK INC	---	575,173	---	575,173	Yes
	MN CHILD CARE RESOURCE & REFERRAL NETW	---	1,920,701	90,948	2,011,649	Yes
	MN INSTITUTE OF PUBLIC HEALTH	61,403	1,254,523	70,458	1,386,384	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	112,938	2,535,927	---	2,648,865	Yes
	MN VALLEY ACTION COUNCIL	2,835,694	7,198,185	2,827,108	12,860,987	Yes
	MPLS AMERICAN INDIAN CENTER, INC	896,710	354,174	---	1,250,884	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	8,445,489	508,822	1,443,594	10,397,905	Yes
	NORTHWEST COMMUNITY ACTION INC	2,307,215	1,838,546	4,539	4,150,300	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,257,791	1,073,817	87,384	2,418,992	Yes
	PACER CENTER	Report not received in time for this publication.				
	PARENT PROVIDER CONNECTION	Report not filed within single audit deadline.				
	PARENTS IN COMMUNITY ACTION INC	13,929,717	946,104	---	14,875,821	Yes
	PERSPECTIVES INC	348,582	122,802	1,096,545	1,567,929	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,854,487	105,000	---	2,959,487	Yes
	PRAIRIE FIVE COMM ACT CNL	1,383,331	800,698	352,118	2,536,147	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	---	21,660,338	---	21,660,338	Yes
	REACH-UP INCORPORATED	3,897,777	103,166	---	4,000,943	Yes
	RESOURCE INC	1,804,003	1,115,027	6,504,497	9,423,527	Yes
	RESOURCES FOR CHILD CARING INC	Report not filed within single audit deadline.				
	RS EDEN	3,370,057	340,659	---	3,710,716	Yes
	RURAL MN CEP INC	---	4,972,244	4,750,946	9,723,190	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	3,250,447	5,644,455	515,132	9,410,034	Yes
	SE MN AREA AGY ON AGING	---	1,974,468	---	1,974,468	Yes
	SECOND HARVEST HEARTLAND	---	5,140,643	5,201	5,145,844	Yes
	SEMCAC INC	1,951,758	5,956,040	937,965	8,845,763	Yes
	ST CLOUD HOSPITAL	Report not received in time for this publication.				
	ST PAUL AREA COUNCIL OF CHURCHES	Report not received in time for this publication.				
	ST STEPHEN'S HUMAN SERVICES	---	230,899	714,847	945,746	Yes
	STARBASE MINNESOTA INC	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY COUNCIL	1,098,543	1,491,274	154,989	2,744,806	Yes
	SW MN PIC	---	868,136	1,169,177	2,037,313	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,580,881	1,241,436	135,623	2,957,940	Yes
	TRI-COUNTY ACTION PROGRAM, INC	---	1,744,391	50,718	1,795,109	Yes

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Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2007**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	TRI-COUNTY COMMUNITY ACTION, INC.	3,112,479	830,783	---	3,943,262	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,898,901	3,896,359	103,404	11,898,664	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	1,839,311	1,932,695	24,922	3,796,928	Yes
	WESTERN COMMUNITY ACTION INC	1,560,232	1,231,832	192,930	2,984,994	Yes
	WORKFORCE DEVELOPMENT, INC.	---	2,085,278	---	2,085,278	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,683,505	793,018	357,608	2,834,131	Yes
	TOTAL	309,287,721	167,205,509	73,795,256	550,288,486	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	1,636,077	---	1,636,077	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	Report not filed within single audit deadline.				
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	595,706	---	595,706	Yes
	DAKOTA COUNTY COMMUNITY DEVELOPMENT	16,778,137	518,210	2,941,274	20,237,621	Yes
	DULUTH AIRPORT AUTHORITY	3,559,493	8,639,592	---	12,199,085	Yes
	DULUTH TRANSIT AUTHORITY	4,011,821	1,584	---	4,013,405	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,244,706	---	1,244,706	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	782,831	---	782,831	Yes
	LINCOLN-LYON-MURRAY-PIPESTONE PHS	Report not filed within single audit deadline.				
	MEEKER-MCLEOD-SIBLEY CHS	100,000	773,418	---	873,418	Yes
	METRO AIRPORTS COMMISSION	---	34,117,022	---	34,117,022	Yes
	MINNEAPOLIS PUBLIC HOUSING AUTHORITY	77,082,169	78,307	451,277	77,611,753	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	NORTHSTAR CORRIDOR DEVELOPMENT AUTHO	---	4,031,491	---	4,031,491	Yes
	NORTHWEST MN MULTI COUNTY HRA	2,867,565	696,109	---	3,563,674	Yes
	PACT 4 FAMILIES COLLABORATIVE	857,312	213,372	---	1,070,684	Yes
	SE MN JTPA JOINT POWERS BOARD	Report not received in time for this publication.				
	SOUTHWEST METRO TRANSIT COMMISSION	---	511,154	---	511,154	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	Report not received in time for this publication.				
	WESTERN LAKE SUPERIOR SANITARY DIST	24,697	812,625	---	837,322	Yes
	TOTAL	105,281,194	54,652,204	3,392,551	163,325,949	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	3,709,167	2,364,514	12,651	6,086,332	Yes
	METROPOLITAN COUNCIL	114,722,301	60,322,435	30,031	175,074,767	Yes
	MID-MINNESOTA DEVELOPMENT COMM	1,333,070	70,466	---	1,403,536	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	3,824,458	2,378,691	---	6,203,149	Yes
	REGION NINE DEVELOPMENT COMMISSION	Report not received in time for this publication.				

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
REGIONAL DEVELOPMENT COMMISSIONS (continued)						
	UPPER MN VALLEY REG DEVELOP COMM	99,161	129,470	---	228,631	Yes
	TOTAL	123,688,157	65,265,576	42,682	188,996,415	
SCHOOLS AND RELATED AGENCIES						
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,402,190	---	1,402,190	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,752,874	---	1,752,874	Yes
	BENTON-STEARNES EDUCATION DISTRICT	---	2,601,296	---	2,601,296	Yes
	CARVER-SCOTT EDUCATIONAL COOP	243,957	1,339,176	3,000	1,586,133	Yes
	CROW RIVER SPECIAL ED COOP	---	679,760	---	679,760	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	736,364	---	736,364	Yes
	FERGUS FALLS SPEC ED COOP	---	1,443,334	---	1,443,334	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,370,480	34,440	2,404,920	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,744,364	---	1,744,364	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	3,414,963	---	3,414,963	Yes
	HIGHER GROUND ACADEMY	---	552,744	---	552,744	Yes
	HMONG ACADEMY	---	586,492	---	586,492	Yes
	HOPE COMMUNITY ACADEMY	---	622,700	---	622,700	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	1,425,172	---	1,425,172	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	742,789	---	742,789	Yes
	ISD 0001 AITKIN	---	502,630	12,685	515,315	Yes
	ISD 0011 ANOKA-HENNEPIN	126,659	17,646,545	---	17,773,204	Yes
	ISD 0012 CENTENNIAL	22,366	2,208,043	15,093	2,245,502	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	2,490,399	21,643	2,512,042	Yes
	ISD 0014 FRIDLEY	57,992	1,838,620	301,274	2,197,886	Yes
	ISD 0015 ST FRANCIS	---	2,372,371	---	2,372,371	Yes
	ISD 0016 SPRING LAKE PARK	201,193	2,262,745	---	2,463,938	Yes
	ISD 0022 DETROIT LAKES	76,785	1,824,727	---	1,901,512	Yes
	ISD 0023 FRAZEE	15,264	796,793	---	812,057	Yes
	ISD 0025 PINE POINT (PONSFORD)	370,858	736,939	---	1,107,797	Yes
	ISD 0031 BEMIDJI	189,095	3,966,528	---	4,155,623	Yes
	ISD 0036 KELLIHER	209,743	320,522	---	530,265	Yes
	ISD 0038 RED LAKE	7,705,653	2,295,666	---	10,001,319	Yes
	ISD 0047 SAUK RAPIDS	---	1,073,491	447,110	1,520,601	Yes
	ISD 0051 FOLEY	---	506,928	226,235	733,163	Yes
	ISD 0077 MANKATO	---	4,138,479	---	4,138,479	Yes
	ISD 0088 NEW ULM	---	572,258	---	572,258	Yes
	ISD 0094 CLOQUET	765,028	3,155,573	---	3,920,601	Yes

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Summary of Expenditures of Federal Awards by Entity
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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0112 CHASKA	---	2,981,870	28,662	3,010,532	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	230,602	481,082	31,734	743,418	Yes
	ISD 0115 CASS LAKE - BENA	3,136,864	1,504,692	6,514	4,648,070	Yes
	ISD 0118 REMER	78,309	588,099	---	666,408	Yes
	ISD 0129 MONTEVIDEO	---	597,620	177,219	774,839	Yes
	ISD 0138 NORTH BRANCH	---	1,579,052	---	1,579,052	Yes
	ISD 0152 MOORHEAD	183,481	3,625,086	---	3,808,567	Yes
	ISD 0162 BAGLEY	224,237	670,824	---	895,061	Yes
	ISD 0181 BRAINERD	---	5,720,343	---	5,720,343	Yes
	ISD 0182 CROSBY	---	621,283	18,932	640,215	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	5,857,892	47,620	5,905,512	Yes
	ISD 0192 FARMINGTON	---	1,930,340	16,175	1,946,515	Yes
	ISD 0194 LAKEVILLE	---	2,921,248	33,577	2,954,825	Yes
	ISD 0196 ROSEMOUNT	40,990	10,216,799	---	10,257,789	Yes
	ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN	---	2,655,103	29,901	2,685,004	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,869,435	---	1,869,435	Yes
	ISD 0200 HASTINGS	---	2,016,119	10,143	2,026,262	Yes
	ISD 0206 ALEXANDRIA	---	2,885,913	---	2,885,913	Yes
	ISD 0241 ALBERT LEA	---	2,270,406	---	2,270,406	Yes
	ISD 0256 RED WING	23,992	736,598	---	760,590	Yes
	ISD 0270 HOPKINS	61,914	3,470,957	34,973	3,567,844	Yes
	ISD 0271 BLOOMINGTON	19,364	6,156,088	75,213	6,250,665	Yes
	ISD 0272 EDEN PRAIRIE	---	3,101,197	52,425	3,153,622	Yes
	ISD 0273 EDINA	---	1,779,799	67,868	1,847,667	Yes
	ISD 0276 MINNETONKA	---	2,054,698	46,659	2,101,357	Yes
	ISD 0277 WESTONKA	---	849,411	11,695	861,106	Yes
	ISD 0278 ORONO	---	690,116	16,811	706,927	Yes
	ISD 0279 OSSEO	87,615	10,454,145	1,133,937	11,675,697	Yes
	ISD 0280 RICHFIELD	---	2,908,634	31,851	2,940,485	Yes
	ISD 0281 ROBBINSDALE	459,218	8,435,095	85,986	8,980,299	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	574,553	---	574,553	Yes
	ISD 0283 ST LOUIS PARK	---	2,293,679	86,335	2,380,014	Yes
	ISD 0284 WAYZATA	---	2,482,628	75,700	2,558,328	Yes
	ISD 0286 BROOKLYN CENTER	---	1,415,616	609,746	2,025,362	Yes
	ISD 0309 PARK RAPIDS	24,895	835,670	817,248	1,677,813	Yes
	ISD 0316 COLERAINE	35,000	603,989	---	638,989	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0317 DEER RIVER	543,681	715,597	125,717	1,384,995	Yes
	ISD 0318 GRAND RAPIDS	52,874	2,491,394	166,799	2,711,067	Yes
	ISD 0332 MORA	---	647,040	---	647,040	Yes
	ISD 0333 OGILVIE	---	726,310	---	726,310	Yes
	ISD 0347 WILLMAR	---	2,822,266	---	2,822,266	Yes
	ISD 0361 INTERNATIONAL FALLS	54,996	887,894	---	942,890	Yes
	ISD 0381 LAKE SUPERIOR	---	866,211	---	866,211	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	499,471	---	499,471	Yes
	ISD 0413 MARSHALL	---	1,280,079	---	1,280,079	Yes
	ISD 0423 HUTCHINSON	---	1,225,876	---	1,225,876	Yes
	ISD 0432 MAHNOMEN	830,184	475,373	---	1,305,557	Yes
	ISD 0435 WAUBUN	940,570	532,956	---	1,473,526	Yes
	ISD 0465 LITCHFIELD	---	525,010	---	525,010	Yes
	ISD 0466 DASSEL-COKATO	---	640,710	---	640,710	Yes
	ISD 0477 PRINCETON	---	670,907	226,326	897,233	Yes
	ISD 0480 ONAMIA	349,234	810,154	48,260	1,207,648	Yes
	ISD 0482 LITTLE FALLS	---	1,589,600	---	1,589,600	Yes
	ISD 0492 AUSTIN	---	3,343,096	---	3,343,096	Yes
	ISD 0508 ST PETER	11,973	582,800	---	594,773	Yes
	ISD 0518 WORTHINGTON	---	2,088,464	---	2,088,464	Yes
	ISD 0535 ROCHESTER	734,316	9,978,600	---	10,712,916	Yes
	ISD 0544 FERGUS FALLS	---	827,493	30,629	858,122	Yes
	ISD 0548 PELICAN RAPIDS	---	562,446	9,730	572,176	Yes
	ISD 0549 PERHAM	---	687,489	---	687,489	Yes
	ISD 0564 THIEF RIVER FALLS	15,492	1,196,650	---	1,212,142	Yes
	ISD 0578 PINE CITY	---	663,403	106,225	769,628	Yes
	ISD 0593 CROOKSTON	34,986	1,431,937	11,146	1,478,069	Yes
	ISD 0595 EAST GRAND FORKS	---	773,653	---	773,653	Yes
	ISD 0621 MOUNDS VIEW	30,073	4,308,594	101,763	4,440,430	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDA	---	6,275,221	1,847	6,277,068	Yes
	ISD 0623 ROSEVILLE	---	2,720,412	---	2,720,412	Yes
	ISD 0624 WHITE BEAR LAKE	---	3,410,401	79,484	3,489,885	Yes
	ISD 0625 ST PAUL	Failed to report in compliance with Minnesota statutes.				
	ISD 0656 FARIBAULT	---	2,980,795	742,317	3,723,112	Yes
	ISD 0659 NORTHFIELD	---	1,781,071	---	1,781,071	Yes
	ISD 0682 ROSEAU	14,024	567,519	---	581,543	Yes

**State of Minnesota
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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0690 WARROAD	27,567	840,804	7,253	875,624	Yes
	ISD 0700 HERMANTOWN	---	244,839	405,484	650,323	Yes
	ISD 0701 HIBBING	20,729	1,434,365	---	1,455,094	Yes
	ISD 0704 PROCTOR	---	417,532	299,247	716,779	Yes
	ISD 0706 VIRGINIA	17,315	600,515	6,094	623,924	Yes
	ISD 0707 NETT LAKE	563,037	112,310	---	675,347	Yes
	ISD 0709 DULUTH	2,942,350	8,044,139	10,006	10,996,495	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	4,459	397,005	142,300	543,764	Yes
	ISD 0719 PRIOR LAKE	---	701,100	783,998	1,485,098	Yes
	ISD 0720 SHAKOPEE	25,972	1,296,671	822,771	2,145,414	Yes
	ISD 0727 BIG LAKE	---	595,426	313,607	909,033	Yes
	ISD 0728 ELK RIVER	22,783	3,908,769	40,302	3,971,854	Yes
	ISD 0740 MELROSE	---	592,911	10,194	603,105	Yes
	ISD 0742 ST CLOUD	311,768	6,991,964	---	7,303,732	Yes
	ISD 0748 SARTELL	---	572,543	308,623	881,166	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	557,318	250,541	807,859	Yes
	ISD 0761 OWATONNA	---	2,883,905	---	2,883,905	Yes
	ISD 0829 WASECA	---	2,545,967	---	2,545,967	Yes
	ISD 0831 FOREST LAKE	---	3,292,947	26,103	3,319,050	Yes
	ISD 0832 MAHTOMEDI	---	1,031,546	5,270	1,036,816	Yes
	ISD 0833 SO WASHINGTON COUNTY	50,613	4,967,574	---	5,018,187	Yes
	ISD 0834 STILLWATER	---	2,883,774	---	2,883,774	Yes
	ISD 0840 ST JAMES	---	806,821	---	806,821	Yes
	ISD 0861 WINONA	---	1,342,055	---	1,342,055	Yes
	ISD 0876 ANNANDALE	---	499,993	112,378	612,371	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	1,995,015	20,000	2,015,015	Yes
	ISD 0882 MONTICELLO	---	3,155,280	---	3,155,280	Yes
	ISD 0883 ROCKFORD	---	845,734	---	845,734	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	495,325	10,929	506,254	Yes
	ISD 0911 CAMBRIDGE	---	3,526,868	---	3,526,868	Yes
	ISD 0912 MILACA	---	733,912	183,480	917,392	Yes
	ISD 2142 ST LOUIS COUNTY	161,926	960,035	103,991	1,225,952	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	1,067,697	---	1,067,697	Yes
	ISD 2149 MINNEWASKA	---	543,123	---	543,123	Yes
	ISD 2155 WADENA-DEER CREEK	---	760,034	---	760,034	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	606,721	---	606,721	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2170 STAPLES-MOTLEY	---	882,551	---	882,551	Yes
	ISD 2174 PINE RIVER - BACKUS	---	624,193	---	624,193	Yes
	ISD 2190 YELLOW MEDICINE EAST	97,010	508,815	---	605,825	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	497,746	62,725	560,471	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	541,034	---	541,034	Yes
	ISD 2534 BIRD ISLAND	---	475,518	59,028	534,546	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	74,947	541,967	23,284	640,198	Yes
	ISD 2689 PIPESTONE-JASPER	---	505,433	53,899	559,332	Yes
	ISD 2711 MESABI EAST SCHOOLS (AURORA)	---	456,896	216,765	673,661	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	207,525	1,004,771	---	1,212,296	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	743,114	---	743,114	Yes
	ISD 2853 LAC QUI PARLE VALLEY	6,154	397,354	174,938	578,446	Yes
	ISD 2856 STEPHEN-ARGYLE	1,087,859	162,472	---	1,250,331	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	586,902	---	586,902	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	659,941	---	659,941	Yes
	ISD 2897 REDWOOD FALLS	86,131	495,643	231,994	813,768	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	952,628	---	952,628	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,272,626	---	2,272,626	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	1,601,307	---	1,601,307	Yes
	MID STATE EDUCATION DISTRICT	210,675	625,498	---	836,173	Yes
	MIDWEST SPECIAL ED COOP	---	727,997	---	727,997	Yes
	MN RIVER VALLEY ED DISTRICT	---	858,837	---	858,837	Yes
	MN RIVER VALLEY SPEC ED COOP	---	2,914,722	---	2,914,722	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	682,485	---	682,485	Yes
	MN VALLEY EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	NATIONAL JOINT POWERS ALLIANCE	---	682,432	---	682,432	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL CHARTE	334,452	204,742	---	539,194	Yes
	NEW VISIONS SCHOOL	145,810	727,595	---	873,405	Yes
	NORTHEAST SERVICE COOP	---	780,285	---	780,285	Yes
	NORTHERN LAKES SP ED COOP	---	794,280	---	794,280	Yes
	NORTHLAND LEARNING CENTER, VIRGINIA	20,163	1,844,004	---	1,864,167	Yes
	NORTHWEST SERVICE COOPERATIVES	803,639	130,557	---	934,196	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	521,042	---	521,042	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,634,523	---	1,634,523	Yes
	ROOT RIVER EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	SOUTH CENTRAL SERVICE COOPERATIVE	---	861,854	---	861,854	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	SOUTHERN MN SPCL SERVICES COOP	---	620,452	---	620,452	Yes
	SOUTHERN PLAINS ED COOP	---	1,139,606	---	1,139,606	Yes
	SSD 1 MINNEAPOLIS	Failed to report in compliance with Minnesota statutes.				
	SSD 6 SOUTH ST PAUL	---	1,874,933	26,636	1,901,569	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,345,996	---	1,345,996	Yes
	SW & WEST CENTRAL SERVICE COOPERATIVES	13	7,599,689	---	7,599,702	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY CH	---	646,551	---	646,551	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,238,846	---	1,238,846	Yes
	WEST METRO EDUCATION PROGRAM	---	1,000,692	---	1,000,692	Yes
	ZUMBRO EDUCATION DISTRICT	---	1,683,050	---	1,683,050	Yes
	TOTAL	25,426,374	338,851,042	10,970,487	375,247,903	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	7,894,952	271,369	180,980	8,347,301	Yes
	FOND DU LAC RESERVATION	25,608,142	687,389	212,574	26,508,105	Yes
	GRAND PORTAGE RESERVATION	4,094,852	216,640	32,825	4,344,317	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	20,751,578	165,756	79,154	20,996,488	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	WHITE EARTH RESERVATION	21,135,561	1,835,342	299,468	23,270,371	Yes
	TOTAL	79,485,085	3,176,496	805,001	83,466,582	
		763,903,147	1,226,005,507	99,327,894	2,089,236,548	

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 administering agency.

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For the Year Ended June 30, 2007

Exhibit 4

<u>Adminstering Agency</u>	<u>Total</u>
ABBOTT NORTHWESTERN HOSPITAL	8,809
ADVANCED CIRCULATORY SYSTEMS, INC.	208,969
ADVANCED MEDICAL ELECTRONICS CORPORATION	4,646
AITKIN ITASCA KOCHICHING CHS	263,623
AMERICAN COLLEGE OF OBSTETRICS AND GYNECOLOGISTS	1,197,281
AMERICAN LUNG ASSOCIATION OF MINNESOTA	80,347
ANISHINABE LEGAL SERVICES	37,176
ANOKA COUNTY	11,273,195
ARIZONA STATE UNIVERSITY	101,517
ARROWHEAD REG DEVELOP COMM	1,101,224
ARROWHEAD REGIONAL CORRECTIONS	25,339
ASSOCIATION OF TEACHERS OF PREVENTIVE MEDICINE	102,087
BAYLOR COLLEGE OF MEDICINE	99,344
BECKER COUNTY	192,909
BELLBROOK LABS, LLC	74,895
BELTRAMI COUNTY	2,709
BEMIDJI INTERDISTRICT COUNCIL	824,501
BENTON-STEARNES EDUCATION DISTRICT	1,232,509
BETH ISRAEL DEACONESS MEDICAL CENTER	60,363
BOOZ ALLEN HAMILTON, INC.	561,029
BOSTON UNIVERSITY	294,660
BREATHQUANT MEDICAL SYSTEMS, INC.	14,727
BROWN COUNTY	156,709
CALIFORNIA PACIFIC MEDICAL CENTER	11,065
CARLTON COOK LAKE ST LOUIS CO HL BD	1,414,995
CARVER-SCOTT EDUCATIONAL COOP	78,361
CASE WESTERN RESERVE UNIVERSITY	225,073
CASS COUNTY	276,648
CASS-TODD-WADENA-MORRISON COMMUNITY HEALTH BOARD	131,496
CATHOLIC CHARITIES - ST PAUL MPLS	243,362
CENTRA CARE HEALTH SYSTEM	9,842
CENTRAL LAKES EDUCATION DISTRICT	4,242
CENTRAL MN COUNCIL ON AGING	799,671
CHESTNUT MEDICAL TECHNOLOGIES	53,435
CHILDREN'S HOSPITAL OF BOSTON	82,687
CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER	23,485

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2007**

<u>Adminstering Agency</u>	<u>Total</u>
CITY OF AMBOY	52,406
CITY OF ANNANDALE	357,608
CITY OF DULUTH	304,312
CITY OF FRIDLEY	48,686
CITY OF JANESVILLE	11,111
CITY OF LEWISVILLE	12,125
CITY OF MAPLETON	209,183
CITY OF MINNEAPOLIS	1,261,748
CITY OF MINNETONKA	79,192
CITY OF MOORHEAD	74,266
CITY OF PLYMOUTH	12,750
CITY OF ROCHESTER	13,104
CITY OF ST LOUIS PARK	150,255
CITY OF ST PAUL	411,627
CITY OF WAITE PARK	3,000
CITY OF WASECA	8,687
CITY OF WATERVILLE	276
CITY OF WELCOME	349,302
CITY OF WELLS	13,045
CITY OF WINNEBAGO	226,706
CLAY COUNTY	4,601,579
CLAY WILKIN CHS	75,403
COLLAGEN MATRIX, INC.	36,517
COLLEGE OF ST CATHERINE	57,653
COLUMBIA UNIVERSITY	1,086,506
COMM ACTION PRTNRSHP RAMSEY/WASHINGTON	23,847
COMMUNITY HEALTH INFORMATION COLLABORATIVE OF DULUT	2,472
CORIELL INSTITUTE FOR MEDICAL RESEARCH	24,778
CROW RIVER SPECIAL ED COOP	58,483
DAKOTA - SCOTT SDA 14	365,582
DAKOTA COUNTY	3,017,074
DAKOTA COUNTY COMMUNITY DEVELOPMENT AGENCY	4,159
DANA-FARBER CANCER INSTITUTE	627,301
DUKE UNIVERSITY	661,648
EAST RANGE SECONDARY TECHNICAL CTR	3,797
EMORY UNIVERSITY	1,168

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2007**

Adminstering Agency	Total
EP LIMITED	19,154
EPIMMUNE INC	62,322
FAIRVIEW RIVERSIDE MEDICAL CENTER	9,000
FAMILY HOUSING FUND	200,000
FARIBAULT COUNTY HRA	284,744
FERGUS FALLS SPEC ED COOP	40,359
FOND DU LAC RESERVATION	10,006
FOX CHASE CANCER CENTER	17,820
FRED HUTCHINSON CANCER RESEARCH CENTER	273,557
FREEPORT WEST	20,684
FRONTIER SCIENCE FOUNDATION	426,414
GEORGE WASHINGTON UNIVERSITY	67,930
GOOD SAMARITAN REGIONAL MEDICAL CENTER	119,221
GREAT LAKES COMMISSION	8,885
GREAT LAKES HEMOPHILIA FOUNDATION	85,718
GREAT LAKES INDIAN FISH & W COMM	135,978
GREATER MPLS COUNCIL OF CHURCHES	70,042
H LEE MOFFIT CANCER CENTER AND RESEARCH INSTITUTE	9,345
HENNEPIN COUNTY	12,006,172
HOUSING ASSISTANCE COUNCIL	6,550
HUMAN SERV OF FARIBAULT & MARTIN CO	289,554
INDIANA UNIVERSITY	100,292
INTERMEDIATE SCHOOL DISTRICT 287	695,587
INTERMEDIATE SCHOOL DISTRICT 917	192,271
INTERNATIONAL WATER INSTITUTE	5,732
ISD 0014 FRIDLEY	36,736
ISD 0094 CLOQUET	696,331
ISD 0181 BRAINERD	31,617
ISD 0280 RICHFIELD	36,600
ISD 0625 ST PAUL	32,161
ISD 0706 VIRGINIA	355,268
ISD 0709 DULUTH	8,400
ISD 0882 MONTICELLO	324,536
ISD 0911 CAMBRIDGE	183,480
ISD 0912 MILACA	9,035
ISD 2170 STAPLES-MOTLEY	34,440

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2007**

Adminstering Agency	Total
ISD 2396 ATWATER-COSMOS-GROVE CITY	36,678
ITASCA COUNTY	166,799
JACKSON COUNTY	8,301
JAEB CENTER FOR HEALTH RESEARCH	158,247
JOHNS HOPKINS UNIVERSITY	407,129
KANABEC PINE CHS	215,173
KANDIYOHI COUNTY	16,363
LE SEUER CO HRA	483,218
LE SUEUR COUNTY	146,486
LIFE HOUSE INC	47,302
LUTHERAN IMMIGRATION/REFUGEE SRVCS	1,341,364
LYON COUNTY	1,169,177
MAHNOMEN COUNTY	52,410
MASSACHUSETTS BIOTECHNOLOGY COUNCIL	1,559
MASSACHUSETTS GENERAL	2,816
MAYO CLINIC	151,572
MC LEOD COUNTY	6,894
MEDSTAR RESEARCH INSTITUTE	100,779
MEEKER-MCLEOD-SIBLEY CHS	380,505
MEEKER-WRIGHT SPECIAL ED COOP	112,378
METRO AREA AGENCY ON AGING	1,213,294
METROPOLITAN COUNCIL	1,061,188
MIAMI HEART INSTITUTE	92,574
MID STATE EDUCATION DISTRICT	39,225
MINNESOTA VETERANS RESEARCH INSTITUTE	113,480
MN - DEPARTMENT OF AGRICULTURE	151,523
MN - DEPARTMENT OF COMMERCE	64,412,362
MN - DEPARTMENT OF CORRECTIONS	534,787
MN - DEPARTMENT OF EDUCATION	391,050,452
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPM	49,574,633
MN - DEPARTMENT OF FINANCE	3,311,244
MN - DEPARTMENT OF HEALTH	42,051,434
MN - DEPARTMENT OF HUMAN SERVICES	308,008,359
MN - DEPARTMENT OF LABOR AND INDUSTRY	5,000
MN - DEPARTMENT OF NATURAL RESOURCES	2,430,579
MN - DEPARTMENT OF PUBLIC SAFETY	51,566,873

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2007**

Adminstering Agency	Total
MN - DEPARTMENT OF TRANSPORTATION	184,571,562
MN - HISTORICAL SOCIETY	20,250
MN - HOUSING FINANCE AGENCY	2,720,329
MN - OFFICE OF THE SECRETARY OF STATE	28,033,649
MN - POLLUTION CONTROL AGENCY	638,084
MN - PUBLIC FACILITIES AUTHORITY	96,500,666
MN - STATE COLLEGES AND UNIVERSITIES	384,209
MN - TRIAL COURTS	39,512
MN CHIPPEWA TRIBE	383,400
MN COALITION AGAINST SEXUAL ASSAULT	130
MN HOME OWNERSHIP CENTER	868
MN HOUSING PARTNERSHIP	5,294
MN KINSHIP CAREGIVERS ASSOCIATION	25,001
MN RIVER VALLEY ED DISTRICT	174,938
MN RIVER VALLEY SPEC ED COOP	1,557,070
MOREHOUSE SCHOOL OF MEDICINE	54,846
MOTIVATION EDUCATION & TRAINING, INC.	9,573
MOUNT SINAI SCHOOL OF MEDICINE, NEW YORK	191,002
MPLS MEDICAL RESEARCH FOUNDATION	192,594
MPLS YOUTH COORDINATING BD	89,432
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS	30,000
NATIONAL CHILDHOOD CANCER FOUNDATION	165,958
NATIONAL CRIME PREVENTION COUNCIL	3,000
NE METRO INTERDISTRICT NO 916	134,337
NEW ENGLAND RESEARCH INSTITUTES	99,216
NICOLLET COUNTY	258,241
NOBLES COUNTY	79,534
NORMAN COUNTY	50,000
NORTH COUNTRY VOCATIONAL CENTER	6,514
NORTH DAKOTA - DEPARTMENT OF HEALTH	100,470
NORTH DAKOTA - DEPARTMENT OF HUMAN SERVICES	573,539
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION	72,206
NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATI	823,878
NORTHWEST COMMUNITY ACTION INC	108,015
NORTHWEST HEALTH SCIENCES UNIVERSITY	122,726
NORTHWEST SUBURBAN INTEGRATION DISTRICT	1,877,002

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2007**

Adminstering Agency	Total
NW PRIVATE INDUSTRY COUNCIL	272,622
NW REGIONAL DEVELOPMENT COMMISSION	637,362
OLMSTED COUNTY	7,825,244
PENNSYLVANIA COLLEGE OF OPTOMETRY	182,227
PILLSBURY UNITED COMMUNITIES	110,268
PINE TO PRAIRIE VOCATIONAL CENTER	5,414
PLANNED PARENTHOOD OF MN ND & SD	107,234
PLYMOUTH NEIGHBORHOOD FOUNDATION	168,352
RAMSEY COUNTY	3,992,222
RAPID CITY REGIONAL HOSPITAL	24,454
READING IS FUNDAMENTAL, INC.	1,481
REDWOOD COUNTY	178,299
REGION 5 DEVELOP COMM	11,838
REGION NINE DEVELOPMENT COMMISSION	60,028
RENVILLE COUNTY	2,089
RESOURCE INC	28,460
RHO, INC.	97,155
RHODE ISLAND HOSPITAL	73,246
ROCK COUNTY	24,654
RUM RIVER SPECIAL EDUCATION COOPERATIVE	226,326
RUSH PRESBYTERIAN - ST. LUKE'S MEDICAL CENTER	163,545
SACRED HEART HOSPITAL	2,700
SALVATION ARMY, MPLS	113,954
SCIENCE APPROACH	18,679
SCOTT COUNTY	78,295
SCRIPPS RESEARCH INSTITUTE	5,858
SE MN AREA AGY ON AGING	1,066,954
SE MN WATER RESOURCES BOARD	5,542
SEATTLE INSTITUTE FOR CARDIAC RESEARCH	51,444
SENIOR SERVICE AMERICA INC	296,956
SERVEMINNESOTA!	742,317
SIBLEY COUNTY	86,605
SOUTHERN RESEARCH INSTITUTE	104,145
SSD 1 MINNEAPOLIS	36,116
ST CLOUD AREA PLNG ORGANIZATION	35,066
ST CROIX RIVER EDUCATION DISTRICT	129,509

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2007**

Adminstering Agency	Total
ST LOUIS COUNTY	1,358,748
ST PAUL CHAMBER OF COMMERCE	25,273
ST PAUL COLLABORATIVE	49,004
ST PAUL RAMSEY CHILDREN'S INITIATIVE	18,085
STANFORD UNIVERSITY	387,270
STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH	21,247
STEARNS COUNTY	403,147
STEARNS COUNTY SOIL AND WATER CONSERVATION DISTRICT	87,069
SUN HEALTH RESEARCH INSTITUTE	31,215
SW & WEST CENTRAL SERVICE COOPERATIVES	522,140
SW MN HSG PARTNERSHIP	192,930
SW MN OPPORTUNITY COUNCIL	20,725
SYSTEMS TECHNOLOGY INCORPORATED	11,207
THOMAS JEFFERSON UNIVERSITY	18,657
THREE RIVERS COMMUNITY ACTION, INC.	40,609
TRANSGENOMIC, INC.	14,413
TRANSLATIONAL GENOMICS RESEARCH INSTITUTE	10,248
U.S. - CORP FOR NATL AND COMM SERVICE	2,590,912
U.S. - DEPARTMENT OF AGRICULTURE	9,380,291
U.S. - DEPARTMENT OF COMMERCE	9,527,433
U.S. - DEPARTMENT OF DEFENSE	22,435,031
U.S. - DEPARTMENT OF EDUCATION	30,726,034
U.S. - DEPARTMENT OF ENERGY	109,724
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	311,275,763
U.S. - DEPARTMENT OF HOMELAND SECURITY	3,620,830
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	238,937,580
U.S. - DEPARTMENT OF INTERIOR	39,378,006
U.S. - DEPARTMENT OF JUSTICE	11,245,669
U.S. - DEPARTMENT OF LABOR	1,622,541
U.S. - DEPARTMENT OF STATE	1,051,824
U.S. - DEPARTMENT OF TRANSPORTATION	75,907,978
U.S. - ENVIRONMENTAL PROTECTION AGENCY	4,413,183
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	134,400
U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION	4,500
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES	23,740
U.S. - NATIONAL SCIENCE FOUNDATION	457,105

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2007**

Adminstering Agency	Total
U.S. - SMALL BUSINESS ADMINISTRATION	989,477
U.S. - VETERANS ADMINISTRATION	71,126
UNITED WAY - MINNEAPOLIS	6,500
UNITED WAY OF AMERICA	150,692
UNIVERSITY OF ALABAMA	184,920
UNIVERSITY OF ARIZONA	198,374
UNIVERSITY OF CALIFORNIA	1,828,777
UNIVERSITY OF CALIFORNIA - LOS ANGELES	30,000
UNIVERSITY OF CHICAGO	21,010
UNIVERSITY OF CINCINNATI	646,759
UNIVERSITY OF COLORADO	22,796
UNIVERSITY OF FLORIDA	495,733
UNIVERSITY OF HAWAII	108,143
UNIVERSITY OF HOUSTON	58,932
UNIVERSITY OF IOWA	1,361,485
UNIVERSITY OF KANSAS	14,506
UNIVERSITY OF LOUISVILLE	1,815
UNIVERSITY OF MARYLAND	113,804
UNIVERSITY OF MASSACHUSETTS	81,342
UNIVERSITY OF MEDICINE & DENTISTRY OF NEW JERSEY	308,502
UNIVERSITY OF MICHIGAN	251,955
UNIVERSITY OF MINNESOTA	2,450,207
UNIVERSITY OF MISSISSIPPI	184,526
UNIVERSITY OF NEBRASKA	80,045
UNIVERSITY OF NORTH CAROLINA	74,073
UNIVERSITY OF PENNSYLVANIA	139,255
UNIVERSITY OF PITTSBURGH	359,513
UNIVERSITY OF PUERTO RICO	3,362
UNIVERSITY OF ROCHESTER	12,508
UNIVERSITY OF SOUTHERN CALIFORNIA	19,939
UNIVERSITY OF TENNESSEE	148,235
UNIVERSITY OF TEXAS	518,996
UNIVERSITY OF TOLEDO, OHIO	33,995
UNIVERSITY OF UTAH	55,732
UNIVERSITY OF VIRGINIA	219,010
UNIVERSITY OF WASHINGTON	44,400

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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<u>Adminstering Agency</u>	<u>Total</u>
UNIVERSITY OF WISCONSIN	205,739
UPPER MN VALLEY REG DEVELOP COMM	352,118
VANDERBILT UNIVERSITY	31,118
WAKE FOREST UNIVERSITY	36,857
WASECA COUNTY	157,039
WATONWAN COUNTY	81,671
WAYNE STATE UNIVERSITY	126,544
WAYS TO WORK, INC.	130,738
WEST CENTRAL AREA AGENCY ON AGING	124,676
WEST CENTRAL EDUCATION DISTRICT	10,194
WEST CENTRAL MN COMMUNITIES ACTION	40,124
WESTAT INC	105,744
WILLMAR HRA	13,222
WISCONSIN HOSPITAL ASSOCIATION	17,790
WISCONSIN MEDICAL COLLEGE	50,192
YALE UNIVERSITY	6
YESHIVA UNIVERSITY	295,712
Grand Total	<u>2,089,236,548</u>

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ABBOTT NORTHWESTERN HOSPITAL					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	8,809				
ADVANCED CIRCULATORY SYSTEMS, INC.					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.837	208,969				
ADVANCED MEDICAL ELECTRONICS CORPORATION					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.286	4,646				
AITKIN ITASCA KOOCHICHING CHS					
ITASCA COUNTY		Yes	Yes		
CFDA 10.557	148,940				
CFDA 84.181	1,137				
CFDA 93.283	55,994				
CFDA 93.994	57,552				
	263,623				
AMERICAN COLLEGE OF OBSTETRICS AND GYNCOLOGISTS					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.395	88,478				
CFDA 93.000	8,444				
CFDA 93.394	990,463				
CFDA 93.853	109,896				
	1,197,281				
AMERICAN LUNG ASSOCIATION OF MINNESOTA					
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.283	54,996				
MPLS MEDICAL RESEARCH FOUNDATION					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.283	25,351				
ANISHINABE LEGAL SERVICES					
WHITE EARTH RESERVATION		Yes			
CFDA 16.524	37,176				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.052	19,083				
ANOKA COUNTY COMM ACTION PROG INC					
CFDA 14.239	841,393	Yes			
CFDA 14.219	494,338				
CFDA 93.575	9,918,381				
	11,254,112				
ARIZONA STATE UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.173	70,727				
CFDA 93.393	30,790				
	101,517				
ARROWHEAD REG DEVELOP COMM					
AITKIN COUNTY		Yes	Yes		
CFDA 93.052	16,408				
ARROWHEAD ECON OPPORTUNITY AGENC					
CFDA 93.045	525,517	Yes	Yes	Yes	
CFDA 93.053	184,751				
	710,268				
CARLTON COUNTY					
CFDA 93.052	23,277	Yes	Yes		
CITY OF DULUTH					
CFDA 93.045	201,578	Yes	Yes		
FOND DU LAC RESERVATION					
CFDA 93.043	15,799	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.045	24,552	Yes	Yes		
ST LOUIS COUNTY					
CFDA 93.045	109,342	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ARROWHEAD REGIONAL CORRECTIONS					
LUTHERAN SOCIAL SERVICE OF MN CFDA 16.579	25,339	Yes	Yes		
ASSOCIATION OF TEACHERS OF PREVENTIVE MEDICINE					
MAYO CLINIC CFDA 93.283	102,087	Yes	Yes	Yes	
BAYLOR COLLEGE OF MEDICINE					
MAYO CLINIC CFDA 93.395 CFDA 93.838	13,071 86,273 99,344	Yes	Yes	Yes	
BECKER COUNTY					
RURAL MN CEP INC CFDA 10.561	146,658	Yes			
WHITE EARTH RESERVATION					
CFDA 16.548	46,251	Yes			
BELLBROOK LABS, LLC					
MAYO CLINIC CFDA 93.859	74,895	Yes	Yes	Yes	
BELTRAMI COUNTY					
RURAL MN CEP INC CFDA 93.558	2,709	Yes			
BEMIDJI INTERDISTRICT COUNCIL					
ISD 0309 PARK RAPIDS CFDA 84.173 CFDA 84.027	43,716 773,532 817,248	Yes	Yes	Yes	
ISD 0690 WARROAD CFDA 84.027	7,253	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BENTON-STEARNES EDUCATION DISTRICT					
ISD 0047 SAUK RAPIDS		Yes	Yes		
CFDA 84.027	422,772				
CFDA 84.048	16,849				
CFDA 84.173	7,489				
	447,110				
ISD 0051 FOLEY		Yes	Yes		
CFDA 84.027	220,461				
CFDA 84.173	5,774				
	226,235				
ISD 0748 SARTELL		Yes	Yes		
CFDA 84.027	308,623				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 84.027	250,541				
BETH ISRAEL DEACONESS MEDICAL CENTER					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.849	60,363				
BOOZ ALLEN HAMILTON, INC.					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	561,029				
BOSTON UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.103	111,893				
CFDA 93.389	72,851				
CFDA 93.853	109,916				
	294,660				
BREATHQUANT MEDICAL SYSTEMS, INC.					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	14,727				
BROWN COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	5,298				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	151,411				
	156,709				
CALIFORNIA PACIFIC MEDICAL CENTER					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.853	11,065				
CARLTON COOK LAKE ST LOUIS CO HL BD					
CARLTON COUNTY		Yes	Yes		
CFDA 10.557	157,845				
COOK COUNTY					
CFDA 10.557	18,781				
CFDA 93.283	29,387				
CFDA 93.994	5,901				
	54,069				
LAKE COUNTY					
CFDA 10.557	29,708				
CFDA 93.283	12,898				
CFDA 93.994	9,940				
	52,546				
ST LOUIS COUNTY					
CFDA 10.557	502,044				
CFDA 93.283	227,203				
CFDA 93.558	176,576				
CFDA 93.994	244,712				
	1,150,535				
CARVER-SCOTT EDUCATIONAL COOP					
ISD 0112 CHASKA		Yes			
CFDA 84.048	28,662				
ISD 0719 PRIOR LAKE					
CFDA 84.048	8,419				
CFDA 84.365	457				
	8,876				
ISD 0720 SHAKOPEE					
CFDA 84.048	40,823				

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASE WESTERN RESERVE UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.867	7,335				
CFDA 93.000	217,738				
	<u>225,073</u>				
CASS COUNTY					
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 10.665	31,734				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 10.665	89,039				
MORRISON COUNTY		Yes	Yes		
CFDA 93.283	46,092				
CFDA 93.558	21,744				
CFDA 93.994	42,078				
	<u>109,914</u>				
TODD COUNTY					
CFDA 93.268	2,445				
CFDA 93.283	43,516				
	<u>45,961</u>				
CASS-TODD-WADENA-MORRISON COMMUNITY HEALTH BOARD					
WADENA COUNTY		Yes	Yes		
CFDA 10.557	60,740				
CFDA 66.032	4,247				
CFDA 93.558	18,940				
CFDA 93.283	25,030				
CFDA 93.994	22,539				
	<u>131,496</u>				
CATHOLIC CHARITIES - ST PAUL MPLS					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.566	243,362				
CENTRA CARE HEALTH SYSTEM					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.003	9,842				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CENTRAL LAKES EDUCATION DISTRICT					
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 84.048	4,242				
CENTRAL MN COUNCIL ON AGING					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.045	711,515				
CFDA 93.044	1,217				
	712,732				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.044	5,309				
POPE COUNTY					
CFDA 93.044	15,175	Yes	Yes		
CFDA 93.283	23,865				
	39,040				
SHERBURNE COUNTY					
CFDA 93.044	10,449	Yes	Yes		
STEARNS COUNTY					
CFDA 93.044	26,330	Yes	Yes		
WADENA COUNTY					
CFDA 93.044	5,811	Yes	Yes		
CHESTNUT MEDICAL TECHNOLOGIES					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	53,435				
CHILDREN'S HOSPITAL OF BOSTON					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.855	82,687				
CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.233	23,485				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF AMBOY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	52,406				
CITY OF ANNANDALE					
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 14.228	357,608				
CITY OF DULUTH					
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 14.218	241,225				
CITY OF HERMANTOWN					
CFDA 16.579	40,000	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 14.231	5,463	Yes	Yes		
ST LOUIS COUNTY					
CFDA 16.738	17,624	Yes	Yes		
CITY OF FRIDLEY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.219	48,686				
CITY OF JANESVILLE					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	11,111				
CITY OF LEWISVILLE					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	12,125				
CITY OF MAPLETON					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	209,183				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MINNEAPOLIS					
ALLINA HEALTH SYSTEM		Yes			
CFDA 97.071	25,100				
COMM ACTION PRTRNSHP RAMSEY/WASHI		Yes	Yes		
CFDA 14.901	6,721				
FREMONT COMMUNITY HEALTH SERVICES,		Yes			
CFDA 93.974	115,946				
CFDA 14.218	23,000				
	138,946				
HENNEPIN COUNTY		Yes	Yes		
CFDA 93.926	183,542				
JEWISH FAMILY AND CHILDREN'S SERVICE		Yes	Yes		
CFDA 17.258	3,333				
MINNEAPOLIS PUBLIC HOUSING AUTHORIT		Yes			
CFDA 14.218	451,277				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 14.218	35,676				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.900	66,692				
RESOURCE INC		Yes	Yes		
CFDA 14.218	18,345				
CFDA 16.523	23,554				
CFDA 17.258	33,220				
CFDA 17.259	226,591				
CFDA 17.260	32,819				
	334,529				
ST STEPHEN'S HUMAN SERVICES		Yes			
CFDA 93.994	15,932				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MINNETONKA					
COMM ACTION PRTNRSHP OF SUB HENNEPI		Yes			
CFDA 14.218	79,192				
CITY OF MOORHEAD					
CLAY COUNTY		Yes	Yes		
CFDA 16.579	74,266				
CITY OF PLYMOUTH					
COMM ACTION PRTNRSHP OF SUB HENNEPI		Yes			
CFDA 14.218	12,750				
CITY OF ROCHESTER					
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 14.218	13,104				
CITY OF ST LOUIS PARK					
COMM ACTION PRTNRSHP OF SUB HENNEPI		Yes			
CFDA 14.218	76,865				
PERSPECTIVES INC					
		Yes			
CFDA 14.238	73,390				
CITY OF ST PAUL					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.239	300,000				
CFDA 14.231	21,600				
	321,600				
RAMSEY COUNTY					
		Yes	Yes		
CFDA 16.592	4,491				
CFDA 16.738	85,536				
	90,027				
CITY OF WAITE PARK					
STEARNS COUNTY		Yes	Yes		
CFDA 20.600	3,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WASECA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	8,687				
CITY OF WATERVILLE					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	276				
CITY OF WELCOME					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	349,302				
CITY OF WELLS					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	13,045				
CITY OF WINNEBAGO					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	226,706				
CLAY COUNTY					
RURAL MN CEP INC		Yes			
CFDA 93.558	4,601,579				
CLAY WILKIN CHS					
WILKIN COUNTY		Yes	Yes		
CFDA 10.557	30,825				
CFDA 93.283	26,198				
CFDA 93.558	5,302				
CFDA 93.994	13,078				
	75,403				
COLLAGEN MATRIX, INC.					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.853	9,619				
CFDA 93.837	26,898				
	36,517				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COLLEGE OF ST CATHERINE					
CITY OF ST PAUL CFDA 45.313	57,653	Yes	Yes		
COLUMBIA UNIVERSITY					
MAYO CLINIC CFDA 93.866 CFDA 93.853	396,623 683,071 1,079,694	Yes	Yes	Yes	
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.853	6,812	Yes			
COMM ACTION PRTNRSHP RAMSEY/WASHINGTON					
LIFETRACK RESOURCES CFDA 93.600	23,847	Yes	Yes		
COMMUNITY HEALTH INFORMATION COLLABORATIVE OF DULUTH					
WADENA COUNTY CFDA 93.268	2,472	Yes	Yes		
CORIELL INSTITUTE FOR MEDICAL RESEARCH					
MAYO CLINIC CFDA 93.000	24,778	Yes	Yes	Yes	
CROW RIVER SPECIAL ED COOP					
ISD 2364 BELGRADE-BROOTEN-ELROSA CFDA 84.027	58,483	Yes	Yes		
DAKOTA - SCOTT SDA 14					
SCOTT COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.260	91,031 123,392 151,159 365,582	Yes	Yes		
DAKOTA COUNTY					
CITY OF SOUTH ST PAUL CFDA 14.251	72,168	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA COUNTY COMMUNITY DEVELOPM		Yes			
CFDA 14.218	2,121,771				
CFDA 14.239	819,503				
	<u>2,941,274</u>				
ISD 0197 W ST PAUL-MENDOTA HGTS-EAGA		Yes	Yes		
CFDA 84.048	<u>3,632</u>				
DAKOTA COUNTY COMMUNITY DEVELOPMENT AGENCY					
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 14.235	<u>4,159</u>				
DANA-FARBER CANCER INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.397	<u>627,301</u>				
DUKE UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.395	533,854				
CFDA 93.837	58,635				
CFDA 93.839	56,737				
CFDA 93.000	12,422				
	<u>661,648</u>				
EAST RANGE SECONDARY TECHNICAL CTR					
ISD 2711 MESABI EAST SCHOOLS (AURORA)		Yes	Yes		
CFDA 84.048	<u>3,797</u>				
EMORY UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	<u>1,168</u>				
EP LIMITED					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.837	<u>19,154</u>				
EPIMMUNE INC					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	62,322				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FAIRVIEW RIVERSIDE MEDICAL CENTER					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.226	9,000				
FAMILY HOUSING FUND					
PERSPECTIVES INC		Yes			
CFDA 14.231	200,000				
FARIBAULT COUNTY HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	284,744				
FERGUS FALLS SPEC ED COOP					
ISD 0544 FERGUS FALLS		Yes	Yes	Yes	
CFDA 84.027	30,629				
ISD 0548 PELICAN RAPIDS		Yes	Yes	Yes	
CFDA 84.027	9,730				
FOND DU LAC RESERVATION					
ISD 0709 DULUTH		Yes	Yes		
CFDA 15.130	10,006				
FOX CHASE CANCER CENTER					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.393	13,641				
CFDA 93.000	4,179				
	17,820				
FRED HUTCHINSON CANCER RESEARCH CENTER					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.393	273,557				
FREEPORT WEST					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.235	20,684				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FRONTIER SCIENCE FOUNDATION					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.394	105,093				
CFDA 93.395	321,321				
	426,414				
GEORGE WASHINGTON UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	67,930				
GOOD SAMARITAN REGIONAL MEDICAL CENTER					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.242	119,221				
GREAT LAKES COMMISSION					
CITY OF DULUTH		Yes	Yes		
CFDA 10.902	8,885				
GREAT LAKES HEMOPHILIA FOUNDATION					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	49,579				
CFDA 93.110	36,139				
	85,718				
GREAT LAKES INDIAN FISH & W COMM					
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 15.039	56,824				
MILLE LACS BAND OF CHIPPEWA INDIANS					
CFDA 15.039	79,154	Yes			
GREATER MPLS COUNCIL OF CHURCHES					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	70,042				
H LEE MOFFIT CANCER CENTER AND RESEARCH INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.393	9,345				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HENNEPIN COUNTY					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.917	14,625				
CFDA 93.003	105,211				
	<u>119,836</u>				
ANOKA COUNTY		Yes			
CFDA 17.260	13,424				
	<u>13,424</u>				
CARVER COUNTY		Yes	Yes		
CFDA 17.258	2,830				
CFDA 17.259	1,954				
CFDA 17.260	51,833				
	<u>56,617</u>				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 14.218	1,331,905				
	<u>1,331,905</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.738	248,343				
CFDA 66.951	133,292				
CFDA 93.283	780,582				
CFDA 93.558	472,878				
CFDA 97.042	59,968				
	<u>1,695,063</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 16.738	25,114				
CFDA 14.218	132,599				
CFDA 97.067	370				
	<u>158,083</u>				
COMM ACTION PRTRNSHP OF SUB HENNEPI		Yes			
CFDA 14.218	17,473				
CFDA 14.239	25,000				
	<u>42,473</u>				
JEWISH FAMILY AND CHILDREN'S SERVICE		Yes	Yes		
CFDA 93.558	749,140				
CFDA 93.596	206,212				
CFDA 17.235	331,477				
	<u>1,286,829</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.558	427,500				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		Yes
CFDA 93.558	701,450				
PERSPECTIVES INC		Yes			
CFDA 14.239	710,000				
CFDA 14.218	100,474				
	810,474				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.900	279,526				
CFDA 93.135	62,235				
CFDA 93.924	24,322				
	366,083				
RESOURCE INC		Yes	Yes		
CFDA 17.258	59,110				
CFDA 17.260	247,563				
CFDA 93.558	4,025,192				
	4,331,865				
ST STEPHEN'S HUMAN SERVICES		Yes			
CFDA 93.558	430,107				
CFDA 14.235	234,463				
	664,570				
HOUSING ASSISTANCE COUNCIL					
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 10.446	6,550				
HUMAN SERV OF FARIBAULT & MARTIN CO					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	14,380				
CFDA 93.558	275,174				
	289,554				
INDIANA UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.849	100,292				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
INTERMEDIATE SCHOOL DISTRICT 287					
ISD 0270 HOPKINS		Yes	Yes		
CFDA 84.048	34,973				
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 84.243	10,850				
CFDA 84.048	64,363				
	75,213				
ISD 0272 EDEN PRAIRIE		Yes	Yes		
CFDA 84.048	43,769				
CFDA 84.027	8,656				
	52,425				
ISD 0273 EDINA		Yes			
CFDA 84.048	31,268				
ISD 0276 MINNETONKA		Yes			
CFDA 84.181	33,131				
CFDA 84.048	13,528				
	46,659				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 84.048	7,401				
CFDA 84.365	4,294				
	11,695				
ISD 0278 ORONO		Yes	Yes		
CFDA 84.048	6,256				
CFDA 84.243	10,555				
	16,811				
ISD 0279 OSSEO		Yes			
CFDA 84.048	138,220				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 84.038	85,986				
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 84.002	44,604				
CFDA 84.048	41,731				
	86,335				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0284 WAYZATA		Yes			
CFDA 84.048	43,503				
CFDA 84.181	32,197				
	<u>75,700</u>				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.048	40,302				
	<u>40,302</u>				
INTERMEDIATE SCHOOL DISTRICT 917					
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes	Yes		
CFDA 84.048	1,045				
CFDA 84.181	46,575				
	<u>47,620</u>				
ISD 0192 FARMINGTON		Yes	Yes		
CFDA 84.243	3,087				
CFDA 84.048	13,088				
	<u>16,175</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 84.181	25,747				
CFDA 84.048	7,830				
	<u>33,577</u>				
ISD 0197 W ST PAUL-MENDOTA HGTS-EAGA		Yes	Yes		
CFDA 84.048	10,744				
CFDA 84.181	15,525				
	<u>26,269</u>				
ISD 0200 HASTINGS		Yes	Yes		
CFDA 84.181	10,143				
	<u>10,143</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.048	31,851				
	<u>31,851</u>				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.181	11,592				
CFDA 84.048	15,044				
	<u>26,636</u>				
INTERNATIONAL WATER INSTITUTE					
ISD 0593 CROOKSTON		Yes			
CFDA 47.076	5,732				
	<u>5,732</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0014 FRIDLEY					
ISD 0012 CENTENNIAL CFDA 84.048	15,093	Yes			
ISD 0013 COLUMBIA HEIGHTS CFDA 84.048	21,643	Yes	Yes		
ISD 0094 CLOQUET					
ISD 0700 HERMANTOWN CFDA 84.027	397,084	Yes			Yes
ISD 0704 PROCTOR CFDA 84.027	299,247	Yes			Yes
ISD 0181 BRAINERD					
ISD 0001 AITKIN CFDA 84.027 CFDA 84.048	3,747 8,938 12,685	Yes			
ISD 0182 CROSBY CFDA 84.027 CFDA 84.048	9,750 9,182 18,932	Yes	Yes		
ISD 0280 RICHFIELD					
ISD 0273 EDINA CFDA 84.181	36,600	Yes			
ISD 0625 ST PAUL					
LIFETRACK RESOURCES CFDA 93.576	32,161	Yes	Yes		
ISD 0706 VIRGINIA					
ISD 0712 MOUNTAIN IRON - BUHL CFDA 84.027 CFDA 84.173	139,452 2,848 142,300	Yes	Yes		Yes

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2711 MESABI EAST SCHOOLS (AURORA)		Yes	Yes		
CFDA 84.027	212,968				
ISD 0709 DULUTH					
ISD 0700 HERMANTOWN		Yes			
CFDA 84.048	8,400				
ISD 0882 MONTICELLO					
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 84.027	313,607				
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 84.365	10,929				
ISD 0911 CAMBRIDGE					
ISD 0912 MILACA		Yes	Yes		
CFDA 84.027	183,480				
ISD 0912 MILACA					
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.048	9,035				
ISD 2170 STAPLES-MOTLEY					
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.186	13,033				
CFDA 84.367	21,407				
	34,440				
ISD 2396 ATWATER-COSMOS-GROVE CITY					
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 84.027	36,678				
ITASCA COUNTY					
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.665	166,799				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
JACKSON COUNTY					
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.778	8,301				
JAEB CENTER FOR HEALTH RESEARCH					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.865	23,394				
CFDA 93.867	134,853				
	158,247				
JOHNS HOPKINS UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.262	5,440				
CFDA 93.393	83,390				
CFDA 93.399	49,058				
CFDA 93.837	48,393				
CFDA 93.866	220,848				
	407,129				
KANABEC PINE CHS					
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	76,265				
CFDA 93.283	42,004				
CFDA 93.994	23,027				
	141,296				
PINE COUNTY		Yes	Yes		
CFDA 93.283	35,560				
CFDA 93.994	38,317				
	73,877				
KANDIYOHI COUNTY					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 97.024	3,700				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.674	12,663				
LE SEUER CO HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	483,218				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LE SUEUR COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	5,631				
CFDA 93.558	140,855				
	146,486				
LIFE HOUSE INC					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.235	47,302				
LUTHERAN IMMIGRATION/REFUGEE SRVCS					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 19.510	1,038,807				
CFDA 93.567	258,664				
CFDA 93.576	43,893				
	1,341,364				
LYON COUNTY					
SW MN PIC		Yes	Yes		
CFDA 10.561	48,695				
CFDA 93.558	1,120,482				
	1,169,177				
MAHNOMEN COUNTY					
WHITE EARTH RESERVATION		Yes			
CFDA 16.595	52,410				
MASSACHUSETTS BIOTECHNOLOGY COUNCIL					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.395	1,559				
MASSACHUSETTS GENERAL					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	2,816				
MAYO CLINIC					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	18,000				
CFDA 93.399	83,250				
CFDA 93.003	25,490				
	126,740				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS MEDICAL RESEARCH FOUNDATION					
		Yes			
CFDA 93.273	11,757				
CFDA 93.397	5,564				
CFDA 93.853	7,511				
	<u>24,832</u>				
MC LEOD COUNTY					
HEARTLAND COMMUNITY ACTION AGENC					
		Yes			
CFDA 97.024	6,894				
MEDSTAR RESEARCH INSTITUTE					
MAYO CLINIC					
		Yes	Yes	Yes	
CFDA 93.837	100,779				
MEEKER-MCLEOD-SIBLEY CHS					
MC LEOD COUNTY					
		Yes	Yes		
CFDA 10.557	140,297				
CFDA 16.729	36,813				
CFDA 93.283	44,788				
CFDA 93.919	3,500				
CFDA 93.959	45,831				
CFDA 93.994	32,995				
	<u>304,224</u>				
SIBLEY COUNTY					
		Yes	Yes		
CFDA 66.032	2,552				
CFDA 93.283	32,734				
CFDA 93.558	11,451				
CFDA 93.959	13,293				
CFDA 93.994	16,251				
	<u>76,281</u>				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0876 ANNANDALE					
		Yes	Yes		
CFDA 84.027	86,880				
CFDA 84.173	25,498				
	<u>112,378</u>				
METRO AREA AGENCY ON AGING					
ANOKA COUNTY COMM ACTION PROG INC					
		Yes			
CFDA 93.044	24,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COMM ACTION PRTNRSH RAMSEY/WASHI		Yes	Yes		
CFDA 93.045	635,456				
CFDA 93.053	170,481				
	<u>805,937</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.044	27,965				
CFDA 93.045	246,816				
CFDA 93.053	108,576				
	<u>383,357</u>				
METROPOLITAN COUNCIL					
ANOKA COUNTY		Yes			
CFDA 20.507	122,444				
CFDA 20.516	90,584				
	<u>213,028</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 20.205	552,993				
	<u></u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 93.044	3,415				
	<u></u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.507	291,752				
	<u></u>				
MIAMI HEART INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.853	76,741				
CFDA 93.213	15,833				
	<u>92,574</u>				
MID STATE EDUCATION DISTRICT					
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.027	39,225				
	<u></u>				
MINNESOTA VETERANS RESEARCH INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.838	113,480				
	<u></u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - DEPARTMENT OF AGRICULTURE					
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.572	798				
CITY OF VIKING		Yes	Yes		
CFDA 10.760	144,264				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.557	6,098				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.572	363				
MN - DEPARTMENT OF COMMERCE					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 81.042	196,815				
CFDA 93.568	2,465,929				
	2,662,744				
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 81.042	758,571				
CFDA 93.568	1,785,169				
	2,543,740				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 93.568	578,197				
CFDA 81.042	275,299				
CFDA 93.568	131,880				
	985,376				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 81.042	10,723				
CFDA 93.568	87,188				
	97,911				
BROWN COUNTY		Yes	Yes		
CFDA 93.568	111,331				
CITY OF GRANITE FALLS		Yes	Yes		
CFDA 93.568	17,471				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.568	80,417				
COMM ACTION PRTNRSH OF SUB HENNEPI		Yes			
CFDA 93.568	6,429,215				
COMM ACTION PRTNRSH RAMSEY/WASHI		Yes	Yes		
CFDA 81.042	867,198				
CFDA 93.568	12,704,384				
	13,571,582				
DAKOTA COUNTY COMMUNITY DEVELOPM		Yes			
CFDA 81.042	295,927				
CFDA 93.568	222,283				
	518,210				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 81.042	14,366				
CFDA 93.568	76,712				
	91,078				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 93.568	15,769				
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 81.042	241,085				
CFDA 93.568	1,887,635				
	2,128,720				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 81.042	162,839				
CFDA 93.568	1,454,370				
	1,617,209				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 81.042	479,122				
CFDA 93.568	5,236,686				
	5,715,808				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.568	473,794				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.568	3,007,635				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 81.042	193,301				
	<u>3,200,936</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 93.568	49,282				
CFDA 81.042	11,125				
	<u>60,407</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 81.042	539,319				
CFDA 93.568	4,673,684				
	<u>5,213,003</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 81.042	105,050				
CFDA 93.568	1,285,504				
	<u>1,390,554</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.568	287,487				
	<u></u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 81.042	264,923				
CFDA 93.568	336,839				
	<u>601,762</u>				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 93.568	439,852				
CFDA 81.042	185,751				
	<u>625,603</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 81.042	112,914				
CFDA 93.568	3,077,671				
	<u>3,190,585</u>				
SEMCAC INC		Yes			
CFDA 81.042	605,202				
CFDA 93.568	4,591,598				
	<u>5,196,800</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 81.042	161,183				
CFDA 93.568	397,281				
	<u>558,464</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 93.568	394,803				
CFDA 81.042	190,691				
	<u>585,494</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	209,109				
	<u>209,109</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 81.042	418,224				
CFDA 93.568	691,542				
	<u>1,109,766</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.568	179,186				
CFDA 81.042	307,144				
	<u>486,330</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 81.042	100,310				
CFDA 93.568	1,694,300				
	<u>1,794,610</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.568	1,201,944				
CFDA 81.042	393,011				
	<u>1,594,955</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 81.042	237,419				
CFDA 93.568	479,129				
	<u>716,548</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 81.042	27,587				
CFDA 93.568	154,529				
	<u>182,116</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 81.042	98,671				
CFDA 93.568	248,787				
	<u>347,458</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - DEPARTMENT OF CORRECTIONS					
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 16.575	136,134				
HENNEPIN COUNTY		Yes	Yes		
CFDA 16.202	160,756				
MAYO CLINIC		Yes	Yes	Yes	
CFDA 16.575	84,316				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.575	74,287				
CFDA 16.579	31,903				
CFDA 16.588	6,005				
CFDA 16.593	41,386				
	153,581				
MN - DEPARTMENT OF EDUCATION					
ADULTS & CHILDRENS ALLIANCE INC		Yes			
CFDA 10.558	3,314,762				
AITKIN COUNTY		Yes	Yes		
CFDA 93.596	5,050				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 10.553	21,899				
CFDA 10.558	127,791				
CFDA 10.555	30,635				
	180,325				
ANOKA COUNTY		Yes			
CFDA 10.553	54,838				
CFDA 10.555	82,486				
	137,324				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.558	147,579				
AREA SPEC ED COOP - E. GRAND FORKS		Yes	Yes		
CFDA 84.027	1,354,122				
CFDA 84.173	39,363				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	8,705				
	<u>1,402,190</u>				
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 10.558	134,395				
CFDA 84.002	40,725				
	<u>175,120</u>				
BECKER COUNTY		Yes	Yes		
CFDA 84.181	500				
	<u>500</u>				
BEMIDJI INTERDISTRICT COUNCIL		Yes	Yes	Yes	
CFDA 84.027	1,626,646				
CFDA 84.173	97,044				
CFDA 84.181	29,184				
	<u>1,752,874</u>				
BENTON-STEARNES EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	2,368,793				
CFDA 84.048	1,202				
CFDA 84.173	68,049				
CFDA 84.181	163,252				
	<u>2,601,296</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 10.558	100,223				
	<u>100,223</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.559	16,202				
	<u>16,202</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 93.596	21,889				
	<u>21,889</u>				
CARVER-SCOTT EDUCATIONAL COOP		Yes	Yes	Yes	
CFDA 84.027	706,224				
CFDA 84.173	45,150				
CFDA 84.002	51,196				
CFDA 84.048	131,277				
CFDA 84.181	100,884				
CFDA 84.318	274,376				
CFDA 16.540	7,278				
CFDA 10.558	11,791				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 94.004	11,000				
	<u>1,339,176</u>				
CHILD CARE AND NUTRITION INC		Yes	Yes	Yes	
CFDA 10.558	<u>4,415,970</u>				
CHILD CARE CHOICES INC		Yes	Yes	Yes	
CFDA 10.558	<u>5,553,392</u>				
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 10.558	<u>2,755,479</u>				
CHILDREN'S ADVOCATE PROG OF MANKAT		Yes	Yes	Yes	
CFDA 10.558	<u>2,771,609</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 45.310	<u>73,425</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 10.559	<u>17,533</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 45.310	<u>17,513</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.553	13,317				
CFDA 10.555	25,020				
CFDA 84.173	3,700				
CFDA 84.181	62,590				
	<u>104,627</u>				
COMM ACTION PRTNRSH RAMSEY/WASHI		Yes	Yes		
CFDA 10.558	<u>427,953</u>				
COOK COUNTY		Yes	Yes		
CFDA 93.596	<u>19,871</u>				
CROW RIVER SPECIAL ED COOP		Yes	Yes		
CFDA 84.027	622,792				
CFDA 84.173	18,124				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	38,844				
	<u>679,760</u>				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes	Yes		
CFDA 84.010	172,464				
CFDA 84.027	266,350				
CFDA 84.318	5,146				
CFDA 84.367	74,803				
CFDA 84.298	3,163				
CFDA 84.186	5,598				
CFDA 84.282	10,000				
CFDA 84.173	6,755				
CFDA 10.553	47,104				
CFDA 10.555	144,292				
CFDA 10.558	689				
	<u>736,364</u>				
FERGUS FALLS SPEC ED COOP		Yes			
CFDA 84.027	1,371,330				
CFDA 84.173	35,382				
CFDA 84.181	36,622				
	<u>1,443,334</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.555	127,232				
CFDA 10.558	72,062				
	<u>199,294</u>				
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.002	6,290				
CFDA 84.027	1,948,755				
CFDA 84.173	105,344				
CFDA 84.048	97,247				
CFDA 84.181	62,406				
CFDA 84.184	100,010				
CFDA 84.196	40,010				
	<u>2,360,062</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	1,482,106				
CFDA 84.181	147,288				
CFDA 84.048	35,276				
CFDA 84.173	79,694				
	<u>1,744,364</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HEARTLAND COMMUNITY ACTION AGENCY		Yes			
CFDA 10.558	91,874				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.553	100,176				
CFDA 10.555	191,480				
	291,656				
HIAWATHA VALLEY EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	3,081,946				
CFDA 84.048	124,031				
CFDA 84.173	124,385				
CFDA 84.181	84,601				
	3,414,963				
HIGHER GROUND ACADEMY		Yes	Yes		
CFDA 84.027	42,789				
CFDA 84.010	146,994				
CFDA 84.367	32,372				
CFDA 84.298	1,299				
CFDA 84.186	1,344				
CFDA 84.318	2,496				
CFDA 84.365	12,158				
CFDA 84.282	9,334				
CFDA 10.553	103,750				
CFDA 10.555	191,217				
CFDA 10.550	8,991				
	552,744				
HMONG ACADEMY		Yes			
CFDA 10.553	88,059				
CFDA 10.555	131,647				
CFDA 84.010	88,420				
CFDA 84.027	51,555				
CFDA 84.282	175,325				
CFDA 84.298	623				
CFDA 84.186	2,056				
CFDA 84.367	21,685				
CFDA 84.318	1,240				
CFDA 84.365	25,882				
	586,492				
HOPE COMMUNITY ACADEMY		Yes	Yes		
CFDA 10.555	203,247				
CFDA 10.553	114,883				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	155,030				
CFDA 84.027	84,740				
CFDA 84.367	16,887				
CFDA 84.318	353				
CFDA 84.365	46,845				
CFDA 84.298	715				
	<u>622,700</u>				
HUNGER SOLUTIONS MINNESOTA		Yes	Yes		
CFDA 10.568	535,206				
CFDA 10.550	2,871,869				
	<u>3,407,075</u>				
INTERMEDIATE SCHOOL DISTRICT 287		Yes	Yes		
CFDA 84.367	9,203				
CFDA 84.298	2,698				
CFDA 84.048	647,947				
CFDA 84.186	114,130				
CFDA 84.365	20,525				
CFDA 84.181	203,716				
CFDA 84.318	167,957				
CFDA 84.027	16,260				
CFDA 84.323	32,684				
CFDA 84.173	12,352				
	<u>1,227,472</u>				
INTERMEDIATE SCHOOL DISTRICT 917		Yes	Yes		
CFDA 84.048	152,920				
CFDA 84.181	408,255				
CFDA 84.027	13,418				
CFDA 84.173	28,752				
	<u>603,345</u>				
INTERNATIONAL INSTITUTE-MINNESOTA		Yes			
CFDA 84.002	52,000				
ISD 0001 AITKIN		Yes			
CFDA 10.550	36,552				
CFDA 10.553	36,439				
CFDA 10.555	186,384				
CFDA 10.556	176				
CFDA 84.010	166,431				
CFDA 84.367	65,414				
CFDA 84.318	5,178				
CFDA 84.298	2,282				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	3,774				
	<u>502,630</u>				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 10.550	731,969				
CFDA 10.553	619,059				
CFDA 10.555	3,883,103				
CFDA 84.010	1,881,991				
CFDA 84.357	636,839				
CFDA 84.367	947,305				
CFDA 84.298	81,554				
CFDA 84.011	28,033				
CFDA 84.365	257,809				
CFDA 84.027	6,965,999				
CFDA 84.173	327,982				
CFDA 84.181	404,744				
CFDA 84.002	271,004				
CFDA 84.048	246,662				
CFDA 84.318	53,865				
CFDA 84.186	114,098				
CFDA 93.576	158,090				
	<u>17,610,106</u>				
ISD 0012 CENTENNIAL		Yes			
CFDA 84.010	199,741				
CFDA 84.013	113,802				
CFDA 84.027	1,048,082				
CFDA 84.173	55,478				
CFDA 84.186	15,669				
CFDA 84.287	51,474				
CFDA 84.298	4,986				
CFDA 84.318	6,787				
CFDA 84.367	138,038				
CFDA 10.550	142,573				
CFDA 10.553	32,956				
CFDA 10.555	398,457				
	<u>2,208,043</u>				
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 10.550	72,622				
CFDA 10.553	195,840				
CFDA 10.555	610,962				
CFDA 84.010	399,582				
CFDA 84.027	742,422				
CFDA 84.173	23,669				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	13,629				
CFDA 84.287	124,078				
CFDA 84.298	6,034				
CFDA 84.318	5,430				
CFDA 84.365	104,808				
CFDA 84.366	5,000				
CFDA 84.367	186,323				
	<u>2,490,399</u>				
ISD 0014 FRIDLEY		Yes	Yes		
CFDA 10.550	49,432				
CFDA 10.553	106,058				
CFDA 10.555	433,214				
CFDA 84.010	277,163				
CFDA 84.027	659,496				
CFDA 84.173	17,633				
CFDA 84.048	148,431				
CFDA 84.186	10,412				
CFDA 84.213	199				
CFDA 84.367	99,859				
CFDA 84.298	7,098				
CFDA 84.318	3,042				
CFDA 84.365	26,583				
	<u>1,838,620</u>				
ISD 0015 ST FRANCIS		Yes			
CFDA 84.027	1,147,609				
CFDA 84.173	34,853				
CFDA 84.010	207,707				
CFDA 84.013	89,372				
CFDA 84.367	153,507				
CFDA 84.318	3,259				
CFDA 84.186	14,575				
CFDA 84.298	12,235				
CFDA 10.555	535,922				
CFDA 10.550	112,873				
CFDA 10.553	60,459				
	<u>2,372,371</u>				
ISD 0016 SPRING LAKE PARK		Yes			
CFDA 84.027	775,676				
CFDA 84.173	44,600				
CFDA 84.010	225,309				
CFDA 84.367	146,965				
CFDA 84.318	4,325				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	12,202				
CFDA 84.298	9,063				
CFDA 84.186	11,087				
CFDA 84.938	312				
CFDA 84.215	64,026				
CFDA 84.323	31,676				
CFDA 84.357	276,700				
CFDA 84.048	31,701				
CFDA 10.550	68,990				
CFDA 10.553	87,824				
CFDA 10.555	472,289				
	<u>2,262,745</u>				
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 10.550	54,929				
CFDA 10.553	28,980				
CFDA 10.555	319,437				
CFDA 84.002	13,180				
CFDA 84.010	581,260				
CFDA 84.027	584,030				
CFDA 84.173	31,713				
CFDA 84.181	26,751				
CFDA 84.186	15,801				
CFDA 84.298	8,209				
CFDA 84.318	8,812				
CFDA 84.367	151,625				
	<u>1,824,727</u>				
ISD 0023 FRAZEE		Yes			
CFDA 10.550	26,900				
CFDA 10.553	51,987				
CFDA 10.555	153,142				
CFDA 10.556	246				
CFDA 84.010	155,457				
CFDA 84.186	4,725				
CFDA 84.367	2,200				
CFDA 84.298	80,653				
CFDA 84.318	1,900				
CFDA 84.027	294,461				
CFDA 84.173	25,122				
	<u>796,793</u>				
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes		
CFDA 84.010	62,780				
CFDA 84.367	11,230				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	1,218				
CFDA 84.298	340				
CFDA 84.287	613,601				
CFDA 84.318	977				
CFDA 10.550	2,049				
CFDA 10.553	12,588				
CFDA 10.555	22,971				
CFDA 10.559	9,185				
	<u>736,939</u>				
ISD 0031 BEMIDJI		Yes	Yes		
CFDA 10.553	202,524				
CFDA 10.555	801,548				
CFDA 10.558	6,137				
CFDA 10.550	57,808				
CFDA 84.002	15,966				
CFDA 84.010	1,010,479				
CFDA 84.013	93,530				
CFDA 84.027	990,240				
CFDA 84.173	39,637				
CFDA 84.181	30,151				
CFDA 84.186	23,925				
CFDA 84.196	51,924				
CFDA 84.298	10,719				
CFDA 84.318	23,925				
CFDA 84.287	210,059				
CFDA 84.367	397,956				
	<u>3,966,528</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.010	176,322				
CFDA 84.367	19,478				
CFDA 84.186	2,930				
CFDA 84.298	500				
CFDA 84.318	3,013				
CFDA 10.550	7,141				
CFDA 10.553	32,662				
CFDA 10.555	78,476				
	<u>320,522</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 10.553	109,661				
CFDA 10.555	280,797				
CFDA 10.559	19,704				
CFDA 10.558	478				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.550	22,300				
CFDA 84.010	1,145,351				
CFDA 84.027	342,796				
CFDA 84.173	21,682				
CFDA 84.181	14,224				
CFDA 84.186	25,170				
CFDA 84.358	36,247				
CFDA 84.332	44,638				
CFDA 84.367	169,974				
CFDA 84.365	23,281				
CFDA 84.318	16,917				
CFDA 84.360	16,552				
CFDA 84.298	5,894				
	<u>2,295,666</u>				
ISD 0047 SAUK RAPIDS		Yes	Yes		
CFDA 10.550	79,454				
CFDA 10.553	45,283				
CFDA 10.555	404,788				
CFDA 84.010	280,617				
CFDA 84.186	12,978				
CFDA 84.298	6,511				
CFDA 84.318	5,461				
CFDA 84.367	115,467				
	<u>950,559</u>				
ISD 0051 FOLEY		Yes	Yes		
CFDA 10.550	38,298				
CFDA 10.553	20,627				
CFDA 10.555	176,470				
CFDA 10.558	4,916				
CFDA 84.010	170,162				
CFDA 84.186	6,258				
CFDA 84.298	3,140				
CFDA 84.318	252				
CFDA 84.367	86,805				
	<u>506,928</u>				
ISD 0077 MANKATO		Yes	Yes		
CFDA 10.550	107,879				
CFDA 10.553	171,793				
CFDA 10.555	779,912				
CFDA 10.556	739				
CFDA 84.002	90,193				
CFDA 84.010	737,415				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	1,442,381				
CFDA 84.173	76,022				
CFDA 84.181	67,348				
CFDA 84.186	27,233				
CFDA 84.287	278,863				
CFDA 84.298	24,232				
CFDA 84.318	13,629				
CFDA 84.365	46,140				
CFDA 84.367	274,700				
	<u>4,138,479</u>				
ISD 0088 NEW ULM		Yes	Yes	Yes	
CFDA 10.550	48,659				
CFDA 10.553	8,552				
CFDA 10.555	160,098				
CFDA 84.010	224,709				
CFDA 84.186	9,782				
CFDA 84.298	6,664				
CFDA 84.318	3,588				
CFDA 84.367	110,206				
	<u>572,258</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 10.550	30,664				
CFDA 10.553	27,331				
CFDA 10.555	270,361				
CFDA 84.010	299,989				
CFDA 84.027	2,019,220				
CFDA 84.173	81,535				
CFDA 84.048	20,817				
CFDA 84.181	57,051				
CFDA 84.186	9,221				
CFDA 84.298	7,190				
CFDA 84.318	191,923				
CFDA 84.323	17,438				
CFDA 84.367	122,833				
	<u>3,155,573</u>				
ISD 0112 CHASKA		Yes			
CFDA 84.027	1,699,986				
CFDA 84.173	39,429				
CFDA 84.010	249,932				
CFDA 84.367	146,614				
CFDA 84.318	419				
CFDA 84.365	56,759				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	18,683				
CFDA 84.186	20,821				
CFDA 94.004	11,049				
CFDA 10.550	112,506				
CFDA 10.553	34,402				
CFDA 10.555	591,270				
	<u>2,981,870</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 10.550	35,940				
CFDA 10.553	22,395				
CFDA 10.555	98,922				
CFDA 84.010	241,250				
CFDA 84.367	66,959				
CFDA 84.318	3,883				
CFDA 84.298	2,099				
CFDA 84.048	3,149				
CFDA 84.186	5,697				
CFDA 84.243	788				
	<u>481,082</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 10.550	3,718				
CFDA 10.553	87,403				
CFDA 10.555	206,349				
CFDA 10.559	27,212				
CFDA 84.002	9,606				
CFDA 84.010	410,343				
CFDA 84.186	65,892				
CFDA 84.298	2,731				
CFDA 84.318	76,934				
CFDA 84.332	48,000				
CFDA 84.357	335,037				
CFDA 84.358	31,517				
CFDA 84.367	112,727				
CFDA 93.590	63,879				
CFDA 10.550	23,344				
	<u>1,504,692</u>				
ISD 0118 REMER		Yes	Yes		
CFDA 10.553	48,065				
CFDA 10.555	101,168				
CFDA 10.550	10,684				
CFDA 10.558	3,753				
CFDA 84.010	253,178				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	129,840				
CFDA 84.173	4,942				
CFDA 84.186	6,950				
CFDA 84.318	3,623				
CFDA 84.367	24,321				
CFDA 84.298	1,575				
	<u>588,099</u>				
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 10.550	35,792				
CFDA 10.553	38,400				
CFDA 10.555	206,879				
CFDA 84.010	157,204				
CFDA 84.011	87,986				
CFDA 84.186	5,208				
CFDA 84.298	2,625				
CFDA 84.367	61,281				
CFDA 84.318	2,245				
	<u>597,620</u>				
ISD 0138 NORTH BRANCH		Yes	Yes		
CFDA 10.550	110,295				
CFDA 10.553	53,348				
CFDA 10.555	339,463				
CFDA 84.010	234,286				
CFDA 84.367	76,475				
CFDA 84.318	3,582				
CFDA 84.298	10,081				
CFDA 84.186	11,892				
CFDA 84.027	724,414				
CFDA 84.173	15,216				
	<u>1,579,052</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 10.553	132,151				
CFDA 10.556	3,678				
CFDA 10.555	536,314				
CFDA 84.002	35,778				
CFDA 84.010	708,513				
CFDA 84.013	36,723				
CFDA 84.011	370,582				
CFDA 84.027	1,275,904				
CFDA 84.173	21,238				
CFDA 84.186	23,552				
CFDA 84.196	38,754				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	25,568				
CFDA 84.365	39,707				
CFDA 84.367	360,996				
CFDA 84.318	15,628				
	<u>3,625,086</u>				
ISD 0162 BAGLEY		Yes	Yes		
CFDA 10.553	22,542				
CFDA 10.555	186,289				
CFDA 10.556	394				
CFDA 10.550	22,594				
CFDA 10.558	5,177				
CFDA 84.010	328,520				
CFDA 84.186	6,994				
CFDA 84.298	2,599				
CFDA 84.318	4,390				
CFDA 84.367	91,325				
	<u>670,824</u>				
ISD 0181 BRAINERD		Yes	Yes		
CFDA 10.553	201,452				
CFDA 10.555	923,241				
CFDA 10.550	110,215				
CFDA 84.010	1,054,489				
CFDA 84.002	9,012				
CFDA 84.027	2,704,271				
CFDA 84.048	98,178				
CFDA 84.173	145,603				
CFDA 84.181	64,992				
CFDA 84.186	32,606				
CFDA 84.298	10,527				
CFDA 84.318	21,800				
CFDA 84.367	343,957				
	<u>5,720,343</u>				
ISD 0182 CROSBY		Yes	Yes		
CFDA 10.550	26,311				
CFDA 10.553	54,418				
CFDA 10.555	184,729				
CFDA 84.010	250,718				
CFDA 84.186	6,875				
CFDA 84.298	2,789				
CFDA 84.318	5,584				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	89,859				
	<u>621,283</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes	Yes		
CFDA 84.027	2,674,432				
CFDA 84.173	93,658				
CFDA 84.010	1,008,576				
CFDA 84.298	25,420				
CFDA 84.002	43,594				
CFDA 84.367	379,624				
CFDA 84.366	16,403				
CFDA 84.318	31,074				
CFDA 84.365	149,321				
CFDA 84.186	27,140				
CFDA 84.048	51,350				
CFDA 10.558	9,485				
CFDA 10.553	172,916				
CFDA 10.555	990,374				
CFDA 10.556	5,784				
CFDA 10.550	178,741				
	<u>5,857,892</u>				
ISD 0192 FARMINGTON		Yes	Yes		
CFDA 10.550	105,300				
CFDA 10.553	20,150				
CFDA 10.555	371,808				
CFDA 84.010	315,460				
CFDA 84.027	927,500				
CFDA 84.173	34,948				
CFDA 84.186	15,798				
CFDA 84.298	10,230				
CFDA 84.318	5,189				
CFDA 84.365	22,219				
CFDA 84.367	101,738				
	<u>1,930,340</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 84.027	1,723,047				
CFDA 84.173	56,688				
CFDA 84.298	30,268				
CFDA 84.367	119,184				
CFDA 84.186	19,392				
CFDA 84.048	33,152				
CFDA 84.002	11,790				
CFDA 84.010	160,960				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.938	18,491				
CFDA 84.365	17,527				
CFDA 84.318	3,047				
CFDA 10.555	497,845				
CFDA 10.553	2,454				
CFDA 10.556	13,345				
CFDA 10.550	214,058				
	<u>2,921,248</u>				
ISD 0196 ROSEMOUNT		Yes	Yes	Yes	
CFDA 10.550	575,608				
CFDA 10.553	271,806				
CFDA 10.555	1,640,362				
CFDA 10.556	3,067				
CFDA 84.027	5,830,584				
CFDA 84.173	153,143				
CFDA 84.002	71,858				
CFDA 84.010	699,228				
CFDA 84.048	89,355				
CFDA 84.181	55,634				
CFDA 84.186	69,730				
CFDA 84.298	56,162				
CFDA 84.318	10,104				
CFDA 84.365	137,608				
CFDA 84.367	552,550				
	<u>10,216,799</u>				
ISD 0197 W ST PAUL-MENDOTA HGTS-EAGA		Yes	Yes		
CFDA 84.027	46,710				
CFDA 84.173	1,411,002				
CFDA 84.298	14,794				
CFDA 84.010	252,143				
CFDA 84.365	33,334				
CFDA 84.186	16,067				
CFDA 84.281	139,798				
CFDA 84.318	3,592				
CFDA 10.555	536,366				
CFDA 10.550	74,336				
CFDA 10.556	462				
CFDA 10.553	126,499				
	<u>2,655,103</u>				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes		
CFDA 84.027	788,267				
CFDA 84.173	28,911				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	328,786				
CFDA 84.181	17,802				
CFDA 84.186	13,219				
CFDA 84.298	4,527				
CFDA 84.318	987				
CFDA 84.365	14,916				
CFDA 84.367	151,002				
CFDA 10.550	64,390				
CFDA 10.553	88,513				
CFDA 10.555	366,863				
CFDA 10.556	1,252				
	<u>1,869,435</u>				
ISD 0200 HASTINGS		Yes	Yes		
CFDA 84.027	946,146				
CFDA 84.173	35,310				
CFDA 84.010	253,897				
CFDA 84.367	161,999				
CFDA 84.298	13,019				
CFDA 84.318	5,713				
CFDA 84.186	13,641				
CFDA 84.002	13,567				
CFDA 84.013	33,082				
CFDA 10.550	102,354				
CFDA 10.553	46,563				
CFDA 10.555	390,370				
CFDA 10.556	458				
	<u>2,016,119</u>				
ISD 0206 ALEXANDRIA		Yes	Yes		
CFDA 10.555	489,774				
CFDA 10.550	56,712				
CFDA 84.010	362,774				
CFDA 84.367	141,507				
CFDA 84.298	8,073				
CFDA 84.027	1,401,235				
CFDA 84.173	54,102				
CFDA 84.181	41,900				
CFDA 84.186	13,788				
CFDA 84.002	16,587				
CFDA 84.318	6,776				
	<u>2,593,228</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 84.010	455,122				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	737,726				
CFDA 84.048	33,244				
CFDA 84.173	29,080				
CFDA 84.181	24,696				
CFDA 84.186	16,651				
CFDA 84.213	88,235				
CFDA 84.298	12,959				
CFDA 84.318	5,958				
CFDA 84.365	21,328				
CFDA 84.367	177,466				
CFDA 10.550	80,217				
CFDA 10.553	86,913				
CFDA 10.555	500,555				
CFDA 10.556	256				
	<u>2,270,406</u>				
ISD 0256 RED WING		Yes			
CFDA 10.550	50,194				
CFDA 10.553	22,973				
CFDA 10.555	251,964				
CFDA 84.002	10,673				
CFDA 84.010	249,837				
CFDA 84.186	11,040				
CFDA 84.298	7,936				
CFDA 84.367	127,868				
CFDA 84.318	4,113				
	<u>736,598</u>				
ISD 0270 HOPKINS		Yes	Yes		Yes
CFDA 10.550	134,125				
CFDA 10.553	217,115				
CFDA 10.555	867,538				
CFDA 10.556	6,534				
CFDA 84.010	382,651				
CFDA 84.013	162,123				
CFDA 84.027	1,152,558				
CFDA 84.298	9,067				
CFDA 84.281	258,044				
CFDA 84.364	33,445				
CFDA 84.318	7,194				
CFDA 84.173	70,095				
CFDA 84.186	20,078				
CFDA 84.002	150,390				
	<u>3,470,957</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 10.550	222,698				
CFDA 10.553	272,659				
CFDA 10.555	1,137,122				
CFDA 17.267	91,965				
CFDA 84.010	378,320				
CFDA 84.027	1,883,230				
CFDA 84.186	29,294				
CFDA 84.298	33,342				
CFDA 84.318	4,835				
CFDA 84.367	251,889				
CFDA 84.365	100,843				
CFDA 84.359	1,078,657				
CFDA 84.173	104,051				
CFDA 84.181	209,140				
CFDA 84.002	220,021				
CFDA 84.287	138,022				
	<u>6,156,088</u>				
ISD 0272 EDEN PRAIRIE		Yes	Yes		
CFDA 10.550	261,513				
CFDA 10.553	13,944				
CFDA 10.555	587,795				
CFDA 84.010	287,689				
CFDA 84.027	1,574,332				
CFDA 84.181	52,475				
CFDA 84.318	4,291				
CFDA 84.298	15,542				
CFDA 84.173	58,025				
CFDA 84.186	20,882				
CFDA 84.367	171,395				
CFDA 84.365	53,314				
	<u>3,101,197</u>				
ISD 0273 EDINA		Yes			
CFDA 84.027	1,069,551				
CFDA 84.173	35,951				
CFDA 84.010	177,306				
CFDA 84.298	24,625				
CFDA 84.367	140,939				
CFDA 84.186	16,341				
CFDA 84.318	2,359				
CFDA 84.365	28,291				
CFDA 94.004	11,800				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	217,907				
CFDA 10.550	54,729				
	<u>1,779,799</u>				
ISD 0276 MINNETONKA		Yes			
CFDA 10.550	205,837				
CFDA 10.555	303,962				
CFDA 10.556	3,115				
CFDA 84.027	1,340,952				
CFDA 84.173	33,775				
CFDA 84.186	13,000				
CFDA 84.318	117,948				
CFDA 84.298	12,647				
CFDA 84.365	10,416				
CFDA 84.002	13,046				
	<u>2,054,698</u>				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 10.550	25,944				
CFDA 10.553	9,862				
CFDA 10.555	135,540				
CFDA 10.556	926				
CFDA 84.010	53,927				
CFDA 84.027	503,294				
CFDA 84.173	29,182				
CFDA 84.318	823				
CFDA 84.367	81,713				
CFDA 84.186	3,954				
CFDA 84.298	4,246				
	<u>849,411</u>				
ISD 0278 ORONO		Yes	Yes		
CFDA 84.027	460,718				
CFDA 84.173	4,809				
CFDA 84.186	5,158				
CFDA 84.298	4,245				
CFDA 84.367	42,262				
CFDA 84.010	42,435				
CFDA 10.555	88,221				
CFDA 10.550	42,268				
	<u>690,116</u>				
ISD 0279 OSSEO		Yes			
CFDA 84.027	3,949,328				
CFDA 84.173	159,028				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	144,997				
CFDA 84.010	715,598				
CFDA 84.318	8,543				
CFDA 84.298	71,955				
CFDA 84.367	551,408				
CFDA 84.186	58,026				
CFDA 84.365	201,144				
CFDA 84.002	140,537				
CFDA 84.287	483,699				
CFDA 93.576	175,489				
CFDA 45.310	27,195				
CFDA 10.555	2,663,787				
CFDA 10.550	408,517				
CFDA 10.556	1,143				
CFDA 10.553	688,694				
CFDA 10.558	5,057				
	<u>10,454,145</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.027	944,268				
CFDA 84.173	41,374				
CFDA 84.010	443,903				
CFDA 84.367	214,908				
CFDA 84.298	6,545				
CFDA 84.186	16,601				
CFDA 84.318	102,602				
CFDA 84.365	102,453				
CFDA 84.332	49,150				
CFDA 84.360	40,542				
CFDA 93.576	65,000				
CFDA 10.553	134,226				
CFDA 10.556	433				
CFDA 10.555	682,388				
CFDA 10.550	64,241				
	<u>2,908,634</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 84.027	2,904,963				
CFDA 84.173	79,301				
CFDA 84.002	141,675				
CFDA 84.010	1,058,524				
CFDA 84.298	29,167				
CFDA 84.367	527,752				
CFDA 84.365	115,145				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	12,457				
CFDA 84.181	97,228				
CFDA 84.186	38,402				
CFDA 84.287	183,986				
CFDA 84.338	289,595				
CFDA 84.293	10,850				
CFDA 84.213	144,500				
CFDA 10.550	325,844				
CFDA 10.553	470,957				
CFDA 10.555	1,864,603				
CFDA 93.576	113,146				
CFDA 93.566	27,000				
	<u>8,435,095</u>				
ISD 0282 ST ANTHONY-NEW BRIGHTON		Yes	Yes	Yes	
CFDA 84.027	303,191				
CFDA 84.010	68,500				
CFDA 84.367	33,942				
CFDA 84.298	3,701				
CFDA 84.318	1,045				
CFDA 84.173	7,621				
CFDA 84.186	5,713				
CFDA 84.938	5,008				
CFDA 84.048	2,001				
CFDA 10.550	24,873				
CFDA 10.556	2,505				
CFDA 10.558	7,020				
CFDA 10.555	109,433				
	<u>574,553</u>				
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 84.010	269,611				
CFDA 84.027	1,010,077				
CFDA 84.173	61,988				
CFDA 84.186	8,049				
CFDA 84.196	40,000				
CFDA 84.298	19,416				
CFDA 84.318	3,533				
CFDA 84.365	30,041				
CFDA 84.367	140,455				
CFDA 84.361	35,200				
CFDA 84.293	125,208				
CFDA 10.550	31,443				
CFDA 10.553	85,967				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	416,572				
CFDA 10.559	16,119				
	<u>2,293,679</u>				
ISD 0284 WAYZATA		Yes			
CFDA 10.550	168,816				
CFDA 10.553	28,366				
CFDA 10.555	526,393				
CFDA 84.365	22,357				
CFDA 84.027	1,464,797				
CFDA 84.173	61,879				
CFDA 84.186	16,866				
CFDA 84.367	165,558				
CFDA 84.298	27,596				
	<u>2,482,628</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.173	2,958				
CFDA 84.027	333,818				
CFDA 84.010	228,911				
CFDA 84.367	80,920				
CFDA 84.298	8,549				
CFDA 84.186	7,273				
CFDA 84.365	80,565				
CFDA 84.318	4,299				
CFDA 84.360	83,407				
CFDA 10.550	31,140				
CFDA 10.553	129,666				
CFDA 10.555	424,110				
	<u>1,415,616</u>				
ISD 0309 PARK RAPIDS		Yes	Yes	Yes	
CFDA 10.550	24,575				
CFDA 10.553	52,879				
CFDA 10.555	235,916				
CFDA 84.010	295,186				
CFDA 84.048	7,858				
CFDA 84.181	20,630				
CFDA 84.186	69,362				
CFDA 84.281	114,997				
CFDA 84.298	5,203				
CFDA 84.318	9,064				
	<u>835,670</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0316 COLERAINE		Yes	Yes		
CFDA 10.553	63,289				
CFDA 10.555	186,529				
CFDA 10.550	28,952				
CFDA 84.010	265,028				
CFDA 84.013	12,678				
CFDA 84.186	3,405				
CFDA 84.298	2,156				
CFDA 84.318	4,226				
CFDA 84.367	37,726				
	<u>603,989</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 10.550	23,037				
CFDA 10.553	65,622				
CFDA 10.555	186,961				
CFDA 84.010	323,354				
CFDA 84.013	9,309				
CFDA 84.186	9,811				
CFDA 84.298	4,900				
CFDA 84.318	10,814				
CFDA 84.367	81,789				
	<u>715,597</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.550	75,369				
CFDA 10.553	93,820				
CFDA 10.555	427,231				
CFDA 10.559	14,649				
CFDA 84.010	628,971				
CFDA 84.027	857,766				
CFDA 84.048	31,478				
CFDA 84.173	38,035				
CFDA 84.181	46,816				
CFDA 84.186	18,155				
CFDA 84.298	7,003				
CFDA 84.318	20,676				
CFDA 84.367	231,425				
	<u>2,491,394</u>				
ISD 0332 MORA		Yes			
CFDA 10.550	38,366				
CFDA 10.553	38,452				
CFDA 10.555	245,615				
CFDA 84.010	215,813				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	7,214				
CFDA 84.298	4,168				
CFDA 84.318	3,618				
CFDA 84.367	93,794				
	<u>647,040</u>				
ISD 0333 OGILVIE		Yes			
CFDA 10.550	14,649				
CFDA 10.553	37,933				
CFDA 10.555	110,623				
CFDA 84.010	507,509				
CFDA 84.367	46,841				
CFDA 84.318	2,549				
CFDA 84.298	1,709				
CFDA 84.186	4,497				
	<u>726,310</u>				
ISD 0347 WILLMAR		Yes	Yes		
CFDA 10.555	689,646				
CFDA 10.558	4,331				
CFDA 10.556	132				
CFDA 10.553	321,685				
CFDA 10.550	90,372				
CFDA 84.293	119,977				
CFDA 84.010	694,058				
CFDA 84.011	212,871				
CFDA 84.013	159,800				
CFDA 84.367	234,146				
CFDA 84.298	10,091				
CFDA 84.365	42,046				
CFDA 84.186	19,161				
CFDA 84.318	949				
CFDA 84.287	180,063				
CFDA 84.002	39,662				
CFDA 84.027	3,276				
	<u>2,822,266</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 10.553	43,613				
CFDA 10.555	162,012				
CFDA 10.550	19,054				
CFDA 10.558	4,183				
CFDA 84.010	254,963				
CFDA 84.027	240,108				
CFDA 84.173	6,560				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	8,174				
CFDA 84.186	6,636				
CFDA 84.367	130,316				
CFDA 84.318	6,090				
CFDA 84.298	6,185				
	<u>887,894</u>				
ISD 0381 LAKE SUPERIOR		Yes	Yes		
CFDA 10.550	43,206				
CFDA 10.553	22,736				
CFDA 10.555	155,301				
CFDA 84.010	147,294				
CFDA 84.027	384,617				
CFDA 84.048	17,145				
CFDA 84.186	7,958				
CFDA 84.367	78,610				
CFDA 84.318	1,717				
CFDA 84.298	7,627				
	<u>866,211</u>				
ISD 0394 MONTGOMERY-LONSDALE		Yes	Yes		
CFDA 10.550	20,648				
CFDA 10.553	22,921				
CFDA 10.555	109,904				
CFDA 10.556	3,134				
CFDA 84.010	97,369				
CFDA 84.011	189,137				
CFDA 84.186	3,890				
CFDA 84.298	3,418				
CFDA 84.318	3,389				
CFDA 84.367	45,661				
	<u>499,471</u>				
ISD 0413 MARSHALL		Yes	Yes		
CFDA 84.027	436,889				
CFDA 84.173	11,180				
CFDA 84.181	26,531				
CFDA 84.298	3,545				
CFDA 84.367	96,296				
CFDA 84.318	6,215				
CFDA 84.186	7,834				
CFDA 84.010	199,676				
CFDA 84.365	23,005				
CFDA 84.002	111,664				
CFDA 10.555	249,381				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.550	52,567				
CFDA 10.558	6,662				
CFDA 10.553	19,750				
CFDA 93.566	28,884				
	<u>1,280,079</u>				
ISD 0423 HUTCHINSON		Yes	Yes		
CFDA 84.010	278,542				
CFDA 84.027	449,986				
CFDA 84.186	11,560				
CFDA 84.298	5,859				
CFDA 84.318	1,589				
CFDA 84.365	15,984				
CFDA 84.173	18,001				
CFDA 84.367	99,000				
CFDA 10.550	68,389				
CFDA 10.553	35,901				
CFDA 10.555	235,801				
CFDA 10.556	154				
	<u>1,220,766</u>				
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 10.553	45,587				
CFDA 10.555	139,841				
CFDA 10.550	12,744				
CFDA 10.558	2,098				
CFDA 84.010	202,738				
CFDA 84.186	3,052				
CFDA 84.318	2,778				
CFDA 84.367	64,300				
CFDA 84.298	2,235				
	<u>475,373</u>				
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 10.553	57,048				
CFDA 10.555	145,321				
CFDA 10.559	2,560				
CFDA 10.550	15,447				
CFDA 84.010	232,384				
CFDA 84.186	7,533				
CFDA 84.367	61,815				
CFDA 84.298	3,700				
CFDA 84.318	7,148				
	<u>532,956</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0465 LITCHFIELD		Yes	Yes		
CFDA 84.010	154,104				
CFDA 84.186	6,238				
CFDA 84.367	85,302				
CFDA 84.298	3,900				
CFDA 84.318	2,580				
CFDA 10.550	37,874				
CFDA 10.553	30,200				
CFDA 10.555	204,812				
	<u>525,010</u>				
ISD 0466 DASSEL-COKATO		Yes	Yes		
CFDA 84.010	182,367				
CFDA 84.013	47,474				
CFDA 84.186	5,855				
CFDA 84.367	77,772				
CFDA 84.298	4,764				
CFDA 84.318	4,355				
CFDA 10.550	54,693				
CFDA 10.553	25,595				
CFDA 10.555	237,405				
CFDA 10.556	430				
	<u>640,710</u>				
ISD 0477 PRINCETON		Yes	Yes		
CFDA 10.550	76,132				
CFDA 10.553	24,704				
CFDA 10.555	318,275				
CFDA 10.556	453				
CFDA 84.010	137,896				
CFDA 84.186	7,672				
CFDA 84.298	6,368				
CFDA 84.318	2,217				
CFDA 84.367	97,190				
	<u>670,907</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 10.550	20,184				
CFDA 10.553	56,945				
CFDA 10.555	136,346				
CFDA 10.556	71				
CFDA 84.010	329,817				
CFDA 84.013	97,356				
CFDA 84.173	381				
CFDA 84.186	10,003				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.287	64,293				
CFDA 84.298	2,838				
CFDA 84.318	6,634				
CFDA 84.367	85,286				
	<u>810,154</u>				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 10.550	46,462				
CFDA 10.553	109,950				
CFDA 10.555	355,974				
CFDA 84.010	350,286				
CFDA 84.027	440,679				
CFDA 84.186	99,782				
CFDA 84.298	5,936				
CFDA 84.318	13,559				
CFDA 84.367	166,972				
	<u>1,589,600</u>				
ISD 0492 AUSTIN		Yes	Yes	Yes	
CFDA 10.550	75,869				
CFDA 10.553	156,954				
CFDA 10.555	716,031				
CFDA 84.010	573,655				
CFDA 84.013	40,920				
CFDA 84.027	948,415				
CFDA 84.048	46,853				
CFDA 84.243	14,988				
CFDA 84.173	53,120				
CFDA 84.181	41,739				
CFDA 84.186	18,744				
CFDA 84.298	8,344				
CFDA 84.318	5,718				
CFDA 84.332	53,535				
CFDA 84.357	347,181				
CFDA 84.365	53,391				
CFDA 84.367	187,639				
	<u>3,343,096</u>				
ISD 0508 ST PETER		Yes	Yes		
CFDA 10.550	17,304				
CFDA 10.553	41,666				
CFDA 10.555	175,578				
CFDA 10.556	347				
CFDA 84.010	212,412				
CFDA 84.013	29,894				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	4,544				
CFDA 84.298	6,606				
CFDA 84.318	1,304				
CFDA 84.365	8,997				
CFDA 84.367	84,148				
	<u>582,800</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 10.550	58,291				
CFDA 84.002	69,948				
CFDA 84.010	428,244				
CFDA 84.011	25,122				
CFDA 84.181	23,577				
CFDA 84.186	11,213				
CFDA 84.213	70,000				
CFDA 84.287	154,522				
CFDA 84.298	6,360				
CFDA 84.318	3,926				
CFDA 84.336	7,152				
CFDA 84.365	65,499				
CFDA 84.367	112,171				
CFDA 84.027	499,354				
CFDA 84.173	17,679				
CFDA 10.553	124,577				
CFDA 10.555	410,829				
	<u>2,088,464</u>				
ISD 0535 ROCHESTER		Yes		Yes	
CFDA 10.553	296,265				
CFDA 10.555	1,689,538				
CFDA 10.550	189,084				
CFDA 10.556	12,216				
CFDA 10.558	1,308				
CFDA 84.002	293,384				
CFDA 84.010	1,506,880				
CFDA 84.011	23,758				
CFDA 84.013	43,688				
CFDA 84.027	3,866,658				
CFDA 84.048	102,079				
CFDA 84.173	73,759				
CFDA 84.181	142,532				
CFDA 84.186	38,299				
CFDA 84.213	50,190				
CFDA 84.287	431,631				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	26,299				
CFDA 84.318	20,450				
CFDA 84.357	303,692				
CFDA 84.365	209,849				
CFDA 84.367	521,140				
CFDA 93.576	124,252				
CFDA 93.566	11,649				
	<u>9,978,600</u>				
ISD 0544 FERGUS FALLS		Yes	Yes	Yes	
CFDA 10.550	42,395				
CFDA 10.553	36,486				
CFDA 10.555	227,937				
CFDA 10.556	1,069				
CFDA 84.002	8,067				
CFDA 84.010	326,992				
CFDA 84.186	11,615				
CFDA 84.298	12,014				
CFDA 84.318	10,549				
CFDA 84.367	150,369				
	<u>827,493</u>				
ISD 0548 PELICAN RAPIDS		Yes	Yes	Yes	
CFDA 10.550	22,137				
CFDA 10.553	60,583				
CFDA 10.555	162,873				
CFDA 84.010	201,823				
CFDA 84.011	7,358				
CFDA 84.186	5,400				
CFDA 84.298	5,000				
CFDA 84.318	1,647				
CFDA 84.365	32,204				
CFDA 84.367	63,421				
	<u>562,446</u>				
ISD 0549 PERHAM		Yes	Yes		
CFDA 10.553	63,271				
CFDA 10.555	237,742				
CFDA 10.556	68				
CFDA 10.550	38,320				
CFDA 84.010	232,651				
CFDA 84.027	25,000				
CFDA 84.186	6,914				
CFDA 84.298	2,298				
CFDA 84.318	2,133				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	79,092				
	687,489				
ISD 0564 THIEF RIVER FALLS		Yes	Yes		
CFDA 84.010	262,003				
CFDA 84.048	8,348				
CFDA 84.181	9,316				
CFDA 84.186	8,195				
CFDA 84.298	4,800				
CFDA 84.367	113,716				
CFDA 84.318	4,685				
CFDA 84.027	458,349				
CFDA 84.173	22,104				
CFDA 10.550	43,139				
CFDA 10.558	2,889				
CFDA 10.553	57,270				
CFDA 10.555	200,596				
CFDA 10.556	1,240				
	1,196,650				
ISD 0578 PINE CITY		Yes	Yes		
CFDA 10.550	35,509				
CFDA 10.553	45,772				
CFDA 10.555	223,556				
CFDA 84.010	250,745				
CFDA 84.186	7,413				
CFDA 84.298	3,897				
CFDA 84.318	3,940				
CFDA 84.367	92,571				
	663,403				
ISD 0593 CROOKSTON		Yes			
CFDA 10.550	41,354				
CFDA 10.553	43,795				
CFDA 10.555	195,037				
CFDA 84.010	278,251				
CFDA 84.011	61,948				
CFDA 84.367	408				
CFDA 84.318	5,348				
CFDA 84.367	78,726				
CFDA 84.365	18,477				
CFDA 84.186	7,315				
CFDA 84.298	5,545				
CFDA 84.181	30,228				
CFDA 84.173	5,285				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	346,214				
CFDA 84.357	287,409				
	<u>1,405,340</u>				
ISD 0595 EAST GRAND FORKS		Yes	Yes		
CFDA 84.010	264,409				
CFDA 84.048	80,787				
CFDA 84.186	8,135				
CFDA 84.298	4,293				
CFDA 84.318	6,362				
CFDA 84.367	110,793				
CFDA 84.243	1,199				
CFDA 10.550	48,713				
CFDA 10.555	201,801				
CFDA 10.553	47,161				
	<u>773,653</u>				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.027	1,786,020				
CFDA 84.173	92,779				
CFDA 84.181	549,402				
CFDA 84.010	340,755				
CFDA 84.318	10,552				
CFDA 84.298	18,993				
CFDA 84.367	328,247				
CFDA 84.186	26,793				
CFDA 84.365	23,436				
CFDA 84.002	12,615				
CFDA 84.323	38,416				
CFDA 10.555	768,994				
CFDA 10.550	170,621				
CFDA 10.556	2,038				
CFDA 10.553	138,933				
	<u>4,308,594</u>				
ISD 0622 NORTH ST PAUL-MAPLEWOOD-OA		Yes	Yes		
CFDA 84.027	2,375,921				
CFDA 84.173	78,224				
CFDA 84.010	670,209				
CFDA 84.186	46,027				
CFDA 84.367	443,531				
CFDA 84.298	34,672				
CFDA 84.365	77,035				
CFDA 84.048	78,571				
CFDA 84.318	2,870				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.332	84,447				
CFDA 84.002	163,508				
CFDA 84.181	8,479				
CFDA 84.323	49,936				
CFDA 84.357	285,290				
CFDA 93.566	63,043				
CFDA 10.555	1,352,159				
CFDA 10.550	170,665				
CFDA 10.553	290,634				
	<u>6,275,221</u>				
ISD 0623 ROSEVILLE		Yes			
CFDA 10.550	108,130				
CFDA 10.553	109,844				
CFDA 10.555	695,526				
CFDA 10.556	5,034				
CFDA 84.010	232,656				
CFDA 84.027	1,253,892				
CFDA 84.298	12,584				
CFDA 84.281	180,113				
CFDA 84.173	32,068				
CFDA 84.186	15,753				
CFDA 84.318	2,018				
CFDA 84.365	62,794				
CFDA 84.002	10,000				
	<u>2,720,412</u>				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		Yes
CFDA 84.027	1,574,963				
CFDA 84.173	66,918				
CFDA 84.010	330,507				
CFDA 84.298	18,228				
CFDA 84.367	200,477				
CFDA 84.186	28,349				
CFDA 84.365	25,830				
CFDA 84.318	8,512				
CFDA 84.366	76,243				
CFDA 10.555	771,431				
CFDA 10.550	171,563				
CFDA 10.553	137,380				
	<u>3,410,401</u>				
ISD 0656 FARIBAULT		Yes	Yes	Yes	
CFDA 10.550	66,057				
CFDA 10.555	562,075				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	217,675				
CFDA 10.559	13,422				
CFDA 84.002	26,129				
CFDA 84.027	1,023,077				
CFDA 84.173	31,466				
CFDA 84.010	377,490				
CFDA 84.298	7,474				
CFDA 84.367	150,979				
CFDA 84.365	69,129				
CFDA 84.181	62,326				
CFDA 84.186	18,322				
CFDA 84.048	12,821				
CFDA 84.318	5,409				
CFDA 84.287	336,944				
	<u>2,980,795</u>				
ISD 0659 NORTHFIELD		Yes	Yes		
CFDA 10.553	30,265				
CFDA 10.555	256,340				
CFDA 10.550	48,743				
CFDA 10.556	3,261				
CFDA 84.010	242,672				
CFDA 84.027	687,672				
CFDA 84.173	14,132				
CFDA 84.184	133,792				
CFDA 84.186	22,053				
CFDA 84.215	174,651				
CFDA 84.298	6,726				
CFDA 84.318	4,213				
CFDA 84.365	26,296				
CFDA 84.367	130,255				
	<u>1,781,071</u>				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 84.010	47,946				
CFDA 84.186	3,192				
CFDA 84.298	2,436				
CFDA 84.367	37,394				
CFDA 84.318	772				
CFDA 84.027	286,078				
CFDA 84.173	23,406				
CFDA 10.550	27,288				
CFDA 10.553	15,191				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	123,816				
	<u>567,519</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.010	108,886				
CFDA 84.367	69,966				
CFDA 84.181	10,820				
CFDA 84.186	4,223				
CFDA 84.298	5,247				
CFDA 84.318	2,019				
CFDA 84.027	353,475				
CFDA 84.173	32,532				
CFDA 16.575	27,500				
CFDA 10.550	33,939				
CFDA 10.553	33,897				
CFDA 10.555	157,891				
CFDA 10.556	409				
	<u>840,804</u>				
ISD 0700 HERMANTOWN		Yes			
CFDA 10.550	49,613				
CFDA 10.555	100,756				
CFDA 84.010	46,289				
CFDA 84.186	5,045				
CFDA 84.298	2,687				
CFDA 84.318	566				
CFDA 84.367	39,883				
	<u>244,839</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 84.010	364,553				
CFDA 84.318	5,481				
CFDA 84.367	143,650				
CFDA 84.298	5,235				
CFDA 84.027	380,598				
CFDA 84.173	22,890				
CFDA 84.181	13,335				
CFDA 84.048	24,737				
CFDA 84.186	11,690				
CFDA 84.360	50,657				
CFDA 84.002	9,681				
CFDA 10.550	53,212				
CFDA 10.553	67,440				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	281,206				
	<u>1,434,365</u>				
ISD 0704 PROCTOR		Yes			
CFDA 10.550	29,594				
CFDA 10.555	142,011				
CFDA 16.737	2,448				
CFDA 84.010	106,803				
CFDA 84.048	14,784				
CFDA 84.186	59,280				
CFDA 84.298	2,373				
CFDA 84.318	999				
CFDA 84.367	59,240				
	<u>417,532</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	34,292				
CFDA 10.555	200,628				
CFDA 10.550	32,549				
CFDA 84.010	216,898				
CFDA 84.186	6,416				
CFDA 84.298	7,337				
CFDA 84.318	4,620				
CFDA 84.367	81,935				
CFDA 94.004	15,840				
	<u>600,515</u>				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 10.553	9,351				
CFDA 10.555	21,147				
CFDA 10.558	1,570				
CFDA 10.550	2,560				
CFDA 84.010	34,981				
CFDA 84.186	761				
CFDA 84.318	478				
CFDA 84.367	7,889				
CFDA 84.287	33,362				
CFDA 84.298	211				
	<u>112,310</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 10.553	300,730				
CFDA 10.555	1,136,524				
CFDA 10.559	99,092				
CFDA 10.550	163,766				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.558	12,011				
CFDA 84.002	40,156				
CFDA 84.010	2,095,756				
CFDA 84.013	162,186				
CFDA 84.027	2,367,017				
CFDA 84.173	88,603				
CFDA 84.181	49,924				
CFDA 84.184	174,856				
CFDA 84.186	75,735				
CFDA 84.196	51,000				
CFDA 84.298	27,016				
CFDA 84.318	23,951				
CFDA 84.360	63,253				
CFDA 84.351	216,548				
CFDA 84.367	719,112				
CFDA 94.004	19,949				
CFDA 94.013	16,096				
CFDA 84.048	140,858				
	<u>8,044,139</u>				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 10.550	11,513				
CFDA 10.553	28,182				
CFDA 10.555	78,602				
CFDA 84.010	147,682				
CFDA 84.013	80,042				
CFDA 84.186	4,481				
CFDA 84.367	42,944				
CFDA 84.318	3,559				
	<u>397,005</u>				
ISD 0719 PRIOR LAKE		Yes	Yes		
CFDA 10.550	95,345				
CFDA 10.553	6,795				
CFDA 10.555	253,075				
CFDA 10.556	3,726				
CFDA 84.010	172,399				
CFDA 84.173	20,194				
CFDA 84.186	13,727				
CFDA 84.298	14,761				
CFDA 84.318	2,042				
CFDA 84.365	21,250				
CFDA 84.367	97,786				
	<u>701,100</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0720 SHAKOPEE		Yes	Yes	Yes	
CFDA 84.010	173,557				
CFDA 84.367	86,003				
CFDA 84.298	4,341				
CFDA 84.186	12,984				
CFDA 84.332	60,601				
CFDA 84.365	107,546				
CFDA 84.318	4,254				
CFDA 10.550	107,932				
CFDA 10.553	125,580				
CFDA 10.555	613,448				
CFDA 10.556	425				
	<u>1,296,671</u>				
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 10.550	85,008				
CFDA 10.555	304,839				
CFDA 10.556	4,436				
CFDA 84.010	111,945				
CFDA 84.011	1,726				
CFDA 84.186	9,370				
CFDA 84.298	5,006				
CFDA 84.318	1,652				
CFDA 84.367	71,444				
	<u>595,426</u>				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.027	2,142,083				
CFDA 84.173	64,975				
CFDA 84.010	275,491				
CFDA 84.367	360,815				
CFDA 84.298	500				
CFDA 84.186	27,414				
CFDA 84.365	59,776				
CFDA 84.048	14,420				
CFDA 10.553	58,939				
CFDA 10.555	736,471				
CFDA 10.550	167,885				
	<u>3,908,769</u>				
ISD 0740 MELROSE		Yes	Yes		
CFDA 10.550	30,044				
CFDA 10.553	18,245				
CFDA 10.555	172,434				
CFDA 84.010	209,938				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.011	73,709				
CFDA 84.186	6,812				
CFDA 84.298	3,110				
CFDA 84.318	3,072				
CFDA 84.365	15,223				
CFDA 84.367	60,324				
	<u>592,911</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 10.550	165,222				
CFDA 10.553	261,411				
CFDA 10.555	1,260,588				
CFDA 10.556	10,973				
CFDA 84.002	58,414				
CFDA 84.010	1,153,095				
CFDA 84.011	3,534				
CFDA 84.027	2,443,800				
CFDA 84.048	77,677				
CFDA 84.173	157,974				
CFDA 84.186	145,654				
CFDA 84.196	54,053				
CFDA 84.287	179,197				
CFDA 84.298	22,880				
CFDA 84.318	100,908				
CFDA 84.357	337,080				
CFDA 84.365	57,209				
CFDA 84.366	72,600				
CFDA 84.367	419,215				
CFDA 94.006	10,480				
	<u>6,991,964</u>				
ISD 0748 SARTELL		Yes	Yes		
CFDA 10.553	17,337				
CFDA 10.555	202,661				
CFDA 84.010	183,135				
CFDA 84.186	8,716				
CFDA 84.298	10,500				
CFDA 84.318	1,545				
CFDA 84.367	68,387				
CFDA 10.550	80,262				
	<u>572,543</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 10.550	72,742				
CFDA 10.553	13,771				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	236,134				
CFDA 10.556	799				
CFDA 84.010	146,647				
CFDA 84.048	13,609				
CFDA 84.186	8,760				
CFDA 84.298	2,949				
CFDA 84.318	1,323				
CFDA 84.367	60,584				
	<u>557,318</u>				
ISD 0761 OWATONNA		Yes	Yes		
CFDA 10.550	97,324				
CFDA 10.556	5,683				
CFDA 10.555	568,498				
CFDA 10.553	149,624				
CFDA 84.002	49,995				
CFDA 84.010	478,564				
CFDA 84.027	902,275				
CFDA 84.048	31,631				
CFDA 84.173	36,908				
CFDA 84.181	38,500				
CFDA 84.186	17,299				
CFDA 84.298	8,280				
CFDA 84.318	4,589				
CFDA 84.365	48,302				
CFDA 84.367	142,292				
CFDA 84.011	24,265				
CFDA 84.357	279,876				
	<u>2,883,905</u>				
ISD 0829 WASECA		Yes	Yes		
CFDA 10.550	40,760				
CFDA 10.553	25,191				
CFDA 10.555	241,340				
CFDA 10.556	359				
CFDA 84.002	11,046				
CFDA 84.010	240,887				
CFDA 84.011	14,730				
CFDA 84.027	1,151,258				
CFDA 84.173	78,790				
CFDA 84.181	23,524				
CFDA 84.186	8,608				
CFDA 84.298	993				
CFDA 84.318	6,953				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.336	600,768				
CFDA 84.365	14,321				
CFDA 84.367	86,439				
	<u>2,545,967</u>				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.173	55,193				
CFDA 84.027	1,629,567				
CFDA 84.323	30,678				
CFDA 84.010	273,400				
CFDA 84.365	446				
CFDA 84.367	196,106				
CFDA 84.298	11,675				
CFDA 84.186	17,402				
CFDA 84.181	198,027				
CFDA 84.318	1,624				
CFDA 10.550	174,673				
CFDA 10.553	83,930				
CFDA 10.555	620,226				
	<u>3,292,947</u>				
ISD 0832 MAHTOMEDI		Yes	Yes		
CFDA 10.550	19,330				
CFDA 10.555	123,931				
CFDA 10.556	1,436				
CFDA 84.010	83,485				
CFDA 84.027	707,106				
CFDA 84.173	18,017				
CFDA 84.186	6,944				
CFDA 84.298	7,787				
CFDA 84.367	63,510				
	<u>1,031,546</u>				
ISD 0833 SO WASHINGTON COUNTY		Yes	Yes		
CFDA 84.027	2,717,352				
CFDA 84.173	68,956				
CFDA 84.010	364,599				
CFDA 84.367	337,826				
CFDA 84.298	27,763				
CFDA 84.365	53,041				
CFDA 84.048	66,370				
CFDA 84.186	30,072				
CFDA 84.318	3,739				
CFDA 84.002	14,070				
CFDA 84.323	19,720				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.550	250,200				
CFDA 10.553	97,967				
CFDA 10.555	898,833				
CFDA 10.556	17,066				
	<u>4,967,574</u>				
ISD 0834 STILLWATER		Yes			
CFDA 84.027	1,344,966				
CFDA 84.173	46,469				
CFDA 84.010	443,432				
CFDA 84.298	25,112				
CFDA 84.367	266,230				
CFDA 84.186	19,362				
CFDA 84.318	3,981				
CFDA 84.048	17,177				
CFDA 84.013	13,105				
CFDA 10.550	172,528				
CFDA 10.553	41,923				
CFDA 10.555	489,489				
	<u>2,883,774</u>				
ISD 0840 ST JAMES		Yes	Yes		
CFDA 10.550	21,547				
CFDA 10.553	51,470				
CFDA 10.555	198,879				
CFDA 84.010	197,122				
CFDA 84.011	150,520				
CFDA 84.048	2,207				
CFDA 84.243	1,436				
CFDA 84.186	5,286				
CFDA 84.213	77,000				
CFDA 84.298	5,210				
CFDA 84.318	1,556				
CFDA 84.365	28,914				
CFDA 84.367	65,674				
	<u>806,821</u>				
ISD 0861 WINONA		Yes			
CFDA 10.550	71,790				
CFDA 10.555	437,751				
CFDA 10.553	68,026				
CFDA 84.002	12,807				
CFDA 84.010	491,878				
CFDA 84.367	209,923				
CFDA 84.318	8,335				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	13,920				
CFDA 84.186	17,649				
CFDA 84.298	9,976				
	<u>1,342,055</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 10.550	46,099				
CFDA 10.553	13,327				
CFDA 10.555	161,804				
CFDA 10.556	1,684				
CFDA 84.010	191,848				
CFDA 84.186	6,274				
CFDA 84.298	4,824				
CFDA 84.318	1,678				
CFDA 84.367	72,455				
	<u>499,993</u>				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes	Yes		
CFDA 10.550	88,564				
CFDA 10.553	56,526				
CFDA 10.555	462,188				
CFDA 10.556	739				
CFDA 84.010	309,152				
CFDA 84.027	889,593				
CFDA 84.173	23,363				
CFDA 84.186	14,906				
CFDA 84.367	121,490				
CFDA 84.318	6,154				
CFDA 84.298	10,859				
CFDA 84.365	11,481				
	<u>1,995,015</u>				
ISD 0882 MONTICELLO		Yes	Yes		
CFDA 10.550	74,266				
CFDA 10.553	13,469				
CFDA 10.555	333,103				
CFDA 10.556	2,001				
CFDA 84.002	37,998				
CFDA 84.010	147,916				
CFDA 84.027	2,252,899				
CFDA 84.173	51,195				
CFDA 84.181	76,205				
CFDA 84.186	8,596				
CFDA 84.298	7,197				
CFDA 84.318	2,272				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	10,956				
CFDA 84.367	129,502				
CFDA 84.002	7,705				
	<u>3,155,280</u>				
ISD 0883 ROCKFORD		Yes	Yes		
CFDA 10.550	17,898				
CFDA 10.553	13,109				
CFDA 10.555	143,708				
CFDA 10.556	2,277				
CFDA 84.010	51,465				
CFDA 84.318	808				
CFDA 84.298	3,817				
CFDA 84.186	3,485				
CFDA 84.367	28,886				
CFDA 84.287	580,281				
	<u>845,734</u>				
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 10.555	255,932				
CFDA 10.556	6,717				
CFDA 10.565	105,410				
CFDA 84.010	60,000				
CFDA 84.367	46,237				
CFDA 84.365	8,375				
CFDA 84.186	6,598				
CFDA 84.298	5,465				
CFDA 84.318	591				
	<u>495,325</u>				
ISD 0911 CAMBRIDGE		Yes			
CFDA 84.027	2,188,382				
CFDA 84.173	119,942				
CFDA 84.298	12,690				
CFDA 84.010	364,671				
CFDA 84.181	86,092				
CFDA 84.186	11,569				
CFDA 84.318	7,882				
CFDA 84.367	138,157				
CFDA 84.002	10,674				
CFDA 10.550	58,498				
CFDA 10.553	64,248				
CFDA 10.555	464,063				
	<u>3,526,868</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0912 MILACA		Yes	Yes		
CFDA 10.550	45,220				
CFDA 10.553	64,226				
CFDA 10.555	256,738				
CFDA 84.010	229,550				
CFDA 84.048	43,443				
CFDA 84.173	1,722				
CFDA 84.186	6,505				
CFDA 84.298	3,448				
CFDA 84.318	2,344				
CFDA 84.367	80,716				
	<u>733,912</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 10.553	85,158				
CFDA 10.555	300,166				
CFDA 10.550	48,012				
CFDA 84.010	398,973				
CFDA 84.186	13,278				
CFDA 84.298	5,308				
CFDA 84.318	15,402				
CFDA 84.367	93,738				
	<u>960,035</u>				
ISD 2144 CHISAGO LAKES (LINDSTROM)		Yes	Yes	Yes	
CFDA 84.010	218,690				
CFDA 84.048	17,183				
CFDA 84.186	9,962				
CFDA 84.298	7,174				
CFDA 84.318	3,691				
CFDA 84.367	105,951				
CFDA 10.550	46,980				
CFDA 10.555	297,640				
CFDA 10.556	3,524				
CFDA 93.778	356,902				
	<u>1,067,697</u>				
ISD 2149 MINNEWASKA		Yes	Yes		
CFDA 10.550	30,792				
CFDA 10.553	77,037				
CFDA 10.555	162,301				
CFDA 84.010	174,278				
CFDA 84.367	88,461				
CFDA 84.318	2,125				
CFDA 84.186	4,857				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	2,363				
CFDA 84.938	909				
	<u>543,123</u>				
ISD 2155 WADENA-DEER CREEK		Yes			
CFDA 10.550	28,496				
CFDA 10.553	117,718				
CFDA 10.555	212,553				
CFDA 10.558	31,190				
CFDA 84.002	19,719				
CFDA 84.010	259,959				
CFDA 84.186	7,004				
CFDA 84.298	2,521				
CFDA 84.318	4,122				
CFDA 84.367	76,752				
	<u>760,034</u>				
ISD 2164 DILWORTH-GLYNDON-FELTON		Yes	Yes	Yes	
CFDA 10.553	39,535				
CFDA 10.555	140,423				
CFDA 10.556	312				
CFDA 84.010	183,854				
CFDA 84.027	166,061				
CFDA 84.173	6,040				
CFDA 84.186	5,546				
CFDA 84.218	62,947				
CFDA 84.298	146				
CFDA 84.318	1,857				
	<u>606,721</u>				
ISD 2170 STAPLES-MOTLEY		Yes	Yes		
CFDA 10.550	34,861				
CFDA 10.553	74,626				
CFDA 10.555	285,573				
CFDA 84.010	340,598				
CFDA 84.186	7,612				
CFDA 84.367	127,934				
CFDA 84.298	3,420				
CFDA 84.318	7,719				
	<u>882,343</u>				
ISD 2174 PINE RIVER - BACKUS		Yes	Yes	Yes	
CFDA 10.553	55,726				
CFDA 10.555	178,832				
CFDA 10.550	15,120				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.558	5,810				
CFDA 84.010	273,600				
CFDA 84.186	8,459				
CFDA 84.367	80,618				
CFDA 84.318	3,911				
CFDA 84.298	2,117				
	<u>624,193</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes		
CFDA 84.298	2,226				
CFDA 84.318	1,903				
CFDA 84.186	4,566				
CFDA 84.010	129,705				
CFDA 84.011	3,460				
CFDA 84.332	62,700				
CFDA 84.367	77,490				
CFDA 10.555	186,356				
CFDA 10.553	40,409				
	<u>508,815</u>				
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 10.550	19,580				
CFDA 10.553	24,618				
CFDA 10.555	108,688				
CFDA 84.010	190,224				
CFDA 84.011	96,698				
CFDA 84.186	5,697				
CFDA 84.298	1,332				
CFDA 84.318	2,800				
CFDA 84.367	48,109				
	<u>497,746</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 10.550	21,810				
CFDA 10.553	43,880				
CFDA 10.555	127,393				
CFDA 84.010	169,355				
CFDA 84.027	114,272				
CFDA 84.243	2,538				
CFDA 84.048	4,185				
CFDA 84.186	1,314				
CFDA 84.298	1,119				
CFDA 84.318	140				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	55,028				
	<u>541,034</u>				
ISD 2534 BIRD ISLAND		Yes	Yes		
CFDA 84.010	97,976				
CFDA 84.011	156,595				
CFDA 84.048	5,270				
CFDA 84.186	3,693				
CFDA 84.318	45,839				
CFDA 84.298	3,296				
CFDA 10.553	31,519				
CFDA 10.555	108,218				
CFDA 10.550	16,991				
CFDA 10.558	6,121				
	<u>475,518</u>				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes	Yes	
CFDA 10.550	21,330				
CFDA 10.553	27,123				
CFDA 10.555	146,884				
CFDA 84.002	1,505				
CFDA 84.010	227,374				
CFDA 84.027	47,295				
CFDA 84.186	5,823				
CFDA 84.298	2,389				
CFDA 84.318	2,247				
CFDA 84.367	59,997				
	<u>541,967</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 10.550	30,669				
CFDA 10.553	68,240				
CFDA 10.555	179,265				
CFDA 10.556	357				
CFDA 84.010	148,931				
CFDA 84.173	1,079				
CFDA 84.181	9,424				
CFDA 84.186	4,634				
CFDA 84.298	2,216				
CFDA 84.318	2,094				
CFDA 84.367	58,524				
	<u>505,433</u>				
ISD 2711 MESABI EAST SCHOOLS (AURORA)		Yes	Yes		
CFDA 10.550	15,805				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	21,746				
CFDA 10.555	104,885				
CFDA 84.010	252,926				
CFDA 84.186	5,860				
CFDA 84.367	50,157				
CFDA 84.298	2,317				
CFDA 84.318	3,200				
	<u>456,896</u>				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes	Yes		
CFDA 10.550	27,002				
CFDA 10.553	58,371				
CFDA 10.555	272,232				
CFDA 10.556	997				
CFDA 84.010	408,785				
CFDA 84.186	11,496				
CFDA 84.298	9,220				
CFDA 84.318	12,275				
CFDA 84.365	23,044				
CFDA 84.366	77,771				
CFDA 84.367	103,578				
	<u>1,004,771</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE		Yes	Yes		
CFDA 10.550	35,040				
CFDA 10.553	36,184				
CFDA 10.555	240,265				
CFDA 84.010	283,784				
CFDA 84.011	31,505				
CFDA 84.186	5,746				
CFDA 84.298	3,459				
CFDA 84.318	4,860				
CFDA 84.365	25,016				
CFDA 84.367	77,255				
	<u>743,114</u>				
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 10.553	52,051				
CFDA 10.555	136,515				
CFDA 10.550	23,717				
CFDA 84.010	120,515				
CFDA 84.318	58,913				
CFDA 84.186	3,940				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	1,703				
	<u>397,354</u>				
ISD 2856 STEPHEN-ARGYLE		Yes	Yes		
CFDA 84.010	52,852				
CFDA 84.011	7,254				
CFDA 84.367	17,907				
CFDA 84.186	1,403				
CFDA 84.298	898				
CFDA 84.318	718				
CFDA 10.550	11,051				
CFDA 10.553	20,626				
CFDA 10.555	49,763				
	<u>162,472</u>				
ISD 2859 GLENCOE-SILVER LAKE		Yes	Yes		
CFDA 10.550	36,031				
CFDA 10.555	211,359				
CFDA 10.553	31,792				
CFDA 10.558	489				
CFDA 84.010	131,329				
CFDA 84.011	53,108				
CFDA 84.048	11,587				
CFDA 84.186	5,576				
CFDA 84.278	4,603				
CFDA 84.281	77,586				
CFDA 84.318	4,607				
CFDA 84.365	18,835				
	<u>586,902</u>				
ISD 2860 BLUE EARTH AREA SCHOOLS		Yes	Yes		
CFDA 10.550	29,938				
CFDA 10.553	28,349				
CFDA 10.555	181,131				
CFDA 10.556	370				
CFDA 84.002	7,222				
CFDA 84.010	193,639				
CFDA 84.011	15,226				
CFDA 84.013	93,951				
CFDA 84.186	6,180				
CFDA 84.298	2,919				
CFDA 84.318	4,296				
CFDA 84.367	96,720				
	<u>659,941</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 10.550	29,014				
CFDA 10.553	50,129				
CFDA 10.555	140,086				
CFDA 84.010	113,708				
CFDA 84.186	4,593				
CFDA 84.367	55,145				
CFDA 84.298	2,405				
CFDA 84.318	2,756				
CFDA 84.332	67,398				
CFDA 84.027	30,409				
	<u>495,643</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.596	<u>21,155</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 93.596	<u>7,774</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 10.558	<u>25,871</u>				
LAKES & PRAIRIES COMM ACT PARTNERSH		Yes			
CFDA 10.558	84,079				
CFDA 93.558	58,881				
	<u>142,960</u>				
LAKES COUNTRY SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.010	107,021				
CFDA 84.027	357,899				
CFDA 84.048	194,810				
CFDA 84.243	76,450				
CFDA 84.318	131,215				
CFDA 84.366	78,380				
CFDA 94.004	6,853				
	<u>952,628</u>				
LIFETRACK RESOURCES		Yes	Yes		
CFDA 10.558	11,572				
CFDA 84.126	12,277				
	<u>23,849</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LUTHERAN SOCIAL SERVICE OF MN CFDA 10.553	52,167	Yes	Yes		
MAHUBE COMMUNITY COUNCIL CFDA 10.558	93,852	Yes			
MEEKER COUNTY CFDA 93.596	9,380	Yes	Yes		
MEEKER-WRIGHT SPECIAL ED COOP CFDA 84.027 CFDA 84.173 CFDA 84.181	2,018,242 99,874 154,510 2,272,626	Yes			
METRO TWIN CITIES AREA SERVICE COOP CFDA 84.027 CFDA 84.173 CFDA 84.326 CFDA 84.010	1,138,386 97,509 183,192 182,220 1,601,307	Yes	Yes	Yes	
MID STATE EDUCATION DISTRICT CFDA 84.027 CFDA 84.173 CFDA 84.048 CFDA 84.181	459,693 21,690 127,632 16,483 625,498	Yes	Yes		
MIDWEST SPECIAL ED COOP CFDA 84.027 CFDA 84.173 CFDA 84.181	696,266 20,825 10,906 727,997	Yes	Yes	Yes	
MILLE LACS COUNTY CFDA 93.938	1,500	Yes	Yes		
MN LICENSED FAMILY CHILD CARE ASSN, I CFDA 10.558	2,535,927	Yes			
MN RIVER VALLEY ED DISTRICT CFDA 84.027	437,948	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	53,559				
CFDA 84.173	16,392				
CFDA 84.318	199,275				
CFDA 84.336	121,486				
CFDA 84.365	30,177				
	<u>858,837</u>				
MN RIVER VALLEY SPEC ED COOP		Yes	Yes		
CFDA 84.027	2,690,726				
CFDA 84.173	95,852				
CFDA 84.181	128,144				
	<u>2,914,722</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes	Yes		
CFDA 84.298	293,860				
CFDA 84.181	326,916				
CFDA 84.276	61,709				
	<u>682,485</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.558	117,168				
	<u></u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 84.186	99,980				
	<u></u>				
NATIONAL JOINT POWERS ALLIANCE		Yes	Yes	Yes	
CFDA 84.027	672,432				
CFDA 84.173	10,000				
	<u>682,432</u>				
NAYTAHWAUSH COMMUNITY SCHOOL CH		Yes	Yes		
CFDA 10.553	10,370				
CFDA 10.555	30,209				
CFDA 84.010	28,203				
CFDA 84.186	690				
CFDA 84.367	9,040				
CFDA 84.318	395				
CFDA 84.298	196				
CFDA 84.027	6,021				
CFDA 84.282	119,618				
	<u>204,742</u>				
NEW VISIONS SCHOOL		Yes	Yes		
CFDA 84.010	76,242				
CFDA 84.367	17,269				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	1,183				
CFDA 84.298	634				
CFDA 84.173	69,083				
CFDA 84.027	322,743				
CFDA 10.558	47,800				
CFDA 10.553	53,185				
CFDA 10.555	139,456				
	<u>727,595</u>				
NORTHEAST SERVICE COOP		Yes	Yes		
CFDA 84.010	81,231				
CFDA 84.027	494,442				
CFDA 84.318	204,612				
	<u>780,285</u>				
NORTHERN LAKES SP ED COOP		Yes	Yes		
CFDA 84.027	774,487				
CFDA 84.173	19,793				
	<u>794,280</u>				
NORTHLAND LEARNING CENTER, VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	13,695				
CFDA 10.555	25,692				
CFDA 84.027	1,704,833				
CFDA 84.173	62,598				
CFDA 84.181	37,186				
	<u>1,844,004</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.558	46,779				
	<u>46,779</u>				
NORTHWEST SERVICE COOPERATIVES		Yes	Yes		
CFDA 84.002	13,725				
CFDA 84.010	116,832				
	<u>130,557</u>				
NW REGIONAL INTERDISTRICT COUNCIL		Yes	Yes		
CFDA 84.181	10,042				
CFDA 84.027	487,966				
CFDA 84.173	23,034				
	<u>521,042</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 10.550	24,854				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.287	217,186				
	<u>242,040</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	<u>921,104</u>				
PERSPECTIVES INC		Yes			
CFDA 84.196	40,000				
CFDA 84.287	32,087				
CFDA 10.558	<u>17,716</u>				
	<u>89,803</u>				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 10.558	<u>81,505</u>				
PROVIDERS CHOICE INC		Yes	Yes		Yes
CFDA 10.558	<u>21,660,338</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.553	81,173				
CFDA 10.555	<u>126,681</u>				
	<u>207,854</u>				
REACH-UP INCORPORATED		Yes	Yes		
CFDA 10.558	<u>103,166</u>				
RESOURCE INC		Yes	Yes		
CFDA 84.186	<u>89,111</u>				
RIVER BEND EDUCATION DISTRICT		Yes			
CFDA 84.027	1,490,940				
CFDA 84.173	70,771				
CFDA 84.181	60,077				
CFDA 84.048	<u>12,735</u>				
	<u>1,634,523</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.558	<u>183,156</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 84.181	<u>640</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SEMCAC INC		Yes			
CFDA 10.558	126,761				
SIBLEY COUNTY		Yes	Yes		
CFDA 93.596	7,147				
SOUTH CENTRAL SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.010	177,534				
CFDA 84.027	363,312				
CFDA 84.318	99,327				
CFDA 84.048	221,681				
	861,854				
SOUTHERN MN SPCL SERVICES COOP		Yes	Yes		
CFDA 84.027	608,054				
CFDA 84.173	12,398				
	620,452				
SOUTHERN PLAINS ED COOP		Yes	Yes		
CFDA 84.011	57,892				
CFDA 84.027	967,709				
CFDA 84.048	40,680				
CFDA 84.173	40,069				
CFDA 84.181	33,256				
	1,139,606				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.027	686,041				
CFDA 84.173	22,304				
CFDA 84.298	7,339				
CFDA 84.186	11,393				
CFDA 84.010	287,309				
CFDA 84.367	161,693				
CFDA 84.002	39,271				
CFDA 84.365	24,081				
CFDA 10.550	71,600				
CFDA 10.553	100,988				
CFDA 10.555	462,914				
	1,874,933				
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	997,807				
CFDA 84.173	50,649				
CFDA 84.181	62,536				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	46,565				
CFDA 84.357	188,439				
	<u>1,345,996</u>				
SW & WEST CENTRAL SERVICE COOPERATI		Yes			
CFDA 84.010	196,422				
CFDA 84.027	6,751,338				
CFDA 84.048	178,752				
CFDA 84.173	264,520				
CFDA 84.181	139,894				
CFDA 84.215	68,763				
	<u>7,599,689</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 10.558	18,595				
	<u></u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 10.558	86,330				
	<u></u>				
TODD COUNTY		Yes	Yes		
CFDA 93.575	141,736				
	<u></u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 10.558	142,072				
	<u></u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.558	133,523				
CFDA 10.559	466,263				
CFDA 84.011	582,303				
	<u>1,182,089</u>				
TWIN CITIES INTERNATIONAL ELEMENTAR		Yes	Yes		Yes
CFDA 10.555	198,713				
CFDA 10.553	121,893				
CFDA 84.010	159,994				
CFDA 84.027	92,410				
CFDA 84.281	22,332				
CFDA 84.318	2,241				
CFDA 84.365	47,838				
CFDA 84.298	1,130				
	<u>646,551</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,123,028				
CFDA 84.048	37,125				
CFDA 84.173	52,902				
CFDA 84.181	25,791				
	<u>1,238,846</u>				
WEST METRO EDUCATION PROGRAM		Yes	Yes		
CFDA 84.010	147,747				
CFDA 84.298	1,971				
CFDA 84.367	49,278				
CFDA 84.186	4,510				
CFDA 84.318	2,180				
CFDA 84.361	795,006				
	<u>1,000,692</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 10.558	42,451				
	<u></u>				
WHITE EARTH RESERVATION		Yes			
CFDA 10.553	16,359				
CFDA 10.555	36,460				
CFDA 10.558	56,185				
CFDA 84.002	29,012				
	<u>138,016</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 10.558	90,422				
	<u></u>				
ZUMBRO EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	1,544,656				
CFDA 84.173	58,749				
CFDA 84.048	39,875				
CFDA 84.181	39,770				
	<u>1,683,050</u>				
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT					
ANOKA COUNTY		Yes			
CFDA 17.207	12,416				
CFDA 17.235	141,428				
CFDA 17.258	135,884				
CFDA 17.259	162,522				
CFDA 17.260	411,683				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.267	8,676				
	<u>872,609</u>				
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 14.243	58,705				
CFDA 17.235	68,950				
	<u>127,655</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 14.228	121,587				
CFDA 14.905	98,327				
	<u>219,914</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 16.523	12,602				
	<u></u>				
CITY OF AUSTIN		Yes			
CFDA 14.228	300,520				
	<u></u>				
CITY OF BENSON		Yes	Yes		
CFDA 14.228	250,661				
CFDA 66.458	184,554				
	<u>435,215</u>				
CITY OF CALLAWAY		Yes	Yes		
CFDA 66.468	699,807				
	<u></u>				
CITY OF DULUTH		Yes	Yes		
CFDA 17.207	1,729				
CFDA 17.258	418,531				
CFDA 17.259	1,573				
CFDA 17.260	222,307				
	<u>644,140</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 14.228	80,866				
	<u></u>				
CITY OF ELK RIVER		Yes			
CFDA 14.228	400,000				
	<u></u>				
CITY OF EMILY		Yes			
CFDA 14.228	316,987				
	<u></u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FARIBAULT CFDA 14.228	370,192	Yes			
CITY OF FREEPORT CFDA 14.228	500,000	Yes	Yes	Yes	
CITY OF GARY CFDA 10.760	1,428,528	Yes	Yes		
CITY OF GRANITE FALLS CFDA 14.228	1,238,835	Yes	Yes		
CITY OF HUTCHINSON CFDA 14.228	129,154	Yes			
CITY OF INTERNATIONAL FALLS CFDA 14.228	147,071	Yes	Yes		
CITY OF LAKEFIELD CFDA 66.468 CFDA 66.458	1,927,000 701,962 2,628,962	Yes	Yes	Yes	
CITY OF LONG PRAIRIE CFDA 14.228	274,453	Yes			
CITY OF MANKATO CFDA 14.228 CFDA 66.468	682,154 10,470,735 11,152,889	Yes			
CITY OF MINNEAPOLIS CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 17.720	809,866 984,563 571,431 31,063 2,396,923	Yes	Yes		
CITY OF NEW YORK MILLS CFDA 14.228	593,216	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF OWATONNA CFDA 14.228	196,331	Yes	Yes		
CITY OF RED WING CFDA 14.228	500,000	Yes			
CITY OF ROSEAU CFDA 14.228	308,781	Yes	Yes	Yes	
CITY OF SAUK CENTRE CFDA 14.228	569,988	Yes	Yes		
CITY OF SAUK RAPIDS CFDA 14.228	43,162	Yes	Yes		
CITY OF TWO HARBORS CFDA 14.228	92,816	Yes	Yes		
CITY OF ULEN CFDA 14.228	35,925	Yes	Yes		
CITY OF VIKING CFDA 14.228	462,061	Yes	Yes		
CITY OF WILLMAR CFDA 14.228	400,000	Yes			
CITY OF WINONA CFDA 14.905	15,000	Yes			
CITY OF WINSTED CFDA 14.228 CFDA 66.468	300,000 573,926 873,926	Yes	Yes		
CITY OF WORTHINGTON CFDA 14.228	326,985	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA COUNTY		Yes			
CFDA 17.235	110,542				
CFDA 17.258	124,527				
CFDA 17.259	126,502				
CFDA 17.260	406,065				
	<u>767,636</u>				
DULUTH AIRPORT AUTHORITY		Yes	Yes		
CFDA 17.260	92,312				
	<u>92,312</u>				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 93.569	13,606				
	<u>13,606</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 17.258	231,183				
CFDA 17.259	178,922				
CFDA 17.260	1,481,918				
	<u>1,892,023</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.235	92,477				
	<u>92,477</u>				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 14.228	362,348				
CFDA 14.905	214,041				
	<u>576,389</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 14.228	219,650				
	<u>219,650</u>				
LAKES & PRAIRIES COMM ACT PARTNERSH		Yes			
CFDA 93.044	31,585				
	<u>31,585</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 14.228	272,665				
	<u>272,665</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 17.261	875				
CFDA 17.207	410				
CFDA 17.235	399,671				
CFDA 17.258	241,282				
CFDA 17.259	367,226				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.260	528,623				
	<u>1,538,087</u>				
MOWER COUNTY		Yes	Yes		
CFDA 14.228	306,052				
	<u>306,052</u>				
NORTHWEST MN MULTI COUNTY HRA		Yes	Yes	Yes	
CFDA 14.228	579,454				
	<u>579,454</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 14.235	14,826				
CFDA 16.523	17,880				
CFDA 14.228	130,575				
	<u>163,281</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 14.228	237,392				
CFDA 14.900	107,366				
	<u>344,758</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 14.228	79,244				
	<u>79,244</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.258	993,099				
CFDA 17.259	1,186,251				
CFDA 17.260	1,019,263				
CFDA 17.720	36,917				
	<u>3,235,530</u>				
RED LAKE COUNTY		Yes	Yes		
CFDA 14.228	222,594				
	<u>222,594</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.568	104,059				
	<u>104,059</u>				
RESOURCE INC		Yes	Yes		
CFDA 17.260	43,987				
	<u>43,987</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 14.228	250,445				
	<u>250,445</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RURAL MN CEP INC		Yes			
CFDA 17.207	6,133				
CFDA 17.235	139,899				
CFDA 17.258	1,813,608				
CFDA 17.259	1,600,942				
CFDA 17.260	1,411,662				
	<u>4,972,244</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 17.235	52,059				
	<u>52,059</u>				
SEMCAC INC		Yes			
CFDA 14.231	26,714				
	<u>26,714</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 17.235	214,406				
	<u>214,406</u>				
SW MN PIC		Yes	Yes		
CFDA 17.261	1,009				
CFDA 17.207	1,232				
CFDA 17.258	366,800				
CFDA 17.259	236,508				
CFDA 17.260	249,548				
	<u>855,097</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 14.905	10,150				
	<u>10,150</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 17.235	58,019				
CFDA 17.258	115,609				
CFDA 17.259	82,805				
CFDA 17.260	394,462				
	<u>650,895</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 14.228	18,860				
	<u>18,860</u>				
WESTERN LAKE SUPERIOR SANITARY DIST		Yes	Yes		
CFDA 66.458	812,625				
	<u>812,625</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WINONA COUNTY		Yes	Yes		
CFDA 14.228	194,668				
CFDA 14.905	58,500				
	<u>253,168</u>				
WORKFORCE DEVELOPMENT, INC.		Yes			
CFDA 17.259	706,332				
CFDA 17.260	748,828				
CFDA 17.258	556,919				
CFDA 17.235	66,856				
CFDA 17.207	6,343				
	<u>2,085,278</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 14.905	1,790				
	<u></u>				
MN - DEPARTMENT OF FINANCE					
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.665	4,700				
	<u></u>				
CASS COUNTY		Yes	Yes		
CFDA 10.665	316,364				
CFDA 12.104	365				
	<u>316,729</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.665	104,182				
CFDA 10.668	704,250				
	<u>808,432</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.665	338,503				
	<u></u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 10.665	128				
	<u></u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.665	189,681				
CFDA 10.668	887,250				
	<u>1,076,931</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MOWER COUNTY		Yes	Yes		
CFDA 10.665	5,000				
OLMSTED COUNTY		Yes	Yes		
CFDA 14.238	109,054				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.665	141,767				
CFDA 10.668	510,000				
	651,767				
MN - DEPARTMENT OF HEALTH					
AITKIN COUNTY		Yes	Yes		
CFDA 10.557	49,436				
CFDA 93.268	6,942				
	56,378				
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.940	30,005				
CFDA 93.917	220,120				
CFDA 93.301	17,338				
	267,463				
ANOKA COUNTY		Yes			
CFDA 10.557	1,008,343				
CFDA 84.181	1,497				
CFDA 93.044	68,450				
CFDA 93.268	33,148				
CFDA 93.283	613,238				
CFDA 93.558	137,756				
CFDA 93.576	9,802				
CFDA 93.889	38,333				
CFDA 93.945	3,123				
CFDA 93.958	70,148				
CFDA 93.994	278,293				
	2,262,131				
BECKER COUNTY		Yes	Yes		
CFDA 10.557	149,923				
CFDA 93.283	44,512				
CFDA 93.558	22,896				
	217,331				
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.557	206,610				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.136	2,000				
CFDA 93.283	65,248				
CFDA 93.994	53,627				
	<u>327,485</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.557	136,802				
CFDA 84.181	963				
CFDA 93.268	120				
CFDA 93.283	59,246				
CFDA 93.958	10,278				
CFDA 93.994	38,651				
	<u>246,060</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.557	167,082				
CFDA 84.181	1,995				
CFDA 93.268	23,348				
CFDA 93.283	77,384				
CFDA 93.558	35,061				
CFDA 93.994	60,946				
	<u>365,816</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.557	11,986				
CFDA 93.283	25,280				
CFDA 93.558	42,391				
CFDA 93.674	5,745				
CFDA 93.778	71,854				
	<u>157,256</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.557	99,045				
CFDA 84.181	1,518				
CFDA 93.283	45,396				
CFDA 93.558	14,910				
CFDA 93.994	32,056				
	<u>192,925</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 10.557	698,264				
CFDA 66.032	29,908				
CFDA 84.181	2,927				
CFDA 93.268	400				
CFDA 93.283	361,259				
CFDA 93.558	199,765				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	343,554 <u>1,636,077</u>				
CARVER COUNTY		Yes	Yes		
CFDA 84.181	842				
CFDA 93.268	5,863				
CFDA 93.283	140,948				
CFDA 93.994	50,227 <u>197,880</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.557	118,726				
CFDA 93.283	40,932				
CFDA 93.994	36,385 <u>196,043</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.557	117,294 <u></u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.282	811,493				
CFDA 93.558	512,935				
CFDA 93.994	909,531 <u>2,233,959</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 93.283	58,981 <u></u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.557	153,909				
CFDA 93.268	2,200				
CFDA 93.283	85,666				
CFDA 93.558	45,738				
CFDA 93.994	72,918 <u>360,431</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes		Yes
CFDA 10.557	229,946				
CFDA 66.032	6,558				
CFDA 93.558	40,597				
CFDA 93.268	75,142				
CFDA 93.283	144,110				
CFDA 93.994	76,679 <u>573,032</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CROW WING COUNTY		Yes	Yes		
CFDA 10.557	250,782				
CFDA 93.283	78,959				
CFDA 93.558	17,259				
CFDA 93.945	3,740				
CFDA 93.959	42,662				
CFDA 93.994	66,464				
	<u>459,866</u>				
DAKOTA COUNTY		Yes			
CFDA 10.553	17,863				
CFDA 10.555	24,426				
CFDA 10.557	1,283,626				
CFDA 93.116	10,000				
CFDA 93.150	20,953				
CFDA 93.185	47,934				
CFDA 93.268	17,380				
CFDA 93.283	655,088				
CFDA 93.558	166,862				
CFDA 93.576	8,338				
CFDA 93.994	286,967				
	<u>2,539,437</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	56,980				
CFDA 93.283	34,907				
CFDA 93.558	5,061				
CFDA 93.994	18,768				
	<u>115,716</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.268	900				
CFDA 93.283	73,168				
CFDA 93.558	22,179				
CFDA 93.994	38,144				
CFDA 10.557	122,661				
CFDA 66.032	14,574				
CFDA 84.181	1,023				
	<u>272,649</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.557	75,742				
CFDA 66.032	8,112				
CFDA 84.181	1,499				
CFDA 93.268	1,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	38,715				
CFDA 93.556	15,036				
CFDA 93.558	11,220				
CFDA 93.994	28,037				
	<u>179,361</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.557	123,013				
CFDA 93.283	45,227				
CFDA 93.558	22,703				
CFDA 93.889	32,000				
CFDA 93.994	39,044				
	<u>261,987</u>				
FREMONT COMMUNITY HEALTH SERVICES,		Yes			
CFDA 93.977	56,396				
	<u></u>				
GOODHUE COUNTY		Yes			
CFDA 10.557	117,569				
CFDA 93.283	72,349				
CFDA 93.558	17,676				
CFDA 93.994	41,863				
	<u>249,457</u>				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 10.557	4,235				
CFDA 10.558	5,795				
CFDA 93.283	19,216				
CFDA 93.558	11,319				
	<u>40,565</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.557	2,729,139				
CFDA 66.032	49,290				
CFDA 93.197	56,352				
CFDA 93.268	143,000				
CFDA 93.283	1,889,550				
CFDA 93.576	7,500				
CFDA 93.917	776,097				
CFDA 93.940	273,703				
CFDA 93.977	63,862				
	<u>5,988,493</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.557	51,974				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	29,477				
CFDA 93.558	17,915				
CFDA 93.994	22,045				
	<u>121,411</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes	Yes		
CFDA 10.557	125,397				
CFDA 93.283	69,375				
CFDA 93.558	27,339				
CFDA 93.994	47,020				
	<u>269,131</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.557	222,090				
CFDA 84.181	1,686				
CFDA 93.283	112,442				
CFDA 93.558	39,689				
CFDA 93.889	24,180				
CFDA 93.994	68,263				
	<u>468,350</u>				
ISD 0593 CROOKSTON		Yes			
CFDA 93.235	26,597				
	<u></u>				
KANABEC COUNTY		Yes	Yes		
CFDA 93.558	23,107				
	<u></u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.557	235,374				
CFDA 84.181	789				
CFDA 93.268	2,180				
CFDA 93.283	206,241				
CFDA 93.994	54,085				
	<u>498,669</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 93.069	8,661				
CFDA 93.136	2,000				
CFDA 93.283	18,846				
CFDA 93.994	21,228				
	<u>50,735</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE COUNTY		Yes	Yes		
CFDA 66.032	1,133				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 10.561	954				
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.557	115,593				
CFDA 93.283	44,888				
CFDA 93.558	13,434				
CFDA 93.994	33,202				
	207,117				
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.251	15,620				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.235	32,492				
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.988	3,000				
CFDA 93.051	12,481				
CFDA 93.919	11,260				
CFDA 93.003	528,085				
CFDA 93.301	26,007				
CFDA 93.889	545,042				
	1,125,875				
MEEKER COUNTY		Yes	Yes		
CFDA 10.557	111,213				
CFDA 93.230	6,929				
CFDA 93.283	41,921				
CFDA 93.558	199,502				
CFDA 93.959	28,946				
CFDA 93.994	22,761				
	411,272				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 10.557	352,288				
CFDA 66.032	4,384				
CFDA 93.283	130,937				
CFDA 93.558	53,754				
CFDA 93.778	108,416				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.959	39,838				
CFDA 93.994	83,801				
	<u>773,418</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 10.557	<u>30,586</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.557	101,133				
CFDA 66.032	46,039				
CFDA 93.283	37,900				
CFDA 93.558	29,004				
CFDA 93.994	33,412				
	<u>247,488</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	148,586				
CFDA 66.032	4,276				
CFDA 84.181	1,390				
	<u>154,252</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	185,912				
CFDA 66.460	7,200				
CFDA 84.181	500				
CFDA 93.283	99,757				
CFDA 93.994	45,070				
	<u>338,439</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.940	40,330				
CFDA 93.988	101,411				
	<u>141,741</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.557	126,259				
CFDA 84.181	1,659				
CFDA 93.268	1,360				
CFDA 93.283	50,664				
CFDA 93.558	19,319				
CFDA 93.994	32,056				
	<u>231,317</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.557	601,578				
CFDA 10.572	2,000				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.032	24,051				
CFDA 93.116	5,000				
CFDA 93.268	5,257				
CFDA 93.576	8,338				
CFDA 93.994	133,573				
	<u>779,797</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.557	209,155				
CFDA 84.181	2,504				
CFDA 93.283	84,293				
CFDA 93.994	66,883				
	<u>362,835</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.557	131,351				
	<u></u>				
PLANNED PARENTHOOD OF MN ND & SD		Yes			
CFDA 93.977	105,000				
	<u></u>				
POLK COUNTY		Yes	Yes		
CFDA 10.557	175,105				
CFDA 84.181	48,465				
CFDA 93.268	1,200				
CFDA 93.283	51,989				
CFDA 93.558	31,050				
CFDA 93.994	45,737				
	<u>353,546</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.557	41,755				
	<u></u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.557	2,206,095				
CFDA 10.561	156,583				
CFDA 14.900	7,447				
CFDA 66.032	10,707				
CFDA 84.181	500				
CFDA 93.116	17,000				
CFDA 93.185	53,798				
CFDA 93.197	49,517				
CFDA 93.268	111,166				
CFDA 93.283	1,587,571				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	510,157				
CFDA 93.566	67,211				
CFDA 93.919	15,871				
CFDA 93.977	69,705				
CFDA 93.994	877,364				
	<u>5,740,692</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 10.557	67,588				
CFDA 93.283	43,042				
CFDA 93.994	18,547				
	<u>129,177</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.557	183,437				
CFDA 66.032	10,042				
CFDA 93.268	700				
CFDA 93.283	114,469				
CFDA 93.558	32,913				
CFDA 93.994	56,138				
	<u>397,699</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.557	1,799,961				
	<u></u>				
SCOTT COUNTY		Yes	Yes		
CFDA 93.268	53,453				
CFDA 93.958	18,212				
CFDA 93.994	67,532				
	<u>139,197</u>				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.565	2,811,428				
	<u></u>				
SEMCAC INC		Yes			
CFDA 93.260	120,577				
	<u></u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.557	231,176				
CFDA 66.032	16,605				
CFDA 93.283	138,940				
CFDA 93.994	53,989				
	<u>440,710</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SIBLEY COUNTY		Yes	Yes		
CFDA 10.557	75,184				
ST LOUIS COUNTY		Yes	Yes		
CFDA 66.032	6,271				
STEARNS COUNTY		Yes	Yes		
CFDA 10.557	427,770				
CFDA 93.268	27,921				
CFDA 93.283	299,294				
CFDA 93.558	79,812				
CFDA 93.994	137,260				
	972,057				
STEELE COUNTY		Yes	Yes		
CFDA 10.557	138,080				
CFDA 84.181	1,756				
CFDA 93.268	1,000				
CFDA 93.283	67,431				
CFDA 93.889	8,274				
CFDA 93.958	9,929				
CFDA 93.994	38,237				
	264,707				
TODD COUNTY		Yes	Yes		
CFDA 10.557	120,180				
CFDA 93.558	176,759				
	296,939				
WABASHA COUNTY		Yes	Yes		
CFDA 10.557	86,841				
CFDA 84.181	1,005				
CFDA 93.268	400				
CFDA 93.283	39,519				
CFDA 93.558	14,292				
CFDA 93.994	24,583				
	166,640				
WASECA COUNTY		Yes	Yes	Yes	
CFDA 10.557	79,711				
CFDA 93.283	106,714				
CFDA 93.558	22,368				
CFDA 93.994	51,560				
	260,353				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.557	300,069				
CFDA 84.181	1,773				
CFDA 93.150	11,973				
CFDA 93.268	17,244				
CFDA 93.283	385,539				
	<u>716,598</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.557	79,463				
CFDA 93.283	28,711				
CFDA 93.558	10,861				
CFDA 93.994	18,678				
	<u>137,713</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 10.557	125,855				
CFDA 93.558	48,366				
	<u>174,221</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.557	133,942				
CFDA 93.283	78,276				
CFDA 93.558	32,462				
CFDA 93.994	52,040				
	<u>296,720</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 66.032	11,299				
CFDA 93.268	3,100				
CFDA 93.283	182,580				
CFDA 93.994	79,800				
	<u>276,779</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 10.557	253,354				
	<u></u>				
MN - DEPARTMENT OF HUMAN SERVICES					
AFRICAN COMMUNITY SERVICES		Yes	Yes		
CFDA 93.566	519,171				
	<u></u>				
AITKIN COUNTY		Yes	Yes		
CFDA 93.283	17,325				
CFDA 93.558	197,661				
CFDA 93.658	85,998				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	121,753				
CFDA 93.674	5,767				
CFDA 93.958	4,911				
CFDA 93.994	33,999				
	<u>467,414</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.958	82,500				
CFDA 93.990	4,187				
	<u>86,687</u>				
ANOKA COUNTY		Yes			
CFDA 10.561	79,533				
CFDA 93.150	20,953				
CFDA 93.556	128,047				
CFDA 93.558	3,179,952				
CFDA 93.590	171,473				
CFDA 93.596	5,851,645				
CFDA 93.658	828,517				
CFDA 93.667	1,427,199				
CFDA 93.674	4,785				
	<u>11,692,104</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.231	21,020				
CFDA 93.575	67,947				
CFDA 93.558	32,280				
CFDA 93.569	190,376				
	<u>311,623</u>				
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 10.580	1,724				
CFDA 14.231	37,500				
CFDA 93.569	220,403				
CFDA 93.674	119,078				
	<u>378,705</u>				
ARROWHEAD REG DEVELOP COMM		Yes	Yes	Yes	
CFDA 93.043	44,623				
CFDA 93.044	479,334				
CFDA 93.045	714,730				
CFDA 93.048	6,336				
CFDA 93.053	248,908				
CFDA 93.779	114,318				
CFDA 93.786	30,738				
CFDA 93.051	62,747				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.052	165,380				
	<u>1,867,114</u>				
BECKER COUNTY		Yes	Yes		
CFDA 10.561	16,773				
CFDA 93.556	226,858				
CFDA 93.558	348,198				
CFDA 93.575	519,940				
CFDA 93.645	18,243				
CFDA 93.658	256,214				
CFDA 93.667	366,696				
CFDA 93.674	2,327				
CFDA 93.776	146,462				
CFDA 93.958	12,635				
CFDA 93.994	42,973				
	<u>1,957,319</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.561	46,158				
CFDA 93.556	17,719				
CFDA 93.558	768,202				
CFDA 93.575	69,853				
CFDA 93.645	1,845				
CFDA 93.658	565,096				
CFDA 93.667	329,099				
CFDA 93.674	10,290				
CFDA 93.767	872				
CFDA 93.958	18,869				
	<u>1,828,003</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.561	9,695				
CFDA 93.556	14,327				
CFDA 93.558	363,879				
CFDA 93.597	542				
CFDA 93.575	573,250				
CFDA 93.658	83,367				
CFDA 93.667	208,507				
CFDA 93.674	7,327				
CFDA 93.767	633				
	<u>1,261,527</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 93.569	158,856				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.231	18,722 <u>177,578</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.561	18,763				
CFDA 93.556	27,268				
CFDA 93.558	639,278				
CFDA 93.575	1,068,734				
CFDA 93.645	13,158				
CFDA 93.658	170,919				
CFDA 93.667	398,395				
CFDA 93.674	5,511				
CFDA 93.958	19,320 <u>2,361,346</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.561	5,340				
CFDA 93.556	121,479				
CFDA 93.558	155,542				
CFDA 93.575	18,163				
CFDA 93.658	83,634				
CFDA 93.667	167,225				
CFDA 93.674	4,180				
CFDA 93.767	246				
CFDA 93.958	16,214 <u>572,023</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 10.561	11,029				
CFDA 93.556	10,672				
CFDA 93.558	280,123				
CFDA 93.658	311,299				
CFDA 93.667	291,171				
CFDA 93.674	8,507				
CFDA 93.958	19,332				
CFDA 93.283	63,337				
CFDA 93.994	37,417 <u>1,032,887</u>				
CARVER COUNTY		Yes	Yes		
CFDA 10.561	4,922				
CFDA 17.235	60,044				
CFDA 93.556	33,740				
CFDA 93.558	278,896				
CFDA 93.596	18,661				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.603	665				
CFDA 93.658	247,887				
CFDA 93.667	314,059				
CFDA 93.674	5,731				
CFDA 93.958	19,231				
CFDA 93.959	131,200				
	<u>1,115,036</u>				
CASS COUNTY		Yes	Yes		
CFDA 93.558	331,640				
CFDA 93.575	31,975				
CFDA 93.658	121,724				
CFDA 93.667	243,596				
CFDA 93.674	9,486				
CFDA 93.958	13,221				
	<u>751,642</u>				
CENTRAL MN COUNCIL ON AGING		Yes	Yes		Yes
CFDA 93.044	947,034				
CFDA 93.043	30,123				
CFDA 93.045	873,700				
CFDA 93.052	141,247				
CFDA 93.053	283,995				
	<u>2,276,099</u>				
CHILD CARE CHOICES INC		Yes	Yes	Yes	
CFDA 93.575	107,380				
	<u>107,380</u>				
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 93.575	820,853				
CFDA 93.778	240,688				
	<u>1,061,541</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 10.561	3,835				
CFDA 93.556	14,931				
CFDA 93.558	93,012				
CFDA 93.575	86,413				
CFDA 93.658	38,020				
CFDA 93.667	108,552				
CFDA 93.674	2,076				
CFDA 93.958	5,709				
	<u>352,548</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CHISAGO COUNTY		Yes	Yes		
CFDA 10.561	8,816				
CFDA 93.556	5,184				
CFDA 93.558	204,316				
CFDA 93.575	22,140				
CFDA 93.658	130,568				
CFDA 93.667	239,975				
CFDA 93.674	5,700				
CFDA 93.958	22,096				
CFDA 93.283	86,559				
CFDA 93.994	40,037				
	<u>765,391</u>				
CITY OF BEMIDJI		Yes			
CFDA 93.136	3,628				
	<u>3,628</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 93.959	68,250				
	<u>68,250</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.561	21,330				
CFDA 93.150	37,460				
CFDA 93.556	45,512				
CFDA 93.558	811,805				
CFDA 93.596	53,455				
CFDA 93.658	441,234				
CFDA 93.667	383,659				
CFDA 93.674	9,334				
CFDA 93.958	67,791				
CFDA 93.959	77,679				
	<u>1,949,259</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.556	38,720				
CFDA 93.558	138,960				
CFDA 93.575	156,297				
CFDA 93.658	90,694				
CFDA 93.667	78,769				
CFDA 93.674	2,381				
CFDA 93.767	317				
CFDA 93.958	3,509				
	<u>509,647</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COMM ACTION PRTNRSH OF SUB HENNEPI		Yes			
CFDA 93.558	19,038				
CFDA 93.569	203,723				
	<u>222,761</u>				
COMM ACTION PRTNRSH RAMSEY/WASHI		Yes	Yes		
CFDA 93.569	835,105				
	<u>835,105</u>				
COOK COUNTY		Yes	Yes		
CFDA 93.556	7,248				
CFDA 93.558	13,000				
CFDA 93.667	40,634				
CFDA 93.674	613				
	<u>61,495</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 10.561	3,441				
CFDA 93.556	15,126				
CFDA 93.558	72,191				
CFDA 93.575	5,588				
CFDA 93.658	104,513				
CFDA 93.667	120,829				
CFDA 93.674	6,543				
CFDA 93.958	13,055				
	<u>341,286</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.561	18,859				
CFDA 93.558	609,185				
CFDA 93.575	1,184,946				
CFDA 93.658	279,235				
CFDA 93.667	394,534				
CFDA 93.674	12,060				
	<u>2,498,819</u>				
DAKOTA COUNTY		Yes			
CFDA 10.561	51,617				
CFDA 93.556	236,806				
CFDA 93.558	1,630,918				
CFDA 93.575	7,445,401				
CFDA 93.658	592,697				
CFDA 93.667	1,435,526				
CFDA 93.674	62,348				
CFDA 93.778	135,299				
CFDA 93.958	33,391				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.959	154,215				
	<u>11,778,218</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.561	7,548				
CFDA 93.556	5,843				
CFDA 93.558	77,044				
CFDA 93.575	241,514				
CFDA 93.667	102,216				
CFDA 93.674	5,767				
CFDA 93.958	6,561				
	<u>446,493</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.556	10,745				
CFDA 93.558	142,607				
CFDA 93.596	532,867				
CFDA 93.658	42,155				
CFDA 93.667	198,684				
CFDA 93.674	15,499				
CFDA 93.958	8,792				
CFDA 10.561	12,729				
	<u>964,078</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.561	1,862				
CFDA 93.558	87,007				
CFDA 93.575	6,954				
CFDA 93.658	23,692				
CFDA 93.667	132,874				
CFDA 93.674	5,158				
CFDA 93.958	3,531				
	<u>261,078</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 93.958	192,021				
CFDA 93.569	68,862				
	<u>260,883</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.561	7,029				
CFDA 93.556	65,722				
CFDA 93.558	414,713				
CFDA 93.575	396,163				
CFDA 93.658	121,431				
CFDA 93.667	226,061				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	6,337				
CFDA 93.958	8,636				
	<u>1,246,092</u>				
GOODHUE COUNTY		Yes			
CFDA 10.561	7,391				
CFDA 93.558	188,389				
CFDA 93.596	27,033				
CFDA 93.658	93,842				
CFDA 93.667	230,130				
CFDA 93.674	8,067				
CFDA 93.778	80,452				
CFDA 93.958	10,533				
	<u>645,837</u>				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 93.958	115,297				
CFDA 93.645	186				
CFDA 93.599	5,066				
	<u>120,549</u>				
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.231	18,822				
CFDA 93.558	36,254				
CFDA 93.569	137,630				
CFDA 93.575	24,507				
	<u>217,213</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.561	9,678,460				
CFDA 93.048	4,160				
CFDA 93.116	18,000				
CFDA 93.150	269,970				
CFDA 93.556	582,824				
CFDA 93.558	23,279,798				
CFDA 93.563	19,220,063				
CFDA 93.566	264,480				
CFDA 93.575	35,336,166				
CFDA 93.584	111,000				
CFDA 93.599	144,288				
CFDA 93.645	280,694				
CFDA 93.658	10,063,821				
CFDA 93.667	7,711,554				
CFDA 93.674	65,492				
CFDA 93.767	6,623				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	20,517,298				
CFDA 93.779	102,973				
CFDA 93.958	1,164,444				
CFDA 93.959	98,530				
	<u>128,920,638</u>				
HOUSTON COUNTY					
CFDA 10.561	3,830	Yes	Yes		
CFDA 93.558	64,124				
CFDA 93.575	218,957				
CFDA 93.645	13,875				
CFDA 93.658	77,537				
CFDA 93.674	3,640				
CFDA 93.958	16,116				
CFDA 93.667	112,843				
	<u>510,922</u>				
HUBBARD COUNTY					
CFDA 10.561	7,411	Yes	Yes		
CFDA 93.556	1,804				
CFDA 93.558	196,373				
CFDA 93.569	40				
CFDA 93.575	329,049				
CFDA 93.645	2,899				
CFDA 93.658	205,060				
CFDA 93.667	129,159				
CFDA 93.674	6,765				
CFDA 93.767	290				
CFDA 93.776	48,763				
CFDA 93.958	5,902				
	<u>933,515</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO					
CFDA 10.561	13,710	Yes	Yes		
CFDA 93.556	19,714				
CFDA 93.558	328,150				
CFDA 93.575	20,320				
CFDA 93.590	141,767				
CFDA 93.645	14,505				
CFDA 93.658	135,722				
CFDA 93.667	275,606				
CFDA 93.674	5,691				
CFDA 93.958	20,390				
	<u>975,575</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.231	29,529				
CFDA 14.235	16,456				
CFDA 93.569	46,747				
	<u>92,732</u>				
INTERNATIONAL INSTITUTE-MINNESOTA		Yes			
CFDA 93.566	278,789				
CFDA 93.576	191,733				
	<u>470,522</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.561	6,894				
CFDA 93.556	16,594				
CFDA 93.558	382,893				
CFDA 93.575	386,415				
CFDA 93.658	95,386				
CFDA 93.667	183,453				
CFDA 93.674	5,447				
CFDA 93.778	18,644				
CFDA 93.958	14,923				
CFDA 93.959	219,963				
	<u>1,330,612</u>				
ISD 0047 SAUK RAPIDS		Yes	Yes		
CFDA 93.590	122,932				
	<u></u>				
ISD 0206 ALEXANDRIA		Yes	Yes		
CFDA 93.778	292,685				
	<u></u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.556	36,965				
CFDA 93.558	428,907				
CFDA 93.667	326,433				
CFDA 93.674	4,967				
CFDA 93.958	93,280				
	<u>890,552</u>				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 10.561	2,594				
CFDA 93.556	6,997				
CFDA 93.558	60,374				
CFDA 93.575	8,877				
CFDA 93.645	3,628				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	68,510				
CFDA 93.667	117,221				
CFDA 93.674	5,905				
CFDA 93.958	4,922				
	<u>279,028</u>				
KANABEC COUNTY					
CFDA 93.558	150,862	Yes	Yes		
CFDA 93.575	142,729				
CFDA 93.645	12,192				
CFDA 93.658	25,766				
CFDA 93.667	108,109				
CFDA 93.674	5,540				
CFDA 93.767	166				
CFDA 93.958	3,214				
CFDA 93.959	224,401				
	<u>672,979</u>				
KANDIYOHI COUNTY					
CFDA 10.561	17,488	Yes	Yes		
CFDA 93.556	58,975				
CFDA 93.558	574,795				
CFDA 93.575	484,515				
CFDA 93.645	13,478				
CFDA 93.658	291,201				
CFDA 93.667	332,645				
CFDA 93.674	7,169				
CFDA 93.958	16,151				
	<u>1,796,417</u>				
KITTSOON COUNTY					
CFDA 84.181	4,098	Yes	Yes		
CFDA 93.556	2,100				
CFDA 93.558	36,644				
CFDA 93.575	25,297				
CFDA 93.658	6,585				
CFDA 93.667	60,364				
CFDA 93.674	172				
CFDA 93.767	80				
CFDA 93.776	3,600				
CFDA 93.958	1,096				
	<u>140,036</u>				
KOOCHICHING COUNTY					
CFDA 10.557	45,432	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.561	5,993				
CFDA 93.558	165,448				
CFDA 93.658	100,839				
CFDA 93.667	180,035				
CFDA 93.674	6,581				
	<u>504,328</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 10.561	1,245				
CFDA 93.556	2,646				
CFDA 93.558	35,914				
CFDA 93.575	30,734				
CFDA 93.645	3,282				
CFDA 93.658	14,192				
CFDA 93.667	74,831				
CFDA 93.674	875				
CFDA 93.958	3,451				
	<u>167,170</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.561	3,233				
CFDA 93.556	6,486				
CFDA 93.558	59,123				
CFDA 93.645	83				
CFDA 93.658	19,817				
CFDA 93.667	102,116				
CFDA 93.674	3,352				
CFDA 93.958	2,008				
CFDA 93.575	4,772				
	<u>200,990</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 93.556	2,025				
CFDA 93.558	19,774				
CFDA 93.575	1,829				
CFDA 93.645	49				
CFDA 93.667	41,066				
CFDA 93.674	832				
CFDA 93.767	54				
CFDA 93.776	44,424				
CFDA 93.958	820				
CFDA 93.959	29,425				
	<u>140,298</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.231	17,121				
CFDA 93.558	10,189				
CFDA 93.569	267,739				
	<u>295,049</u>				
LAKES & PRAIRIES COMM ACT PARTNERSH		Yes			
CFDA 93.569	125,416				
CFDA 93.575	728,745				
	<u>854,161</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.561	4,831				
CFDA 93.558	134,568				
CFDA 93.575	8,699				
CFDA 93.587	2,429				
CFDA 93.645	2,510				
CFDA 93.658	84,945				
CFDA 93.667	172,488				
CFDA 93.674	4,564				
CFDA 93.767	265				
CFDA 93.958	18,192				
	<u>433,491</u>				
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.566	444,247				
CFDA 93.778	161,700				
	<u>605,947</u>				
LINCOLN LYON MURRAY HUMAN SERVICE		Yes	Yes		
CFDA 10.561	9,610				
CFDA 93.556	103,084				
CFDA 93.558	209,895				
CFDA 93.575	21,992				
CFDA 93.645	12,219				
CFDA 93.658	120,331				
CFDA 93.667	284,148				
CFDA 93.674	8,846				
CFDA 93.958	12,706				
	<u>782,831</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.043	14,563				
CFDA 93.550	358,052				
CFDA 93.558	96,442				
CFDA 93.566	279,305				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.590	56,537				
CFDA 93.254	57,010				
CFDA 93.658	364,700				
CFDA 93.674	201,553				
CFDA 93.674	483,334				
	<u>1,911,496</u>				
MAHNOMEN COUNTY					
CFDA 93.556	4,981	Yes	Yes		
CFDA 93.558	45,045				
CFDA 93.596	1,710				
CFDA 93.645	5,501				
CFDA 93.658	41,728				
CFDA 93.667	80,772				
CFDA 93.674	2,439				
CFDA 93.958	2,696				
	<u>184,872</u>				
MAHUBE COMMUNITY COUNCIL					
CFDA 93.569	74,634	Yes			
CFDA 93.575	57,703				
CFDA 93.558	49,692				
CFDA 14.231	22,589				
	<u>204,618</u>				
MARSHALL COUNTY					
CFDA 10.561	68,657	Yes	Yes		
CFDA 93.596	60,227				
CFDA 93.563	139,729				
CFDA 93.558	110,442				
CFDA 93.566	422				
CFDA 93.667	93,847				
CFDA 93.556	2,480				
CFDA 93.658	52,408				
CFDA 93.674	3,818				
CFDA 93.767	39				
	<u>532,069</u>				
MAYO CLINIC					
CFDA 93.959	53,895	Yes	Yes	Yes	
MC LEOD COUNTY					
CFDA 10.561	6,192	Yes	Yes		
CFDA 93.556	15,418				
CFDA 93.558	198,782				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	13,983				
CFDA 93.658	122,539				
CFDA 93.667	193,985				
CFDA 93.674	2,921				
CFDA 93.958	6,186				
	<u>560,006</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.561	5,256				
CFDA 93.556	8,464				
CFDA 93.217	18,885				
CFDA 93.658	9,149				
CFDA 93.667	125,383				
CFDA 93.674	1,019				
CFDA 93.958	4,694				
	<u>172,850</u>				
METRO AREA AGENCY ON AGING		Yes			
CFDA 93.043	107,015				
CFDA 93.044	2,783,537				
CFDA 93.045	2,236,542				
CFDA 93.053	711,265				
CFDA 93.048	24,928				
CFDA 93.051	129,141				
CFDA 93.052	906,931				
CFDA 93.576	50,432				
CFDA 93.779	327,333				
CFDA 93.786	101,793				
	<u>7,378,917</u>				
MID-MINNESOTA DEVELOPMENT COMM		Yes	Yes		
CFDA 93.043	10,883				
CFDA 93.044	37,261				
CFDA 93.048	1,387				
CFDA 93.052	12,000				
CFDA 93.779	8,935				
	<u>70,466</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 93.569	25,495				
	<u></u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 93.556	43,737				
CFDA 93.558	255,764				
CFDA 93.575	7,452				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	16,356				
CFDA 93.658	71,945				
CFDA 93.667	209,501				
CFDA 93.674	7,338				
CFDA 93.767	235				
CFDA 93.958	10,468				
	<u>622,796</u>				
MN ADOPTION RESOURCE NETWORK INC		Yes	Yes	Yes	
CFDA 93.556	135,017				
CFDA 93.652	393,477				
CFDA 93.645	46,679				
	<u>575,173</u>				
MN CHILD CARE RESOURCE & REFERRAL N		Yes			
CFDA 93.575	1,920,701				
	<u></u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.230	44,200				
CFDA 93.576	90,252				
CFDA 93.283	50,403				
CFDA 93.945	25,000				
CFDA 93.959	950,521				
	<u>1,160,376</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.231	27,016				
CFDA 14.235	60,150				
CFDA 93.569	227,610				
	<u>314,776</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.561	8,617				
CFDA 93.556	5,648				
CFDA 93.558	163,703				
CFDA 93.575	188,008				
CFDA 93.645	17,845				
CFDA 93.658	126,645				
CFDA 93.667	219,206				
CFDA 93.674	6,081				
CFDA 93.958	9,980				
CFDA 93.959	119,118				
	<u>864,851</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MOWER COUNTY		Yes	Yes		
CFDA 10.561	9,292				
CFDA 93.558	376,274				
CFDA 93.575	32,960				
CFDA 93.597	173				
CFDA 93.645	28,373				
CFDA 93.658	83,333				
CFDA 93.667	261,430				
CFDA 93.674	2,287				
CFDA 93.767	593				
CFDA 93.958	5,735				
	<u>800,450</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.590	82,905				
CFDA 93.959	145,264				
CFDA 93.044	26,025				
	<u>254,194</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.914	322,417				
CFDA 93.959	27,655				
	<u>350,072</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.561	6,795				
CFDA 93.556	3,437				
CFDA 93.558	297,395				
CFDA 93.575	19,965				
CFDA 93.645	6,894				
CFDA 93.658	106,143				
CFDA 93.667	156,286				
CFDA 93.674	4,727				
CFDA 93.958	12,421				
	<u>614,063</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.561	5,773				
CFDA 93.558	190,595				
CFDA 93.575	178,884				
CFDA 93.658	43,065				
CFDA 93.667	127,642				
CFDA 93.674	567				
CFDA 93.767	369				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	5,063				
	<u>551,958</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 10.561	2,856				
CFDA 93.556	4,312				
CFDA 93.558	52,071				
CFDA 93.596	111,910				
CFDA 93.645	1,889				
CFDA 93.658	37,460				
CFDA 93.667	85,642				
CFDA 93.674	1,400				
CFDA 93.958	2,699				
	<u>300,239</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 14.231	23,661				
CFDA 93.569	39,912				
	<u>63,573</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 93.044	660,328				
CFDA 93.045	949,856				
CFDA 93.052	235,512				
CFDA 93.779	59,863				
CFDA 93.043	32,592				
CFDA 93.048	7,878				
CFDA 93.053	392,436				
	<u>2,338,465</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.561	41,959				
CFDA 93.283	529,704				
CFDA 93.556	147,387				
CFDA 93.558	1,349,604				
CFDA 93.568	263,088				
CFDA 93.569	117,428				
CFDA 93.575	4,856,846				
CFDA 93.645	116,855				
CFDA 93.658	254,702				
CFDA 93.667	719,212				
CFDA 93.674	7,900				
CFDA 93.958	41,105				
CFDA 93.959	26,085				
	<u>8,471,875</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.561	17,134				
CFDA 93.556	17,950				
CFDA 93.558	334,009				
CFDA 93.596	521,538				
CFDA 93.645	25,711				
CFDA 93.658	125,657				
CFDA 93.667	411,001				
CFDA 93.674	4,891				
CFDA 93.958	14,808				
	<u>1,472,699</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 14.231	27,585				
CFDA 93.575	71,284				
CFDA 93.569	131,146				
	<u>230,015</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 93.959	213,372				
	<u>213,372</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.558	25,000				
	<u>25,000</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 10.561	3,915				
CFDA 93.556	649				
CFDA 93.558	91,303				
CFDA 93.575	126,075				
CFDA 93.645	2,875				
CFDA 93.667	139,083				
CFDA 93.674	5,418				
CFDA 93.767	158				
CFDA 93.776	46,303				
CFDA 93.958	1,475				
	<u>417,254</u>				
PERSPECTIVES INC		Yes			
CFDA 93.558	32,999				
	<u>32,999</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.561	11,027				
CFDA 93.556	1,674				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	352,166				
CFDA 93.575	18,535				
CFDA 93.645	5,820				
CFDA 93.658	165,902				
CFDA 93.667	193,959				
CFDA 93.674	3,660				
CFDA 93.958	10,804				
	<u>763,547</u>				
POLK COUNTY		Yes	Yes		
CFDA 10.561	31,181				
CFDA 93.150	46,286				
CFDA 93.556	146,714				
CFDA 93.558	547,626				
CFDA 93.575	289,160				
CFDA 93.645	38,316				
CFDA 93.658	125,454				
CFDA 93.667	340,632				
CFDA 93.674	10,553				
CFDA 93.767	669				
CFDA 93.776	100,561				
CFDA 93.958	15,912				
	<u>1,693,064</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.561	17,821				
CFDA 93.556	7,412				
CFDA 93.558	38,264				
CFDA 93.596	76,772				
CFDA 93.645	4,533				
CFDA 93.658	6,699				
CFDA 93.667	81,580				
CFDA 93.674	922				
CFDA 93.958	5,345				
	<u>239,348</u>				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 14.231	887				
CFDA 93.569	92,703				
	<u>93,590</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.150	170,047				
CFDA 93.556	423,951				
CFDA 93.558	12,806,244				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.564	29,816				
CFDA 93.584	48,717				
CFDA 93.590	138,269				
CFDA 93.596	20,674,289				
CFDA 93.645	72,146				
CFDA 93.658	3,870,099				
CFDA 93.667	4,191,631				
CFDA 93.674	127,191				
CFDA 93.958	602,591				
CFDA 93.959	337,218				
CFDA 93.991	4,800				
	<u>43,497,009</u>				
RED LAKE COUNTY		Yes	Yes		
CFDA 93.556	1,899				
CFDA 93.558	17,741				
CFDA 93.575	42,704				
CFDA 93.645	693				
CFDA 93.658	1,302				
CFDA 93.667	49,042				
CFDA 93.674	1,124				
CFDA 93.767	113				
CFDA 93.958	968				
	<u>115,586</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 10.561	3,056				
CFDA 93.556	2,870				
CFDA 93.558	112,527				
CFDA 93.575	7,856				
CFDA 93.645	5,672				
CFDA 93.658	27,564				
CFDA 93.667	147,053				
CFDA 93.674	5,229				
CFDA 93.958	5,485				
	<u>317,312</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 10.561	6,180				
CFDA 93.556	195				
CFDA 93.558	177,576				
CFDA 93.566	1,192				
CFDA 93.575	3,492				
CFDA 93.658	34,191				
CFDA 93.667	111,806				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	2,212				
CFDA 93.767	320				
CFDA 93.958	6,297				
CFDA 97.024	4,307				
	<u>347,768</u>				
RESOURCE INC		Yes	Yes		
CFDA 93.959	<u>775,731</u>				
RICE COUNTY		Yes	Yes		
CFDA 93.556	17,423				
CFDA 93.558	419,891				
CFDA 93.575	25,439				
CFDA 93.596	5,459				
CFDA 93.658	66,787				
CFDA 93.667	323,454				
CFDA 93.674	16,429				
CFDA 93.958	18,054				
	<u>892,936</u>				
ROCK COUNTY		Yes	Yes		
CFDA 10.561	1,906				
CFDA 93.556	3,635				
CFDA 93.558	34,179				
CFDA 93.575	3,905				
CFDA 93.645	2,596				
CFDA 93.658	29,417				
CFDA 93.667	73,210				
CFDA 93.674	2,224				
CFDA 93.958	1,552				
	<u>152,624</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 93.556	350				
CFDA 93.558	39,996				
CFDA 93.575	86,018				
CFDA 93.658	16,532				
CFDA 93.667	84,975				
CFDA 93.674	5,151				
CFDA 93.767	141				
CFDA 93.776	6,170				
CFDA 93.958	2,434				
CFDA 93.959	123,213				
	<u>364,980</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RS EDEN		Yes	Yes		
CFDA 93.959	340,659				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 14.231	11,324				
CFDA 93.558	33,559				
CFDA 93.569	300,785				
CFDA 93.575	79,841				
CFDA 93.590	45,244				
	470,753				
SCOTT COUNTY		Yes	Yes		
CFDA 93.283	174,778				
CFDA 93.556	139,948				
CFDA 93.558	265,965				
CFDA 93.596	76,391				
CFDA 93.645	11,408				
CFDA 93.658	106,421				
CFDA 93.667	407,756				
CFDA 93.674	4,613				
	1,187,280				
SE MN AREA AGY ON AGING		Yes			
CFDA 93.044	717,926				
CFDA 93.045	693,388				
CFDA 93.043	27,615				
CFDA 93.052	267,635				
CFDA 93.048	6,861				
CFDA 93.779	19,346				
CFDA 93.778	26,357				
CFDA 93.053	215,340				
	1,974,468				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.568	291,574				
CFDA 10.569	2,037,641				
	2,329,215				
SEMCAC INC		Yes			
CFDA 10.580	38,572				
CFDA 93.569	316,920				
	355,492				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.561	8,897				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.136	2,000				
CFDA 93.556	6,766				
CFDA 93.558	311,244				
CFDA 93.575	703,802				
CFDA 93.645	7,023				
CFDA 93.658	173,154				
CFDA 93.667	233,098				
CFDA 93.674	9,142				
CFDA 93.767	577				
CFDA 93.958	33,859				
	<u>1,489,562</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 10.561	2,042				
CFDA 93.556	6,859				
CFDA 93.558	100,703				
CFDA 93.645	5,455				
CFDA 93.658	15,936				
CFDA 93.667	101,128				
CFDA 93.674	2,974				
CFDA 93.778	25,664				
CFDA 93.958	4,096				
	<u>264,857</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.561	106,478				
CFDA 93.150	66,439				
CFDA 93.556	225,614				
CFDA 93.558	3,647,315				
CFDA 93.575	318,550				
CFDA 93.645	8,210				
CFDA 93.658	437,893				
CFDA 93.667	1,818,512				
CFDA 93.674	14,628				
CFDA 93.958	41,782				
CFDA 93.959	64,101				
	<u>6,749,522</u>				
ST STEPHEN'S HUMAN SERVICES		Yes			
CFDA 93.558	42,500				
CFDA 14.231	188,399				
	<u>230,899</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 10.561	36,733				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.150	35,919				
CFDA 93.556	89,327				
CFDA 93.558	735,280				
CFDA 93.575	1,289,094				
CFDA 93.658	48,464				
CFDA 93.667	628,951				
CFDA 93.674	14,366				
CFDA 93.958	18,984				
	<u>2,897,118</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.561	9,289				
CFDA 93.556	167,443				
CFDA 93.558	261,781				
CFDA 93.575	33,625				
CFDA 93.597	4,768				
CFDA 93.645	3,143				
CFDA 93.658	38,476				
CFDA 93.667	197,365				
CFDA 93.674	5,987				
CFDA 93.767	422				
	<u>722,299</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 14.231	7,484				
CFDA 93.558	8,051				
CFDA 93.569	99,034				
CFDA 93.658	191,855				
CFDA 93.575	76,268				
CFDA 93.778	111,619				
	<u>494,311</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 10.561	2,189				
CFDA 93.556	7,519				
CFDA 93.558	59,336				
CFDA 93.575	89,501				
CFDA 93.645	5,077				
CFDA 93.658	19,724				
CFDA 93.667	83,729				
CFDA 93.958	2,441				
	<u>269,516</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 93.558	16,600				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.569	134,754				
CFDA 93.778	15,027				
	<u>166,381</u>				
TODD COUNTY		Yes	Yes		
CFDA 10.561	5,495				
CFDA 93.556	3,758				
CFDA 93.558	22,114				
CFDA 93.645	19,537				
CFDA 93.658	93,489				
CFDA 93.670	194,081				
CFDA 93.674	4,120				
CFDA 93.767	940				
CFDA 93.958	12,899				
CFDA 93.994	38,384				
	<u>394,817</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 93.569	253,851				
	<u>253,851</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.569	202,381				
	<u>202,381</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.569	60,692				
CFDA 93.575	605,858				
	<u>666,550</u>				
UPPER MN VALLEY REG DEVELOP COMM		Yes	Yes		
CFDA 93.043	10,555				
CFDA 93.044	46,422				
CFDA 93.048	1,514				
CFDA 93.052	19,317				
CFDA 93.779	8,897				
	<u>86,705</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 10.561	5,351				
CFDA 93.556	8,535				
CFDA 93.558	99,170				
CFDA 93.575	150,415				
CFDA 93.597	36				
CFDA 93.645	4,874				
CFDA 93.658	77,564				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	126,124				
CFDA 93.674	10,868				
CFDA 93.958	7,195				
	<u>490,132</u>				
WADENA COUNTY		Yes	Yes		
CFDA 10.561	9,577				
CFDA 93.558	171,698				
CFDA 93.556	904				
CFDA 93.596	152,229				
CFDA 93.645	13,644				
CFDA 93.658	117,988				
CFDA 93.667	123,647				
CFDA 93.674	4,578				
CFDA 93.958	4,277				
CFDA 93.959	132,630				
	<u>731,172</u>				
WASECA COUNTY		Yes	Yes	Yes	
CFDA 10.561	5,068				
CFDA 93.556	14,950				
CFDA 93.558	233,495				
CFDA 93.658	22,516				
CFDA 93.667	163,648				
CFDA 93.674	5,268				
CFDA 93.596	18,961				
CFDA 93.958	16,689				
	<u>480,595</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.561	25,875				
CFDA 93.556	19,116				
CFDA 93.558	1,810,123				
CFDA 93.566	585				
CFDA 93.575	230,005				
CFDA 93.597	18,155				
CFDA 93.645	15,546				
CFDA 93.647	20,752				
CFDA 93.658	410,467				
CFDA 93.667	817,776				
CFDA 93.674	14,055				
CFDA 93.767	437				
CFDA 93.958	26,104				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	175,495				
	<u>3,584,491</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.561	1,638				
CFDA 93.558	88,996				
CFDA 93.575	3,746				
CFDA 93.645	324				
CFDA 93.658	11,969				
CFDA 93.667	91,828				
CFDA 93.674	4,144				
CFDA 93.958	5,773				
	<u>208,418</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 14.231	7,111				
CFDA 93.558	12,275				
CFDA 93.569	119,170				
CFDA 94.002	65,635				
	<u>204,191</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.231	4,297				
CFDA 93.558	24,890				
CFDA 93.569	77,934				
	<u>107,121</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 10.570	20,102				
CFDA 93.556	10,830				
CFDA 93.575	14,657				
CFDA 93.658	219,832				
CFDA 93.674	23,392				
CFDA 93.778	703,561				
CFDA 93.958	229,861				
CFDA 93.569	38,756				
	<u>1,260,991</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.561	2,756				
CFDA 93.558	70,210				
CFDA 93.596	65,421				
CFDA 93.645	7,586				
CFDA 93.667	60,315				
CFDA 93.674	3,125				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	3,878				
	<u>213,291</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.561	8,162				
CFDA 93.556	127,347				
CFDA 93.558	250,318				
CFDA 93.575	33,843				
CFDA 93.645	8,051				
CFDA 93.658	150,021				
CFDA 93.667	271,419				
CFDA 93.674	8,501				
CFDA 93.958	25,452				
	<u>883,114</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 10.561	16,445				
CFDA 93.556	91,069				
CFDA 93.558	411,687				
CFDA 93.575	52,428				
CFDA 93.597	3,491				
CFDA 93.645	22,381				
CFDA 93.658	177,167				
CFDA 93.667	401,234				
CFDA 93.674	10,497				
CFDA 93.767	644				
CFDA 93.958	32,365				
	<u>1,219,408</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 14.900	6,728				
CFDA 93.569	95,056				
	<u>101,784</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 10.561	2,249				
CFDA 93.558	48,593				
CFDA 93.575	64,804				
CFDA 93.645	11,733				
CFDA 93.658	17,579				
CFDA 93.667	91,292				
CFDA 93.674	4,228				
CFDA 93.958	6,218				
	<u>246,696</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - DEPARTMENT OF LABOR AND INDUSTRY					
MORRISON COUNTY		Yes	Yes		
CFDA 17.503	5,000				
MN - DEPARTMENT OF NATURAL RESOURCES					
AITKIN COUNTY		Yes	Yes		
CFDA 20.219	72,000				
CFDA 97.012	7,709				
	79,709				
ANOKA COUNTY		Yes			
CFDA 10.664	7,072				
CFDA 97.012	24,271				
	31,343				
ARROWHEAD REG DEVELOP COMM		Yes	Yes	Yes	
CFDA 11.419	7,009				
BECKER COUNTY		Yes	Yes		
CFDA 97.012	21,749				
BENTON COUNTY		Yes	Yes		
CFDA 20.005	1,540				
CARLTON COUNTY		Yes	Yes		
CFDA 15.634	18,232				
CARVER COUNTY		Yes	Yes		
CFDA 97.012	10,000				
CITY OF BAXTER		Yes	Yes		
CFDA 12.401	260,000				
CFDA 15.916	260,123				
	520,123				
CITY OF DULUTH		Yes	Yes		
CFDA 11.419	153,520				
CFDA 20.219	14,455				
	167,975				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ELK RIVER CFDA 10.664	4,355	Yes			
CITY OF FARIBAUT CFDA 20.219	100,000	Yes			
CITY OF PLAINVIEW CFDA 10.664	1,000	Yes	Yes	Yes	
CITY OF ROSEAU CFDA 10.664	1,581	Yes	Yes	Yes	
CITY OF ST PAUL CFDA 20.219	163,000	Yes	Yes		
CITY OF TWIN VALLEY CFDA 10.664	2,000	Yes	Yes		
CITY OF TWO HARBORS CFDA 11.419	5,063	Yes	Yes		
CLEARWATER COUNTY CFDA 97.012	944	Yes	Yes		
COOK COUNTY CFDA 11.419	67,760	Yes	Yes		
COTTONWOOD COUNTY CFDA 97.012	21,192	Yes	Yes		
DOUGLAS COUNTY CFDA 20.005	20,862	Yes	Yes		
CFDA 20.219	18,907				
	39,769				
FREEBORN COUNTY CFDA 20.005	4,344	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GOODHUE COUNTY CFDA 97.012	7,500	Yes			
HENNEPIN COUNTY CFDA 97.012	30,000	Yes	Yes		
HOUSTON COUNTY CFDA 97.012	10,102	Yes	Yes		
HUBBARD COUNTY CFDA 97.012	23,662	Yes	Yes		
ISANTI COUNTY CFDA 10.664	16,312	Yes	Yes		
ITASCA COUNTY CFDA 97.012	28,473	Yes	Yes		
JACKSON COUNTY CFDA 15.916	30,358	Yes	Yes	Yes	
KANDIYOHI COUNTY CFDA 97.012	23,366	Yes	Yes		
LAKE COUNTY CFDA 11.419 CFDA 20.005	68,000 9,590 77,590	Yes	Yes		
MILLE LACS COUNTY CFDA 97.012	4,745	Yes	Yes		
MORRISON COUNTY CFDA 97.012	3,948	Yes	Yes		
OLMSTED COUNTY CFDA 97.045	62,896	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.005	24,834				
CFDA 20.219	8,823				
	<u>33,657</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.664	50,000				
CFDA 97.012	14,899				
	<u>64,899</u>				
POLK COUNTY		Yes	Yes		
CFDA 97.012	3,269				
	<u>3,269</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 15.916	200,000				
CFDA 20.005	34,000				
	<u>234,000</u>				
RICE COUNTY		Yes	Yes		
CFDA 20.219	3,998				
CFDA 84.181	1,594				
CFDA 97.012	4,714				
	<u>10,306</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 97.012	37,841				
	<u>37,841</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 97.012	16,390				
	<u>16,390</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 11.419	90,561				
CFDA 97.012	166,043				
	<u>256,604</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 97.012	27,627				
	<u>27,627</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 10.664	15,000				
CFDA 97.012	9,803				
CFDA 97.042	11,509				
	<u>36,312</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASHINGTON COUNTY		Yes	Yes		
CFDA 20.005	47,363				
CFDA 20.219	4,736				
	<u>52,099</u>				
WINONA COUNTY		Yes	Yes		
CFDA 84.002	15,573				
WRIGHT COUNTY		Yes	Yes		
CFDA 20.005	17,475				
CFDA 20.219	36,887				
	<u>54,362</u>				
MN - DEPARTMENT OF PUBLIC SAFETY					
AITKIN COUNTY		Yes	Yes		
CFDA 97.004	34,429				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 16.540	40,391				
ANOKA COUNTY		Yes			
CFDA 16.523	38,886				
CFDA 16.575	57,828				
CFDA 16.579	281,086				
CFDA 16.727	1,200				
CFDA 20.600	52,365				
CFDA 97.004	8,413				
CFDA 97.039	18,750				
CFDA 97.042	78,667				
CFDA 97.067	95,000				
	<u>632,195</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.601	9,305				
CFDA 20.703	1,258				
CFDA 97.036	43,523				
CFDA 97.039	3,035				
CFDA 97.042	13,379				
CFDA 97.067	26,000				
	<u>96,500</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.548	16,795				
CFDA 16.575	16,441				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.600	4,570				
CFDA 20.601	932				
CFDA 97.004	9,335				
CFDA 97.008	7,027				
CFDA 97.067	12,051				
	<u>67,151</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.575	21,163				
CFDA 16.607	2,250				
CFDA 20.600	6,179				
CFDA 97.042	14,471				
	<u>44,063</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.540	5,100				
CFDA 16.575	24,883				
CFDA 16.579	108,670				
CFDA 16.727	450				
CFDA 20.600	36,477				
CFDA 20.601	2,210				
CFDA 97.004	22,020				
CFDA 97.067	18,187				
	<u>217,997</u>				
BROWN COUNTY		Yes	Yes		
CFDA 16.523	7,806				
CFDA 97.042	11,202				
CFDA 97.067	280				
	<u>19,288</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 16.575	24,511				
CFDA 16.607	7,980				
CFDA 97.042	12,905				
	<u>45,396</u>				
CARVER COUNTY		Yes	Yes		
CFDA 16.523	20,271				
CFDA 16.588	10,751				
CFDA 20.600	24,213				
CFDA 20.604	5,057				
CFDA 20.703	12,833				
CFDA 97.004	33,265				
CFDA 97.067	29,424				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.078	48,378				
	<u>184,192</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.523	11,438				
CFDA 16.575	12,891				
CFDA 16.727	1,643				
CFDA 20.600	15,106				
CFDA 20.601	10,658				
CFDA 20.604	12,167				
CFDA 97.012	49,633				
CFDA 97.039	1,934				
CFDA 97.042	10,700				
CFDA 97.074	12,260				
	<u>138,430</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 16.592	1,916				
CFDA 20.600	8,339				
CFDA 20.601	9,199				
CFDA 97.039	4,930				
CFDA 97.067	5,987				
	<u>30,371</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.579	41,985				
CFDA 16.738	86,925				
CFDA 97.004	598,596				
CFDA 97.042	16,547				
	<u>744,053</u>				
CITY OF AUSTIN		Yes			
CFDA 97.017	713,044				
CFDA 20.600	7,136				
CFDA 20.601	6,755				
CFDA 20.604	3,318				
	<u>730,253</u>				
CITY OF BAXTER		Yes	Yes		
CFDA 20.600	3,516				
	<u></u>				
CITY OF BEMIDJI		Yes			
CFDA 16.609	136,000				
CFDA 16.727	1,200				
CFDA 20.600	11,757				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.601	577				
	149,534				
CITY OF BIG LAKE		Yes	Yes	Yes	
CFDA 20.600	26,250				
CITY OF BRAINERD		Yes	Yes		
CFDA 20.600	5,568				
CFDA 97.036	38,660				
	44,228				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 16.727	1,200				
CFDA 20.600	19,855				
CFDA 20.601	384				
	21,439				
CITY OF CAMBRIDGE		Yes	Yes		
CFDA 97.004	627				
CITY OF DULUTH		Yes	Yes		
CFDA 16.579	212,463				
CFDA 16.727	10,178				
CFDA 20.600	4,873				
CFDA 20.601	42,074				
CFDA 97.004	271,258				
CFDA 97.067	275,628				
	816,474				
CITY OF ELK RIVER		Yes			
CFDA 20.703	10,289				
CFDA 20.600	3,266				
CFDA 20.601	525				
	14,080				
CITY OF FAIRMONT		Yes			
CFDA 16.727	2,000				
CFDA 20.600	3,243				
	5,243				
CITY OF FARIBAULT		Yes			
CFDA 20.600	4,690				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF HERMANTOWN		Yes	Yes		
CFDA 20.601	1,370				
CITY OF HUTCHINSON		Yes			
CFDA 16.607	378				
CITY OF LITTLE FALLS		Yes	Yes		
CFDA 20.600	3,754				
CITY OF MANKATO		Yes			
CFDA 16.007	14,792				
CFDA 16.727	2,500				
	17,292				
CITY OF MARSHALL		Yes	Yes		
CFDA 97.039	360				
CFDA 20.600	2,843				
CFDA 16.738	75,000				
	78,203				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.523	30,894				
CFDA 16.548	31,136				
CFDA 16.560	10,482				
CFDA 16.579	210,221				
CFDA 16.595	39,126				
CFDA 16.727	3,000				
CFDA 20.600	39,503				
CFDA 20.601	21,797				
CFDA 97.004	394,541				
CFDA 97.008	2,129,603				
CFDA 97.067	1,960,375				
CFDA 97.078	280,236				
	5,150,914				
CITY OF MOORHEAD		Yes	Yes		
CFDA 16.738	75,000				
CFDA 16.727	3,550				
CFDA 20.600	26,725				
CFDA 97.036	244,641				
CFDA 97.067	5,066				
	354,982				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NEW ULM		Yes			
CFDA 16.727	750				
CFDA 20.600	16,571				
CFDA 20.601	5,000				
CFDA 97.049	172,850				
	<u>195,171</u>				
CITY OF OWATONNA		Yes	Yes		
CFDA 16.727	3,930				
CFDA 97.036	5,690				
CFDA 97.044	37,665				
	<u>47,285</u>				
CITY OF RED WING		Yes			
CFDA 20.600	1,730				
CFDA 20.601	1,500				
CFDA 20.604	4,075				
CFDA 97.004	4,919				
CFDA 97.078	11,840				
	<u>24,064</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 16.727	930				
CFDA 20.600	12,264				
CFDA 20.601	11,569				
	<u>24,763</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.604	28,299				
CFDA 20.601	5,549				
CFDA 97.004	117,908				
	<u>151,756</u>				
CITY OF ROSEAU		Yes	Yes	Yes	
CFDA 97.036	1,875,000				
CFDA 97.039	1,575,553				
	<u>3,450,553</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.600	35,106				
	<u></u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.523	77,163				
CFDA 16.548	60,000				
CFDA 16.579	18,028				
CFDA 16.727	2,700				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.600	95,316				
CFDA 20.601	20,868				
CFDA 97.004	135,933				
CFDA 97.008	2,823,302				
CFDA 97.067	167,376				
CFDA 97.078	6,046				
	<u>3,406,732</u>				
CITY OF ST PETER		Yes	Yes		
CFDA 20.600	6,386				
CFDA 97.036	1,658,097				
CFDA 97.044	2,462				
	<u>1,666,945</u>				
CITY OF WINONA		Yes			
CFDA 20.601	1,879				
CFDA 16.727	2,500				
	<u>4,379</u>				
CITY OF WINSTED		Yes	Yes		
CFDA 97.039	75,000				
	<u>75,000</u>				
CITY OF WORTHINGTON		Yes			
CFDA 16.523	10,500				
CFDA 16.540	461				
CFDA 16.579	421				
	<u>11,382</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.523	14,146				
CFDA 16.727	3,460				
CFDA 16.579	137,795				
CFDA 20.600	55,453				
CFDA 20.604	5,437				
CFDA 97.004	4,087				
CFDA 97.036	154,378				
CFDA 97.039	27,592				
CFDA 97.067	16,484				
	<u>418,832</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 97.067	8,470				
	<u>8,470</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COMM ACTION PRTNRSH OF SUB HENNEPI CFDA 16.540	7,618	Yes			
COOK COUNTY CFDA 16.575 CFDA 97.039 CFDA 97.042 CFDA 97.067	17,707 20,242 8,464 114,504 160,917	Yes	Yes		
COTTONWOOD COUNTY CFDA 97.042	6,080	Yes	Yes		
COUNTRYSIDE PUBLIC HEALTH SERVICE CFDA 20.600	22,674	Yes	Yes		
CROW WING COUNTY CFDA 97.004 CFDA 97.012 CFDA 97.067	69,319 10,941 87,956 168,216	Yes	Yes		
DAKOTA COUNTY CFDA 16.523 CFDA 16.575 CFDA 16.579 CFDA 16.738 CFDA 20.600 CFDA 20.601 CFDA 97.004 CFDA 97.007 CFDA 97.008 CFDA 97.012 CFDA 97.067	138,472 9,777 100,170 68,000 51,115 7,201 103,788 141,428 1,680,445 10,000 3,651,555 5,961,951	Yes			
DODGE COUNTY CFDA 20.600 CFDA 97.036 CFDA 97.042	2,762 44,362 10,874 57,998	Yes	Yes		
DOUGLAS COUNTY CFDA 97.004	23,642	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	30,694				
CFDA 16.710	1,956				
CFDA 16.727	1,184				
CFDA 20.600	21,551				
	<u>79,027</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 20.600	<u>6,997</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 16.575	39,081				
CFDA 16.727	1,860				
CFDA 20.600	56,090				
CFDA 20.703	4,209				
CFDA 97.004	18,308				
	<u>119,548</u>				
GOODHUE COUNTY		Yes			
CFDA 20.600	5,912				
CFDA 97.039	4,570				
CFDA 97.042	19,124				
CFDA 97.067	33,015				
	<u>62,621</u>				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 16.575	<u>26,151</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 97.004	1,027,719				
CFDA 97.008	2,282,652				
CFDA 97.042	325,663				
CFDA 97.067	329,727				
CFDA 16.523	251,194				
CFDA 16.579	64,287				
	<u>4,281,242</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 66.032	2,184				
CFDA 97.004	2,405				
CFDA 97.042	11,420				
CFDA 97.067	20,556				
	<u>36,565</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HUBBARD COUNTY		Yes	Yes		
CFDA 97.067	6,913				
ISANTI COUNTY		Yes	Yes		
CFDA 16.548	16,743				
CFDA 16.588	4,864				
CFDA 20.703	10,240				
CFDA 97.004	4,824				
CFDA 97.042	14,684				
	51,355				
ITASCA COUNTY		Yes	Yes		
CFDA 16.004	2,000				
CFDA 16.727	1,710				
CFDA 20.600	6,514				
CFDA 97.042	19,641				
CFDA 97.067	301,162				
	331,027				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 97.004	11,107				
CFDA 97.042	9,632				
	20,739				
KANABEC COUNTY		Yes	Yes		
CFDA 16.004	2,773				
CFDA 16.727	600				
CFDA 97.004	10,938				
CFDA 97.067	10,038				
	24,349				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.600	38,236				
CFDA 20.608	8,751				
CFDA 97.004	14,170				
CFDA 97.042	17,714				
	78,871				
KITTSOON COUNTY		Yes	Yes		
CFDA 16.575	32,311				
CFDA 97.004	44,147				
CFDA 97.036	297,512				
	373,970				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 16.579	17,521				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.600	8,690				
CFDA 97.012	707				
CFDA 97.067	43,135				
	<u>70,053</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.600	831				
CFDA 20.703	1,500				
CFDA 97.004	1,500				
CFDA 97.036	10,288				
CFDA 97.067	7,375				
	<u>21,494</u>				
LAKE COUNTY		Yes	Yes		
CFDA 16.575	15,343				
CFDA 16.727	540				
CFDA 20.600	6,889				
CFDA 20.601	2,400				
CFDA 20.604	1,217				
CFDA 97.004	6,479				
CFDA 97.067	10,039				
	<u>42,907</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 97.004	110,646				
CFDA 97.036	317,550				
CFDA 97.042	7,675				
CFDA 97.067	21,890				
	<u>457,761</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 16.575	17,900				
CFDA 16.727	2,000				
CFDA 20.601	562				
CFDA 97.004	1,487				
CFDA 97.012	21,350				
CFDA 97.067	8,784				
	<u>52,083</u>				
LYON COUNTY		Yes	Yes		
CFDA 16.523	10,734				
CFDA 20.600	11,839				
CFDA 20.601	628				
CFDA 97.042	12,185				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	3,171				
	<u>38,557</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 16.595	195,208				
CFDA 97.067	7,512				
	<u>202,720</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 20.600	50,000				
	<u></u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 16.575	32,786				
CFDA 97.004	11,847				
CFDA 97.036	354,562				
CFDA 97.039	14,959				
	<u>414,154</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 20.600	6,683				
CFDA 97.004	2,520				
CFDA 97.042	14,572				
	<u>23,775</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 16.575	33,727				
CFDA 97.004	12,147				
CFDA 97.012	27,142				
CFDA 97.042	12,571				
	<u>85,587</u>				
METRO AIRPORTS COMMISSION		Yes			
CFDA 97.004	388,624				
CFDA 97.008	323,278				
CFDA 97.067	138,765				
	<u>850,667</u>				
METROPOLITAN COUNCIL		Yes			
CFDA 97.075	346,285				
	<u></u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 97.039	7,535				
	<u></u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 16.575	23,808				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.738	5,214				
CFDA 20.600	33,390				
CFDA 20.601	2,500				
CFDA 20.608	6,946				
CFDA 97.004	11,154				
CFDA 97.067	11,022				
	<u>94,034</u>				
MINNEAPOLIS PUBLIC HOUSING AUTHORIT		Yes			
CFDA 16.579	<u>78,307</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 16.727	<u>94,147</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 16.727	2,500				
CFDA 20.600	14,380				
CFDA 20.601	2,222				
CFDA 97.004	1,776				
CFDA 97.067	12,877				
	<u>33,755</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.523	11,823				
CFDA 97.004	4,686				
CFDA 97.024	1,500				
CFDA 97.036	770				
CFDA 97.039	183,637				
CFDA 97.042	14,314				
	<u>216,730</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 20.600	<u>17,009</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 16.727	1,000				
CFDA 97.004	1,654				
CFDA 97.042	13,990				
CFDA 97.067	8,270				
	<u>24,914</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 16.727	390				
CFDA 20.600	1,526				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.601	7,876				
CFDA 97.067	11,215				
	<u>21,007</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 16.575	23,794				
CFDA 97.004	1,794				
CFDA 97.036	532,775				
CFDA 97.067	184,050				
	<u>742,413</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 93.029	28,333				
	<u></u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 20.600	9,647				
CFDA 20.601	3,893				
CFDA 97.004	1,053,457				
CFDA 97.024	750				
CFDA 97.042	41,089				
	<u>1,108,836</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 16.540	1,349				
CFDA 16.727	2,100				
CFDA 20.600	33,331				
CFDA 20.601	6,926				
CFDA 20.703	420				
CFDA 97.004	8,736				
CFDA 97.039	2,489				
CFDA 97.067	20,202				
	<u>75,553</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 16.575	82,228				
CFDA 97.004	3,621				
CFDA 97.042	8,823				
	<u>94,672</u>				
PINE COUNTY		Yes	Yes		
CFDA 16.004	232				
CFDA 20.600	4,000				
CFDA 20.601	1,500				
CFDA 20.604	2,000				
CFDA 97.042	12,628				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	97,815				
	<u>118,175</u>				
POLK COUNTY		Yes	Yes		
CFDA 16.575	88,465				
CFDA 16.592	6,000				
CFDA 97.004	1,500				
CFDA 97.036	82,113				
CFDA 97.039	16,698				
CFDA 97.042	15,719				
	<u>210,495</u>				
POPE COUNTY		Yes	Yes		
CFDA 97.004	9,850				
	<u>9,850</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.523	216,284				
CFDA 16.575	76,459				
CFDA 16.579	105,000				
CFDA 16.588	36,270				
CFDA 16.738	64,432				
CFDA 20.600	72,682				
CFDA 20.601	23,174				
CFDA 97.004	4,102,868				
CFDA 97.008	1,004,345				
CFDA 97.036	390,747				
CFDA 97.042	130,653				
CFDA 97.067	26,414				
	<u>6,249,328</u>				
RED LAKE COUNTY		Yes	Yes		
CFDA 20.600	729				
CFDA 20.703	2,288				
CFDA 97.004	1,262				
CFDA 97.036	28,787				
CFDA 97.067	170				
	<u>33,236</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 20.600	3,000				
CFDA 97.004	5,675				
CFDA 97.067	13,105				
	<u>21,780</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RENVILLE COUNTY		Yes	Yes		
CFDA 20.703	3,600				
CFDA 97.004	4,152				
CFDA 97.036	13,273				
CFDA 97.067	10,502				
	<u>31,527</u>				
RESOURCE INC		Yes	Yes		
CFDA 16.540	60,000				
CFDA 93.959	146,198				
	<u>206,198</u>				
RICE COUNTY		Yes	Yes		
CFDA 16.523	2,588				
CFDA 16.548	838				
CFDA 16.575	38,359				
CFDA 20.600	10,244				
CFDA 97.042	19,836				
	<u>71,865</u>				
ROCK COUNTY		Yes	Yes		
CFDA 97.004	102,195				
CFDA 97.042	9,216				
	<u>111,411</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 16.575	33,676				
CFDA 97.004	1,500				
CFDA 97.007	48,159				
CFDA 97.036	1,770,957				
CFDA 97.067	10,105				
	<u>1,864,397</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.600	1,827				
CFDA 20.601	28,253				
CFDA 97.004	1,801				
CFDA 97.042	33,330				
CFDA 97.067	30,000				
	<u>95,211</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.575	30,563				
CFDA 20.600	20,599				
CFDA 97.042	40,765				
	<u>91,927</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SIBLEY COUNTY		Yes	Yes		
CFDA 20.600	75,000				
CFDA 20.601	1,000				
CFDA 97.004	35,866				
CFDA 97.067	10,138				
	<u>122,004</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.579	50,000				
CFDA 16.738	50,000				
CFDA 20.600	9,645				
CFDA 20.601	31,302				
CFDA 97.042	46,462				
CFDA 97.004	150,692				
CFDA 97.067	2,559,603				
	<u>2,897,704</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.523	8,581				
CFDA 16.575	1,115				
CFDA 16.727	1,140				
CFDA 20.600	55,615				
CFDA 20.601	7,768				
CFDA 97.004	1,245,808				
CFDA 97.039	13,101				
CFDA 97.067	129,887				
	<u>1,463,015</u>				
STEELE COUNTY		Yes	Yes		
CFDA 16.523	1,608				
CFDA 16.575	4,325				
CFDA 16.727	90				
CFDA 20.600	5,024				
CFDA 20.601	3,000				
CFDA 20.703	3,000				
CFDA 97.004	38,847				
CFDA 97.042	600				
CFDA 97.067	6,112				
	<u>62,606</u>				
SW MN PIC		Yes	Yes		
CFDA 16.523	13,039				
	<u>13,039</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 16.727	450				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.004	45,521				
CFDA 97.042	9,149				
CFDA 97.067	2,022				
	<u>57,142</u>				
TODD COUNTY		Yes	Yes		
CFDA 97.004	7,499				
CFDA 97.042	6,435				
	<u>13,934</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 16.579	32,955				
CFDA 16.738	9,083				
CFDA 20.600	15,564				
CFDA 97.004	3,862				
	<u>61,464</u>				
WADENA COUNTY		Yes	Yes		
CFDA 20.600	3,369				
CFDA 97.004	10,748				
CFDA 97.067	7,300				
	<u>21,417</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.523	17,208				
CFDA 16.575	39,601				
CFDA 16.579	44,874				
CFDA 16.592	13,055				
CFDA 16.738	52,716				
CFDA 20.600	54,589				
CFDA 20.601	8,800				
CFDA 20.604	17,581				
CFDA 20.703	1,333				
CFDA 97.004	24,480				
CFDA 97.012	47,363				
CFDA 97.039	3,190				
CFDA 97.042	66,056				
CFDA 97.067	12,480				
	<u>403,326</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 16.575	12,574				
CFDA 20.600	5,351				
CFDA 97.004	999				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	9,195				
	<u>28,119</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 97.024	24,116				
	<u>24,116</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 16.523	3,578				
CFDA 16.540	6,345				
CFDA 16.575	70,075				
	<u>79,998</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 20.600	4,224				
CFDA 20.601	8,488				
CFDA 97.004	34,814				
CFDA 97.036	257,847				
CFDA 97.042	3,327				
CFDA 97.067	3,664				
	<u>312,364</u>				
WINONA COUNTY		Yes	Yes		
CFDA 16.588	10,476				
CFDA 20.600	90,196				
CFDA 97.004	38,000				
CFDA 97.042	17,774				
	<u>156,446</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.004	447				
CFDA 16.523	14,048				
CFDA 20.600	36,398				
CFDA 20.601	7,891				
CFDA 20.604	11,892				
CFDA 97.004	110,418				
CFDA 97.042	30,592				
CFDA 97.067	4,954				
CFDA 97.078	38,332				
	<u>254,972</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 20.703	11,720				
CFDA 97.004	26,346				
CFDA 97.008	10,393				
CFDA 97.039	5,587				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	9,523				
	<u>63,569</u>				
MN - DEPARTMENT OF TRANSPORTATION					
AITKIN COUNTY		Yes	Yes		
CFDA 20.205	763,590				
	<u>763,590</u>				
ANOKA COUNTY		Yes			
CFDA 20.205	3,938,553				
CFDA 20.600	75,000				
	<u>4,013,553</u>				
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 20.509	915,176				
	<u>915,176</u>				
ARROWHEAD REG DEVELOP COMM		Yes	Yes	Yes	
CFDA 20.205	490,391				
	<u>490,391</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.205	856,121				
CFDA 20.509	91,518				
CFDA 20.600	14,958				
	<u>962,597</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 20.205	99,220				
	<u>99,220</u>				
BROWN COUNTY		Yes	Yes		
CFDA 20.205	1,502,121				
CFDA 20.505	849				
CFDA 20.509	138,245				
	<u>1,641,215</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 20.106	79,213				
CFDA 20.205	4,319				
CFDA 20.600	13,038				
	<u>96,570</u>				
CARVER COUNTY		Yes	Yes		
CFDA 20.509	88,100				
	<u>88,100</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY		Yes	Yes		
CFDA 20.205	<u>1,142,660</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 20.205	<u>1,573</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 20.205	2,484,713				
CFDA 20.507	<u>171,233</u>				
	<u>2,655,946</u>				
CITY OF AUSTIN		Yes			
CFDA 20.106	<u>2,049,139</u>				
CITY OF BEMIDJI		Yes			
CFDA 20.205	422,534				
CFDA 20.106	<u>4,791,930</u>				
	<u>5,214,464</u>				
CITY OF BENSON		Yes	Yes		
CFDA 20.106	72,958				
CFDA 20.509	<u>31,925</u>				
	<u>104,883</u>				
CITY OF BRAINERD		Yes	Yes		
CFDA 20.505	3,028				
CFDA 20.509	229,892				
CFDA 20.106	<u>4,073,306</u>				
	<u>4,306,226</u>				
CITY OF CAMBRIDGE		Yes	Yes		
CFDA 20.205	363,014				
CFDA 20.106	<u>143,245</u>				
	<u>506,259</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 20.205	<u>2,628,404</u>				
CITY OF ELBOW LAKE		Yes			
CFDA 20.106	<u>1,341,702</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ELY CFDA 20.106	1,177,491	Yes	Yes	Yes	
CITY OF FAIRMONT CFDA 20.106	292,847	Yes			
CITY OF FARIBAULT CFDA 20.509	37,236	Yes			
CITY OF GRANITE FALLS CFDA 20.509	60,330	Yes	Yes		
CITY OF HERMANTOWN CFDA 20.205	760,801	Yes	Yes		
CITY OF HUTCHINSON CFDA 20.106	187,716	Yes			
CITY OF INTERNATIONAL FALLS CFDA 20.106	2,787,266	Yes	Yes		
CITY OF LITTLE FALLS CFDA 20.106	78,852	Yes	Yes		
CITY OF LONG PRAIRIE CFDA 20.106	606,529	Yes			
CITY OF MANKATO CFDA 20.106 CFDA 20.509 CFDA 20.601	11,918 197,910 1,907 211,735	Yes			
CITY OF MARSHALL CFDA 20.106	3,488,294	Yes	Yes		
CITY OF MOORHEAD CFDA 20.509	242	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.205	3,726,477				
	<u>3,726,719</u>				
CITY OF NEW ULM		Yes			
CFDA 20.106	<u>217,333</u>				
CITY OF NEWPORT		Yes	Yes		
CFDA 20.205	<u>1,107,345</u>				
CITY OF OWATONNA		Yes	Yes		
CFDA 20.106	<u>156,769</u>				
CITY OF RAMSEY		Yes	Yes		
CFDA 20.507	420,000				
CFDA 20.205	127,815				
	<u>547,815</u>				
CITY OF RED WING		Yes			
CFDA 20.106	<u>17,244</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 20.205	<u>112,212</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.106	3,074,624				
CFDA 20.205	500,000				
	<u>3,574,624</u>				
CITY OF ROSEAU		Yes	Yes	Yes	
CFDA 20.106	<u>420,427</u>				
CITY OF SAUK RAPIDS		Yes	Yes		
CFDA 20.205	<u>3,891,285</u>				
CITY OF SAVAGE		Yes	Yes		
CFDA 20.205	<u>623,389</u>				
CITY OF SOUTH ST PAUL		Yes	Yes		
CFDA 20.106	<u>1,365,743</u>				

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For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ST CLOUD CFDA 20.106	210,343	Yes	Yes		
CITY OF ST PAUL CFDA 20.205	2,280,310	Yes	Yes		
CITY OF ST PETER CFDA 20.509	47,550	Yes	Yes		
CITY OF TWO HARBORS CFDA 20.106	211,532	Yes	Yes		
CITY OF WILLMAR CFDA 20.106	1,473,364	Yes			
CITY OF WINONA CFDA 20.205 CFDA 20.509 CFDA 20.106	1,588,088 88,344 112,926 1,789,358	Yes			
CITY OF WINSTED CFDA 20.106	161,853	Yes	Yes		
CITY OF WORTHINGTON CFDA 20.106	1,822,421	Yes			
CLAY COUNTY CFDA 20.205 CFDA 20.509	1,172,975 137,599 1,310,574	Yes	Yes		
COOK COUNTY CFDA 20.106 CFDA 20.205	98,375 247,400 345,775	Yes	Yes		
COTTONWOOD COUNTY CFDA 20.505 CFDA 20.509	1,887 67,561 69,448	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CROW WING COUNTY		Yes	Yes		
CFDA 20.205	379,674				
CFDA 20.600	11,670				
	<u>391,344</u>				
DAKOTA COUNTY		Yes			
CFDA 20.205	4,156,975				
	<u>4,156,975</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 20.205	28,118				
	<u>28,118</u>				
DULUTH AIRPORT AUTHORITY		Yes	Yes		
CFDA 20.106	8,547,280				
	<u>8,547,280</u>				
DULUTH TRANSIT AUTHORITY		Yes	Yes		
CFDA 20.509	1,584				
	<u>1,584</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 20.106	393,311				
	<u>393,311</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 20.205	975,000				
	<u>975,000</u>				
GOODHUE COUNTY		Yes			
CFDA 20.205	1,654,056				
	<u>1,654,056</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.205	12,808,573				
	<u>12,808,573</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.106	177,227				
CFDA 20.205	192,276				
CFDA 20.600	69,158				
	<u>438,661</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.205	708,250				
CFDA 20.509	80,341				
	<u>788,591</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISANTI COUNTY		Yes	Yes		
CFDA 20.505	876,563				
CFDA 20.500	244,200				
CFDA 20.509	244,528				
	<u>1,365,291</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 20.205	1,775,000				
CFDA 20.219	177,437				
	<u>1,952,437</u>				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 20.205	288,812				
	<u>288,812</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 20.005	13,617				
CFDA 20.205	876,959				
	<u>890,576</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.205	2,229,184				
	<u>2,229,184</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 20.205	835,300				
	<u>835,300</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.205	264,614				
	<u>264,614</u>				
LAKE COUNTY		Yes	Yes		
CFDA 20.205	876,200				
	<u>876,200</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 20.205	657,487				
	<u>657,487</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 20.205	391,500				
	<u>391,500</u>				
LYON COUNTY		Yes	Yes		
CFDA 20.205	484,334				
	<u>484,334</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MAHNOMEN COUNTY		Yes	Yes		
CFDA 20.106	152,040				
CFDA 20.205	432,213				
CFDA 20.505	241				
CFDA 20.509	81,444				
	<u>665,938</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 20.205	<u>515,000</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 20.205	<u>1,326,047</u>				
METRO AIRPORTS COMMISSION		Yes			
CFDA 20.106	<u>33,266,355</u>				
METROPOLITAN COUNCIL		Yes			
CFDA 20.205	<u>3,042,995</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 20.205	<u>544,877</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 20.205	1,937,138				
CFDA 20.505	788				
CFDA 20.509	1,000				
	<u>1,938,926</u>				
MOWER COUNTY		Yes	Yes		
CFDA 20.507	<u>32,774</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 20.205	<u>339,000</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 20.205	<u>18,343</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 20.205	<u>758,294</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHSTAR CORRIDOR DEVELOPMENT AU		Yes			
CFDA 20.500	3,650,333				
CFDA 20.507	381,158				
	<u>4,031,491</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 20.505	273,137				
CFDA 20.505	516,240				
CFDA 20.600	98,959				
	<u>888,336</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.205	269,664				
	<u>269,664</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 20.205	2,111,104				
	<u>2,111,104</u>				
POLK COUNTY		Yes	Yes		
CFDA 20.205	2,904,247				
	<u>2,904,247</u>				
POPE COUNTY		Yes	Yes		
CFDA 20.205	765,501				
	<u>765,501</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.205	2,869,742				
	<u>2,869,742</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 20.205	732,695				
	<u>732,695</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 20.205	1,406,795				
CFDA 20.505	78,975				
	<u>1,485,770</u>				
RICE COUNTY		Yes	Yes		
CFDA 20.205	79,202				
	<u>79,202</u>				
ROCK COUNTY		Yes	Yes		Yes
CFDA 20.205	232,138				
CFDA 20.505	2,360				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.509	53,452				
	<u>287,950</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 20.205	<u>11,836</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.205	183,167				
CFDA 20.509	98,700				
	<u>281,867</u>				
SEMCAC INC		Yes			
CFDA 20.509	<u>129,696</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 20.205	<u>1,571,104</u>				
SOUTHWEST METRO TRANSIT COMMISSIO		Yes	Yes		
CFDA 20.507	<u>511,154</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 20.205	<u>3,910,597</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 20.205	<u>5,159,515</u>				
STEELE COUNTY		Yes	Yes		
CFDA 20.005	9,741				
CFDA 20.205	45,159				
CFDA 20.505	4,000				
CFDA 20.509	123,030				
	<u>181,930</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 20.509	<u>205,498</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 20.219	<u>55,355</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMMUNITY ACTION, INC. CFDA 20.509	265,872	Yes			
TODD COUNTY CFDA 20.005 CFDA 20.205	29,638 90,765 120,403	Yes	Yes		
TRI-COUNTY ACTION PROGRAM, INC CFDA 20.509	166,052	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509	159,003	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 20.205 CFDA 20.505	28,072 14,693 42,765	Yes	Yes		
WABASHA COUNTY CFDA 20.205	460,788	Yes	Yes		
WADENA COUNTY CFDA 20.505 CFDA 20.509	1,230 63,021 64,251	Yes	Yes		
WASHINGTON COUNTY CFDA 20.205 CFDA 20.500 CFDA 20.505	4,517,859 761,312 14,006 5,293,177	Yes	Yes		
WATONWAN COUNTY CFDA 20.505 CFDA 20.509	390,513 71,770 462,283	Yes	Yes		
WESTERN COMMUNITY ACTION INC CFDA 20.509	145,290	Yes			
WINONA COUNTY CFDA 20.005	8,570	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.205	516,000				
CFDA 20.303	259,557				
	<u>784,127</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 20.205	<u>1,042,098</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 20.205	<u>59,224</u>				
MN - HISTORICAL SOCIETY					
CITY OF DULUTH		Yes	Yes		
CFDA 15.904	<u>625</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 15.904	<u>19,625</u>				
MN - HOUSING FINANCE AGENCY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.219	<u>319,489</u>				
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	Yes
CFDA 14.239	<u>175,838</u>				
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.239	<u>182,910</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.239	<u>42,771</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.235	<u>27,440</u>				
METROPOLITAN COUNCIL		Yes			
CFDA 97.036	<u>691,626</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 14.239	41,733				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.239	15,151				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 14.239	337,640				
NORTHWEST MN MULTI COUNTY HRA		Yes	Yes	Yes	
CFDA 14.239	97,250				
CFDA 14.250	19,405				
	116,655				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 14.239	11,893				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 14.236	105,253				
CFDA 14.239	32,106				
	137,359				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 14.239	214,722				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 14.239	17,438				
CFDA 93.558	76,669				
	94,107				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 14.239	114,689				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.239	196,306				
MN - OFFICE OF THE SECRETARY OF STATE					
AITKIN COUNTY		Yes	Yes		
CFDA 90.401	381,207				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY CFDA 90.401	643,493	Yes			
BECKER COUNTY CFDA 90.401	462,732	Yes	Yes		
BELTRAMI COUNTY CFDA 90.401	437,683	Yes	Yes		
BENTON COUNTY CFDA 90.401	308,841	Yes	Yes		
BLUE EARTH COUNTY CFDA 90.401	492,000	Yes	Yes		
BROWN COUNTY CFDA 90.401	276,000	Yes	Yes		
CARLTON COUNTY CFDA 90.401	360,181	Yes	Yes		
CARVER COUNTY CFDA 90.401	342,019	Yes	Yes		
CASS COUNTY CFDA 90.401	508,277	Yes	Yes		
CHIPPEWA COUNTY CFDA 90.401	183,415	Yes	Yes		
CHISAGO COUNTY CFDA 90.401	231,366	Yes	Yes		
CLAY COUNTY CFDA 90.401	491,296	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLEARWATER COUNTY CFDA 90.401	156,597	Yes	Yes		
COOK COUNTY CFDA 90.401	72,643	Yes	Yes		
COTTONWOOD COUNTY CFDA 90.401	122,575	Yes	Yes		
CROW WING COUNTY CFDA 90.401	448,011	Yes	Yes		
DAKOTA COUNTY CFDA 90.401	780,221	Yes			
DODGE COUNTY CFDA 90.401	191,129	Yes	Yes		
DOUGLAS COUNTY CFDA 90.401	355,000	Yes	Yes		
FILLMORE COUNTY CFDA 90.401	247,755	Yes	Yes		
FREEBORN COUNTY CFDA 90.401	197,762	Yes	Yes		
GOODHUE COUNTY CFDA 90.401	337,519	Yes			
HENNEPIN COUNTY CFDA 90.401	3,002,336	Yes	Yes		
HOUSTON COUNTY CFDA 90.401	190,604	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HUBBARD COUNTY CFDA 90.401	294,000	Yes	Yes		
ISANTI COUNTY CFDA 90.401	108,161	Yes	Yes		
ITASCA COUNTY CFDA 90.401	564,752	Yes	Yes		
JACKSON COUNTY CFDA 90.401	241,000	Yes	Yes	Yes	
KANABEC COUNTY CFDA 90.401	201,188	Yes	Yes		
KANDIYOHI COUNTY CFDA 90.401	321,492	Yes	Yes		
KITTSOON COUNTY CFDA 90.401	92,929	Yes	Yes		
KOOCHICHING COUNTY CFDA 90.401	130,348	Yes	Yes	Yes	
LAC QUI PARLE COUNTY CFDA 90.401	304,497	Yes	Yes		
LAKE COUNTY CFDA 90.401	148,992	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 90.401	56,414	Yes	Yes		
LE SUEUR COUNTY CFDA 90.401	240,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LYON COUNTY CFDA 90.401	227,921	Yes	Yes		
MAHNOMEN COUNTY CFDA 90.401	123,308	Yes	Yes		
MARSHALL COUNTY CFDA 90.401	148,382	Yes	Yes		
MC LEOD COUNTY CFDA 90.401	136,961	Yes	Yes		
MEEKER COUNTY CFDA 90.401	277,924	Yes	Yes		
MILLE LACS COUNTY CFDA 90.401	248,485	Yes	Yes		
MORRISON COUNTY CFDA 90.401	377,978	Yes	Yes		
MOWER COUNTY CFDA 90.401	392,316	Yes	Yes		
NICOLLET COUNTY CFDA 90.401	319,960	Yes	Yes		
NOBLES COUNTY CFDA 90.401	324,000	Yes	Yes		
NORMAN COUNTY CFDA 90.401	203,925	Yes	Yes		
OLMSTED COUNTY CFDA 90.401	719,582	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OTTER TAIL COUNTY CFDA 90.401	561,271	Yes	Yes		
PENNINGTON COUNTY CFDA 90.401	249,810	Yes	Yes		
PINE COUNTY CFDA 90.401	297,870	Yes	Yes		
POLK COUNTY CFDA 90.401	576,181	Yes	Yes		
POPE COUNTY CFDA 90.401	192,991	Yes	Yes		
RAMSEY COUNTY CFDA 90.401	1,256,573	Yes	Yes		
RED LAKE COUNTY CFDA 90.401	148,247	Yes	Yes		
REDWOOD COUNTY CFDA 90.401	264,649	Yes	Yes		
RENVILLE COUNTY CFDA 90.401	355,770	Yes	Yes		
RICE COUNTY CFDA 90.401	330,000	Yes	Yes		
ROCK COUNTY CFDA 90.401	169,426	Yes	Yes		
ROSEAU COUNTY CFDA 90.401	273,260	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT COUNTY CFDA 90.401	292,957	Yes	Yes		
SHERBURNE COUNTY CFDA 90.401	211,782	Yes	Yes		
SIBLEY COUNTY CFDA 90.401	169,426	Yes	Yes		
ST LOUIS COUNTY CFDA 90.401	1,028,006	Yes	Yes		
STEARNS COUNTY CFDA 90.401	847,541	Yes	Yes		
STEELE COUNTY CFDA 90.401	261,544	Yes	Yes		Yes
SWIFT COUNTY CFDA 90.401	218,841	Yes	Yes		
TODD COUNTY CFDA 90.401	382,257	Yes	Yes		
WABASHA COUNTY CFDA 90.401	229,288	Yes	Yes		
WADENA COUNTY CFDA 90.401	170,343	Yes	Yes		
WASECA COUNTY CFDA 90.401	204,000	Yes	Yes	Yes	
WASHINGTON COUNTY CFDA 90.401	535,599	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WATONWAN COUNTY CFDA 90.401	168,000	Yes	Yes		
WILKIN COUNTY CFDA 90.401	257,533	Yes	Yes		
WINONA COUNTY CFDA 90.401	458,551	Yes	Yes		
WRIGHT COUNTY CFDA 90.401	344,316	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 90.401	152,440	Yes	Yes		
MN - POLLUTION CONTROL AGENCY					
CARLTON COUNTY CFDA 66.469	7,714	Yes	Yes		
CHIPPEWA COUNTY CFDA 66.460	303,785	Yes	Yes		Yes
CHISAGO COUNTY CFDA 66.460	904	Yes	Yes		
CITY OF BAXTER CFDA 66.460	304	Yes	Yes		
COOK COUNTY CFDA 66.469	25,375	Yes	Yes		
COTTONWOOD COUNTY CFDA 66.460	30,776	Yes	Yes		
FILLMORE COUNTY CFDA 66.460	35,126	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0423 HUTCHINSON CFDA 66.717	5,110	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 66.460	45,071	Yes	Yes		
LAKE COUNTY CFDA 66.472	3,000	Yes	Yes		
CFDA 66.606	2,000				
	5,000				
OLMSTED COUNTY CFDA 66.460	1,640	Yes	Yes		
RENVILLE COUNTY CFDA 66.460	137,285	Yes	Yes		
ST LOUIS COUNTY CFDA 66.469	7,390	Yes	Yes		
STEELE COUNTY CFDA 66.460	22,443	Yes	Yes		
WASHINGTON COUNTY CFDA 66.032	10,161	Yes	Yes		
MN - PUBLIC FACILITIES AUTHORITY					
CITY OF ALBANY CFDA 66.468	2,875,942	Yes	Yes	Yes	
CITY OF BIG LAKE CFDA 66.468	1,457,237	Yes	Yes	Yes	
CITY OF BIRD ISLAND CFDA 66.468	7,339,305	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FAIRMONT		Yes			
CFDA 66.458	786,440				
CITY OF HARRIS		Yes			
CFDA 66.468	925,527				
CITY OF HUTCHINSON		Yes			
CFDA 66.458	2,759,716				
CFDA 66.468	9,223,266				
	11,982,982				
CITY OF LE CENTER		Yes	Yes	Yes	
CFDA 66.468	1,331,944				
CFDA 66.458	57,447				
	1,389,391				
CITY OF LITTLE FALLS		Yes	Yes		
CFDA 66.458	712,246				
CITY OF MILACA		Yes	Yes		
CFDA 66.458	1,879,295				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 66.468	6,256,381				
CITY OF MOORHEAD		Yes	Yes		
CFDA 66.458	346,840				
CITY OF NEW YORK MILLS		Yes	Yes		
CFDA 66.458	1,010,488				
CITY OF PLAINVIEW		Yes	Yes	Yes	
CFDA 66.468	660,232				
CITY OF RED WING		Yes			
CFDA 66.468	175,433				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF STEWART		Yes			
CFDA 66.468	719,342				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 66.458	1,742,056				
METROPOLITAN COUNCIL		Yes			
CFDA 66.458	56,241,529				
MN - STATE COLLEGES AND UNIVERSITIES					
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.243	10,418				
INTERMEDIATE SCHOOL DISTRICT 287		Yes	Yes		
CFDA 84.243	197,700				
INTERMEDIATE SCHOOL DISTRICT 917		Yes	Yes		
CFDA 84.243	139,444				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 84.243	36,439				
ISD 2170 STAPLES-MOTLEY		Yes	Yes		
CFDA 84.243	208				
MN - TRIAL COURTS					
STEARNS COUNTY		Yes	Yes		
CFDA 16.585	39,512				
MN CHIPPEWA TRIBE					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.561	58,228				
CFDA 11.303	18,415				
CFDA 66.926	18,333				
CFDA 93.045	10,194				
CFDA 93.047	75,810				
	180,980				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 93.045	32,825				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 15.130	6,094				
WHITE EARTH RESERVATION		Yes			
CFDA 11.302	14,687				
CFDA 16.590	57,608				
CFDA 93.045	91,206				
	163,501				
MN COALITION AGAINST SEXUAL ASSAULT					
WHITE EARTH RESERVATION		Yes			
CFDA 93.991	130				
MN HOME OWNERSHIP CENTER					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 10.446	868				
MN HOUSING PARTNERSHIP					
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 10.446	5,294				
MN KINSHIP CAREGIVERS ASSOCIATION					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.052	25,001				
MN RIVER VALLEY ED DISTRICT					
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 84.027	174,938				
MN RIVER VALLEY SPEC ED COOP					
ISD 0719 PRIOR LAKE		Yes	Yes		
CFDA 84.027	775,122				
ISD 0720 SHAKOPEE		Yes	Yes	Yes	
CFDA 84.173	31,624				
CFDA 84.027	712,414				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	37,910				
	<u>781,948</u>				
MOREHOUSE SCHOOL OF MEDICINE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 12.420	54,846				
	<u>54,846</u>				
MOTIVATION EDUCATION & TRAINING, INC.					
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 14.235	4,539				
	<u>4,539</u>				
MOUNT SINAI SCHOOL OF MEDICINE, NEW YORK					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.866	164,628				
CFDA 93.000	26,374				
	<u>191,002</u>				
MPLS MEDICAL RESEARCH FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.943	192,594				
	<u>192,594</u>				
MPLS YOUTH COORDINATING BD					
MN CHILD CARE RESOURCE & REFERRAL N		Yes			
CFDA 93.577	89,432				
	<u>89,432</u>				
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS					
OLMSTED COUNTY		Yes	Yes		
CFDA 93.283	30,000				
	<u>30,000</u>				
NATIONAL CHILDHOOD CANCER FOUNDATION					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.395	165,958				
	<u>165,958</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NATIONAL CRIME PREVENTION COUNCIL					
CARVER-SCOTT EDUCATIONAL COOP		Yes	Yes	Yes	
CFDA 16.582	3,000				
NE METRO INTERDISTRICT NO 916					
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.048	29,735				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.048	31,688				
ISD 0622 NORTH ST PAUL-MAPLEWOOD-OA		Yes	Yes		
CFDA 84.048	1,847				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 84.048	39,694				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.048	26,103				
ISD 0832 MAHTOMEDI		Yes	Yes		
CFDA 84.048	5,270				
NEW ENGLAND RESEARCH INSTITUTES					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	99,216				
NICOLLET COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	6,215				
CFDA 93.558	252,026				
	258,241				
NOBLES COUNTY					
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.778	79,534				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORMAN COUNTY					
CLEARWATER COUNTY		Yes	Yes		
CFDA 97.067	50,000				
NORTH COUNTRY VOCATIONAL CENTER					
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 84.048	6,187				
CFDA 84.243	327				
	6,514				
NORTH DAKOTA - DEPARTMENT OF HEALTH					
LAKES & PRAIRIES COMM ACT PARTNERSH		Yes			
CFDA 16.588	73,070				
CFDA 17.261	2,711				
CFDA 93.110	24,689				
	100,470				
NORTH DAKOTA - DEPARTMENT OF HUMAN SERVICES					
LAKES & PRAIRIES COMM ACT PARTNERSH		Yes			
CFDA 93.569	9,297				
CFDA 93.575	538,531				
CFDA 93.597	25,711				
	573,539				
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION					
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 84.011	72,206				
NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.866	817,810				
CFDA 93.853	6,068				
	823,878				
NORTHWEST COMMUNITY ACTION INC					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.239	108,015				
NORTHWEST HEALTH SCIENCES UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.395	17,811				
CFDA 93.399	6,972				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.839	817				
	<u>25,600</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.156	2,644				
CFDA 93.212	58,140				
CFDA 93.213	36,342				
	<u>97,126</u>				
NORTHWEST SUBURBAN INTEGRATION DISTRICT					
ISD 0014 FRIDLEY		Yes	Yes		
CFDA 84.165	301,274				
	<u></u>				
ISD 0279 OSSEO		Yes			
CFDA 84.165	995,717				
	<u></u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.165	580,011				
	<u></u>				
NW PRIVATE INDUSTRY COUNCIL					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.259	272,622				
	<u></u>				
NW REGIONAL DEVELOPMENT COMMISSION					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.044	4,000				
	<u></u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.045	592,343				
	<u></u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 93.044	8,019				
	<u></u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 93.044	5,000				
	<u></u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.044	28,000				
	<u></u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OLMSTED COUNTY					
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 93.596	7,825,244				
PENNSYLVANIA COLLEGE OF OPTOMETRY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.867	182,227				
PILLSBURY UNITED COMMUNITIES					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	110,268				
PINE TO PRAIRIE VOCATIONAL CENTER					
ISD 0593 CROOKSTON		Yes			
CFDA 84.048	5,414				
PLANNED PARENTHOOD OF MN ND & SD					
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.217	54,734				
SEMCAC INC					
CFDA 93.260	10,000	Yes			
SW MN OPPORTUNITY COUNCIL					
CFDA 93.217	42,500	Yes			
PLYMOUTH NEIGHBORHOOD FOUNDATION					
RESOURCE INC		Yes	Yes		
CFDA 14.235	168,352				
RAMSEY COUNTY					
CITY OF ST PAUL		Yes	Yes		
CFDA 16.738	74,047				
ISD 0621 MOUNDS VIEW					
CFDA 93.045	70,075	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 10.570	39,790				
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.556	268,000				
CFDA 93.558	1,866,371				
	2,134,371				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 97.024	4,188				
RESOURCE INC		Yes	Yes		
CFDA 17.258	333,284				
CFDA 17.259	64,008				
CFDA 93.558	1,272,459				
	1,669,751				
RAPID CITY REGIONAL HOSPITAL					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.393	24,454				
READING IS FUNDAMENTAL, INC.					
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 84.357	1,481				
REDWOOD COUNTY					
RENVILLE COUNTY		Yes	Yes		
CFDA 10.557	66,577				
CFDA 93.217	53,569				
CFDA 93.283	21,210				
CFDA 93.558	10,722				
CFDA 93.994	26,221				
	178,299				
REGION 5 DEVELOP COMM					
TODD COUNTY		Yes	Yes		
CFDA 93.044	11,838				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
REGION NINE DEVELOPMENT COMMISSION					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.045	60,028	Yes	Yes		
RENVILLE COUNTY					
HEARTLAND COMMUNITY ACTION AGENC CFDA 97.024	2,089	Yes			
RESOURCE INC					
LIFETRACK RESOURCES CFDA 17.259	13,460	Yes	Yes		
ST STEPHEN'S HUMAN SERVICES CFDA 17.802	15,000	Yes			
RHO, INC.					
MAYO CLINIC CFDA 93.000	97,155	Yes	Yes	Yes	
RHODE ISLAND HOSPITAL					
MAYO CLINIC CFDA 93.849	73,246	Yes	Yes	Yes	
ROCK COUNTY					
SW MN OPPORTUNITY COUNCIL CFDA 93.778	24,654	Yes			
RUM RIVER SPECIAL EDUCATION COOPERATIVE					
ISD 0477 PRINCETON CFDA 84.027 CFDA 84.173 CFDA 84.181	222,614 1,438 2,274 226,326	Yes	Yes		
RUSH PRESBYTERIAN - ST. LUKE'S MEDICAL CENTER					
MAYO CLINIC CFDA 93.866	163,545	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SACRED HEART HOSPITAL					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.889	2,700				
SALVATION ARMY, MPLS					
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 14.235	113,954				
SCIENCE APPROACH					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.865	18,679				
SCOTT COUNTY					
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 14.238	78,295				
SCRIPPS RESEARCH INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	5,858				
SE MN AREA AGY ON AGING					
CITY OF FARIBAULT		Yes			
CFDA 93.044	10,200				
CITY OF WINONA		Yes			
CFDA 93.044	22,288				
GOODHUE COUNTY		Yes			
CFDA 93.044	11,487				
SEMCAC INC		Yes			
CFDA 93.044	41,847				
CFDA 93.045	601,827				
CFDA 93.052	45,287				
CFDA 93.053	198,395				
	887,356				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 93.044	6,697				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.045	75,027				
CFDA 93.052	44,756				
CFDA 93.053	9,143				
	<u>135,623</u>				
SE MN WATER RESOURCES BOARD					
DODGE COUNTY		Yes	Yes		
CFDA 66.460	4,348				
	<u>4,348</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 66.460	1,194				
	<u>1,194</u>				
SEATTLE INSTITUTE FOR CARDIAC RESEARCH					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.837	51,444				
	<u>51,444</u>				
SENIOR SERVICE AMERICA INC					
CITY OF DULUTH		Yes	Yes		
CFDA 17.235	296,956				
	<u>296,956</u>				
SERVEMINNESOTA!					
ISD 0656 FARIBAULT		Yes	Yes	Yes	
CFDA 94.006	742,317				
	<u>742,317</u>				
SIBLEY COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	2,849				
CFDA 93.558	83,756				
	<u>86,605</u>				
SOUTHERN RESEARCH INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	104,145				
	<u>104,145</u>				
SSD 1 MINNEAPOLIS					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.995	36,116				
	<u>36,116</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST CLOUD AREA PLNG ORGANIZATION					
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.505	35,066				
ST CROIX RIVER EDUCATION DISTRICT					
ISD 0578 PINE CITY		Yes	Yes		
CFDA 84.027	87,772				
CFDA 84.048	18,453				
	106,225				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes	Yes	
CFDA 84.027	9,000				
CFDA 84.048	8,634				
CFDA 84.278	5,650				
	23,284				
ST LOUIS COUNTY					
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 14.218	751,067				
CFDA 14.231	33,316				
CFDA 14.239	470,374				
	1,254,757				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 10.665	103,991				
ST PAUL CHAMBER OF COMMERCE					
RAMSEY COUNTY		Yes	Yes		
CFDA 17.260	25,273				
ST PAUL COLLABORATIVE					
COMM ACTION PRTNRSH RAMSEY/WASHI		Yes	Yes		
CFDA 93.658	49,004				
ST PAUL RAMSEY CHILDREN'S INITIATIVE					
COMM ACTION PRTNRSH RAMSEY/WASHI		Yes	Yes		
CFDA 93.658	18,085				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
STANFORD UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.172	387,270				
STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.889	21,247				
STEARNS COUNTY					
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.523	12,596				
CFDA 97.004	356,824				
CFDA 97.005	33,727				
	403,147				
STEARNS COUNTY SOIL AND WATER CONSERVATION DISTRICT					
STEARNS COUNTY		Yes	Yes		
CFDA 66.460	6,000				
CFDA 81.079	81,069				
	87,069				
SUN HEALTH RESEARCH INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.866	31,215				
SW & WEST CENTRAL SERVICE COOPERATIVES					
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 84.027	171,586				
CFDA 84.173	5,633				
	177,219				
ISD 2534 BIRD ISLAND		Yes	Yes		
CFDA 84.027	59,028				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 84.027	48,809				
CFDA 84.048	5,090				
	53,899				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.027	223,239				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	8,755				
	<u>231,994</u>				
SW MN HSG PARTNERSHIP					
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.169	5,022				
CFDA 14.228	187,908				
	<u>192,930</u>				
SW MN OPPORTUNITY COUNCIL					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.235	20,725				
	<u></u>				
SYSTEMS TECHNOLOGY INCORPORATED					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.000	11,207				
	<u></u>				
THOMAS JEFFERSON UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.849	18,501				
CFDA 93.856	156				
	<u>18,657</u>				
THREE RIVERS COMMUNITY ACTION, INC.					
SEMCAC INC		Yes			
CFDA 14.235	40,609				
	<u></u>				
TRANSGENOMIC, INC.					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	14,413				
	<u></u>				
TRANSLATIONAL GENOMICS RESEARCH INSTITUTE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.866	10,248				
	<u></u>				
U.S. - CORP FOR NATL AND COMM SERVICE					
ANOKA COUNTY		Yes			
CFDA 94.002	37,288				
	<u></u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ARROWHEAD ECON OPPORTUNITY AGENC CFDA 94.002	169,674	Yes	Yes	Yes	
CITY OF ST CLOUD CFDA 94.002	111,227	Yes	Yes		
CITY OF ST PAUL CFDA 94.013	194,531	Yes	Yes		
ISD 0508 ST PETER CFDA 94.004	11,973	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 94.011 CFDA 94.016	967,433 604,921 1,572,354	Yes	Yes		
MAHUBE COMMUNITY COUNCIL CFDA 94.002	51,197	Yes			
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 94.006	13,840	Yes			
MINNEAPOLIS PUBLIC HOUSING AUTHORIT CFDA 94.013	2,677	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 94.002	77,024	Yes			
SEMCAC INC CFDA 94.002	61,967	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 94.011 CFDA 94.016	270,323 16,837 287,160	Yes			
U.S. - DEPARTMENT OF AGRICULTURE BOIS FORTE RES BUS COMM CFDA 10.565	58,724	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.567	81,664				
CFDA 10.766	52,888				
	<u>193,276</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.769	<u>8,068</u>				
CITY OF EMILY		Yes			
CFDA 10.760	<u>4,112,379</u>				
CITY OF LAKEFIELD		Yes	Yes	Yes	
CFDA 10.767	<u>254,162</u>				
CITY OF TWIN VALLEY		Yes	Yes		
CFDA 10.760	<u>843,379</u>				
CITY OF ULEN		Yes	Yes		
CFDA 10.760	<u>1,899,295</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.902	<u>11,500</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.000	23,000				
CFDA 10.664	2,311				
	<u>25,311</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.069	<u>2,862</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.221	67,636				
CFDA 10.222	11,580				
CFDA 10.227	142,373				
CFDA 10.500	56,767				
CFDA 10.570	28,043				
CFDA 10.567	117,410				
CFDA 10.903	46,584				
CFDA 10.912	225				
	<u>470,618</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 10.561	80,435				
CFDA 10.567	16,200				
	<u>96,635</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 10.665	81,082				
	<u>81,082</u>				
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 10.550	3,420				
	<u>3,420</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.000	27,000				
	<u>27,000</u>				
MID STATE EDUCATION DISTRICT		Yes	Yes		
CFDA 10.855	210,675				
	<u>210,675</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 10.567	61,664				
	<u>61,664</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.055	736				
	<u>736</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.773	87,266				
	<u>87,266</u>				
NORTHWEST MN MULTI COUNTY HRA		Yes	Yes	Yes	
CFDA 10.433	58,225				
	<u>58,225</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.760	22,758				
	<u>22,758</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.550	220,490				
	<u>220,490</u>				
SW & WEST CENTRAL SERVICE COOPERATI		Yes			
CFDA 10.855	13				
	<u>13</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WHITE EARTH RESERVATION		Yes			
CFDA 10.025	32,499				
CFDA 10.567	303,422				
CFDA 10.766	337,690				
CFDA 10.773	15,866				
	<u>689,477</u>				
U.S. - DEPARTMENT OF COMMERCE					
ARROWHEAD REG DEVELOP COMM		Yes	Yes	Yes	
CFDA 11.302	67,029				
CFDA 11.307	748,099				
	<u>815,128</u>				
CITY OF MOORHEAD		Yes	Yes		
CFDA 11.300	424,552				
	<u></u>				
CITY OF ROSEAU		Yes	Yes	Yes	
CFDA 11.307	1,952,000				
CFDA 11.300	1,077,414				
	<u>3,029,414</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 11.550	1,650				
	<u></u>				
MID-MINNESOTA DEVELOPMENT COMM		Yes	Yes		
CFDA 11.302	47,778				
CFDA 11.307	1,285,292				
	<u>1,333,070</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 11.307	3,771,830				
CFDA 11.302	52,628				
	<u>3,824,458</u>				
UPPER MN VALLEY REG DEVELOP COMM		Yes	Yes		
CFDA 11.302	83,010				
CFDA 11.307	16,151				
	<u>99,161</u>				
U.S. - DEPARTMENT OF DEFENSE					
CITY OF DULUTH		Yes	Yes		
CFDA 12.106	137,222				
	<u></u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ELY CFDA 12.113	294,600	Yes	Yes	Yes	
DULUTH AIRPORT AUTHORITY CFDA 12.401	3,514,397	Yes	Yes		Yes
FOND DU LAC RESERVATION CFDA 12.431	155,334	Yes	Yes		
ISD 0709 DULUTH CFDA 12.000	68,542	Yes	Yes		
KOOCHICHING COUNTY CFDA 12.113	291,377	Yes	Yes	Yes	
MAYO CLINIC CFDA 12.000 CFDA 12.420 CFDA 12.630	14,899,141 2,995,704 52,977 17,947,822	Yes	Yes	Yes	Yes
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 12.106	350	Yes			
MPLS MEDICAL RESEARCH FOUNDATION CFDA 12.420	690	Yes			
WESTERN LAKE SUPERIOR SANITARY DIST CFDA 12.000	24,697	Yes	Yes		
U.S. - DEPARTMENT OF EDUCATION					
CARVER-SCOTT EDUCATIONAL COOP CFDA 84.186 CFDA 84.215	119,124 124,833 243,957	Yes	Yes	Yes	
DAKOTA COUNTY CFDA 84.181	104,063	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 84.120	13,150				
CFDA 84.299	246,840				
CFDA 84.101	278,348				
CFDA 84.031	280,921				
CFDA 84.060	76,706				
CFDA 84.184	115,079				
CFDA 84.258	175,176				
CFDA 84.287	89,249				
	<u>1,275,469</u>				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 84.060	26,233				
	<u>26,233</u>				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 84.060	114,368				
	<u>114,368</u>				
ISD 0012 CENTENNIAL		Yes			
CFDA 84.060	22,366				
	<u>22,366</u>				
ISD 0014 FRIDLEY		Yes	Yes		
CFDA 84.060	55,410				
	<u>55,410</u>				
ISD 0016 SPRING LAKE PARK		Yes			
CFDA 84.184	201,193				
	<u>201,193</u>				
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 84.060	76,785				
	<u>76,785</u>				
ISD 0023 FRAZEE		Yes			
CFDA 84.060	15,264				
	<u>15,264</u>				
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes		
CFDA 84.041	344,485				
CFDA 84.060	20,504				
CFDA 84.358	5,869				
	<u>370,858</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0031 BEMIDJI		Yes	Yes		
CFDA 84.060	189,095				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.041	187,252				
CFDA 84.060	18,682				
CFDA 84.358	3,809				
	209,743				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.041	7,215,572				
CFDA 84.184	175,446				
CFDA 84.060	314,635				
	7,705,653				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 84.040	107,088				
CFDA 84.060	79,967				
CFDA 84.184	456,489				
CFDA 84.351	91,165				
	734,709				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 84.060	45,329				
CFDA 84.041	185,273				
	230,602				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 84.041	2,505,690				
CFDA 84.060	227,370				
CFDA 84.184	8,245				
CFDA 84.336	1,097				
CFDA 84.359	307,741				
CFDA 84.364	5,639				
	3,055,782				
ISD 0118 REMER		Yes	Yes		
CFDA 84.041	53,248				
CFDA 84.060	25,061				
	78,309				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 84.060	48,162				
CFDA 84.213	135,319				
	183,481				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0162 BAGLEY		Yes	Yes		
CFDA 84.041	178,216				
CFDA 84.060	46,021				
	<u>224,237</u>				
ISD 0196 ROSEMOUNT		Yes	Yes	Yes	
CFDA 84.060	40,990				
	<u>40,990</u>				
ISD 0256 RED WING		Yes			
CFDA 84.060	23,992				
	<u>23,992</u>				
ISD 0270 HOPKINS		Yes	Yes		
CFDA 84.215	61,914				
	<u>61,914</u>				
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 84.060	19,364				
	<u>19,364</u>				
ISD 0279 OSSEO		Yes			
CFDA 84.060	35,405				
CFDA 84.184	52,210				
	<u>87,615</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 84.060	18,078				
CFDA 84.215	431,844				
	<u>449,922</u>				
ISD 0309 PARK RAPIDS		Yes	Yes	Yes	
CFDA 84.060	24,895				
	<u>24,895</u>				
ISD 0316 COLERAINE		Yes	Yes		
CFDA 84.060	35,000				
	<u>35,000</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 84.041	467,495				
CFDA 84.060	76,186				
	<u>543,681</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 84.060	52,874				
	<u>52,874</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0361 INTERNATIONAL FALLS CFDA 84.060	54,996	Yes	Yes		
ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.060	745,433 84,751 830,184	Yes	Yes	Yes	
ISD 0435 WAUBUN CFDA 84.041 CFDA 84.060	837,729 102,841 940,570	Yes	Yes	Yes	
ISD 0480 ONAMIA CFDA 84.041 CFDA 84.060	302,803 46,386 349,189	Yes	Yes		
ISD 0535 ROCHESTER CFDA 84.215	734,316	Yes		Yes	Yes
ISD 0564 THIEF RIVER FALLS CFDA 84.060	15,492	Yes	Yes		
ISD 0593 CROOKSTON CFDA 84.060 CFDA 84.215	6,835 28,151 34,986	Yes			
ISD 0621 MOUNDS VIEW CFDA 84.060	30,073	Yes			
ISD 0682 ROSEAU CFDA 84.358	14,024	Yes	Yes		
ISD 0690 WARROAD CFDA 84.060	27,567	Yes	Yes		
ISD 0701 HIBBING CFDA 84.060	19,593	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 84.060	17,315				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 84.041	530,849				
CFDA 84.060	19,365				
CFDA 84.358	12,823				
	563,037				
ISD 0709 DULUTH		Yes	Yes		
CFDA 84.060	136,695				
CFDA 84.359	957,767				
	1,094,462				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 84.358	4,459				
ISD 0720 SHAKOPEE		Yes	Yes	Yes	
CFDA 84.060	25,972				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.060	22,783				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 84.184	311,768				
ISD 0833 SO WASHINGTON COUNTY		Yes	Yes		
CFDA 84.293	50,613				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 84.041	42,235				
CFDA 84.060	119,691				
	161,926				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes		
CFDA 84.060	23,010				
CFDA 84.041	74,000				
	97,010				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes	Yes	
CFDA 84.010	64,421				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.060	10,526 <u>74,947</u>				
ISD 2856 STEPHEN-ARGYLE		Yes	Yes		
CFDA 84.358	31,185				
CFDA 84.184	1,056,674 <u>1,087,859</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.041	36,718				
CFDA 84.060	49,413 <u>86,131</u>				
MAYO CLINIC		Yes	Yes	Yes	
CFDA 84.133	329,799				
CFDA 84.032	4,988,935				
CFDA 84.063	45,430 <u>5,364,164</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 84.060	45,762 <u></u>				
NAYTAHWAUSH COMMUNITY SCHOOL CH		Yes	Yes		
CFDA 84.060	16,176				
CFDA 84.358	11,792				
CFDA 84.041	306,484 <u>334,452</u>				
NEW VISIONS SCHOOL		Yes	Yes		
CFDA 84.027	126,219				
CFDA 84.282	19,591 <u>145,810</u>				
NORTHLAND LEARNING CENTER, VIRGINIA		Yes	Yes	Yes	
CFDA 84.358	20,163 <u></u>				
NORTHWEST SERVICE COOPERATIVES		Yes	Yes		
CFDA 84.215	803,639 <u></u>				
RESOURCE INC		Yes	Yes		
CFDA 84.243	300,966 <u></u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 84.184	149,116				
WHITE EARTH RESERVATION		Yes			
CFDA 84.060	18,409				
CFDA 84.250	367,981				
CFDA 84.258	68,476				
	454,866				
U.S. - DEPARTMENT OF ENERGY					
CITY OF MOORHEAD		Yes	Yes		
CFDA 81.117	22,849				
DAKOTA COUNTY		Yes			
CFDA 81.041	50,937				
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 81.087	2,734				
WHITE EARTH RESERVATION		Yes			
CFDA 81.087	33,204				
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES					
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.600	38,194				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.600	3,864,940				
ARROWHEAD ECON OPPORTUNITY AGENC		Yes	Yes	Yes	
CFDA 93.600	2,624,193				
CFDA 93.647	185,000				
	2,809,193				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 93.600	2,554,101				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 93.043	4,200				
CFDA 93.052	2,453				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.053	7,773				
CFDA 93.210	2,371,247				
CFDA 93.237	124,597				
CFDA 93.441	62,032				
CFDA 93.569	15,960				
CFDA 93.575	63,187				
CFDA 93.596	79,905				
CFDA 93.600	449,482				
CFDA 93.645	2,451				
CFDA 93.671	28,472				
CFDA 93.958	104,063				
	<u>3,315,822</u>				
CASS COUNTY		Yes	Yes		
CFDA 93.912	<u>168,970</u>				
CENTRAL MN COUNCIL ON AGING		Yes	Yes		
CFDA 93.048	8,595				
CFDA 93.969	8,403				
CFDA 93.051	17,034				
CFDA 93.779	70,324				
	<u>104,356</u>				
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 93.600	<u>2,037,868</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.926	894,572				
CFDA 93.974	276,799				
	<u>1,171,371</u>				
COMM ACTION PRTNRSH RAMSEY/WASHI		Yes	Yes		
CFDA 93.600	<u>7,602,877</u>				
DAKOTA COUNTY		Yes			
CFDA 93.550	<u>180,982</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 93.210	8,706,260				
CFDA 93.237	386,641				
CFDA 93.442	287,315				
CFDA 93.284	62,722				
CFDA 93.587	62,704				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.612	35,966				
CFDA 93.671	15,676				
CFDA 93.576	316,455				
CFDA 93.047	105,610				
CFDA 93.052	37,370				
CFDA 93.600	1,564,247				
CFDA 93.581	36,798				
CFDA 93.283	120,885				
CFDA 93.004	39,048				
	<u>11,777,697</u>				
FREMONT COMMUNITY HEALTH SERVICES,		Yes			Yes
CFDA 93.224	<u>915,913</u>				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 93.575	26,806				
CFDA 93.596	11,614				
CFDA 93.047	83,351				
CFDA 93.053	2,311				
CFDA 93.671	16,109				
CFDA 93.600	194,807				
CFDA 93.228	780,949				
CFDA 93.237	53,326				
	<u>1,169,273</u>				
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 93.600	<u>1,866,233</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 93.008	24,273				
CFDA 93.013	14,145				
CFDA 93.224	1,722,059				
CFDA 93.253	559,751				
CFDA 93.286	119,890				
CFDA 93.290	150,000				
CFDA 93.914	3,881,491				
CFDA 93.988	1,850				
	<u>6,473,459</u>				
HUNGER SOLUTIONS MINNESOTA		Yes	Yes		
CFDA 93.571	<u>5,000</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.600	1,272,274				
ISD 0709 DULUTH		Yes	Yes		
CFDA 93.600	1,779,346				
JEWISH FAMILY AND CHILDREN'S SERVICE		Yes	Yes		
CFDA 93.576	51,074				
CFDA 93.048	296,441				
	347,515				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 93.600	2,371,510				
LAKES & PRAIRIES COMM ACT PARTNERSH		Yes			
CFDA 93.600	1,722,109				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.557	87,483				
CFDA 93.602	21,177				
CFDA 93.623	190,841				
CFDA 93.939	169,084				
	468,585				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.600	3,145,799				
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.226	59,450				
CFDA 93.061	284,272				
CFDA 93.262	1,225				
CFDA 93.283	40,710				
CFDA 93.103	60,780				
CFDA 93.113	1,079,864				
CFDA 93.115	335,258				
CFDA 93.121	734,263				
CFDA 93.213	283,052				
CFDA 93.233	359,278				
CFDA 93.242	594,820				
CFDA 93.273	333,584				
CFDA 93.279	711,144				
CFDA 93.281	138,110				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.286	3,988,182				
CFDA 93.389	4,991,729				
CFDA 93.393	7,407,028				
CFDA 93.394	2,357,587				
CFDA 93.395	18,132,767				
CFDA 93.396	8,880,634				
CFDA 93.397	9,726,336				
CFDA 93.398	4,965,113				
CFDA 93.399	5,039,342				
CFDA 93.837	20,024,727				
CFDA 93.838	3,198,879				
CFDA 93.839	1,344,921				
CFDA 93.846	6,216,030				
CFDA 93.847	4,285,742				
CFDA 93.848	12,120,988				
CFDA 93.849	5,692,067				
CFDA 93.853	14,897,660				
CFDA 93.855	5,105,703				
CFDA 93.856	1,250,267				
CFDA 93.859	8,602,849				
CFDA 93.865	3,377,155				
CFDA 93.866	12,768,737				
CFDA 93.867	2,059,756				
CFDA 93.879	190,068				
CFDA 93.989	70,099				
CFDA 93.000	7,020,580				
CFDA 93.884	138,692				
CFDA 93.645	19,565				
CFDA 93.658	159,767				
CFDA 93.778	55,328				
CFDA 93.667	151,311				
CFDA 93.558	75,839				
CFDA 93.958	508,316				
CFDA 93.959	6,588				
CFDA 93.933	75,082				
	<u>179,921,244</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS					
CFDA 93.556	15,194	Yes			
CFDA 93.575	199,676				
CFDA 93.645	6,212				
CFDA 93.600	853,914				
CFDA 93.655	33,470				
CFDA 93.237	706,073				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.047	12,031				
CFDA 93.052	30,541				
CFDA 93.210	3,447,604				
	<u>5,304,715</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.242	6,400				
CFDA 93.273	4,900				
CFDA 93.441	20,453				
CFDA 93.988	28,000				
	<u>59,753</u>				
MN LICENSED FAMILY CHILD CARE ASSN, I		Yes			
CFDA 93.570	112,938				
	<u>112,938</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 93.600	2,820,362				
CFDA 93.602	7				
	<u>2,820,369</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.612	221,727				
	<u>221,727</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.135	723,892				
CFDA 93.918	626,679				
CFDA 93.233	927,087				
CFDA 93.847	2,918,392				
CFDA 93.867	109,577				
CFDA 93.242	202,561				
CFDA 93.848	340,127				
CFDA 93.846	301,740				
CFDA 93.837	38,436				
CFDA 93.213	685,651				
CFDA 93.849	74,059				
CFDA 93.279	776,849				
CFDA 93.866	158,801				
CFDA 93.853	152,750				
	<u>8,036,601</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 93.600	2,207,311				
	<u>2,207,311</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.600	1,180,767				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 93.104	297,101				
CFDA 93.230	560,211				
	857,312				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.600	13,929,717				
PERSPECTIVES INC		Yes			
CFDA 14.235	348,582				
PLANNED PARENTHOOD OF MN ND & SD		Yes			Yes
CFDA 93.217	2,854,487				
POLK COUNTY		Yes	Yes		
CFDA 93.276	114,197				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 93.600	1,381,627				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.135	32,204				
CFDA 93.217	317,920				
CFDA 93.230	488,903				
CFDA 93.576	16,734				
	855,761				
REACH-UP INCORPORATED		Yes	Yes		
CFDA 93.600	3,897,777				
RESOURCE INC		Yes	Yes		
CFDA 93.086	22,554				
CFDA 93.243	126,814				
	149,368				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.600	2,304,223				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SEMCAC INC		Yes			
CFDA 93.600	1,869,554				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.600	1,034,266				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 93.600	1,250,301				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.600	3,112,479				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.600	7,608,582				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.602	221,526				
CFDA 93.600	1,597,735				
	1,819,261				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 93.600	1,398,523				
WHITE EARTH RESERVATION		Yes			
CFDA 93.045	7,667				
CFDA 93.047	84,221				
CFDA 93.052	16,001				
CFDA 93.237	779,710				
CFDA 93.284	9,842				
CFDA 93.441	4,528,935				
CFDA 93.556	22,744				
CFDA 93.563	49,578				
CFDA 93.575	241,170				
CFDA 93.576	417,903				
CFDA 93.600	1,468,464				
CFDA 93.645	13,782				
CFDA 93.671	61,625				
	7,701,642				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WILKIN COUNTY CFDA 93.276	82,530	Yes	Yes		
WRIGHT COUNTY COMMUNITY ACTION IN CFDA 93.600	1,676,762	Yes			
U.S. - DEPARTMENT OF HOMELAND SECURITY					
ANOKA COUNTY COMM ACTION PROG INC CFDA 97.024	40,180	Yes			
ARROWHEAD ECON OPPORTUNITY AGENC CFDA 97.024	31,231	Yes	Yes	Yes	
BI-COUNTY COMM ACTION COUNCIL CFDA 97.024	43,135	Yes			
CITY OF ALBANY CFDA 97.044	4,750	Yes	Yes	Yes	
CITY OF BEMIDJI CFDA 97.074 CFDA 97.056	47,191 18,832 66,023	Yes			
CITY OF BROOKLYN PARK CFDA 97.008	175	Yes	Yes		
CITY OF CAMBRIDGE CFDA 97.004	43,523	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 97.044	36,358	Yes	Yes		
CITY OF ELBOW LAKE CFDA 97.044	131,050	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MARSHALL CFDA 97.044	157,459	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 97.036 CFDA 97.044 CFDA 97.071	131 645,915 304,023 950,069	Yes	Yes		
CITY OF RICHFIELD CFDA 97.044	11,594	Yes	Yes		
CITY OF ROCHESTER CFDA 97.083	108,000	Yes			
CITY OF ROSEAU CFDA 97.044 CFDA 97.096	146,220 18,000 164,220	Yes	Yes	Yes	
CITY OF ST PAUL CFDA 97.044	114,710	Yes	Yes		
CITY OF TWO HARBORS CFDA 97.044	265,949	Yes	Yes		
CITY OF WILLMAR CFDA 97.044	22,279	Yes			
CITY OF WINONA CFDA 97.044	62,829	Yes			
CLEARWATER COUNTY CFDA 97.024	8,440	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 97.060	45,096	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
INTER-COUNTY COMMUNITY COUNCIL CFDA 97.024	2,166	Yes			
ISD 2752 FAIRMONT AREA SCHOOLS CFDA 97.036	207,525	Yes	Yes		
MAHUBE COMMUNITY COUNCIL CFDA 97.024	33,261	Yes			
METROPOLITAN COUNCIL CFDA 97.006	7,787	Yes			
MN VALLEY ACTION COUNCIL CFDA 97.024	15,325	Yes			
NORTHWEST COMMUNITY ACTION INC CFDA 97.024	12,638	Yes			
PRAIRIE FIVE COMM ACT CNL CFDA 97.024	1,704	Yes	Yes		
RAMSEY COUNTY CFDA 97.055	711,235	Yes	Yes		
SCOTT COUNTY CFDA 97.045	150,144	Yes	Yes		
SEMCAC INC CFDA 97.024	20,237	Yes			
SHERBURNE COUNTY CFDA 97.045	87,263	Yes	Yes		
SW MN OPPORTUNITY COUNCIL CFDA 97.024	18,451	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMMUNITY ACTION, INC. CFDA 97.024	17,165	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 97.024	3,159	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 97.024	18,957	Yes			
WRIGHT COUNTY COMMUNITY ACTION IN CFDA 97.024	6,743	Yes			
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
AMHERST H. WILDER FOUNDATION CFDA 14.195	903,636	Yes	Yes		
CFDA 14.235	1,229,075				
CFDA 14.191	76,205				
CFDA 14.103	137,789				
	2,346,705				
ANOKA COUNTY CFDA 14.218	964,622	Yes			Yes
CFDA 14.239	1,848,647				
	2,813,269				
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.169	60,906	Yes			
ARROWHEAD ECON OPPORTUNITY AGENC CFDA 14.235	94,417	Yes	Yes	Yes	
BI-COUNTY COMM ACTION COUNCIL CFDA 14.235	308,670	Yes			
BLUE EARTH COUNTY CFDA 14.238	22,194	Yes	Yes		
BOIS FORTE RES BUS COMM CFDA 14.862	530,864	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.867	945,910 <u>1,476,774</u>				
CITY OF CAMBRIDGE		Yes	Yes		
CFDA 14.850	66,206				
CFDA 14.872	71,492				
CFDA 14.871	294,018 <u>431,716</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 14.218	2,919,034				
CFDA 14.231	145,162				
CFDA 14.239	1,030,437 <u>4,094,633</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 14.871	1,429,337 <u></u>				
CITY OF FARIBAULT		Yes			
CFDA 14.850	96,929				
CFDA 14.872	122,999 <u>219,928</u>				
CITY OF HUTCHINSON		Yes			
CFDA 14.850	160,484				
CFDA 14.872	104,474 <u>264,958</u>				
CITY OF MANKATO		Yes			
CFDA 14.850	163,580				
CFDA 14.871	2,215,532				
CFDA 14.872	48,636				
CFDA 14.905	43,800 <u>2,471,548</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.218	17,779,939				
CFDA 14.231	627,465				
CFDA 14.239	3,854,495				
CFDA 14.241	607,121				
CFDA 14.244	3,268,003				
CFDA 14.246	86,854				
CFDA 14.900	1,192,252				
CFDA 14.901	350,145				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.904	276,297				
	<u>28,042,571</u>				
CITY OF MOORHEAD		Yes	Yes		
CFDA 14.218	<u>571,593</u>				
CITY OF NEW ULM		Yes			
CFDA 14.850	57,767				
CFDA 14.871	380,898				
CFDA 14.872	116,711				
	<u>555,376</u>				
CITY OF OWATONNA		Yes	Yes		
CFDA 14.871	<u>502,029</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 14.871	<u>1,497,376</u>				
CITY OF ROCHESTER		Yes			
CFDA 14.218	<u>498,152</u>				
CITY OF ROSEAU		Yes	Yes	Yes	
CFDA 14.246	<u>57,418</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 14.218	<u>621,683</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 14.218	7,004,258				
CFDA 14.231	470,619				
CFDA 14.246	419,110				
	<u>7,893,987</u>				
COMM ACTION PRTNRSHP OF SUB HENNEPI		Yes			
CFDA 14.169	<u>155,000</u>				
DAKOTA COUNTY		Yes			
CFDA 14.218	2,318,330				
CFDA 14.235	396,815				
CFDA 14.239	1,244,672				
	<u>3,959,817</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA COUNTY COMMUNITY DEVELOPM		Yes			
CFDA 14.871	16,010,846				
CFDA 14.850	227,610				
CFDA 14.872	369,319				
CFDA 14.169	47,013				
CFDA 14.238	123,349				
	<u>16,778,137</u>				
FOND DU LAC RESERVATION		Yes	Yes		Yes
CFDA 14.867	<u>3,176,527</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 14.218	4,492,434				
CFDA 14.231	120,391				
CFDA 14.235	731,937				
CFDA 14.239	2,779,833				
CFDA 14.900	988,220				
CFDA 14.905	1,223,971				
	<u>10,336,786</u>				
JEWISH FAMILY AND CHILDREN'S SERVICE		Yes	Yes		
CFDA 14.246	10,710				
CFDA 14.218	3,333				
	<u>14,043</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.235	<u>24,853</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.239	254,500				
CFDA 14.244	107,150				
CFDA 14.235	292,842				
CFDA 14.169	31,189				
	<u>685,681</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 14.235	<u>37,397</u>				
MAYO CLINIC		Yes	Yes	Yes	
CFDA 14.219	575,868				
CFDA 14.871	69,502				
	<u>645,370</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
METROPOLITAN COUNCIL		Yes			
CFDA 14.238	1,453,872				
CFDA 14.850	273,731				
CFDA 14.871	48,201,258				
CFDA 14.872	169,356				
CFDA 14.241	363,411				
	<u>50,461,628</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 14.867	<u>1,446,925</u>				
MINNEAPOLIS PUBLIC HOUSING AUTHORIT		Yes			Yes
CFDA 14.850	18,627,969				
CFDA 14.182	791,371				
CFDA 14.856	620,477				
CFDA 14.871	39,728,373				
CFDA 14.866	3,841,711				
CFDA 14.872	13,469,591				
	<u>77,079,492</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 14.246	<u>324,120</u>				
NORTHWEST MN MULTI COUNTY HRA		Yes	Yes	Yes	
CFDA 14.850	184,740				
CFDA 14.872	145,997				
CFDA 14.871	2,247,605				
CFDA 14.182	230,998				
	<u>2,809,340</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	1,514,571				
CFDA 14.235	191,417				
CFDA 14.239	306,022				
CFDA 14.900	340,030				
	<u>2,352,040</u>				
RESOURCE INC		Yes	Yes		
CFDA 14.235	<u>573,404</u>				
RICE COUNTY		Yes	Yes		
CFDA 14.871	<u>1,558,760</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RS EDEN		Yes	Yes		Yes
CFDA 14.235	502,809				
CFDA 14.218	1,493,452				
CFDA 14.239	1,373,796				
	<u>3,370,057</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 14.235	385,578				
CFDA 14.871	339,395				
	<u>724,973</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 14.238	72,038				
CFDA 14.246	70,333				
	<u>142,371</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 14.218	2,728,725				
CFDA 14.231	85,860				
CFDA 14.239	1,319,784				
	<u>4,134,369</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 14.235	45,826				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 14.235	313,415				
WASHINGTON COUNTY		Yes	Yes		
CFDA 14.218	946,467				
CFDA 14.239	499,625				
	<u>1,446,092</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 14.235	1,093				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.235	12,593				
WHITE EARTH RESERVATION		Yes			
CFDA 14.157	13,750				
CFDA 14.862	38,481				
	<u>52,231</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - DEPARTMENT OF INTERIOR					
ANOKA COUNTY		Yes			
CFDA 15.929	5,000				
CFDA 15.921	45,472				
	50,472				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 15.224	4,143				
CFDA 15.638	15,059				
CFDA 15.922	9,714				
CFDA 15.022	2,086,704				
CFDA 15.228	42,291				
CFDA 15.033	199,769				
CFDA 15.035	11,376				
	2,369,056				
CASS COUNTY		Yes	Yes		
CFDA 15.226	167,947				
CITY OF ELK RIVER		Yes			
CFDA 15.916	1,770,433				
CITY OF MANKATO		Yes			
CFDA 15.634	1,395				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 15.929	45,279				
CLAY COUNTY		Yes	Yes		
CFDA 15.608	15,000				
COOK COUNTY		Yes	Yes		
CFDA 15.226	119,179				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 15.022	2,315,793				
CFDA 15.035	18,215				
CFDA 15.042	4,420,986				
CFDA 15.639	70,717				
	6,825,711				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 15.022	1,896,367				
CFDA 15.900	343,731				
CFDA 15.639	52,642				
CFDA 15.638	1,104				
	<u>2,293,844</u>				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 15.130	12,291				
	<u>12,291</u>				
ISD 0014 FRIDLEY		Yes	Yes		
CFDA 15.130	2,582				
	<u>2,582</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 15.130	30,319				
	<u>30,319</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 15.130	9,296				
	<u>9,296</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 15.130	45				
	<u>45</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 15.130	1,136				
	<u>1,136</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 15.226	222,495				
	<u>222,495</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 15.226	5,989				
	<u>5,989</u>				
LAKE COUNTY		Yes	Yes		
CFDA 15.226	147,181				
	<u>147,181</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 15.042	5,849,696				
CFDA 15.022	6,824,450				
CFDA 15.033	250,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 15.904	52,873				
	<u>12,977,019</u>				
PINE COUNTY		Yes	Yes		
CFDA 15.226	2,979				
	<u> </u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 15.226	685,773				
	<u> </u>				
WHITE EARTH RESERVATION		Yes			
CFDA 15.033	199,497				
CFDA 15.035	120,330				
CFDA 15.040	606,909				
CFDA 15.042	1,375,628				
CFDA 15.062	324,697				
CFDA 15.108	416,386				
CFDA 15.021	2,991,242				
CFDA 15.030	230,941				
CFDA 15.130	114,472				
CFDA 15.141	46,516				
CFDA 15.638	100,000				
CFDA 15.904	72,015				
CFDA 20.205	4,261,754				
CFDA 84.010	225,902				
CFDA 84.173	196,057				
CFDA 84.237	340,239				
	<u>11,622,585</u>				
U.S. - DEPARTMENT OF JUSTICE					
ANOKA COUNTY		Yes			
CFDA 16.606	9,671				
CFDA 16.738	57,553				
	<u>67,224</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.585	32,024				
	<u> </u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 16.710	45,746				
	<u> </u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BROWN COUNTY		Yes	Yes		
CFDA 16.710	23,835				
CARVER COUNTY		Yes	Yes		
CFDA 16.607	2,431				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.607	2,239				
CITY OF AUSTIN		Yes			
CFDA 16.710	44,342				
CITY OF BEMIDJI		Yes			
CFDA 16.710	56,371				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 16.607	4,943				
CFDA 16.738	51,034				
	55,977				
CITY OF DULUTH		Yes	Yes		
CFDA 16.590	175,313				
CFDA 16.592	16,906				
CFDA 16.607	14,189				
CFDA 16.710	6,599				
	213,007				
CITY OF ELK RIVER		Yes			
CFDA 16.710	51,373				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.588	539				
CFDA 16.321	48,487				
CFDA 16.580	189,798				
CFDA 16.590	208,644				
CFDA 16.592	25,781				
CFDA 16.609	49,258				
CFDA 16.710	326,789				
	849,296				
CITY OF MOORHEAD		Yes	Yes		
CFDA 16.607	3,112				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.595	10,634				
CFDA 16.710	69,252				
CFDA 16.738	3,513				
	<u>86,511</u>				
CITY OF ROCHESTER		Yes			
CFDA 16.007	21,363				
CFDA 16.607	6,710				
CFDA 16.710	111,069				
CFDA 16.727	886				
CFDA 16.738	42,149				
CFDA 16.579	31,146				
	<u>213,323</u>				
CITY OF ROSEAU		Yes	Yes	Yes	
CFDA 16.607	222				
	<u>222</u>				
CITY OF SAUK CENTRE		Yes	Yes		
CFDA 16.607	719				
	<u>719</u>				
CITY OF SOUTH ST PAUL		Yes	Yes		
CFDA 16.607	758				
	<u>758</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.320	122,699				
CFDA 16.543	277,627				
CFDA 16.590	136,542				
CFDA 16.592	45,214				
CFDA 16.607	8,895				
CFDA 16.710	127,216				
CFDA 16.738	155,264				
	<u>873,457</u>				
CITY OF WILLMAR		Yes			
CFDA 16.607	1,116				
	<u>1,116</u>				
CITY OF WORTHINGTON		Yes			
CFDA 16.738	100,000				
	<u>100,000</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.579	5,102				
	<u>5,102</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FILLMORE COUNTY		Yes	Yes		
CFDA 16.607	1,909				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 16.580	236,465				
CFDA 16.710	304,730				
	541,195				
GOODHUE COUNTY		Yes			
CFDA 16.607	2,577				
HENNEPIN COUNTY		Yes	Yes		
CFDA 16.548	18,455				
CFDA 16.560	288,749				
CFDA 16.580	649,056				
CFDA 16.585	29,277				
CFDA 16.590	28,205				
CFDA 16.710	4,731,237				
CFDA 16.738	89,870				
	5,834,849				
HOUSTON COUNTY		Yes	Yes		
CFDA 16.607	5,611				
ITASCA COUNTY		Yes	Yes		
CFDA 16.527	169,521				
CFDA 16.590	213,384				
CFDA 16.736	72,479				
	455,384				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 16.710	23,323				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 93.276	100,000				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 16.608	35,788				
CFDA 16.710	267,806				
CFDA 16.731	84,676				
	388,270				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN INSTITUTE OF PUBLIC HEALTH CFDA 16.729	1,650	Yes			
MPLS AMERICAN INDIAN CENTER, INC CFDA 16.549	92,522	Yes			
MPLS MEDICAL RESEARCH FOUNDATION CFDA 16.582	408,198	Yes			
POPE COUNTY CFDA 16.607	388	Yes	Yes		
RAMSEY COUNTY CFDA 16.527 CFDA 16.540 CFDA 16.579 CFDA 16.609	86,262 48,514 2,200 14,862 151,838	Yes	Yes		
SCOTT COUNTY CFDA 16.710	3,366	Yes	Yes		
ST LOUIS COUNTY CFDA 16.607 CFDA 16.710	15,356 250,648 266,004	Yes	Yes		
STEARNS COUNTY CFDA 16.738	29,454	Yes	Yes		
WASHINGTON COUNTY CFDA 16.710	32,746	Yes	Yes		
WHITE EARTH RESERVATION CFDA 16.587 CFDA 16.710 CFDA 16.731	25,847 84,989 70,476 181,312	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - DEPARTMENT OF LABOR					
ANOKA COUNTY		Yes			
CFDA 17.259	306,493				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 17.265	25,897				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 17.265	172,873				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 17.261	24,898				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 17.265	258,341				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.267	53,774				
RESOURCE INC		Yes	Yes		
CFDA 17.720	270,471				
CFDA 17.802	189,508				
CFDA 17.261	320,286				
	780,265				
U.S. - DEPARTMENT OF STATE					
INTERNATIONAL INSTITUTE-MINNESOTA		Yes			
CFDA 19.510	1,039,924				
JEWISH FAMILY AND CHILDREN'S SERVICE		Yes	Yes		
CFDA 19.510	11,900				
U.S. - DEPARTMENT OF TRANSPORTATION					
ARROWHEAD REG DEVELOP COMM		Yes	Yes	Yes	Yes
CFDA 20.205	2,894,039				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 20.507	100,460				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FARIBAULT		Yes			
CFDA 20.505	466				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 20.500	4,037				
CITY OF MOORHEAD		Yes	Yes		
CFDA 20.507	1,497,893				
CITY OF ROCHESTER		Yes			
CFDA 20.219	241,000				
CFDA 20.507	740,433				
	981,433				
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.930	724,800				
DULUTH TRANSIT AUTHORITY		Yes	Yes		Yes
CFDA 20.500	408,046				
CFDA 20.507	3,603,775				
	4,011,821				
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.514	812,895				
CFDA 20.516	339,319				
CFDA 20.600	8,500				
	1,160,714				
METROPOLITAN COUNCIL		Yes			
CFDA 20.205	9,180,069				
CFDA 20.500	18,784,012				
CFDA 20.505	378,689				
CFDA 20.507	35,170,665				
CFDA 20.516	739,451				
	64,252,886				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 20.205	50,308				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 20.516	221,251				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WHITE EARTH RESERVATION		Yes			
CFDA 20.205	7,870				
U.S. - ENVIRONMENTAL PROTECTION AGENCY					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 66.034	99,740				
CFDA 66.605	342,641				
	442,381				
CITY OF DULUTH		Yes	Yes		
CFDA 66.469	168,611				
CFDA 66.818	48,504				
	217,115				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 66.034	1,775				
CFDA 66.717	14,300				
CFDA 66.811	40,000				
CFDA 66.818	336,079				
	392,154				
CITY OF MOORHEAD		Yes	Yes		
CFDA 66.202	482,100				
CFDA 66.818	31,060				
	513,160				
CITY OF ROSEAU		Yes	Yes	Yes	
CFDA 66.606	529,000				
CITY OF ST PAUL		Yes	Yes		
CFDA 66.461	10,000				
COOK COUNTY		Yes	Yes		
CFDA 66.472	5,000				
CROW WING COUNTY		Yes	Yes		
CFDA 66.202	61,269				
DAKOTA COUNTY		Yes			
CFDA 66.461	34,997				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 66.605	395,484				
CFDA 66.606	102,588				
CFDA 66.032	41,066				
CFDA 66.034	107,253				
CFDA 66.463	5,173				
CFDA 66.473	14,890				
CFDA 66.817	69,092				
	<u>735,546</u>				
GRAND PORTAGE RESERVATION		Yes		Yes	
CFDA 66.461	88,620				
CFDA 66.034	72,269				
CFDA 66.605	328,768				
	<u>489,657</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 66.818	153,805				
	<u></u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 66.001	93,269				
CFDA 66.817	27,701				
CFDA 66.605	331,405				
CFDA 66.473	10,350				
	<u>462,725</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 66.605	332,225				
CFDA 66.808	34,149				
	<u>366,374</u>				
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 30.009	26,000				
	<u></u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 30.002	1,200				
	<u></u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 30.002	55,200				
	<u></u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC RESERVATION CFDA 30.009	26,000	Yes	Yes		
WHITE EARTH RESERVATION CFDA 30.009	26,000	Yes			
U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION					
CITY OF ST CLOUD CFDA 89.003	4,500	Yes	Yes		
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES					
CITY OF ROCHESTER CFDA 45.025	4,530	Yes			
GRAND PORTAGE RESERVATION CFDA 45.311	19,210	Yes		Yes	
U.S. - NATIONAL SCIENCE FOUNDATION					
FOND DU LAC RESERVATION CFDA 47.076	449,522	Yes	Yes		
MAYO CLINIC CFDA 47.070	7,583	Yes	Yes	Yes	
U.S. - SMALL BUSINESS ADMINISTRATION					
CITY OF ROSEAU CFDA 59.000	989,477	Yes	Yes	Yes	
U.S. - VETERANS ADMINISTRATION					
MAYO CLINIC CFDA 64.000	71,126	Yes	Yes	Yes	
UNITED WAY - MINNEAPOLIS					
JEWISH FAMILY AND CHILDREN'S SERVICE CFDA 97.024	6,500	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNITED WAY OF AMERICA					
CHIPPEWA COUNTY CFDA 97.024	1,703	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 97.024	2,931	Yes	Yes		
OTTERTAIL-WADENA COMM ACT CNCL CFDA 97.024	19,310	Yes			
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 97.024	49,321	Yes			
SECOND HARVEST HEARTLAND CFDA 97.024	5,201	Yes			
ST STEPHEN'S HUMAN SERVICES CFDA 97.024	19,345	Yes			
TRI-COUNTY ACTION PROGRAM, INC CFDA 97.024	48,882	Yes			
YELLOW MEDICINE COUNTY CFDA 97.024	3,999	Yes	Yes		
UNIVERSITY OF ALABAMA					
MAYO CLINIC CFDA 93.000 CFDA 93.859	183,573 1,347 184,920	Yes	Yes	Yes	
UNIVERSITY OF ARIZONA					
MAYO CLINIC CFDA 93.393 CFDA 93.000	156,570 41,804 198,374	Yes	Yes	Yes	
UNIVERSITY OF CALIFORNIA					
MAYO CLINIC CFDA 93.242	98,883	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.286	60,385				
CFDA 93.399	103				
CFDA 93.839	337,802				
CFDA 93.000	376,036				
CFDA 93.395	10,226				
CFDA 93.853	202,385				
CFDA 93.866	710,254				
	<u>1,796,074</u>				
MPLS MEDICAL RESEARCH FOUNDATION					
CFDA 93.847	32,703	Yes			
	<u>32,703</u>				
UNIVERSITY OF CALIFORNIA - LOS ANGELES					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 81.000	30,000				
	<u>30,000</u>				
UNIVERSITY OF CHICAGO					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.848	5,114				
CFDA 93.856	15,896				
	<u>21,010</u>				
UNIVERSITY OF CINCINNATI					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.279	342,594				
CFDA 93.393	55,240				
CFDA 93.853	248,925				
	<u>646,759</u>				
UNIVERSITY OF COLORADO					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.397	18,009				
CFDA 93.848	4,787				
	<u>22,796</u>				
UNIVERSITY OF FLORIDA					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.242	13,300				
CFDA 93.279	57,366				
CFDA 93.837	9,620				
CFDA 93.859	308,573				
CFDA 93.661	106,874				
	<u>495,733</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNIVERSITY OF HAWAII					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.393	2,252				
CFDA 93.853	105,891				
	108,143				
UNIVERSITY OF HOUSTON					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 47.070	58,932				
UNIVERSITY OF IOWA					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.393	141,445				
CFDA 93.397	1,220,040				
	1,361,485				
UNIVERSITY OF KANSAS					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.279	14,506				
UNIVERSITY OF LOUISVILLE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.866	1,815				
UNIVERSITY OF MARYLAND					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 94.006	87,145				
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.859	26,659				
UNIVERSITY OF MASSACHUSETTS					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.396	81,342				
UNIVERSITY OF MEDICINE & DENTISTRY OF NEW JERSEY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.839	32,942				
CFDA 93.853	257,961				
	290,903				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.839	17,599				
UNIVERSITY OF MICHIGAN					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.121	112,353				
CFDA 93.837	133,133				
CFDA 93.848	6,469				
	251,955				
UNIVERSITY OF MINNESOTA					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.847	29,021				
CFDA 93.395	294,594				
CFDA 93.917	42,124				
	365,739				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 11.552	14,000				
ARROWHEAD REG DEVELOP COMM					
CFDA 93.969	12,651	Yes	Yes	Yes	
COMM ACTION PRTNRSH RAMSEY/WASHI					
CFDA 93.361	1,945	Yes	Yes		
FOND DU LAC RESERVATION					
CFDA 10.557	56,031	Yes	Yes		
CFDA 47.050	65,217				
CFDA 93.822	18,703				
	139,951				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes	Yes		
CFDA 93.279	20,000				
MAYO CLINIC					
CFDA 93.849	56,903	Yes	Yes	Yes	
CFDA 93.855	313,827				
CFDA 93.393	163,302				
CFDA 93.839	126,559				
CFDA 93.848	209,439				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.000	8,532				
	<u>878,562</u>				
METROPOLITAN COUNCIL		Yes			
CFDA 93.837	<u>30,031</u>				
MN CHILD CARE RESOURCE & REFERRAL N		Yes			
CFDA 84.349	<u>1,516</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.242	<u>15,462</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.121	269,976				
CFDA 93.279	329,709				
CFDA 93.361	1,451				
CFDA 93.389	15,104				
CFDA 93.849	20,119				
CFDA 93.855	153,716				
CFDA 93.856	129,407				
CFDA 93.946	36,531				
CFDA 84.033	1,656				
	<u>957,669</u>				
PERSPECTIVES INC		Yes			
CFDA 93.279	<u>12,681</u>				
UNIVERSITY OF MISSISSIPPI					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.837	<u>184,526</u>				
UNIVERSITY OF NEBRASKA					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 12.420	18,710				
CFDA 93.855	61,335				
	<u>80,045</u>				
UNIVERSITY OF NORTH CAROLINA					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.394	<u>74,073</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNIVERSITY OF PENNSYLVANIA					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.393	9,566				
CFDA 93.837	25,253				
CFDA 93.853	80,764				
CFDA 93.867	23,672				
	139,255				
UNIVERSITY OF PITTSBURGH					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.242	17,667				
CFDA 93.837	186,866				
CFDA 93.846	154,980				
	359,513				
UNIVERSITY OF PUERTO RICO					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	3,362				
UNIVERSITY OF ROCHESTER					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.172	3,039				
CFDA 93.837	5,528				
CFDA 93.853	3,941				
	12,508				
UNIVERSITY OF SOUTHERN CALIFORNIA					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.847	19,939				
UNIVERSITY OF TENNESSEE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.399	148,235				
UNIVERSITY OF TEXAS					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.399	244,751				
CFDA 93.837	114,729				
CFDA 93.853	93,652				
CFDA 93.398	48,822				
CFDA 93.848	9,255				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.000	7,787				
	<u>518,996</u>				
UNIVERSITY OF TOLEDO, OHIO					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.837	33,995				
	<u>33,995</u>				
UNIVERSITY OF UTAH					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.846	55,732				
	<u>55,732</u>				
UNIVERSITY OF VIRGINIA					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.846	219,010				
	<u>219,010</u>				
UNIVERSITY OF WASHINGTON					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.866	44,400				
	<u>44,400</u>				
UNIVERSITY OF WISCONSIN					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.301	18,895				
	<u>18,895</u>				
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.173	23,894				
CFDA 93.000	111,853				
CFDA 93.241	51,097				
	<u>186,844</u>				
UPPER MN VALLEY REG DEVELOP COMM					
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 10.550	194,352				
CFDA 93.633	125,030				
CFDA 93.052	32,736				
	<u>352,118</u>				
VANDERBILT UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.879	31,118				
	<u>31,118</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WAKE FOREST UNIVERSITY					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.399	36,857				
WASECA COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	8,875				
CFDA 93.558	148,164				
	157,039				
WATONWAN COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	1,744				
CFDA 93.558	79,927				
	81,671				
WAYNE STATE UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.847	57,048				
CFDA 93.853	69,496				
	126,544				
WAYS TO WORK, INC.					
COMM ACTION PRTRNSHP RAMSEY/WASHI		Yes	Yes		
CFDA 20.516	130,738				
WEST CENTRAL AREA AGENCY ON AGING					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.048	4,253				
CFDA 93.779	22,447				
	26,700				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.044	64,598				
WEST CENTRAL MN COMMUNITIES ACTION					
CFDA 93.044	19,628	Yes			
WILKIN COUNTY					
CFDA 93.044	13,750	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2007**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WEST CENTRAL EDUCATION DISTRICT					
ISD 0740 MELROSE		Yes	Yes		
CFDA 84.027	10,194				
WEST CENTRAL MN COMMUNITIES ACTION					
COMM ACTION PRTRNSHP OF SUB HENNEPI		Yes			
CFDA 93.602	40,124				
WESTAT INC					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.000	105,744				
WILLMAR HRA					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.181	13,222				
WISCONSIN HOSPITAL ASSOCIATION					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.301	17,790				
WISCONSIN MEDICAL COLLEGE					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.837	24,456				
CFDA 93.839	25,736				
	50,192				
YALE UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.853	6				
YESHIVA UNIVERSITY					
MAYO CLINIC		Yes	Yes	Yes	
CFDA 93.866	219,667				
CFDA 93.849	76,045				
	295,712				
Grand Total	2,089,236,548				

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EXHIBIT 5

NONFEDERAL CROSSCUTTING FINDINGS

The following exhibit is a summary of nonfederal crosscutting findings by subrecipient entity. A nonfederal crosscutting finding is a finding that does not pertain to 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:

- Financial reporting (including audit adjustments and prior period restatements)
- Cash management/revenues (receivables, investments, etc.)
- Expenditures (purchasing, payroll, etc.)
- Capital assets
- State and local compliance (claims and disbursements, contracting and bidding, deposits and investments, public indebtedness, conflicts of interest, other)
- Security for bank deposits
- Segregation of duties
- General administration, adequacy/propriety of procedures

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, 2007**

Exhibit 5

CITIES

CITY OF ALBANY

- Internal Control/Management Findings
- Segregation of Duties

CITY OF BAXTER

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

CITY OF BENSON

- Internal Control/Management Findings
- Segregation of Duties

CITY OF BIG LAKE

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

CITY OF BRAINERD

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

CITY OF BROOKLYN PARK

- Internal Control/Management Findings
- Financial Reporting

CITY OF CALLAWAY

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

CITY OF CAMBRIDGE

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

CITY OF DULUTH

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties
- 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, 2007**

CITIES (continued)

CITY OF EAST GRAND FORKS

- Internal Control/Management Findings
- Security for Bank Deposits

CITY OF ELY

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

CITY OF FREEPORT

- Internal Control/Management Findings
- Segregation of Duties

CITY OF GARY

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

CITY OF GRANITE FALLS

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

CITY OF HERMANTOWN

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

CITY OF INTERNATIONAL FALLS

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets
- Segregation of Duties
- General Administration - Adequacy/Propriety of Procedures

CITY OF LAKEFIELD

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

CITY OF LE CENTER

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance

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Summary of Nonfederal Crosscutting Findings by Agency Type
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**Exhibit 5
(Continued)**

CITIES (continued)

CITY OF LITTLE FALLS

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

CITY OF MARSHALL

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

CITY OF MILACA

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

CITY OF MINNEAPOLIS

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

CITY OF MOORHEAD

- Internal Control/Management Findings
 - Financial Reporting

CITY OF NEW YORK MILLS

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

CITY OF NEWPORT

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

CITY OF OWATONNA

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF PLAINVIEW

- Internal Control/Management Findings
 - Segregation of Duties

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**Exhibit 5
(Continued)**

CITIES (continued)

CITY OF RAMSEY

Internal Control/Management Findings
State and Local Compliance

CITY OF RICHFIELD

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

CITY OF ROSEAU

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

CITY OF SAUK CENTRE

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

CITY OF SAUK RAPIDS

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

CITY OF SAVAGE

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

CITY OF SOUTH ST PAUL

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

CITY OF ST CLOUD

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

CITY OF ST PAUL

Internal Control/Management Findings
Financial Reporting

CITY OF ST PETER

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2007**

CITIES (continued)

CITY OF TWIN VALLEY

- Internal Control/Management Findings
- Segregation of Duties

CITY OF TWO HARBORS

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

CITY OF ULEN

- Internal Control/Management Findings
- Financial Reporting
- Security for Bank Deposits

CITY OF VIKING

- Internal Control/Management Findings
- Financial Reporting
- Security for Bank Deposits

CITY OF WINSTED

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

COUNTIES

AITKIN COUNTY

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

BECKER COUNTY

- Internal Control/Management Findings
- Segregation of Duties

BELTRAMI COUNTY

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

**State of Minnesota
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**Exhibit 5
(Continued)**

COUNTIES (continued)

BENTON COUNTY

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

BLUE EARTH COUNTY

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

BROWN COUNTY

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

CARLTON COUNTY

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

CARVER COUNTY

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

CASS COUNTY

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

CHIPPEWA COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Expenditures
 - Capital Assets
 - Security for Bank Deposits
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

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For the Year Ended June 30, 2007**

**Exhibit 5
(Continued)**

COUNTIES (continued)

CHISAGO COUNTY

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

CLAY COUNTY

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

CLEARWATER COUNTY

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

COOK COUNTY

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

COTTONWOOD COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Capital Assets
 - Security for Bank Deposits
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

CROW WING COUNTY

- Internal Control/Management Findings
 - Security for Bank Deposits

DODGE COUNTY

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

DOUGLAS COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2007**

**Exhibit 5
(Continued)**

COUNTIES (continued)

FILLMORE COUNTY

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

FREEBORN COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets
- General Administration - Adequacy/Propriety of Procedures

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

HUBBARD COUNTY

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

ISANTI COUNTY

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

ITASCA COUNTY

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

JACKSON COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties
- 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, 2007**

COUNTIES (continued)

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

KITTSOON COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

LAKE OF THE WOODS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

LE SUEUR COUNTY

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

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**Exhibit 5
(Continued)**

COUNTIES (continued)

LYON COUNTY

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

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
 - Financial Reporting

MC LEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

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

MORRISON COUNTY

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

MOWER COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues
 - Expenditures
 - Segregation of Duties
 - General Administration - Adequacy/Propriety of Procedures

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**Exhibit 5
(Continued)**

COUNTIES (continued)

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

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

OLMSTED COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

PINE COUNTY

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

POLK COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

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**Exhibit 5
(Continued)**

COUNTIES (continued)

POPE COUNTY

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

RAMSEY COUNTY

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

RED LAKE COUNTY

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

REDWOOD COUNTY

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

RENVILLE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

RICE COUNTY

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

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**Exhibit 5
(Continued)**

COUNTIES (continued)

ROCK COUNTY

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

ROSEAU COUNTY

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

SCOTT COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Cash Management/Revenues

SHERBURNE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties
 - 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, 2007**

COUNTIES (continued)

STEELE COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

WABASHA COUNTY

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

WADENA COUNTY

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

WASECA COUNTY

- Internal Control/Management Findings
 - Financial Reporting

WASHINGTON COUNTY

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

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**Exhibit 5
(Continued)**

COUNTIES (continued)

WATONWAN COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

WILKIN COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets
- Segregation of Duties
- General Administration - Adequacy/Propriety of Procedures

NONPROFIT AGENCIES

AFRICAN COMMUNITY SERVICES

- Internal Control/Management Findings
- Segregation of Duties

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues

ARROWHEAD ECON OPPORTUNITY AGENCY

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

CENTRAL MN COUNCIL ON AGING

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

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**Exhibit 5
(Continued)**

NONPROFIT AGENCIES (continued)

CHILD CARE AND NUTRITION INC
Internal Control/Management Findings
Segregation of Duties

CHILD CARE CHOICES INC
Internal Control/Management Findings
Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO
Internal Control/Management Findings
Segregation of Duties

COMM ACTION PRTRNSHP RAMSEY/WASHINGTON
Internal Control/Management Findings
Financial Reporting

HUNGER SOLUTIONS MINNESOTA
Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues
Segregation of Duties
General Administration - Adequacy/Propriety of Procedures

JEWISH FAMILY AND CHILDREN'S SERVICE OF MPLS
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures

LIFETRACK RESOURCES
Internal Control/Management Findings
Financial Reporting

LUTHERAN SOCIAL SERVICE OF MN
Internal Control/Management Findings
Expenditures

MAYO CLINIC
Internal Control/Management Findings
Financial Reporting

MN ADOPTION RESOURCE NETWORK INC
Internal Control/Management Findings
Financial Reporting
Expenditures

PRAIRIE FIVE COMM ACT CNL
Internal Control/Management Findings
Capital Assets

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NONPROFIT AGENCIES (continued)

PROVIDERS CHOICE INC

Internal Control/Management Findings
Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings
Segregation of Duties

RESOURCE INC

Internal Control/Management Findings
Financial Reporting

RS EDEN

Internal Control/Management Findings
Financial Reporting

SW MN PIC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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
Financial Reporting
Security for Bank Deposits
Segregation of Duties
General Administration - Adequacy/Propriety of Procedures

DULUTH AIRPORT AUTHORITY

Internal Control/Management Findings
Segregation of Duties

DULUTH TRANSIT AUTHORITY

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

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Exhibit 5
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OTHER GOVERNMENTAL AGENCIES (continued)

LINCOLN LYON MURRAY HUMAN SERVICES

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

NORTHWEST MN MULTI COUNTY HRA

- Internal Control/Management Findings
 - Financial Reporting

PACT 4 FAMILIES COLLABORATIVE

- Internal Control/Management Findings
 - Financial Reporting
 - Security for Bank Deposits

SOUTHWEST METRO TRANSIT COMMISSION

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

WESTERN LAKE SUPERIOR SANITARY DIST

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

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

- Internal Control/Management Findings
 - Segregation of Duties

MID-MINNESOTA DEVELOPMENT COMM

- Internal Control/Management Findings
 - Segregation of Duties

UPPER MN VALLEY REG DEVELOP COMM

- Internal Control/Management Findings
 - Financial Reporting

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP - E. GRAND FORKS

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CARVER-SCOTT EDUCATIONAL COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CROW RIVER SPECIAL ED COOP

Internal Control/Management Findings
Financial Reporting

DULUTH PUBLIC SCHOOLS ACADEMY

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

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

INTERMEDIATE SCHOOL DISTRICT 287

Internal Control/Management Findings
State and Local Compliance

INTERMEDIATE SCHOOL DISTRICT 917

Internal Control/Management Findings
Segregation of Duties

ISD 0013 COLUMBIA HEIGHTS

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

ISD 0014 FRIDLEY

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

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0031 BEMIDJI

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

Internal Control/Management Findings
Financial Reporting

ISD 0047 SAUK RAPIDS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0051 FOLEY

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0077 MANKATO

- Internal Control/Management Findings
- Financial Reporting

ISD 0088 NEW ULM

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

ISD 0094 CLOQUET

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

ISD 0113 WALKER-HACKENSACK-AKELEY

- Internal Control/Management Findings
- Segregation of Duties

ISD 0115 CASS LAKE - BENA

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

ISD 0118 REMER

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0129 MONTEVIDEO

- Internal Control/Management Findings
- Financial Reporting

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
- Financial Reporting

ISD 0152 MOORHEAD

- Internal Control/Management Findings
- Financial Reporting

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0162 BAGLEY

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

ISD 0181 BRAINERD

- Internal Control/Management Findings
 - Financial Reporting

ISD 0182 CROSBY

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0191 BURNSVILLE-EAGAN-SAVAGE

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0192 FARMINGTON

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

ISD 0194 LAKEVILLE

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0196 ROSEMOUNT

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

ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

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

ISD 0206 ALEXANDRIA

- Internal Control/Management Findings
 - Financial Reporting

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0270 HOPKINS

Internal Control/Management Findings
Financial Reporting

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings
Financial Reporting

ISD 0277 WESTONKA

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

ISD 0278 ORONO

Internal Control/Management Findings
Segregation of Duties

ISD 0280 RICHFIELD

Internal Control/Management Findings
State and Local Compliance

ISD 0281 ROBBINSDALE

Internal Control/Management Findings
State and Local Compliance

ISD 0282 ST ANTHONY-NEW BRIGHTON

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

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings
Financial Reporting

ISD 0286 BROOKLYN CENTER

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

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0309 PARK RAPIDS

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

ISD 0316 COLERAINE

- Internal Control/Management Findings
 - Financial Reporting
 - Security for Bank Deposits

ISD 0317 DEER RIVER

- Internal Control/Management Findings
 - Financial Reporting
 - Capital Assets
 - Segregation of Duties

ISD 0318 GRAND RAPIDS

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0347 WILLMAR

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

ISD 0361 INTERNATIONAL FALLS

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

ISD 0381 LAKE SUPERIOR

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0394 MONTGOMERY-LONSDALE

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

ISD 0413 MARSHALL

- Internal Control/Management Findings
 - Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0423 HUTCHINSON

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

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0465 LITCHFIELD

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0466 DASSEL-COKATO

- Internal Control/Management Findings
- Segregation of Duties

ISD 0477 PRINCETON

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

ISD 0480 ONAMIA

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0492 AUSTIN

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

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

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0548 PELICAN RAPIDS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0549 PERHAM

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0564 THIEF RIVER FALLS

- Internal Control/Management Findings
- Financial Reporting

ISD 0578 PINE CITY

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets
- State and Local Compliance
- Segregation of Duties

ISD 0595 EAST GRAND FORKS

- Internal Control/Management Findings
- Financial Reporting

ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDALE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0624 WHITE BEAR LAKE

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0656 FARIBAULT

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- Financial Reporting

ISD 0682 ROSEAU

- Internal Control/Management Findings
- Financial Reporting

ISD 0690 WARROAD

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance

ISD 0701 HIBBING

- Internal Control/Management Findings
- Segregation of Duties

ISD 0706 VIRGINIA

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0707 NETT LAKE

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0709 DULUTH

- Internal Control/Management Findings
- State and Local Compliance

ISD 0712 MOUNTAIN IRON - BUHL

- Internal Control/Management Findings
- State and Local Compliance

ISD 0719 PRIOR LAKE

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0720 SHAKOPEE

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

ISD 0727 BIG LAKE

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0728 ELK RIVER

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- State and Local Compliance
- Security for Bank Deposits

ISD 0740 MELROSE

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0742 ST CLOUD

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

ISD 0748 SARTELL

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

ISD 0761 OWATONNA

- Internal Control/Management Findings
- Financial Reporting
- Security for Bank Deposits

ISD 0829 WASECA

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0832 MAHTOMEDI

Internal Control/Management Findings
Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

Internal Control/Management Findings
State and Local Compliance

ISD 0840 ST JAMES

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0876 ANNANDALE

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

ISD 0877 BUFFALO-HANOVER-MONTROSE

Internal Control/Management Findings
Financial Reporting

ISD 0882 MONTICELLO

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

ISD 0883 ROCKFORD

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0912 MILACA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2144 CHISAGO LAKES (LINDSTROM)

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

ISD 2149 MINNEWASKA

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

ISD 2164 DILWORTH-GLYNDON-FELTON

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

ISD 2170 STAPLES-MOTLEY

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance

ISD 2174 PINE RIVER - BACKUS

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

ISD 2190 YELLOW MEDICINE EAST

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

ISD 2396 ATWATER-COSMOS-GROVE CITY

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

ISD 2534 BIRD ISLAND

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2689 PIPESTONE-JASPER

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

ISD 2711 MESABI EAST SCHOOLS (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
 - Financial Reporting

ISD 2753 LONG PRAIRIE-GREY EAGLE

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

ISD 2856 STEPHEN-ARGYLE

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

ISD 2859 GLENCOE-SILVER LAKE

- Internal Control/Management Findings
 - Financial Reporting
 - Segregation of Duties

ISD 2860 BLUE EARTH AREA SCHOOLS

- Internal Control/Management Findings
 - Financial Reporting

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
 - Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

LAKES COUNTRY SERVICE COOPERATIVE

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues

METRO TWIN CITIES AREA SERVICE COOP

- Internal Control/Management Findings
- Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
- Financial Reporting

MN RIVER VALLEY SPEC ED COOP

- Internal Control/Management Findings
- Financial Reporting
- Segregation of Duties

MN TRANSITIONS CHARTER SCHOOL

- Internal Control/Management Findings
- Security for Bank Deposits

NATIONAL JOINT POWERS ALLIANCE

- Internal Control/Management Findings
- Segregation of Duties

NAYTAHWAUSH COMMUNITY SCHOOL CHARTER SCHOOL 4155

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

NEW VISIONS SCHOOL

- Internal Control/Management Findings
- Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

NORTHEAST SERVICE COOP

Internal Control/Management Findings
Cash Management/Revenues

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings
Financial Reporting

NORTHLAND LEARNING CENTER, VIRGINIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

NORTHWEST SERVICE COOPERATIVES

Internal Control/Management Findings
Financial Reporting

NW REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SOUTH CENTRAL SERVICE COOPERATIVE

Internal Control/Management Findings
State and Local Compliance

SOUTHERN MN SPCL SERVICES COOP

Internal Control/Management Findings
Segregation of Duties

SOUTHERN PLAINS ED COOP

Internal Control/Management Findings
Financial Reporting

SSD 6 SOUTH ST PAUL

Internal Control/Management Findings
Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

TWIN CITIES INTERNATIONAL ELEMENTARY CHARTER SCHOOL 4077

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

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SCHOOLS AND RELATED AGENCIES (continued)

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

WEST METRO EDUCATION PROGRAM

Internal Control/Management Findings
Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

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. A federal crosscutting finding is a non-monetary finding not specifically identified by CFDA number that 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:

- Capital assets
- General administration, adequacy/propriety of procedures
- Segregation of duties
- Financial reporting

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

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Exhibit 6

CITIES

CITY OF ALBANY

Internal Control/Management Findings
Segregation of Duties

CITY OF BIG LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF ELY

Internal Control/Management Findings
Segregation of Duties

CITY OF FREEPORT

Internal Control/Management Findings
Segregation of Duties

CITY OF LAKEFIELD

Internal Control/Management Findings
Segregation of Duties

CITY OF LE CENTER

Internal Control/Management Findings
Financial Reporting

CITY OF PLAINVIEW

Internal Control/Management Findings
Segregation of Duties

CITY OF ROSEAU

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

COUNTIES

JACKSON COUNTY

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

KOOCHICHING COUNTY

Internal Control/Management Findings
Segregation of Duties

WASECA COUNTY

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

NONPROFIT AGENCIES

ARROWHEAD ECON OPPORTUNITY AGENCY

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

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Segregation of Duties

CHILD CARE CHOICES INC

Internal Control/Management Findings
Segregation of Duties

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NONPROFIT AGENCIES (continued)

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings

Segregation of Duties

MAYO CLINIC

Internal Control/Management Findings

Capital Assets

General Administration - Adequacy/Propriety of Procedures

MN ADOPTION RESOURCE NETWORK INC

Internal Control/Management Findings

Expenditures

OTHER GOVERNMENTAL AGENCIES

NORTHWEST MN MULTI COUNTY HRA

Internal Control/Management Findings

Financial Reporting

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings

Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

CARVER-SCOTT EDUCATIONAL COOP

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ISD 0088 NEW ULM

Internal Control/Management Findings

Expenditures

ISD 0196 ROSEMOUNT

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0309 PARK RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2007**

**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0435 WAUBUN

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0492 AUSTIN

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

ISD 0518 WORTHINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0535 ROCHESTER

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

ISD 0544 FERGUS FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0656 FARIBAULT

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

ISD 0701 HIBBING

Internal Control/Management Findings
Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings
Segregation of Duties

ISD 0720 SHAKOPEE

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

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings
Segregation of Duties

ISD 2144 CHISAGO LAKES (LINDSTROM)

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
Financial Reporting

ISD 2580 EAST CENTRAL SCHOOLS

Internal Control/Management Findings
Segregation of Duties

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

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2007**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings

Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Segregation of Duties

NATIONAL JOINT POWERS ALLIANCE

Internal Control/Management Findings

Segregation of Duties

NORTHLAND LEARNING CENTER, VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

TRIBAL GOVERNMENTS

GRAND PORTAGE RESERVATION

Internal Control/Management Findings

Capital Assets